

Annual Administrative Report
for
2007-2008



FINANCE DEPARTMENT
GOVERNMENT OF WEST BENGAL

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Preface

The Annual Report contains the major activities and performance of the Department as a whole and of various Branches / Directorates / Units / Cells under this Department, in particular. Important Rules, Acts and Current Policy / Circulars have also been mentioned in this report. The statistical tables and graphs included in this publication would indicate the trends of state fiscal indicators and state finance scenario.

We are thankful to all the Heads of the Directorates / Branches / Units / Cells under this Department for their active cooperation in the preparation of the Annual Report 2007-08. Compilation and preparation of this report has been done by the Statistics Cell of the Finance Department.

Suggestions for improvement of the Annual Report will be gratefully appreciated.

Kolkata, December, 2008



Dipankar Mukhopadhyay
*Principal Secretary to the
Government of West Bengal
Finance Department*

Introduction

In terms of Rules of Business framed under Article 166(3) of the Constitution of India the Finance Department is to perform the following functions of the Government.

- (a) It is in charge of the accounts relating to loans granted by the State Government and the previous provincial Government and shall advise on the financial aspects of all transactions relating to such loans;
- (b) It examines and reports on all proposals for the increase or reduction of taxation;
- (c) It examines and reports on all proposals for borrowing on the security of the Consolidated Fund of the State or for giving guarantees; takes all steps necessary for the purpose of raising such loans as have been duly authorized; and is in charge of all matters relating to the service of loans or the discharge of guarantees;
- (d) It is responsible for seeing that proper financial rules are framed for the guidance of other Departments and that suitable accounts are maintained by other Departments and establishments subordinate to them;
- (e) It is responsible during the year for watching the state Government's balances;
- (f) It prepares a statement of estimated revenue and expenditure to be laid before the Legislature in each year and any supplementary statements of expenditure; it also prepares the demands for excess grants, votes on accounts, votes of credit and exceptional grants, if any, required to be submitted to the Legislature;
- (g) For the purpose of such presentation, it obtains from the Departments concerned materials on which its estimates are based, and it is responsible for the correctness of the estimates framed on the materials so supplied;
- (h) It examines and advises on all schemes of new expenditure for which it is proposed to make provision in the estimates and declines to provide in the estimates for any scheme which has not been so examined;
- (i) It is responsible for the preparation of Appropriation Bills to be introduced to the Legislature;
- (j) On receipt of a report from an audit officer to the effect that expenditure for which there is no sufficient sanction is being incurred, it requires steps to be taken to obtain sanction or that expenditure shall immediately cease;
- (k) It causes the report of the Comptroller and Auditor-General of India relating to the Appropriation Accounts of the State to be laid before the Public Accounts Committee and brings to the notice of the Committee such other matters as should be referred to the Committee;
- (l) It advises Departments responsible for the collection of revenue regarding the progress of collections and the methods of collection employed.

- (m) The view of the Finance Department is to be brought to the permanent record of the Department to which the case belongs and shall form part of the case;
- (n) The Finance Department may give general or special order prescribing cases in which its assent may be presumed to have been given.

The Minister-in-Charge of the Finance Department works through a Secretariat headed by the Principal Secretary. The functions of the Finance Department are performed through five Branches, namely, Audit, Budget, Revenue, Internal Audit and Institutional Finance. Under these five Branches, there are various directorates/ cells / units dealing with specific subjects. West Bengal Administrative Tribunal has been set up for adjudicating disputes concerning recruitment and service matters of persons appointed to public services and posts in connection with the affairs of the state. Similarly, West Bengal Taxation Tribunal has been established for adjudicating disputes relating to levy, assessment, collection and enforcement of any tax under any specified State Act. The Finance Department acts as Administrative Department for both these Tribunals. The Finance Department also acts as Administrative Department for the West Bengal Public Service Commission. West Bengal Financial Corporation and West Bengal Infrastructure Development Finance Corporation are the two Corporations under this Department.

Subject to the overall control of the Finance Minister, the Department functions under the administrative direction and guidance of the Principal Secretary. Each Branch of the Department is headed by a Special Secretary / Joint Secretary.

Revenue Branch

The Revenue Branch of the Finance Department exercises control over the matters relating to state taxes and also non-tax revenues of the State. The Branch is also entrusted with the administration and enforcement of regulatory measures provided in the enactments relating to sales tax, stamp duties and other taxes / duties. Tax policies are formulated in order to mobilize financial resources for the plan and non-plan expenditure of the state and promote investment by providing fiscal incentives.

The Revenue Branch administers the following Acts :

- (1) The West Bengal Sales Tax Act, 1994.
- (2) The Central Sales Tax Act, 1956.
- (3) The West Bengal Primary Education Act, 1973 (so far as levy of cess on coal and tea is concerned)
- (4) The West Bengal Rural Employment and Production Act, 1976 in so far as levy of cess on coal and tea is concerned.
- (5) The West Bengal Luxury Tax Act, 1994 (Collection under this Act has since been stopped in terms of judgement of the Supreme Court)
- (6) The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.
- (7) The West Bengal State Tax on consumption or use of Goods Act, 2001.
- (8) The West Bengal Transport Infrastructure Development Fund Act, 2002.
- (9) The West Bengal Sales Tax (Settlement of Disputes) Act, 1999
- (10) The Bengal Amusements Tax Act, 1922.
- (11) The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972.
- (12) The West Bengal Entertainment-cum-Amusement Tax Act, 1982.
- (13) The West Bengal Urban land Taxation Act, 1976 (since repealed).
- (14) The West Bengal Multistoreyed Building Tax Act, 1979. (since repealed).
- (15) The Bengal Electricity Duty Act, 1935.
- (16) The West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973.
- (17) The Indian Stamp Act, 1899, in its application to West Bengal.
- (18) The Registration Act, 1908, in its application to West Bengal.
- (19) The West Bengal Building Tax Act, 1996.
- (20) Lottery (Regulation) Act, 1998.
- (21) The West Bengal Taxes on Entry of goods in Local Area Act, 1962. (since repealed)
- (22) Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972 (since repealed)
- (23) The West Bengal Revenue Intelligence (Collection and Monitoring of Information) Act, 1996.
- (24) The West Bengal Taxation Tribunal Act, 1987.

The Branch looks after the matters relating to the above mentioned Acts through the following Directorates / Cells / Offices.

- Commercial Taxes Directorate
- Directorate of Agricultural Income Tax
- Directorate of Electricity Duty
- Directorate of Registration and Stamp Revenue
- Directorate of State Lottery
- Directorate of Entry Taxes / Revenue Intelligence
- Policy Planning Unit
- WB Commercial Taxes Appellate & Revisional Board
- Bureau of Investigation
- West Bengal Taxation Tribunal
- West Bengal Settlement Commission
- Office of the Collectorate of Stamps Revenue, Kolkata,

Staffing pattern and present staff strength:

Presently, the Revenue Branch is supervised by Principal Secretary (Revenue) who is assisted by the following officials.

Sl. No.	Name of the Post	Present Strength
1.	Deputy Secretary	01
2.	Assistant Secretary	02
3.	Section Officer	05
4.	Head Assistant	06
5.	Upper Division Assistant	20
6.	Lower Division Assistant	10
7.	Typist Supervisor	03
8.	Typist Grade -I	03
9.	Typist Basic Grade	06
10.	Muharrir Grade II	03
11.	Record Supplier	02
12..	Group -D Peon	08

With the decision to introduce Value Added Tax (VAT) with effect from April 1, 2005, the Revenue Branch brought out amendments to the West Bengal Value Added Tax Act, 2003 through the West Bengal Finance Act, 2005 so as to make the VAT law of West Bengal conform to the consensual decisions of the Empowered Committee of the State Finance Ministers on Tax Reforms.

In order to mobilize additional resources and to allow tax concessions during the financial year 2007-08 as also for the purpose or simplification of procedures and ensuring better tax compliance, major amendments were made with effect from the April 1, 2007 in the following Acts:

1. Indian Stamp Act, 1899, in its application to West Bengal.
2. The West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973
3. The Bengal Agricultural Income Tax Act, 1944.
4. The West Bengal Taxation Tribunal Act, 1987.
5. The West Bengal State Tax on Professions, Trades, Callings & Employments Act, 1979.
6. The Registration Act, 1908, in its application to West Bengal.
7. The West Bengal Sales Tax Act, 1994.
8. The West Bengal Sales Tax (Settlement of Dispute) Act, 1999.
9. The West Bengal Transport Infrastructure Development Fund Act, 2002
10. The West Bengal Value Added Tax Act, 2003.

Year wise break-up of Number of files received and disposed of :

Financial Year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2003-2004	121	185	306	208	67.97	98
2004-2005	98	245	343	205	59.76	138
2005-2006	138	246	384	195	50.91	189
2006-2007	189	216	405	216	53.46	189
2007-2008	189	194	383	146	38.12	237

DIRECTORATE OF COMMERCIAL TAXES

The Directorate of Commercial Taxes, West Bengal is entrusted with the collection of Sales Tax, Luxury Tax (since discontinued w.e.f. 1st April, 2005 in pursuance of the judgement dated 20th January, 2005 of the Supreme Court of India), Cess on petrol, diesel and liquefied petroleum gas (LPG) and Profession Tax. The Directorate of Commercial Taxes, West Bengal is headed by the Commissioner of Commercial Taxes (CCT) who is of the rank of Secretary / Special Secretary to the Government. The CCT is assisted by some Special Commissioners. Down the hierarchy, there are Additional Commissioners, Deputy Commissioners, Assistant Commissioners, Commercial Tax Officers and Assistant Commercial Tax Officers in charge of specific responsibilities / specific units of administration under Directorate, namely Circles, Charges, Corporate Division, Central Section, Check-posts and Range Offices.

Circle : The State of West Bengal is divided into 16 Circles. A Circle is headed by a Deputy Commissioner of Commercial Taxes. He is assisted by other Deputy Commissioners and Assistant Commissioners. They exercise administrative, appellate and revisional jurisdiction over the charges under the circle.

Charge : A Charge is the primary unit under the Directorate. There are 67 charges in West Bengal. A charge is headed by an Assistant Commissioner of Commercial Taxes. He is assisted by Commercial Tax Officers and Assistant Commercial Tax Officers. The officers are entrusted with the examination of books of accounts of the dealers and assessment of taxes payable by them.

Corporate Division : Files of big dealers are dealt with by the Officers of this wing. It is headed by Additional Commissioners who are assisted by a number of Deputy Commissioners and Assistant Commissioners.

Central Section : The Officers posted in the Central Section have jurisdiction over the entire State. Main functions of the Central Section are -

- Cross verification of purchase and sale,
- Inspection, search & seizure,
- Investigation.

It also deals with the matters relating to non-resident dealers, way bills to unregistered dealers/persons having place of business within the Kolkata Municipal Area.

Check-post : Check-posts are set up at the entry points at the border areas within the State. Commercial Tax Officers, Inspectors and Patrolmen are posted in the Check-posts. The Commercial Tax Officers and the Assistant Commercial Tax Officers have the power to intercept and/or search the vehicles coming from places outside West Bengal and also going out of the State.

Range Offices : There are several Range Offices at various places within West Bengal. Officials posted there are engaged in mobile checking of vehicles transporting goods.

Staffing pattern and present staff strength:

Sl. No.	Name of Cadre	Sanctioned strength	Present strength
Cadre Structure of Group 'A'			
1.	Commissioner of Commercial Taxes	1	1
2.	Special Commissioner	2	2
3.	Additional Commissioner	36	32
4.	Deputy Commissioner	89	85
5.	Deputy Commissioner, Commercial Taxes (Audit)	4	1
6.	Deputy Commissioner, Commercial Taxes (Accounts)	3	3
7.	Assistant Commissioner	325	317
8.	System Analyst	1	1
9.	Commercial Tax Officer	655	608
10.	Programmer	1	1
11.	PA to Commissioner	2	2
12.	PA to Spl. Officer (Bureau of Investigation)	1	1
13.	Administrative Officer	4	4
14.	Stenographer	17	15
15.	Assistant Commercial Tax Officer	1220	1093
.	Total	2361	2166

Cadre structure of Group 'B' & 'C'

16.	Office Superintendent	1	1
17.	Accountant	2	2
18.	Head Clerk	156	136
19.	U.D.C.	741	715
20.	Head Cashier	1	1
21.	Cashier	8	1
22.	Stenographer	1	1
23.	Telephone Operator (Gr. I)	7	7
24.	Telephone Operator (Sup)	2	2
25.	Telephone Operator (Basic)	11	4
26.	Typist (Sup)	2	2
27.	Typist (Gr. I)	8	8
28.	Typist (Basic)	9	7
29.	KP/KV Operator (Gr. I)	12	12
30.	KP/KV Operator (Sup)	3	3
31.	KP/KV Operator (Basic)	16	15
32.	Nazir	2	1
33.	Cashier-cum-Upper Division Clerk	1	0
34.	Care Taker	2	1
35.	L.D.C.	736	566
36.	Asstt. Care Taker	3	3
37.	Asstt. Cashier	33	0
38.	L.D. cum Cashier	6	5
39.	Banch Clerk-cum-Steno	41	0
40.	Steno-Typist-Clerk	346	196
41.	Cash Sarkar (Gr. I)	1	0

42.	Cash Sarkar (Basic)	18	8
43.	Binder (Gr. I)	1	1
44.	Binder (Basic)	2	0
45.	D.M.O. (Duplicating Machine Operator)	1	1
46.	Driver	22	14
	Total	2195	1713

Cadre Structure of Group 'D'

47.	Peon/Orderly	889	785
48.	Patrolman	362	335
49.	Night guard	78	63
50.	Farash	36	27
51.	Darwan	20	12
52.	Sweeper	47	41
53.	Night Guard cum Darwan	1	1
54.	Visti	2	1
55.	Mali	1	0
56.	Cleaner	1	1
	Total	1437	1266

Acts administered by the Directorate:

The Directorate of Commercial Taxes, West Bengal, administered the following Acts during 2007-2008 :

- (i) The West Bengal Value Added Tax Act, 2003.
- (ii) The West Bengal Sales Tax Act, 1994.
- (iii) The Central Sales Tax Act, 1956.
- (iv) The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.
- (v) The West Bengal Primary Education Act, 1973 (for the limited purpose of Education Cess).
- (vi) The West Bengal Rural Employment and Production Act, 1976 (for the limited purpose of Rural Employment Cess).
- (vii) The West Bengal Sales Tax (Settlement of Dispute) Act, 1999.
- (viii) The West Bengal Transport Infrastructure Development Act, 2002.

Current Policy / Circular :

With the decision to introduce VAT with effect from April 1, 2005, the Commercial taxes Directorate devoted lot of time to tax-payers awareness programmes including holding of seminars, meetings with Trade Bodies, Chambers of Commerce, Advocates, Tax Practitioners and Dealers, publicity on the basic features of VAT through News papers, hoardings, banners etc., organizing help-desk counters at different locations in Kolkata as well as in the districts. Acts, Rules, Notifications, Schedules were published and made available on the Directorate's Website www.wbcomtax.nic.in. Booklets on VAT were also published and distributed to the dealers free of cost. Various circulars were issued for proper implementation of VAT.

SOME OF THE MAJOR AMENDMENTS IN SALES TAX LAWS DURING 2007-08

Following important notifications under the West Bengal Value Added Tax Act, 2003 were issued during 2007-2008:--

Sl. No.	Notification No.	Subject
1.	423-F.T. dated 31.03.2007	West Bengal Finance Act, 2007 (West Bengal Act III of 2007) ó date of effect of different sections
2.	547-F.T. dated 23.04.2007	West Bengal Value Added Tax Act, 2003 ó Draft Amendment in Schedule A and Schedule C, in Part I
3.	484-F.T. dated 09.04.2007	West Bengal Sales Tax Rules, 1995 - - CHAPT.XVII, in PART V, in rule 266A
4.	485-F.T. dated 09.04.2007	West Bengal Value Added Tax Rules, 2005 - CHAPT. XIV, in PART V, in rule 164A
5.	522-F.T. dated 18.04.2007	West Bengal Value Added Tax Rules,2005 - CHAPT.XVII, in PART IV, in rule 150, - 152 and 154.
6.	552-F.T. dated 24.04.2007	West Bengal Value Added Tax Act, 2003 -establishment of West Bengal Value Added Tax Settlement Commission.
7.	553-F.T. dated 24.04.2007	West Bengal Value Added Tax Settlement Commission ó appointment of members.
8.	554-F.T. dated 24.04.2007	West Bengal Value Added Tax Settlement Commission ó appointment of Chairman
9.	555-F.T. dated 24.04.2007	West Bengal Sales Tax Act, 1994 - establishment of West Bengal Sales Tax Settlement Commission
10.	556-F.T. dated 24.04.2007	West Bengal Sales Tax Settlement Commission ó appointment of members
11.	557-F.T. dated 24.04.2007	West Bengal Sales Tax Settlement Commission ó appointment of Chairman.
12.	698-F.T. dated 16.05.2007	Central Sales Tax (West Bengal) Rule,1958 -Amendment in rules 2,4,6A,6B,7,7A,8, 8A,8B,9 and 11.
13.	673- F.T. dated 15.05.2007	Central Sales Tax Act, 1956 (74 of 1956) Notification No. 2372-F.T. dated 02.08.2002
14.	674- F.T. dated 15.05.07	Central Sales Tax Act,1956 ó amendment In Notification No. 2373-F.T. dt. 02.08.2002
15.	801- F.T. dated 04.06.2007	West Bengal Sales Tax (Settlement of Dispute) Rules, 1999 ó Amendment in Rule 2, clause (a) and clause (bb).
16.	899- F.T. dated 04.06.2007	West Bengal Value Added Tax Act, 2003 - Amendment in Schdule A & Schedule C
17.	950- F.T. dated 05.07.2007	West Bengal Value Added Tax Rules, 2005 -Insertion of Rule 16B, Clause (b) in sub- rule(5) of rule 34 and amendment of rules 30,36,37,41,44,53,54 and Forms 14, 14D,32,35,36 & 37.
18.	973-F.T. dated 09.07.2007	Central Sales Tax Act, 1956 ó amendment of Notification No. 2372-F.T. dt. 02.08.02.
19.	1105-F.T. dated 03.08.2007	Central Sales Tax Act, 1956 ó amendment of Notification No. 2370-F.T. dt. 02.08.02.
20.	1106- F.T. dated 3.08.2007	Central Sales Tax Act, 1956 ó amendment of Notification No. 2371-F.T., dt. 03.08.02
21.	1107- F.T. dated 3.08.2007	Central Sales Tax Act, 1956 ó amendment of Notification No. 2372-F.T. dt. 02.08.02

22.	1108 F.T. dated 03.08.2007	Central Sales Tax Act., 1956 ó amendment of Notification No. 2373-F.T. dt. 02.08.02
23.	1109-F.T.dated 03.08.2007	West Bengal Sales Tax Act, 1994 ó amendment of Notification No. 908-F.T. dated 13.04.2005.
24.	1110-F.T. dated 03.08.2007	West Bengal Value Added Tax Act, 2003-Draft Amendment in Schedule C, Part III
25.	1145-F.T dated 08.08.2007	West Bengal Value Added Tax Act, 2003 - Addition of member of the West Bengal Value Added Tax Settlement Commission
26.	1146-F.T. dated 08.08.2007	West Bengal Sales Tax Act, 1994 - Addition of member of the West Bengal Sales Tax Settlement Commission
27.	1163-F.T. dated 09.08.2007	West Bengal Value Added Tax Rule, 2005 - amendment in rule 26F CHAPTER VI
28.	1164-F.T. dated 09.08.2007	West Bengal Sales Tax Act, 1994 - amendment in rule 35 in CHAPTER V.
29.	1365-F.T. dated 14.09.2007	West Bengal Value Added Tax Act, 2003 - Amendment in Schedule C, in Part III
30.	1492-F.T. & 1493-F.T. dated 26.10.2007	West Bengal Value Added Tax Act, 2003 - Appointment of Member of the West Bengal Value Added Tax Settlement Commission
31.	1494-F.T. & 1495-F.T. dated 26.10.2007	The West Bengal Sales Tax Act, 1994 - Appointment of Members of the West Bengal Sales Tax Settlement Commission
32.	82-F.T. dated 21.01.2008	West Bengal Value Added Tax Rules,2005 - Amendments in Rules 34,35,36 and Insertion of Rule 33A, Sub-rule (5) in Rule 43 and Table in Form 14.
33.	177-F.T. dated 13.02.2008	In Notification No. 82-F.T. dated 21.02.08, Figures and letter ö33Aö is corrected by Figures and letter ö34Aö
34.	316-F.T. dated 04.03.2008	Central Sales Tax (West Bengal) Rules, 1958 ó amendment in rule 9 and insertion of Form3V and 4V after Form 3A.
35.	317-F.T. dated 04.03.2008	Amendment in Notification No. 423-F.T. dated 31.03.2007
36.	318-F.T. dated 04.03.2008	West Bengal Value Added Tax Rules, 2005-amendment in FORM 25
37.	319-F.T. dated 04.03.2008	Amendment in Notification No. 1732-F.T. dated 18.10.2006.

Status of Computerization of the Directorate of Commercial Taxes Processes computerised :

- (a) Creation and maintenance of database in respect of all registered dealers;
- (b) Computerisation of Bank / Treasury copy of challans making possible of payment accounting and verification;
- (c) Monitoring of imports in West Bengal through computerisation of Way Bills ó stock, allotment, issue and utilisation thereof;
- (d) Monitoring of issue of Central Declaration Forms (-Cø -Fø -E1øE2øetc.).

- (e) Monitoring of Transit Documents on the strength of which vehicles use West Bengal as corridor for carrying goods from one State to another;
- (f) Processing of receipt of returns filed by registered dealers on self-assessment ó thereby enabling the officers to highlight defaulters.
- (g) Development and Maintenance of the Website of the Directorate. Facility for downloading important forms, notifications etc.;
- (h) Computerisation of the process of selection of the dealers for assessment u/s 45A(3) of the WBST Act, 1994.
- (i) Web-enabled service for knowing status regarding Selective Assessment u/s 45A(3) of the WBST Act, 1994.
- (j) Creation and maintenance of Profession Tax payersømaster;
- (k) Processing of Profession Tax payment challans, identification of defaulters, sending of before-time notices, return processing etc.;
- (l) Web-enabled service for filing application for Profession Tax Enrolment.
- (m) Processing of deduction certificates submitted at the STDS Cell;
- (n) Creation and maintenance of Employeesødatabase.
- (o) Pay roll of employees.
- (p) Computerized Central Return Receiving Unit (CRRU) was launched on 20th Julyø06 at the Beliaghata Sales Tax Building, Annex-II to receive all Returns under the State Act, VAT Act and CST Act of the dealers under Corporate Division and the Charges located in the Beliaghata Building.
- (q) Central Registration Cell (CRC) (Computerised) was launched from 2nd Aprilø2007 with a view to disposing of all NR (New Registration) applications and those from dealers carrying on business under the jurisdiction of the charges in the Beliaghata Building on the date of receipt.
- (r) As per decision of the Empowered Committee on VAT, a nation wide network amongst the States implementing VAT for exchange of data relating each State ® (TINXSYS) has become functional. Data relating to West Bengal have already been uploaded to the website of TINXSYS (www.tinxsys.com) concerning the Dealer Master and issue of Central Forms under the C.S.T. Act, 1956. Incremental data are being uploaded at regular interval to the TINXSYS Server. Besides, plans are afoot for providing more facilities to the citizens like submission of Returns, payment of tax, etc. using the internet with a view to increasing the Citizen-to-Government interface as part of e-governance.
- (s) Arrangement for on line filing of VAT Returns by selected dealers of West Bengal.
- (t) Arrangement for on-line payment of Commercial Taxes presently through the State Bank of India

Targets & achievements of Collection of Sales Tax :

(Rs. In Crores)

Collection of Sales Tax		2003-04	2004-05	2005-06	2006-07	2007-08
1	2	3	4	5	6	7
A. Budget Estimate	Net	4982.62	5836.26	6502.89	7622.48	8505.71
B. Revised Estimate	Net	4946.00	5555.17	6508.00	7238.90	8300.16
C. Actual Collection	Net	4830.58	5716.3	6108.78	7079.02	8060
D. Growth Rate	-	15.25	18.34	6.87	15.88	13.86
E. Actual Collection as percentage of Budget Estimate	-	96.95	97.94	93.94	92.87	94.76
F. Actual Collection as percentage of Revised Estimate	-	97.67	102.90	93.87	97.79	97.10

COLLECTION AND EXPENDITURE

(A) Collection Under Different Acts :	2005-2006 (Rs. in Crores)	2006-2007 (Rs. in Crores)	2007-08 (RE) (Rs. in Crores)
The West Bengal Value Added Tax Act , 2003	3675.64	4267.61	7360.20 *
The West Bengal Sales Tax Act, 1994 (Net)	1729.53	2041.25	
The Central Sales Tax Act, 1956	713.97	799.82	937.05
The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979	249.15	264.41	283.58
The West Bengal Primary Education Act, 1973, and W.B. Rural Employment and Production Act, 1976	665.33	665.11	735.77
The West Bengal Luxury Tax Act, 1994	37.01	27.69	48.99
The West Bengal Transport Infrastructure Development Fund Act, 2002	181.99	191.99	260.95
The West Bengal State Tax on Consumption or Use of Goods Act,2001.	0.66	1.31	2.91
TOTAL	7253.28	8229.53	9629.45

(B)Expenditure :

(i) Administrative Expenses	18.87	18.70	21.17
(ii) Collection Charges	63.68	67.00	71.85
TOTAL	82.54	85.70	93.02

(c)Expenditure as percentage of collection: 1.14% 1.04% 0.97%

* This figure comprises collection of Sales Tax under WBST Act, 1994 & VAT Act, 2003

REGISTRATION

(A) Sales Tax Act:

	2005-06	2006-07	2007-08
(a) Number of Registered Dealers :			
i) The West Bengal Sales Tax Act, 1994	1,66,472*	1,81,076*	2,09,389
ii) The Central Sales Tax Act, 1956	97,019	98,428	1,05,868
(b) New Registration granted :	37,282	29,618	34,496
(c) Files Cancelled	2,592	20,392	15,391

* This figure includes number of Registered Dealers under Vat Act, 2003 also.

(B) Profession Tax Act:

Number of registered employers and enrolled persons under the Profession Tax Act, 1979 :

i) Number of Registered Employers	75,676	77,006	81,682
ii) Number of Enrolled persons	14,39,903	14,86,735	15,50,348

ASSESSMENT CASES

(A) Sales Tax Acts :	2005-06	2006-07	2007-08
i) Opening Balance	1,84,198	1,69,076	1,15,099
ii) Cases initiated during the year	1,30,038	80,077	39,271*
iii) Total assessment cases	3,14,236	2,49,153	1,54,370
iv) Cases disposed of during the year	1,45,160	1,34,054	1,21,325
v) % of Cases disposed of during the year	46.19	53.80	78.59
vi) Cases pending at the end of the year	1,69,076	1,15,099	33,045
vii) % of Cases pending at the end of the year	53.81	46.20	21.41
(B) Profession Tax Act :	2005-06	2006-07	2007-08
i) Opening Balance	1,60,962	1,32,113	1,35,135
ii) Cases initiated during the year	61,765	54,536	88,068
iii) Total assessment cases	2,22,727	1,86,649	2,23,203
iv) Cases disposed of during the year	90,614	51,514	71,951
v) % of Cases disposed of during the year	40.68	27.60	32.24
vi) Cases pending at the end of the year	1,32,113	1,35,135	1,51,252
vii) % of Cases pending at the end of the year	59.32	72.40	67.76

* Under VAT Act assessment is in the nature of an exception and is made only where the statute requires. After March 2008 (when procedural bottlenecks were cleared) the figures of initiation picked up.

Audit :

- The audit for the period from 01.01.1999 to 31.03.2001 was carried out in April,2001(from 02.04.2001 to 24.04.2001)
- The audit for the period from 01.04.2001 to 30.09.2003 was carried out in October,2003 (from 14.10.2003 to 31.10.2003)
- The audit for the period from 01.10.2003 to 31.03.2005 was carried out from 21.10.2005 to 10.03.2006.
- During the VAT regime on and from 1.4.05 Account is audited in cases of dealers selected for audit on a year to year basis.

Appeal Cases (Sales Tax Acts):

	2005-06	2006-07	2007-08
Opening Balance	18,988	17,303	16,287
Cases filed during the year	14,771	14,622	6,628
Total appeal cases	33,759	31925	22,915
Cases disposed of during the year	16,456	15,638	11,504
% of Cases disposed of during the year	48.75	48.98	50.20
Cases pending at the end of the year	17,303	16,287	11,411
% of Cases pending at the end of the year	51.25	51.02	49.80

Revision & Review Cases (Sales Tax Acts):

	2005-06	2006-07	2007-08
Opening Balance	3,763	3,497	3,341
Cases filed during the year	776	843	2913
Total Revision & Review cases	4539	4340	6,254
Cases disposed of during the year	1,042	999	3396
% of Cases disposed of during the year	22.96	23.02	54.30
Cases pending at the end of the year	3,497	3,341	2,858
% of Cases pending at the end of the year	77.04	76.98	45.70

Publications :

The Directorate of Commercial Taxes brings out the following publications :-

1. Trade Circulars
2. Booklets on STDS
3. Booklets on Tax Invoice etc
4. Annual Administrative Report

DIRECTORATE OF AGRICULTURAL INCOME TAX

The Directorate is headed by the Commissioner of Agricultural Income Tax, West Bengal appointed under section 21 of the Agriculture Income Tax Act. Apart from the Agriculture Income Tax Act, 1944, the following Acts are administered by the Directorate:

- The West Bengal Primary Education Act, 1973 (for the limited purpose of collection of Education Cess)
- The West Bengal Rural Employment and Production Act, 1976 (for the limited purpose of collection of Rural Employment Cess)
- The Bengal Amusements Tax Act, 1922
- The West Bengal Entertainments and Luxuries (Hotels & Restaurants) Tax Act, 1972
- The West Bengal Entertainment-cum-Amusement Tax Act, 1982

The Acts namely, The West Bengal Multi-storeyed Building Tax Act, 1979 and The West Bengal Urban Land Taxation Act, 1976, which were repealed with effect from 1st April, 1999, subject to certain transitory provisions are also being administered by the Directorate for the purpose of implementation of the transitory provisions.

The nature of work of this Directorate is to collect taxes as per the Acts administered by the Directorate. The process of tax collection involves assessment, inspection, information gathering as well as disposal of statutory appeals and pursuing court cases to safeguard Government revenue.

The Commissioner of Agricultural Income Tax is also the Commissioner of Entertainment Tax. The Directorate has 19 (nineteen) Regional Offices in different districts. For administrative convenience, the Regional Offices have been placed under four circles located in Kolkata, Howrah, Burdwan and Malda. Each Circle is headed by a Deputy Commissioner. However, due to shortage of Officers, the Officers posted at the Headquarters have supervised the Kolkata and Howrah Circles.

Staffing Pattern and Present Staff Strength:

The total sanctioned strength of the Directorate, inclusive of all categories of employees is 377 only. Men in position is given as under:

P O S T	Sanctioned Strength	Present Strength
1. Commissioner	1	1
2. Additional Commissioner	3	2
3. Deputy Commissioner	5	1
4. Assistant Commissioner	6	5
5. Agricultural Income Tax Officer including Building Tax Officer	40	27
6. Personal Assistant to Commissioner	1	1
7. Administrative Officer	1	x
8. Inspector	58	46
9. Head Clerk		
a) Regional	22	19
b) Directorate	4	4
10. Stenographer	6	5
11. Surveyor	1	1

12. Upper Division Clerk		
a) Regional	42	39
b) Directorate	13	12
13. Lower Division Clerk		
a) Regional	44	22
b) Directorate	14	7
14. Typist		
a) Regional	1	x
b) Directorate	4	4
15. Driver	2	2
16. Chainman	2	2
17. Record Supplier	2	2
18. Group D Employee	105	71
Total	377	273

Status of Computerization:

Presently, a part of the tax collection work of Amusement Tax Section, Kolkata has been computerized. During the last quarter of the Financial Year 2004-05, computers were installed in the office of the Commissioner for increasing the efficiency of revenue administration through regular and effective monitoring of the performances at the field level. The Webel Technology Limited has developed the software for the purpose.

Targets and Achievement:

The Budget and Revised Estimates fixed by the Department and Actual Collection during the last three Financial Years are given below: -

Heads	Budget Estimate			Revised Estimate			Actual Collection		
	05-06	06-07	07-08	05-06	06-07	07-08	05-06	06-07	07-08
0022-A.I.Tax	123.00	208.00	150.00	185.00	150.00	115.00	151.79	115.70	36.91
0029 -									
005-R.E.Cess	2031.70	2987.13	1266.13	2655.23	1151.03	1368.20	1063.87	596.55	156.97
009-P.E.Cess	750.40	1693.99	537.37	1505.77	488.52	535.55	410.60	235.54	74.15
001-M.B.Tax	-	-	-	-	-	-	43.80	12.00	29.05
002-U.L.Taxes	-	-	-	-	-	-	27.42	0.00	0.00
0045-00-101-Entertainment Tax	5995.48	5368.65	5779.23	4772.59	5092.33	3043.00	2481.61	2687.54	2819.11
0045-00-102-Betting Tax	860.00	577.27	713.93	519.76	629.08	1247.35	714.97	1158.61	1024.78
0045-00-105-Luxury Tax	1600.00	13100.7	4767.10	1997.33	4200.09	7003.15	1965.17	2844.15	3869.85
Total	11360.58	23935.74	13213.76	11635.68	11711.05	13347.25	6859.23	7650.09	8010.82

Note

1. The collections under the heads Agricultural Income Tax, R.E. and P.E. Cess were less than Budget Estimates as the Tea industry was passing through a bad phase; Moreover, by order no. 1453-FT dt.23.8.06, G/WB have granted total exemption from payment of Agricultural Income Tax for the three consecutive years ending on 31.03.07, 31.03.08, &31.03.09.
2. There were no Budget Estimates under the M.B. Tax and U.L. Taxes heads as the Acts have been repealed. The collections shown are arrear collections from the periods when the Acts were in force.

STATEMENT OF EXPENDITURE VIS-A-VIS COLLECTION

Rs. in Lakhs

Year	Collection	Collection Growth rate	Expenditure	Expenditure as a % of collection
2005-06	6859.23	3.92%	411.79	6.00
2006-07	7650.09	11.52%	432.75	5.66
2007-08	8010.82	4.71%	464.20	5.83

Number of Files/Cases received, pending and disposed of :

The major part of the Directorate's work involved disposal of Assessment, Appeal and Revision cases during the year 2007-08.

Item and Act	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
1. Assessment						
(a) B.A.I.T.Act., 1944	3224	50	3274	618	18.87	2656
(b) W.B.P.E.Act, 1973 and W.B.R.E.P. Act, 1976	6594 6597	9 9	6603 6606	620 620	9.39 9.39	5983 5986
(c) B.A.T.Act, 1922	3428	47	3475	393	11.30	3082
(d) W.B.E.L.(H & R) T. Act, 1972	2744	311	3055	1485	48.60	1570
2. Appeal						
(a) B.A.I.T.Act, 1944	1324	237	1561	10	0.64	1551
(b) W.B.P.E.Act, 1973 and W.B.R.E.P. Act, 1976	87	7	94	Nil	Nil	94
(c) B.A.T. Act, 1922	91	28	119	3	2.52	116
(d) W.B.E.L.(H & R)T. Act, 1972	86	4	90	3	3.3	87
(e) W.B.E.A.T.Act,1982	33	6	39	1	2.56	38
3. Revision & Second Appeals						
(a) B.A.I.T.Act, 1944	347	Nil	347	Nil	0.00	347
(b) W.B.P.E.Act, 1973 and W.B.R.E.P. Act, 1976	53 53	Nil Nil	53 53	Nil Nil	0.00 0.00	53 53
(c) B.A.T. Act, 1922	46	7	53	1	01.88	52
(d) W.B.E.L.(H & R)T. Act, 1972	8	1	9	2	22.22	7
(e) W.B.E.A.T.Act,1982	1	6	7	Nil	0.00	7

DIRECTORATE OF ELECTRICITY DUTY

The Directorate of Electricity Duty came into existence in 1910 under the administrative control of the Commerce and Industries Department, Government of West Bengal with the Chief Electrical Inspector as the head of the Directorate. With the enactment of the Bengal Electricity Act, 1935 a separate wing of the same came into existence as the Bengal Electricity Duty wing under the same Directorate.

From the 1st January,1997 a new Directorate was formed viz. Directorate of Electricity Duty, under the administrative control of the Finance (Revenue) Department, Government of West Bengal. The Commissioner, Agricultural Income Tax was made the Ex- Officio Director of the Directorate.

Electricity duty is levied under the Bengal Electricity Duty Act, 1935 under the supervision of the Director, Electricity Duty and electricity duty is also levied under the West Bengal Duty on Inter State River Valley Authority Electricity Act, 1973 under the over-all supervision of the Chief Electrical Inspector, West Bengal.

The Directorate has two zonal offices at Asansol and Jalpaiguri. The headquarter is situated in Kolkata. The addresses and Telephone Nos. are as follows:

Head quarter : 1, Harish Mukherjee Road, Kolkata-700 020
Telephone No.: (033) 2223-3511

Asansol Zonal Office : P.O. Radhanagar Road, Burnpur, Dist. Burdwan
Telephone No: (0341) 228-3669

Jalpaiguri Office : State Bank More, P.O. & Dist. Jalpaiguri, Club Road.
Telephone No.: (03561) 230466

Staffing Pattern & Present Staff Strength (including its two zonal offices at Asansol and Jalpaiguri):

Post	Sanctioned Strength	Present Strength
Director	1	1
Chief Inspecting Officer	1	Nil
Sr. Inspecting Officer	2	2
Inspecting Officer	10	4
Administrative Officer	1	1
Jr. Inspecting Officer	9	4
Assistant Inspecting Officer	4	1
Head Clerk	1	1
U.D.Clerk	7	7
L.D.Clerk	3	3
L.D.C.-cum -Accounts Clerk	1	1
Accounts Clerk	4	4
Typist	4	4
Group -Dø	14	8
TOTAL	62	41

Objective/Nature of Works/Responsibility:

1. Augmentation & fulfillment of target of collection of Government revenue in the form of Electricity Duty.

2. Inspection under Bengal Electricity Duty Act & Rules and Inter State River Valley Authority Electricity Act along with Assessment cases, Registration of Generator Sets etc. for realization of Electricity Duty both from Licensees and the persons other than Licensees.

Nature of Work :

Creation of a new post of Chief Inspecting Officer vide notification no.-181F.T dt.-13th Feb 08 has changed the nature of work of this Directorate. The Chief Inspecting Officer supervises the overall duties of Sr. Inspecting Officers, Inspecting Officers, Jr. Inspecting Officers & the Administrative officer. The officers are required to inspect installations to check evasion of electricity duty, to calculate the amount payable by the Assesseees and to realize Electricity Duty, in the districts of North & South 24-Paraganas and the areas of CESC Ltd. For other districts in West Bengal, the proposal for assessment of Electricity Duty is prepared by these officers and forwarded to the Collectors for realization. Hearing in connection with assessment is attended as and when required and liaison is maintained with Govt. Pleaders for cases lying with Honble Courts. Review and appeal cases of assessments related with districts of 24 Pgs.(North & South) including areas of supply of CESC Ltd are thoroughly examined before passing of the final orders by the Sr. Inspecting Officers & Inspecting officers. Waiver cases under different incentive schemes of Govt. are also examined and appropriate action taken accordingly. Refund cases are also dealt with by these officers and sent to Government for final disposal through Director. Over and above, the group officers have to keep close liaison with the collectors and also prepare replies of queries raised by the Comptroller and Auditor General of India.

Acts administered by the Directorate:

This Directorate administered two acts namely, Bengal Electricity Duty Act, 1935 and W.B. Duty on Inter-State River Valley Authority Electricity Act, 1973 for realization of Electricity Duty both from the licensees and the persons other than licensees.

Achievement :

(Rs. in Crore)

Heads	Budget Estimate			Revised Estimate			Actual Collection		
	05-06	06-07	07-08	05-06	06-07	07-08	05-06	06-07	07-08
0043-Taxes and Duties on Electricity	287.50	479.85	632.50	559.54	799.27	605.31	382.46	526.35	506.69

Number of Files/Cases received, pending and disposed of during the year 2007-08 :

Nature of Files / Cases	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
Waiver	17	80	97	72	74.22	25
Govt. Files (R) on refund of electricity duty	131	127	258	176	70.4	82
Registration(07-08)	1176	539	1715	677	39.47	1038
Assessment(07-08)	Nil	28	28	28	100	Nil

Publication:

Administrative Report /B.E.D. Acts & Rules.

DIRECTORATE OF REGISTRATION AND STAMP REVENUE

Prior to 1993, the Registration Directorate was under the administrative control of the Judicial Department. The Directorate of Registration was brought under the administrative control of the Finance Department in the year 1993 and was renamed as the Directorate of Registration and Stamp Revenue.

Organisational set-up:

Directorate of Registration and Stamp Revenue is headed by Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal. A senior member of the Indian Administrative Service in the rank of the Spl. Secretary, usually holds the post.

Other posts in the Directorate are :

- Addl. Inspector General of Registration & Addl. Commissioner of Stamp Revenue, W.B.
- Jt. Commissioner of Stamp Revenue, West Bengal
- Jt. Inspector General of Registration, West Bengal
- Dy. Inspector General of Registration (HQ), West Bengal
- Dy. Commissioner of Stamp Revenue (Legal), West Bengal
- Asstt. Commissioner of Stamp Revenue, West Bengal

(All the above posts are held by the members of the West Bengal Registration and Stamp Revenue Service on the basis of the seniority-cum-merit.)

- Dy. Commissioner of Stamp Revenue(Audit)/Jt. Commissioner of Stamp Revenue(Audit)
(This post is held by a member of the West Bengal Audit & Accounts Service)
- Administrative Officer
- Personal Assistant to the IGR

(The last two posts are filled up on promotion from the members of the staff of this Directorate)

The Directorate core establishment comprises :

Name of the Post	Sanctioned Strength	Present Strength	Vacant Post(s)
Head Assistant	4	4	Nil
U.D. Asstt.	18	18	Nil
Stenographer	4	2	2
L.D.Asstt.	22	16	6
Typist	8	8	Nil
Group ó D	16	16	Nil
Muharrier	3	3	Nil

There are 9 Range D.I.G.R.s in the whole of West Bengal with the jurisdiction of one or more district(s).

Range	Headquarters	Jurisdiction
I	Alipore, South 24 Pgs.	South 24 Parganas and Kolkata
II	Barasat, North 24 Parganas	North 24 Parganas and Nadia
III	Chinsurah, Hooghly	Hooghly and Howrah
IV	Burdwan , Burdwan	Burdwan
V	Medinipur, Paschim Medinipur	Paschim Medinipur and Purba Medinipur
VI	Berhampore, Murshidabad	Murshidabad and Birbhum
VII	Malda, Malda	Malda, Uttar Dinajpur and Dakshin Dinajpu
VIII	Jalpaiguri, Jalpaiguri	Jalpaiguri, CoochBehar and Darjeeling
IX	Bankura, Bankura	Bankura and Purulia

The main functions of the DIGRs are to inspect the registration offices within their respective range and act as Collector under sec.47A of the Indian Stamp Act,1899. Members of the public may prefer an appeal to the DIGR concerned, if they prefer not to accept the market value of the property, which is the subject matter of a particular document,determined by the DSR/ADSR concerned.

REGISTRAR OF ASSURANCES, KOLKATA :

Registrar of Assurances, Kolkata has a separate establishment at 5 & 6, Government Place (North), Kolkata-1. Under sec.30A of the Registration Act,1908, R.A., Kolkata may receive and register any document referred to in sec.28 of the Registration Act, 1908 without regard to the situation of the property in any part of West Bengal to which the document relates. Under sec.30B of the said Act, R.A., Kolkata enjoys power in registration of mortgage deeds and reconveyance deeds in connection with house-building advances of Govt. employees without regard to the situation of the property in any part of India outside the State of West Bengal.

Registrar of Assurances, Kolkata is the head of the office. One member of the West Bengal Registration and Stamp Revenue Service in the rank of DIGR holds the post.

Other posts in the office:

1. Addl. Registrar of Assurances ó I	Officers of the West Bengal Registration & Stamp Revenue Service in the rank of District Registrar hold the post.
2. Addl. Registrar of Assurances ó II	
3. Addl. Registrar of Assurances - III	
4. Addl. District Sub-Registrar (Record)	Officers of the West Bengal Registration & Stamp Revenue Service in the rank of ADSR hold the post

Core Establishment of the Registrar of Assurances office is as follows :-

Name of the post	Sanctioned Strength	Existing Strength	Vacancy
Head Assistant	1	1	Nil
UDC	48	33	15
LDC	51	1	50
Muharrir	5	2	3
Group - D	15	4	11

District Establishment :

In all the districts, District Magistrates are the ex-officio Addl. IGR of the district and Addl. District Magistrates are the ex-officio Jt. IGR for the district . District Registrar is the head of the registration establishment of the district. All the registering officers posted in the districts perform their duties under the supervision and control of the District Registrar concerned.

District Sub-Registrar has got no separate establishment. He belongs to the establishment of District Registrar. Documents relating to immovable property belonging to any part of the district concerned may be presented for registration in the office of the District Sub-Registrar concerned. District Sub-Registrar may in his discretion receive and register any document which might be registered by any Addl. District. Sub-Registrar /Sub-Registrar subordinate to him.

Establishment of District Registrar consists of following sanctioned posts :

- 1)Head Assistant - One post in each district (the said post in the districts of Purba Medinipur and Darjeeling has not yet been sanctioned)
- 2) Head Clerk -One post for every ADSR/SR office
- 3)U.D.A. - According to the volume of work
- 4)L.D.A. - do -
- 5) Typist - One post each in 8 districts
- 6) Group-D - One peon & one Nightguard in every ADSR/SR office

Staffing pattern and present staff strength :

Name of the post	Sanctioned Strength	Present Strength
DIGR Range	9	6
District Registrar	21	19
District Sub-Registrar	26	24
Addl. Dist. Sub-Registrar	199	199
Sub-Registrar	31	17

Statement of the existing clerical staff strength in the whole of West Bengal

Sl. No.	Name of the District	Sanctioned Strength	Existing Strength	Vacancy
1	Howrah	103	64	39
2	R.A. Kolkata	103	37	66
3	Nadia	122	64	58
4	South 24 Parganas	291	171	120
5	Hooghly	152	119	33
6	Cooch Behar	96	44	52
7	Birbhum	112	46	66
8	Purulia	74	48	26
9	Jalpaiguri	92	35	57
10	Darjeeling	30	13	17
11	U. Dinajpur	82	21	61
12	D. Dinajpur	74	41	33
13	Malda	111	49	62
14	Murshidabad	266	145	121
15	North 24 Parganas	293	139	154
16	Paschim Medinipur	279	125	154
17	Purba Medinipur	272	133	139
18	Bankura	102	56	46
19	Burdwan	242	127	115
TOTAL		2896	1477	1419

Present position of Group 'D' staff in the Registration offices

Sl. No.	District	Sanctioned		Existing		Vacancy	
		Peon	N.G.	Peon	N.G.	Peon	N.G.
1.	Coochbehar	16	11	14	9	2	2
2.	Jalpaiguri	16	7	9	6	7	1
3.	Darjeeling	4	3	3	2	1	1
4.	U. Dinajpur	11	8	8	6	3	2
5.	D. Dinajpur	12	8	10	1	2	7
6.	Malda	14	9	7	3	7	6
7.	Murshidabad	24	19	13	4	11	15
8.	Nadia	21	14	15	12	6	2
9.	North 24 pgs.	27	19	26	2	1	17
10.	South 24 pgs.	39	22	31	21	8	1
11.	Kolkata	15	1	12	1	3	Nil
12.	Howrah	14	10	12	2	2	8

13	Hooghly	19	15	14	7	5	8
14	Paschim Medinipur	27	17	11	10	16	7
15.	Purba Medinipur	18	17	13	15	5	2
16.	Bankura	16	11	14	8	2	3
17.	Purulia	11	7	10	5	1	2
18.	Burdwan	25	19	8	13	17	6
19.	Birbhum	16	10	8	5	8	5
TOTAL		345	227	238	132	107	95

Additional District Sub-Registrar/Sub-Registrar :

Additional District Sub-Registrar/Sub-Registrar holds the office in a sub district, which is equal to the jurisdiction of one or more police stations. Every document relating to immovable property can be presented for registration in the office of Addl. District Sub-registrar/Sub-registrar within whose sub-district the whole or some portion of the property, to which such document relates, is situated.

Objectives / nature of works / responsibilities :

This Directorate controls and supervises the activities of the registration offices of the State. The Registering Officers posted in such offices or in the district as has been stated in the organizational set-up are the members of the West Bengal Stamp Revenue & Registration Service recruited through Group -A West Bengal Civil Services and Certain Other Allied Services Examination conducted by Public Service Commission, W. Bengal. The main functions of such Registering Officers are to register the documents under Registration Act, 1908. The registration system in this presidency is more than two hundred years old which is meant to safeguard the civil rights of the citizens regarding registration of a document establishing such right. The Registering Officers are the custodians and repositories of the property rights of the citizens.

Stamp duties appear to have been first imposed on instruments in India in 1797 and the present Stamp Act of 1899 is a fiscal measure enacted to secure revenues for the State on certain classes of instruments. The Registration Act and Stamp Act are made interlinked and the Registering Officers are entrusted to collect such revenue under different articles of Schedule 1A of the Indian Stamp Act, 1899 and the registration fees are collected under the Table of Fees of West Bengal Registration Rules, 1962. Prior to 1994 such duty and fees were collected on the consideration/value set forth in the instruments. On 31st January, 1994 West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 1994 has been implemented and the registering officers are to determine the market value of the properties which are the subject matter of the deed of sale, gift, exchange, partition, settlement and certain other classes of instruments.

The collection of revenue in the form of stamp duties and registration fees for the State Exchequer grew from Rs. 236 crores in 1994-95 to Rs.1352.21 crores in the financial year of 2007-2008.

The responsibility of the Registering Officers has become much more onerous as they are supposed to guard against drainage of revenue by determining proper market value of the properties and at the same time, they are to remain alert that the assessment made by them is proper, justified and transparent in every respect. The citizens should not be victim of arbitrariness for reasons beyond control of the Registering Officers. They have to maintain a balance in the application of their mind most judiciously to prevent loss of revenue of the State and at the same time to make due and proper justice to the citizens.

This Directorate keeps watch upon such activities of the Registering Officers (DSR, ADSR & SR) through the DIGR- Ranges and District Registrars of the districts.

Acts and Rules Administered :

This Directorate primarily administers the following Acts and Rules:

1. The Registration Act, 1908 (Act XVI of 1908)

The earliest record of systematic registration in this Presidency is found in the Rule, Ordinance and Regulations passed in Council on 9th January, 1781 and registered in the Supreme Court of Judicature in Bengal on 1st February, 1781 for establishing certain regulations for the better management of the affairs of the East India Company as well in India as in Europe. The objects of this Regulation of 1781 were to supply the want of registry of houses, lands and estates within that settlement and to prevent fraud. Mr. Edward Tire Ta was appointed the first Surveyor and was entrusted with the duties as a Surveyor and Registrar of lands, houses etc. in the settlement and also as a Registrar of the memorials of deeds affecting such lands etc.

By Act VIII of 1871, the office of the Registrar General was abolished under the altered designation of Inspector General of Registration as an office of record and registry and the limitation of the duties to inspection and general superintendence.

After several amendments, the present Registration Act (XVI of 1908) came into force on 1st January 1908. The provisions relating to the registration of documents were scattered about in seven enactments and the object of passing of this Act was to collect these provisions and incorporate them in one Act. Even after that it has gone through several amendments and the Registration Act, 1908 was adapted with some changes finally.

The objects of the law of registration are :

- (a) to provide conclusive guarantee of the genuineness of document ;
- (b) to afford publicity to transactions;
- (c) to prevent frauds;
- (d) to afford facility of ascertaining whether a property has already been dealt with; and
- (e) to afford security of title deeds and facility of proving titles in case the original deeds are lost or destroyed.

But

- (a) Registration is not by itself absolute proof of the execution of a document;
- (b) mere registration does not prove title nor prove bonafides;
- (c) registration does not confer validity upon an instrument which is otherwise ultra vires or illegal or fraudulent.

There are XV parts and 91 sections in the Registration Act, which deal with the Registration Establishment, registrable documents of compulsory & optional registration, time for presentation of documents, presenting documents for registration, enforcing the appearance of the executants and witnesses, presenting wills and authorities to adopt, deposit of wills, effects of registration and non-registration, the duties and powers of Registering officers, refusal to register etc.

Sec. 30 regarding registration by Registrars in certain cases has been omitted and in West Bengal section 30A and 30B have been inserted for registration by Registrar of Assurances, Kolkata in respect of properties situated in any part of West Bengal and in any part of India in cases of deed of mortgage and reconveyance deed executed by an employee of a Government, a statutory body or a local authority.

Section 32A has been inserted by Act, 48 of 2001 (w.e.f.24.9.2001) for compulsory affixing photographs and fingerprints to the documents.

2. The Indian Stamp Act, 1899

The Indian Stamp Act, 1899 as amended by the Union Legislature is in force in the whole of India except the State of Jammu & Kashmir. The revenue derived from stamp duties forms a considerable part of the revenues of the states. Under the Constitution, the entire proceeds of the duties are assigned to the States in which they are levied though for the sake of ensuring uniform rates of duty on the instruments of commercial nature, the power to prescribe the rates of duties on them is vested in the Union Legislature and the power to prescribe the rates of duties on other instruments is vested in the State Legislature. In West Bengal various sections have been amended and new sections as applicable to the State have been added. Amongst such amendments, the amendment of section 47A for the purpose of determination of market value of properties which are the subject matter of the instruments of gifts, partition, conveyances, exchange, settlement, transfer of lease by way of assignment, agreement relating to sale of an immovable property and in certain cases the power of attorney, is worthy to be mentioned.

There are several provisions in the Indian Stamp Act, 1899 as to :- Stamp duties, adjudications as to stamps, instruments not duly stamped, allowances for stamps in certain cases, criminal offences and procedures.

Schedule 1A, as amended in West Bengal, prescribes stamp duty on certain instruments and there are, as many as, 65 articles for rates of proper stamp duties on such type of instruments.

The existing rate of stamp duty on some important articles of Schedule 1A of the Indian Stamp Act are mentioned below:

Sl. No.	No. & Name of Article	Rate of Stamp Duty	Rate of Regn. Fee
1.	4 Affidavit	Rupees Ten (Rs.10/-)	
2.	5 Agreement (a) If relating to sale of immovable property (b) Others	The same as conveyance for market value (No.23)	
3.	15 Bond	4% of value secured	
4.	23 Conveyance *	5% on market value in Panchayat Area 6% on market value in Municipal Areas, Corporation Areas and Development Authority Areas (Additional Stamp Duty of 2% for KIT & HIT areas has been abolished since 01.08.2006)	Up to Rs.250/- is Rs.2/- Up to Rs.500/- is Rs.7/- Up to Rs.1000/- is Rs.8/- UP to Rs.5000/- is Rs.9/- For Rs. 1000 or part thereof in excess of Rs.1000/-. Above Rs.5000/- is Rs.11/- for Rs.1000 or part thereof in excess of Rs.5000/-.
5.	31 Exchange of property	Same duty as conveyance (No. 23) on market value of the property of greatest value	Same as above
6.	33 Gift i) When made to a member of a family ii) When made to an another person	0.5% of the market value of the property Same duty as conveyance (No.23) on market value	Same as above Same as above

7.	35 Lease (a) Only rent is fixed i. less than one year ii. 1-5 year iii. 5-10 year iv. Upto 20 year v. Upto 30 year vi. Upto 100 year (b) Granted for fine or premium (c) Where the lease is granted for fine or premium in addition to rent	Sale as Bottomry Bond or Whole amount payable under the document. Same duty as a Bottomry Bond for the average annual rent. Same duty as conveyance for average annual rent (Same as conveyance) Twice the average annual rent (Same as conveyance) Three times the average annual rent (same as conveyance) Four times the average annual rent (Same as No.23) Same as conveyances for the fine or premium Same as (a) + (b)	Same as above Same as above Same as above Same as above Same as above Same as above Same as above Same as above
8.	45 Partition	0.5% of the market value of the separated share or shares of the property	Same as above
9.	46 Partnership Capital (a) Up to Rs.500/- (b) Up to Rs.10000/- (c) Up to Rs. 50000/- (d) Exceeding Rs.50000/-	Rs. 20/- Rs. 50/- Rs. 100/- Rs.150/-	Same as above

* Further with effect from 01.04.2007 stamp duty of additional 1% will be charged for properties having Market Value over Rs. 25 lakhs

3. The West Bengal Registration Rules, 1962

The West Bengal Registration Rules, 1962 has come into force by the notification no.541-Regn. dated 26th April, 1963. There are nineteen chapters for the procedures to be adopted in the registration offices for different purposes in connection with the registration of the documents. It covers amongst different procedures ó the manner of maintenance of register books, papers and documents in registration offices and their custody and also destruction of documents, authentication of register-books, procedure prior to acceptances of documents for registration, fines to be imposed, procedure on acceptance of documents for registration, procedure on the admission of a document to registration, memorandum and copies of documents, special provisions as to Power of Attorney, procedure with regard to wills, office procedures etc.

4. The West Bengal Stamp Rules, 1994

Government of West Bengal by notification no. 151 FT dt. 17.1.94 has made the said rules in supersession of all previous rules and orders on the subject issued by the Government of Bengal. Some of the important provisions of the said rules are :-

- (a) Description of stamps ó impressed stamps and adhesive stamps
- (b) Impressed Stamps ó Proper Officer, mode of affixing and impressing labels etc.

- (c) Use of adhesive stamps ó on certain instruments, court fee stamps in certain cases, mode of cancelling õshare transferõ stamps, special adhesive stamps to be used in certain cases etc.
- (d) Refund or renewals ó Contents of application, register of application, procedure after receipt of application, powers of the Collector to examine such applications, procedures when stamp is purchased in different districts, circumstances under which application may be struck off and the stamps destroyed, cancellation of stamps after grant of refund etc.

5. The West Bengal (Prevention of Under-Valuation of Instruments) Rules, 2001

The West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 1994 came into force on 31st January, 1994 regarding the manner of determination of market value and furnishing the particulars relating to any property under notification no. 248-FT dated 31st January, 1994. In supersession of the said notification the West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 2001 was made by notification no. 821 FT dt. 1.3.2001 in exercise of the power conferred by clauses 16B of Sec.2, Sec. 27, Sec. 47A and Sec. 75 of the Indian Stamp Act, 1899.

It states the manner of determination of market value by the registering officers when any person presents an instrument of (i) agreement relating to sale of immovable properties (ii) conveyance (iii) exchange of property (iv) gift (v) Partition (vi) Power Of Attorney in certain cases (vii) Settlement (viii) transfer of lease by way of assignment for registration. The Registering Offices shall issue notice to the person by whom stamp duty is payable under sec.29 of the Indian Stamp Act, 1899 for the payment of deficit stamp duty and registration fees, if the market value determined by the Registering Officer is higher than the consideration set forth in the instrument. The person executing such instruments shall furnish the particulars of the properties in the Form I, II, III & IV prescribed for such purpose and applicable to that document.

If any person does not offer to pay the deficit stamp duty, so determined by the R.O., the matter may be referred to the Collector under sub-section (3) of sec,47A. This power of the Collector, is, at present enjoyed by the Deputy Inspector General Of Registration of the concerned ranges . On such references, the Collector shall determine the market value of the properties after giving the person an opportunity of being heard.

If any person is aggrieved by an order passed by the Collector, he may prefer an appeal to the Commissioner of the respective Division.

There is also provision for suo motu revision by the Chief Controlling Revenue Authority.

6. The West Bengal Registration (Filing of True Copies) Rules, 1979

The West Bengal Registration (Filing of True Copies) Rules, 1979 was published in the Calcutta Gazette Extraordinary dated 1st December, 1982 and subsequently amended and extended to the whole of West Bengal.

Every document that is presented for registration shall be accompanied by a true copy thereof prepared in the manner specified in the rules.

Except in the districts of Burdwan, Purba Medinipur, Paschim Medinipur, Malda, Uttar Dinajpur and Dakshin Dinajpur such true copies are prepared by the licenced copywriters in a standard form and in the manner as prescribed in these rules. In the above-noted six districts xerox copies of the documents are presented along with the documents presented for registration.

7. The West Bengal Registration (Deed-Writers') Rules, 1999

In supersession of all previous notifications on the subject, the said rules have been made by Inspector General of Registration , West Bengal under sec.80G of the Registration Act, 1908(XVI

of 1908) under notification no. 2335 dt. 4th April, 2000. It has been provided that no person who is not a licensed deed-writer under these rules shall engage himself in the profession of a Deed-Writer, provided that an advocate or pleader practising before any court in the State or a solicitor, need not obtain a license under these rules.

The said rules has further laid down the procedure for :- (a) persons eligible for licence (b) disqualification for granting licence to a person (c) competent persons for writing different kinds of Instruments (d) application for licence (e) Renewal of licence (f) conditions for renewals (g) Appeal for refusing renewal of licence (h) conditions attached to Deedwriters' licenses (i) Issue of duplicate licence (j) Cancellation of Deed-writers' licence (k) suspension of deed-writers' licence ó authority and procedures thereof (l) jurisdiction etc.

Fees to be charged by licensed Deed-Writers have been laid down in rule 30 of the said rule as follows :-

Sl. No.	Market value of the property	Fees of licensed Deed-Writers
1	(a) Where the market value of the property does not exceed Rs.5,000/-	Rs.50.00
	(b) Where the market value of the property exceeds Rs.5,000/- but does not exceed Rs.10,000/-	Rs.100.00
	(c)Where the market value of the property exceeds Rs.10,000/- but does not exceed Rs.15,000/-	Rs.150.00
	(d) Where the market value of the property exceeds Rs.15,000/- but does not exceed Rs.25,000/-	Rs.250.00
	(e)Where the market value of the property exceeds Rs.25,000/- but does not exceed Rs.50,000	Rs.40.00
	(f) Where the market value of the property exceeds Rs.50,000/- but does not exceed Rs.1,00,000/-	Rs.600.00
	(g) Where the market value Where of the property exceeds Rs.1,00,000/- but does not exceed Rs.2,00,000	Rs.1000.00
	(h)Where the market value of the property exceeds Rs.2,00,000/- but does not exceed Rs.5,00,000/-	Rs.1500.00
	(i)Where the market value of the property exceeds Rs.5,00,000/-	Rs.2000.00
		Where, in the case of any instrument, the market value is not stated,
2	For taking delivery of documents when authorized by the party under sec.52 of the Act	Rs.1.00 per document
3	For writing application- (a) in the printed form (b) in manuscript form (c) for filling up each of the Forms I, II, III and IV prescribed under rule 3(3) of the West Bengal (Prevention of Under-Valuation of Instruments) Rules,1994 in duplicate	Rs.1.00 for each form Rs.2.00 for each form Rs.5.00 for each form
4	For writing summons and filing the same	Rs.2.00 per summons
5	For writing notices in the printed form under the West Bengal Land Reforms Act, 1955 (West Bengal Act X of 1956)	Rs.1.00 for each notice
6	For making searches of index or inspection of volumes	Rs.2.00 per year, subject to the maximum of Rs.10.00 for each of the items of search of indexes or inspection of volumes.

8. The West Bengal Registration (Copy-Writers') Rules, 1999

In exercise of power conferred under sec. 80GG of the Registration Act, 1908 (Act XVI of 1908) and in supersession of all previous notifications on the subject, the Inspector General of Registration, West Bengal has made the said rules.

The procedures for the persons eligible for licence, disqualification of copywriters, Renewal of licences, conditions attached to copywriters' licenses, issue of duplicate licence, cancellation & suspension of copywriters' licence etc. have been laid down in the said rules.

The rate of remuneration of a copy-writer shall be as follows :-

- (i) for copying 100 words or part thereof - Rs.6.00 subject to a minimum of Rs.30.00
- (ii) for preparing typed copy by licenced copywriters, the charge shall be same as in clause (i)
- (iii) for comparing 100 words or part thereof each comparer shall get Rs.4.00 subject to a minimum of Rs.20.00

Current policy of the Directorate:

a) Digitized market value : The process of determination of market value of properties which is the subject matter of a deed presented before Registering Officer for registration is to some extent subjective at present. In order to remove this subjectivity and bring in complete transparency, the Directorate adopted the policy of digitization of market value for computerization of all the registration offices of the State. Webel Technology Ltd. was engaged as a vendor for the job throughout the State of West Bengal through a tender process. In this process the market value of all plots in every mouja had been determined on the basis of the principles laid down in the West Bengal (Prevention of Under-Valuation of Instruments) Rules, 2001. The past sale records for the last five years in each office were also taken into consideration to form the basis of determination of the market value of all the plots of a mouja. The natures of land of all plots in a mouja were collected from the office of Block Land And Land Revenue Officer which were shortlisted considering the nature of registrable lands. Again such registrable lands had been clubbed in certain groups considering the similarity of market value for each group. A conversion ratio for each office had been determined to convert the market value of one group of land to another group of land in order to facilitate in determining the market value of the nature of the properties in the particular jurisdiction of the registering officer concerned.. This whole exercise had been completed for every registration office in West Bengal and a market value database had been prepared for each office which had been linked with the CORD software.

The digitized market value will be periodically revised according to the field situation. The master Data base of each office will be periodically reviewed and changes incorporated. True market value rules in the computerized scenario are in the final stage of processing.

b) Upgradation and Modernization of Infrastructure : Office space in the Directorate is not sufficient for the accommodation of all the members of the staff. It is not congenial for controlling the functions and management of the offices under its control all over the State from the existing office.

Most of the registration offices in the State are functioning in rented buildings which are old, dilapidated in many cases and unfit to cope with the upgradation and modernization of offices. As such the Directorate has taken steps to shift such offices to better buildings available in the locality. For this purpose we have classified the offices in three categories considering the volume of works performed in such offices and looking for the space required for the offices according to category. Since 2004-2005, it has been possible to shift a good number of offices to better accommodation. After that the renovation, repairing, reconstruction of the following PWD building cases have been sanctioned by the Govt.

2005 ó 2006	- 7 cases
2006 - 2007	- 19 cases
2007 ó 2008	- 33 cases

In the above cases the Government in the Finance Department sanctioned massive fund as shown below for the purpose :

2005 ó 2006 = Rs. 3.67 Crores

2006 ó 2007 = Rs. 2.15 Crores

2007 ó 2008 = Rs. 2.72 Crores

c) Use of franking machines : The use of franking machines for payment of stamp duty has been introduced under Finance Deptt. no. 563-FT dt. 25.2.2002 for franking impression of different kinds of stamps either by proper officers or by the Authorized Users. We have authorized Centurion Bank,. Standard & Chartered Bank, Alliance Bajaj Ltd., among others. Till date 54 different financial institutions have been authorized to frank their documents.

d) Manner of payment of stamp duty : The Directorate has issued notification for the use of Serialized Authenticated Bank Receipts introducing another mode of payment of stamp duty with the help of SABR in lieu of non-judicial stamp paper valued above Rs.5000/-. The SABR will be supplied by the State Bank of India's different branches to the registrant public.

e) Website : The Directorate has provided information for the members of the public regarding the procedure for the registration of a document as per sections and articles of the Registration Act & Indian Stamp Act in the website www.wbfin.nic.in.

E-Governance Initiative :

State Govt. started computerization of registration offices on 1st January, 2001 and in the process 11(eleven) such offices, one at Bidhannagar, two in Kolkata, five at Alipore and three at Barasat were computerized in a phased manner. Even in such computerized offices, the market value of the properties is determined by registering authority manually.

In order to remove all such difficulties, to render better services to the registrant public and preserve valuable records by scanning through computers, the State Govt. has undertaken to roll out a programme with the aim of spreading the benefits of e-governance to citizens in all parts of the State. For this purpose the offices of ADSR, Srirampur and Chandannagar, Janai, Singur and Chinsurah Sadar in the district of Hooghly had been fully computerized under the pilot project and the market value of the properties in those offices is now determined automatically through the market value software. The Directorate has started to replicate the experience of the pilot project to remaining 233 registration offices across the State. State-wide roll out of the project involves enormous investment and massive volume of work. So the roll out projects are being implemented in Public Private Partnership model. Accordingly M/s. WTL, M/s. CMS Computers Ltd and M/s. CMC Ltd. had been selected as the private partners for Presidency, Burdwan and Jalpaiguri zones respectively through the evaluation of Request For Proposal. Deptt. of Information Technology, Govt. of India had also approved the project for roll-out in the whole of West Bengal. Pricewaterhouse Coopers was engaged as the consultant of this project temporarily. Time line for implementation of different phases of the computerization programme had been drawn up for the year 2007-08. Since 9th February, 2007, the launching of the 1st project in Gazole in Malda District under P.P.P. Model the Registration Directorate has come a long way through tiding over numerous difficulties and uncountable number of hazards, pushing inch by inch ahead to register progress as indicated below :-

Year	No. of offices commissioned in PPP
2006 ó 2007	7 offices
2007 ó 2008	151 offices

Constant attempt is being made involving all the stake holders e.g. different Departments of the Government, members of public, registration Department officials- employees, deed writers, copy writers and people's representatives to cover all the remaining offices by the end of the calendar year 2008.

Revenue Targets and Achievements :

YEAR WISE TARGET OF REVENUE COLLECTION AND ACHIEVEMENT

Year	Estimated Collection (Rs. in Crore)	Actual Collection (Rs. in Crore)	Growth rate (in %)	Achievement (in %)
2002 ó 2003	700	683.38	45.66	97.62
2003 ó 2004	800	766.90	12.22	95.86
2004 ó 2005	867	964.28	25.74	111.21
2005 ó 2006	1055	1087.02	12.73	103.03
2006 ó 2007	1405	1168.54	7.49	83.13
2007 ó 2008	1500	1352.21	15.72	90.14

Maintenance of Accounts and Audits :

The Directorate maintains its own accounts and it is audited by Accountant General of West Bengal in each year. The Directorate has also a system of internal audit by an officer of this Directorate, namely the Joint Commissioner of Stamp Revenue(Audit). Personal Assistant to Inspector General of Registration acts as the Drawing and Disbursing Officer of the Directorate.

In the district headquarter District Sub-Registrars are the Drawing and Disbursing Officers for the establishment of District Registrar. All Additional District Sub-Registrars and Sub-Registrars are the drawing and disbursing officers for their own establishments. They perform all duties and enjoy all financial powers as heads of offices. The accounts of the District Registrars, Addl. Dist. Sub Registrars and Sub-Registrars are audited by Accountant General of West Bengal.

Head of Account of the Directorate Establishment :

	Major Head
Receipt	0030-Stamp & Registration
Expenditure	2030-Stamp & Registration

Statement of Expenditure vis-a-vis Collection:

Year	Collection (Rs. in Crore)	Expenditure (Rs. in Crore)	Expenditure as a percentage of collection
2002-03	683.38	32.99	4.83
2003-04	766.90	32.82	4.28
2004-05	964.28	34.97	3.63
2005-06	1087.02	48.38	4.45
2006-07	1168.54	32.65	2.79
2007-08	1352.00	38.51	2.84

Number of files/cases received, pending and disposed of :

Position of registration vis-à-vis completion of documents during the last five financial years is given below :

Year	Deeds Registered	Documents Completed	Arrear (if any)
2002 - 2003	11,25,882	10,06,963	12,14,640
2003 - 2004	10,48,564	10,58,271	12,04,933
2004 - 2005	11,08,912	12,02,909	11,10,936
2005 - 2006	11,33,581	11,43,211	11,01,306
2006 - 2007	11,50,775	10,24,666	12,27,415
2007 - 2008	11,97,072	12,11,350	12,13,137

DIRECTORATE OF STATE LOTTERIES

The Directorate of State Lotteries was established in the year 1968 with the objective of conducting lottery draws for earning revenue for the government exchequer. The Directorate functions under Finance (Revenue) Department.

During the last three years the following draws were held by the Directorate of State Lotteries.

Name of Draw	No. of draws during the year		
	2005-06	2006-07	2007-08
Bangabhumi Super	12	12	12
Bangalakshmi	16	24	24
Bangasree Super	11	12	12
Bumper	06	06	06

The Directorate of State Lotteries extends its lottery expertise to conduct lottery draws for distribution of plots of land, shops of Corporations, Undertakings and other Govt. wings, admission to Class I in Government/Government aided primary schools and the like.

Staffing pattern and present staff strength:

The Directorate of State Lotteries is headed by the Director, who is assisted by three Joint Directors- Joint Director, State Lotteries, Joint Director (Audit & Accounts), Joint Director (Accounts) and one Deputy Director. Apart from officers, there are 80 (eighty) sanctioned posts covering all categories of staff. A brief description of the staff pattern is as follows:

Name of the post	Sanctioned Strength	Existing Strength	Vacant Post(s)
P.A. to Director	1	1	Nil
Head Clerk	3	3	Nil
Senior Accountant	1	1	Nil
Upper Division Clerk	24	24	Nil
Accountant	1	1	Nil
Store Keeper	1	1	Nil
Cashier	1	1	Nil
Bengali Translator	1	1	Nil
L.D.Clerk	27	7	20
Telephone Operator	1	1	Nil
Typist	2	1	1
Driver	2	1	1
Cash Collecting Sarkar	3	3	Nil
Record Supplier	1	1	Nil
Group -Dø	11	7	4
Total	80	54	26

Act administered by the Directorate:

The West Bengal State Lottery is organized, conducted and promoted in terms of the provisions of the Lottery (Regulations) Act, 1998 and the West Bengal State Lottery Rules, 1968.

Current policy / Circular:

Current policy of the Government is to organize, conduct and promote State Lotteries fulfilling the provisions of the Lottery (Regulations) Act, 1998 and the West Bengal State Lottery Rules, 1968. At present four weekly Draws viz. Bangabhumi Super Draw, Bangashree Super Draw, Bangalakshmi Draw (twice a month) are organized in a month. Apart from these weekly draws six bumper draws in festivals like New Year Bumper, Nababarsha Bumper, Holi Bumper, Rathajatra Bumper, Puja Bumper, and Diwali Bumper are conducted. The Price (MRP) of the weekly draw lottery tickets is Rs.2/- for Bangalakshmi Draw and Rs.5/- for Bangabhumi Super Draw and Rs.10/- for Bangasree Super Draw. The prices of tickets of bumper draws is usually Rs. 20/-. The policy of the Government is to assure fixed prizes, which are guaranteed by declaring prizes on sold tickets only, a feature that has made West Bengal State Lottery more transparent, credible and distinct over other lotteries.

Status of computerization:

The operational work of this Directorate was proposed to be computerised in two phases. Total projected cost was Rs. 21,89,842.00 (during the financial year 2000-01) out of which the cost of first phase was Rs. 16,25,837.00. During the financial year 2000-01, Rs. 11,60,178.00 was utilized from the major head 2070-00-800-Other expenditure-S P- State Plan (Annual Plan and Tenth Plan)-008-computerisation of the process of State Lotteries (F T)-77- computerisation. Further an expenditure of Rs.1,37,695.00 was incurred under the major head 2070-00-800-Other expenditure-S P- State Plan (Annual Plan and Tenth Plan)-27-minor works/maintenance during 2000-01. In the mean time, upgradation of some of hardwares has been made.

Achievements:

YEAR	RECEIPTS (in Rs.)	TOTAL EXPENDITURE (in Rs.)	NET EARNINGS (in Rs.)	Expenditure as a % of collection
1	2	3	4=(2-3)	5
2003 - 2004	60,34,23,140	49,70,31,147	10,63,91,993	82.3%
2004 - 2005	23,69,83,157	24,01,43,842	(-) 31,60,685	101.3%
2005-2006	82,10,98,091	78,00,60,754	4,10,37,337	95%
2006-2007	31,29,65,902	24,82,04,242	6,47,61,660	79.3%
2007-2008(R.E)	33,48,11,787	25,80,75,033	7,67,36,754	77.08%

Maintenance of accounts and audit:

Books of Accounts are maintained properly. Salary accounts of this Directorate are computerized by the Software developed by NIC. All reports and returns for Income Tax as well as Sales Tax are submitted regularly within stipulated time. The Directorate deducted Income Tax to the tune of Rs.2.99 Crore during 2007-2008 and remitted the same to the Income Tax Authorities.

No case of defalcation is reported so far. The last Audit was performed by A.G.W.B. for the period from 29.11.94 to 10.12.04. The reply to the last inspection report has also been forwarded to A.G.W.B. There is no outstanding Audit ópara. The Audit team of AGWB has just completed the Audit of this office for the period from April 2004 to March 2008.

Nature of work of this Directorate and Engagement of Staff thereof :

It is to mention here that the basic work of this Directorate is related to conduct of different lottery draws throughout the year. Designing of lottery tickets of different draws, assessment of lottery tickets to be printed, placement of printing orders of lottery tickets to the Govt. security press, maintenance of records of printing, sales of lottery tickets, unsold tickets etc are the important works of this Directorate. In addition to that, processing of the prize winning tickets/agency bonus etc of all draws conducted by the West Bengal State Lotteries and payment thereon, is done by this office. All books of accounts for such payment are maintained by this office. A major portion of staff of this office are engaged in the lottery draw related works. So the picture of letters received and issued in a particular year as shown in the following table, does not reflect the position or quantum of work of this Directorate.

Number of files / cases received, disposed of and pending :

Financial Year	Total no. of files, letters etc. received	Total no. of files, letters etc. disposed of	Remarks
2003-2004	558	1220	The nature of work of this Directorate requires regular contact through correspondences etc. with the client and different Agencies. As such, number of outgoing files, letters etc. surpasses that of inward ones. This is a continuous process.
2004-2005	106	1192	
2005-2006	196	540	
2006-2007	222	650	
2007-2008	201	610	

Publications:

The Annual Report of the Directorate of State Lotteries was last published for the year 2006-07.

DIRECTORATE OF ENTRY TAX / REVENUE INTELLIGENCE

West Bengal Revenue Intelligence (Collection and Monitoring of Information) Act,1996 was passed in the West Bengal Legislature with a view to providing for the collection, compilation, analysis, preservation and monitoring of information and statistics with respect to Commercial activities of trade, industry and agriculture in West Bengal and for the use of such information and statistics in framing or implementing the fiscal policy of the State of West Bengal

Due to administrative reasons, the Act could not practically be implemented. All Officers and Staff who were appointed in the Directorate of Revenue Intelligence in the year 1998 were subsequently absorbed in the newly formed Directorate of Consumer Affairs and Fair Business Practices.

Entry Tax was abolished with effect from 1st April, 1995. But a skeleton establishment has been retained to complete residual works of Entry Taxes.

Staffing pattern and present staff strength of the Directorate of Entry Tax:

Sl.No	Name of the Post	Sanctioned Strength	Present Strength	Vacant
1.	Director	1	1	-
2.	Dy. Director (admn)	1	1	-
3.	Dy. Director (audit&a/cs.)	2	2	-
4.	Asstt. Director	3	1	2
5.	Superintendent(C&R)	1	Nil	1
6.	Special Officer (Law)(Rev. Int.)	1	1	-
7.	Entry Tax Officer	10	2	8
8.	Confidential Asstt.(P.A.)	1	1	-
9.	Inspector / C.W.O.	14	10	4
10.	Typist/T.supervisor/T.Gr.I	3	2	1
11.	Telephone Operator Gr.I	2	Nil	2
12.	Bengali Translator	1	Nil	1
13.	U.D.C..	13	2	11
14.	L.D.C.	1	Nil	1
15.	Cash Sarkar	1	1	-
16.	Peon / Orderly	4	1	3
17.	S.I./C.C.C	4	1+1	1 C.C.C. is under suspension. 1 post vacant
	Total	63	27	

Objectives /nature of works/responsibility:

The residual work of the Directorate of Entry Tax comprises

- 1) Disposal of refund cases under section 19(1),19 (3) ,20 and court cases (18,000)
- 2) Disposal of Appeal cases (5,000)
- 3) Disposal of revision cases (3,000)
- 4) Disposal of Court cases (300)

in terms of the provisions of the following Acts namely,

- West Bengal Taxes on Entry of Goods in Local Areas Act,1962.
- The taxes on Entry of Goods into Calcutta Metropolitan Area Act,1972.

Disposal of various categories of cases during the financial years :

	2005-06	2006-07	2007-08
1) Disposal of appeal Cases	336	205	164
2) Disposal of Revision Cases	100	100	75
3) Disposal of Refund Cases	973	429	195
4) Disposal of Court Cases	-	340	324

Number of files/cases received and disposed of during the financial years :

	2005-06	2006-07	2007-08
1. Received	2037	2129	1598
2. Pending from last year	133	200	50
3. Total (1+2)	2170	2329	1648
4. Disposed of	1970	2279	1273
5. % of Disposal	91	98	77
6. Pending at the end of the year (3-4)	200	50	375

POLICY PLANNING UNIT

The Policy Planning Unit in the Revenue Branch of the Finance Department came into existence under the Government Resolution No. 2825-F.T. dated 4th July, 1980. It was proposed in the said resolution that this unit would consist of two wings, namely (a) a Data Wing dealing with documentation, statistical analysis and maintenance of library and (b) a Legislative-cum-Policy Wing dealing with fiscal research, legal aspects and drafting of legislative proposals.

Staffing pattern and present staff strength :

The said resolution stated that each of its wings would be headed by one Deputy Director and there would be one Assistant Director, three Research Officers, one Manual Officer and one Librarian. It was further stated that this Unit would have such number of other staff of Group C and Group D categories as would be considered necessary and sanctioned by the State Government from time to time. In continuation of the said resolution a notification No. 6048-F.T. dated 25th November, 1980 was issued whereby the following posts of Group C and Group D were sanctioned for this Unit.

Sl. No.	Name of the Post	Sanctioned strength
1.	Stenographers	8
2.	U.D. Assistant	2
3.	L.D. Assistant	1
4.	Typist	3
5.	Muharrir Grade II	1
6.	Record Supplier	1
7.	Peons	14

It was also stated that this Unit would be placed under the charge of a Joint Secretary, Finance Department, who would be designated as Director of the Unit. Subsequently, the unit was entrusted with implementation of "Industrial Promotion Assistance Scheme" introduced by a Resolution no1460-F.T. dated 27.5.94, for providing financial assistance to the certain Industrial Units for their improvement and modernisation.

There have been some changes in the designation of the personnel attached to the unit with effect from 29th June, 2000 following notification No. 1716-F.T. According to the said Notification, an officer not below the rank of the Special Secretary, Finance Department would be the Director of this Unit. The post of Deputy Director has been upgraded to the post of Joint Director and ex officio Joint Secretary and that of the Assistant Director to the post of Deputy Director and ex officio Deputy Secretary. The Manual Officer and the Research Officers enjoying the pay scale No. 18 are also designated as ex officio Deputy Secretary. At present, this Unit has the following officials:-

Name of the post	Sanctioned strength	Present strength
Joint Director	2	2
Deputy Director	2	2
Research Officer	3	-
Manual Officer	1	1
Librarian	1	1
Statistician	2	-

Section Officer-cum-Accountant	1	-
U.D.A.	5	5
L.D.A.	4	1
Typist	2	2
Record Supplier	1	-
Group D	3	3

Acts administered :

This unit does not administer any Act or rules, resolutions, orders, made under any Act barring partial overseeing of the scheme introduced by Resolution No 1460 F.T. It is mainly involved in drafting laws including resolutions, circulars, orders under different State Acts administered by the different branches of the State Government especially by Tax Directorates under the Finance Department.

Number of files/cases received, pending and disposed of :

A. Other than IPA Scheme

Year	No. of Files, Written Instruction Received	Disposed of	No. of Pending Cases
2005-06	211	196	15
2006-07	74	70	4
2007-08	33	30	3

However, this number does not include amendment cases disposed of by this Unit arising out of discussion and verbal instruction.

B. Under the IPA Scheme

Financial Year	No. of cases received	Pending cases	Total	Disposed of during the year year	Pending cases at the end of the year
2005-06	1919	1297	3216	2068	1148
2006-07	1641	1148	2789	2417	372
2007-08	1676	372	2048	1760	288

In this connection this may be noted that cases pending in respect of I.P.A. Scheme are the result of non-availability of fund against the scheme during the material time of the relevant period.

WEST BENGAL COMMERCIAL TAXES APPELLATE AND REVISIONAL BOARD

West Bengal Commercial Taxes Tribunal, presently renamed as West Bengal Commercial Taxes Appellate and Revisional Board was inaugurated on 27-4-1974 and it obtained the status of a Directorate under the control of Finance (Taxn.) Deptt. W.B. on 22-4-1975. This Board presently consists of 7 members namely.

- (a) 3 (three) Judicial Members and the senior most Judicial Member is functioning as President of this Board within the meaning of Head of the Deptt. u/s 5(16) of the W.B.S.R. Part-I.
- (b) 3 (three) Administrative members not below the rank of Addl. Commissioner, Commercial Taxes, West Bengal.
- (c) 1 (one) Accounts Member, in the Cadre of W.B. Audit and Accounts Service.

The Board is assisted by: -

- D1 Registrar not below the rank of Deputy Commissioner, Commercial Taxes, W.B. who functions as the D.D.O. and also supervises the Staff of this Board
- 1 Deputy Registrar not below the rank of Asstt. Commissioner, Commercial Taxes, W. B.

Staffing Pattern and present staff strength:

Sl. No	Name of the post	Sanctioned strength	Present strength
1.	H.C.	1	1
2.	U.D.C.	8	7
3.	Stenographer	6	5
4.	L.D.C.	8	5
5.	Cashier-cum-Clerk	1	1
6.	Typist	2	2
7.	Typist- Copyist	2	2
8.	Record-Supplier	2	1
9.	Peon	10	8
10.	Process-Server	1	1
11.	Darawan	1	1
12.	Night-guard	1	1
13.	Farash	1	1
14.	Sweeper	1	1
15.	Driver	1	vacant

Objective/Nature of Works/Responsibility:

The West Bengal Commercial Taxes Appellate & Revisional Board is disposing of the revisional applications filed in respect of W.B.S.T. Act 1994, West Bengal Agricultural Income Tax Act, 1944, West Bengal Luxury Tax Act, 1994, West Bengal Electricity Duty Act, 1935 and West Bengal VAT Act, 2003.

Number of files/cases received, pending and disposed of:

Statement of disposal of cases and number of pending cases before the Board

Sl.No	Financial Year	No of Cases filed	No. of Cases disposed of
1.	1994-1995	2102	759
2.	1995-1996	2200	1176
3.	1996-1997	2283	1337
4.	1997-1998	1467	1612
5.	1998-1999	1825	1872
6.	1999-2000	2130	1671
7.	2000-2001	3185	1565
8.	2001-2002	3296	1019
9.	2002-2003	1974	1576
10.	2003-2004	2134	1755
11.	2004-2005	2293	2310
12.	2005-2006	1920	1501
13.	2006-2007	1086	1490
14.	2007-2008	80	1819

N.B. : The Board received 219 Stay petitions during the 2006-07 and 50 Stay petitions during the 2007-08 and most of the petitions are disposed of.

BUREAU OF INVESTIGATION

Bureau of Investigation is a wing of Commercial Taxes Directorate and is the premier Agency for investigating Sales Tax evasion. Originally set up on 03-02-1970 by an executive resolution of the State Government, the Bureau was given a statutory authority on 23-03-1974. The constitution, power and jurisdiction of the Bureau are governed by Sec-7 of the West Bengal Sales Tax Act, 1994 and Sec-8 of West Bengal Value Added Tax Act 2003.

Staffing Pattern and present staff strength:

CIVIL WING

Name of the Post	Sanctioned Strength	Present Strength
Addl. Commissioner, Commercial Taxes & Special Officer	01	01
Deputy Commissioner, Commercial Taxes	01	01
Assistant Commissioner, Commercial Taxes	07	05
Commercial Tax Officer	05	05
P.A. to Addl. C.C.T & Special Officer	01	01
Assistant Commercial Tax Officer	26	21
P.A. (Gr. II)	02	02
Head Clerk	01	01
Upper Division Clerk	08	07
Lower Division Clerk	05	03
Typist (Gr-I)	02	01
Typist Basic Grade	02	02
Telephone Operator Supervisor	01	-
Telephone Operator Basic Grade	01	01
Driver (Grade-I)	02	02
Driver (Basic Grade)	01	01
Steno-Typist-Clerk	01	01
Assistant Caretaker	01	01
Record Supplier	01	01
Peon	20	11
Farash	01	01
Night Guard	01	-
Darwan	01	01
Sweeper	01	-
TOTAL	93	70

POLICE WING

Name of the Post	Sanctioned Strength	Present Strength
Deputy Inspector General of Police	01	01
Superintendent of Police	01	-
Deputy Superintendent of Police	01	01
Inspector of Police	08	05
Sub- Inspector of Police	12	02
Assistant Sub- Inspector of Police	04	01
Head Constable	01	-
Constable	22	22
Police Driver	02	-
TOTAL	52	32

Objective/Nature of Works/Responsibility:

Bureau of Investigation on information or of its own motion or when the State Government or the Commissioner, Commercial Taxes so directs carries out investigations into any case of alleged or suspected evasion of tax and malpractices connected therewith. It investigates evasion of tax payable under the West Bengal Sales Tax Act 1994, Central Sales Tax Act 1956 and West Bengal Value Added Tax Act 2003. It has jurisdiction over the whole of West Bengal. Evasion of tax usually takes place in the following ways: -

- 1) Concealment of taxable sales or purchases.
- 2) Making false claims of tax exemption or concessional rates of tax.

For the purpose of investigation the Commercial Tax Authorities of Bureau are authorized to search a dealer's place of business and service records and documents as well as goods imported into West Bengal in violation of the statutory restrictions. They can also require any dealers or persons including Bank, Railway or Clearing Agents to produce and explain records and documents and furnish information necessary for investigation. If the transactions have interstate ramifications, the authorities visit other States for verifications. If examination of various records and documents including seized documents and investigation carried out by Commercial Tax authorities reveal tax evasion, the evaded tax is quantified and a report giving details of the investigation is sent to the Commissioner of Commercial Taxes. In appropriate cases where investigation establishes large-scale evasion with criminal implications, complaints containing details of such investigations are lodged with the police authorities of the Bureau who take necessary step including arrest of and filing charge sheet against the offenders. Commercial Tax authorities posted in other offices of the Directorate of Commercial Taxes also send their complaints of tax evasion to the police authority for necessary criminal proceedings. The Commercial Tax authority of Bureau and other members of the Regional Economic Intelligence Committee namely, the Income Tax, Customs and Central Excise Departments regularly share information of tax evasion.

Status of Computerization:

Currently the Bureau has six PCs out of which one PC is connected to the Central Computer System at the Commercial Taxes Head Quarters at Beliaghata. The WAN connection is maintained through 64KBPS leased data circuit of BSNL and is connected to the WBSWAN. A Local Area Network (LAN) is being installed in the Bureau to install and connect the remaining PCs as well as some more PCs. The LAN in the Bureau will be connected to the Commercial Taxes Head Quarters through the same WBSWAN. The Bureau has one Dot Matrix Printer (DMP) and Laser Printer.

Targets & Achievements :

(Rs. in lakh)

Year	Amount detected in terms of		Tax evasion on	
	Concealment of sales/ purchases	False claim of tax exemption	Concealment of sales/ purchases	False claim of tax exemption
2002-2003	3550	2698	-	-
2003-2004	4115	2738	-	-
2004-2005	4986	5086	-	-
2005-2006	9948	14579	490	808
2006-2007	20967	9084	1081	419
2007-2008	31046	3320	1259	222

Year	No. of Police Cases		Amount (Rs. in lakh)	
	Registered	Disposed of	Assessed	Recovered
2002-2003	91	84	753.31	292.8
2003-2004	46	37	560.63	214.15
2004-2005	84	37	842.36	304.62
2005-2006	33	10	1524.57	481.6
2006-2007	10	nil	568.23	161.48
2007-2008	nil	nil	nil	nil

Note : Over the years the Bureau has been able to put a curb on tax evasion in various trades and industries, e.g. Iron & Steel, Edible Oil, Timber, Foreign Liquor, Kerosene Oil, Imported Silk Fabrics, Cellular Phones etc.

Number of files/cases received, disposed of and pending:

Financial Year	Opening Balance	New Cases Added	Total Cases	No. of Cases Disposed of	% of Cases Disposed Of	No. of Cases Pending at the end of the year
2002-2003	70	100	170	42	25	128
2003-2004	128	87	215	45	21	170
2004-2005	170	74	244	83	34	161
2005-2006	161	43	204	52	25	152
2006-2007	152	42	194	41	21	153
2007-2008	153	82	235	37	16	198

THE WEST BENGAL TAXATION TRIBUNAL

The West Bengal Taxation Tribunal Act, 1987 was enacted from 8th July, 1987 for adjudication or trial of any dispute, complaint or offence with respect to the matters relating to levy, assessment, collection and enforcement of any tax under any specified State Act in pursuance of Article 323B of the Constitution of India and for matters connected therewith or incidental thereto. The rules and regulations came into force on the 16th day of January 1989.

The head of the Tribunal is the Chairman. The Chairman and the Judicial Members are appointed by the Governor in consultation with the Chief Justice of Calcutta High Court. The Technical Member is appointed by the Governor on the recommendation of the Selection Committee of three members constituted by the Governor of which Chairman will be a sitting Judge of the High Court nominated by the Chief Justice and two other members nominated by the State Government. Apart from Chairman and other Members, there is a Registrar who is the Principal Officer of the Tribunal, by whatever name designated, and it includes the Additional Registrar and such other persons who may be discharging the duties of the Registrar.

Staffing Pattern & Present Staff Strength:

<u>Name of Post</u>	<u>No. of post</u>	<u>Present Strength</u>
Chairman	1	1
Judicial Member	2	2
Technical Member	3	2
Registrar appointed from W.B.H.J.S. and Sales Tax	1	1
Dy. Registrar (Administration) appointed on deputation from Commercial Tax Directorate	1	1
Dy. Registrar (Judicial) from Judicial Department	1	1
Librarian- Ex Cadre	1	1
Section Officer	1	1
Accountant	1	1
Record Keeper (Equivalent to U.D.A.)	1	1
U.D.A.	4	4
L.D.A.	5	4
Typist (Gr.-I)	1	1
Typist (Basic Grade)	1	1
Muharir (Gr.II)	1	1
Record Supplier	3	3
Cash Sarkar	1	1
Gr-D	18	13
Durwan (on deputation)	1	-
Night Guard	1	1

Objects/Nature of work/: Responsibility:

It has been set up under the W.B. Taxation Tribunal Act, 1987 (w.e.f. 27.02.1989) in pursuance of Art. 323B of the Constitution for adjudication of any disputes relating to levy, assessment, collection & enforcement of any Tax under any specified State Act as mentioned in the Schedule of the Act.

Acts administered :

The Tribunal has jurisdiction over the following Acts:

- (1) The Bengal Finance (Sales tax) Act, 1941,
- (2) The Bengal Raw Jute Taxation Act, 1941,
- (3) The West Bengal Sales Tax Act, 1954,
- (4) The West Bengal Motor Spirit Sales Tax Act, 1974,
- (5) The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1974,
- (6) The West Bengal Primary Education Act, 1973,
- (7) The West Bengal Rural Employment and production Act, 1976,
- (8) The West Bengal Entertainments-cum-Amusement Tax Act, 1982,
- (9) The Cess Act, 1880
- (10) The Bengal Amusement Tax Act, 1922,
- (11) The Bengal Agricultural Income Tax Act, 1944,
- (12) The West Bengal Taxes on Entry of Goods in Local Areas Act, 1962,
- (13) The Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972,
- (14) The West Bengal Entertainments and Luxuries (Hotels and restaurants) Tax Act, 1972,
- (15) The West Bengal Urban land Taxation Act, 1976,
- (16) The West Bengal Multi-Storeyed Building Tax Act, 1979
- (17) The West Bengal Sales Tax Act, 1994,

Number of Files/Cases received, pending and disposed of :

Financial Year	Opening balance	New cases registered	Total cases registered	No. of cases disposed of	% of cases disposed of	No. of cases pending
2003-04	474	635	1109	475	43	634
2004-05	634	529	1163	554	48	609
2005-06	609	436	1045	461	44	584
2006-07	584	410	994	739	74	255
2007-08	255	602	857	606	71	251

Publications:

The Tribunal is contemplating publication of administrative report and notes on judgments, if possible.

WEST BENGAL SETTLEMENT COMMISSION

With effect from 01-08-2006, the State Government has been given power to establish a Settlement Commission under the West Bengal Sales Tax Act, 1994 and the West Bengal Value Added Tax Act, 2003 with a view to settling certain cases, as referred to in the said Acts, relating to realisation of tax, interest or penalty. The dispute is to be settled on the basis of the terms and conditions as agreed to by the Commissioner and the dealer and on due approval of the State Government. Application for settlement of a case under any of the repealed Acts may also be filed.

OFFICE OF THE COLLECTORATE OF STAMPS REVENUE, KOLKATA

As per sub section (9) of section 2 of Indian Stamp Act, 1899, Collector of Kolkata is the Collector within the limits of the town of Kolkata. He performs all the functions of the Collector under the Indian Stamp Act, 1899 like adjudication of proper stamp duty under section 31 of the said Act. When any instrument is brought to him for his opinion as to the duty with which the said instrument is chargeable, the Collector shall determine the duty with which, in his judgement, the instrument is chargeable. Collector of Kolkata is also empowered to stamp the instruments impounded and forwarded to him.

The Collector of Stamp Revenue, Kolkata is empowered to affix and impress or perforate labels or frank by means of a franking machine and he is deemed to be a proper officer for the purpose of this Act.

The Collector of Kolkata is the custodian of all kinds of stamp papers including adhesive stamps and court fee stamps. He submits indents to the Indian Security Press, Nasik and Security Press, Hydrabad for printing of stamp papers, collects stamp papers from the ISP, Nasic & SP, Hydrabad and sells these stamp papers from his office as well as from the Treasuries of the state. He also makes allowances for spoiled and misused stamps within the limits of the town of Kolkata. Accounts regarding printing and sale of stamp papers are also maintained by the Collector of Kolkata.

BUDGET BRANCH

The main task of the Branch is preparation of Budget (Annual Financial Statement) and estimates of resources for five-year plans and annual plans, and managing the ways and means position of the State. For smooth functioning of this Branch, a few Cells have been formed. These are : Development Cell, Loan Cell, Statistical Cell, RIDF (Rural Infrastructure Development Fund) Cell, PMU (Project Monitoring Unit), General Cell and Record Cell.

Staffing pattern and present staff strength:

Sl. No.	Name of the Post	Present Strength
1.	Special Secretary	1
2.	Joint Secretary	1
3.	OSD & E.O. Joint Secretary	1
4.	Deputy Secretary	2
5.	OSD & E.O. Deputy Secretary	1
6.	Pr. Accounts Officer (PMU)	1
7.	Assistant Secretary	2
8.	Section Officer	11
9.	Head Assistant	3
10.	Personal Assistant to SS	2
11.	Personal Assistant to OSD & E.O. Joint Secretary	1
12..	Personal Secretary to JS	1
13.	Upper Division Assistant	23
14.	Lower Division Assistant	7
15.	Sr. Sup.Gr. Typist	1
16.	Typist (Grade óI)	7
17.	Typist (Basic Grade)	3
18.	Grade II Muharrir	3
19.	Record Supplier	4
20.	Group ðø	8
21.	Computer Programmer	1
22.	Network Administrator	1

Nature of Works:

Preparation of Annual Financial Statement and Budget Documents and presentation of the same to the Legislative Assembly

Under article 202 of the Constitution, a statement of estimated receipts and expenditure of the Government has to be laid before the Legislature of the State in respect of every financial year. This statement titled ðAnnual Financial Statementø is the main document. The Annual Financial Statement shows the receipts and payments / disbursements of Government under the three parts in which Government accounts are kept: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account. Budget is prepared in accordance with the provisions under rules 326 to 389 of West Bengal Financial Rules (Volume-I).

All revenues received by Government, loans raised by it, loans and grants received from Government of India and also receipts from recoveries of loans granted by it form the *Consolidated Fund*. All expenditure of the Government is incurred from the Consolidated Fund and no amount can be withdrawn from that Fund without authorization from the Legislature.

Occasions may arise when Government may have to meet urgent unforeseen expenditure pending authorization from the Legislature. The Contingency Fund is an imprest placed at the disposal of the Governor to incur such expenditure. The approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained and the amount spent from *Contingency Fund* is recouped to the Fund. The corpus of the Fund authorized by the Legislature, at present, is Rs. 20 crores. This Fund is also used to meet unforeseen emergent expenditure like decretal dues etc.

Besides the normal receipts and expenditure of Government which relate to the Consolidated Fund, certain other transactions enter Government accounts, in respect of which Government acts more as a banker, for example, transactions relating to provident funds, deposits and advances, etc. The moneys thus received are kept in the *Public Account* and the connected disbursements are also made therefrom.

Under the Constitution, certain items of expenditure like emoluments of the Governor, salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly, salaries and allowances of the Judges of the High Court, interest on and repayment of loans raised by Government and payments made to satisfy decrees of Courts, etc., are **charged** on the Consolidated Fund. The Budget Statement shows the expenditure **charged** on the Consolidated Fund separately.

Under the Constitution, Budget has to distinguish expenditure on revenue account from other expenditure. Government Budget, therefore, comprises (i) Revenue Budget and (ii) Capital Budget.

The estimates of expenditure from the Consolidated Fund included in the Budget Statement are required to be voted by the Legislative Assembly and submitted in the form of Demands for Grants in pursuance of article 203 of the Constitution. The Demands for Grants are presented to the Legislative Assembly along with the Budget Statement. Each Demand gives the totals of 'voted' and 'charged' expenditure, 'revenue' and 'capital' expenditure including loans and advances separately and also the grand total of the amount of expenditure for which the Demand is presented. This is followed by the estimates of expenditure under different major heads of expenditure. The break-up of the expenditure on each programme /organization between 'Plan' and 'Non-Plan' is also given.

PREPARATION OF FINANCIAL RESOURCE ESTIMATES FOR THE ANNUAL PLAN

On the basis of the guidelines issued by the Planning Commission of India, financial resource estimates for the Annual Plan for the next year are prepared in October / November every year for presentation of the same to the Planning Commission. Latest estimates for the current year and the estimates for the next year are prepared in consideration of the following:

- a) Balance from current revenues
- b) Contribution from Public Enterprises
- c) State Provident Funds (Net)
- d) Miscellaneous Capital Receipts (Net)
- e) Plan Grants under Finance Commission
- f) Small Savings (Net)
- g) Market Borrowings (Net; SLR Based)
- h) Negotiated Loans
- i) Bonds / Debentures (Non-SLR Based)
- j) Additional Resource Mobilization
- k) Adjustment of Opening Balance
- l) Surplus of Local Bodies (Net)
- m) Central Assistance

Budget Branch exclusively deals with the following matters regarding administrative approval of schemes and release of funds:

- a) Externally Aided Projects.
- b) Rural Infrastructure Development Fund
- c) Schemes implemented with assistance from HUDCO
- d) Schemes implemented with assistance from NCDC
- e) National Social Assistance Programme
- f) Upgradation / Special Problem Grants and Local Body Grants recommended by Finance Commission
- g) Schemes implemented out of one-time Additional Central Assistance.
- h) Funds under State Finance Commission's Recommendations.

The following matters also are exclusively dealt with by this Branch :

- a) State Government Guarantees
- b) Conversion of Loan into Grant / Equity
- c) Writing Off of Loan
- d) Partial or Full waiver of interest

The following matters are examined in the first instance by the Administrative Groups of the Finance Department and thereafter referred to this Branch with their observations / recommendations :

- a) Reappropriation of fund from one Head of Account to another
- b) Augmentation of the existing budgetary provision under any Head of Account
- c) Drawal of Advance from Contingency Fund of the State Government and recoupment thereof
- d) Opening of any new Head of Account or deletion of any existing Head of Account

The Budget Branch has to enact the Appropriation Acts and the Appropriation (Vote-on-Account) Act every year. In addition, the Budget Branch has to enact the Excess Appropriation Act from time to time for regularization of excess expenditure for which sanction of legislature could not be obtained in the year to which such expenditure relates.

Current Circulars issued from the Branch:

Following important circulars have been issued in the recent past and circulated among the Administrative Departments

<u>Memo No.</u>	<u>Subject Matter</u>
a) 3133- F.B. dated 29.12.2004	Maintenance of a separate Issue Register for financial sanction
b) 90-F.B. dated 13.01.2005	Housing Loan Scheme for the Employees of Govt. of West Bengal in association with State Bank of India.
c) 449-F.B. dated 21.02.2005	Implementation of Fund Flow Monitoring System
d) 528-F.B. dated 01.03.2005	Furnishing of Demand No. and Department Code along with classified Head of Account (17/19 - digit code)

- e) 2122-F.B. dated 25.04.2005 Maintenance of two separate Issue Registers – Issue Register (for financial sanction) and Issue Register (not for financial sanction)
- f) 2619- F.B. dated 13.07.2005 Issue of orders by the Administrative Departments for re-appropriation of funds concurred by Finance Department
- g) 1847-F.B. dated 16.01.2007 Housing Loan Scheme for the Employees of Govt. of West Bengal in association with West Bengal State Cooperative Bank Limited.
- h) 1456-F.B. dated 08.11.2007 Housing Loan Scheme for the Employees of Govt. of West Bengal in association with United Bank of India.

Number of files / cases received, disposed of and pending:

Every care is taken to dispose of files referred to this Branch by the Administrative Departments / Groups of Finance Department as expeditiously as possible. Very few files are originated in the Branch. Following fact will depict the actual picture of disposal of files:

Financial Year	Opening balance	New files added	Total no. of files	No. of files disposed of	% of files disposed of	No. of files pending at the end of the year
2002-2003	77	5771	5848	5779	98%	69
2003-2004	69	5049	5118	5036	98%	82
2004-2005	82	5085	5167	5077	98%	90
2005-2006	90	5740	5830	5777	99%	53
2006-2007	53	4964	5017	4991	99%	26
2007-2008	26	5259	5285	5239	99%	46

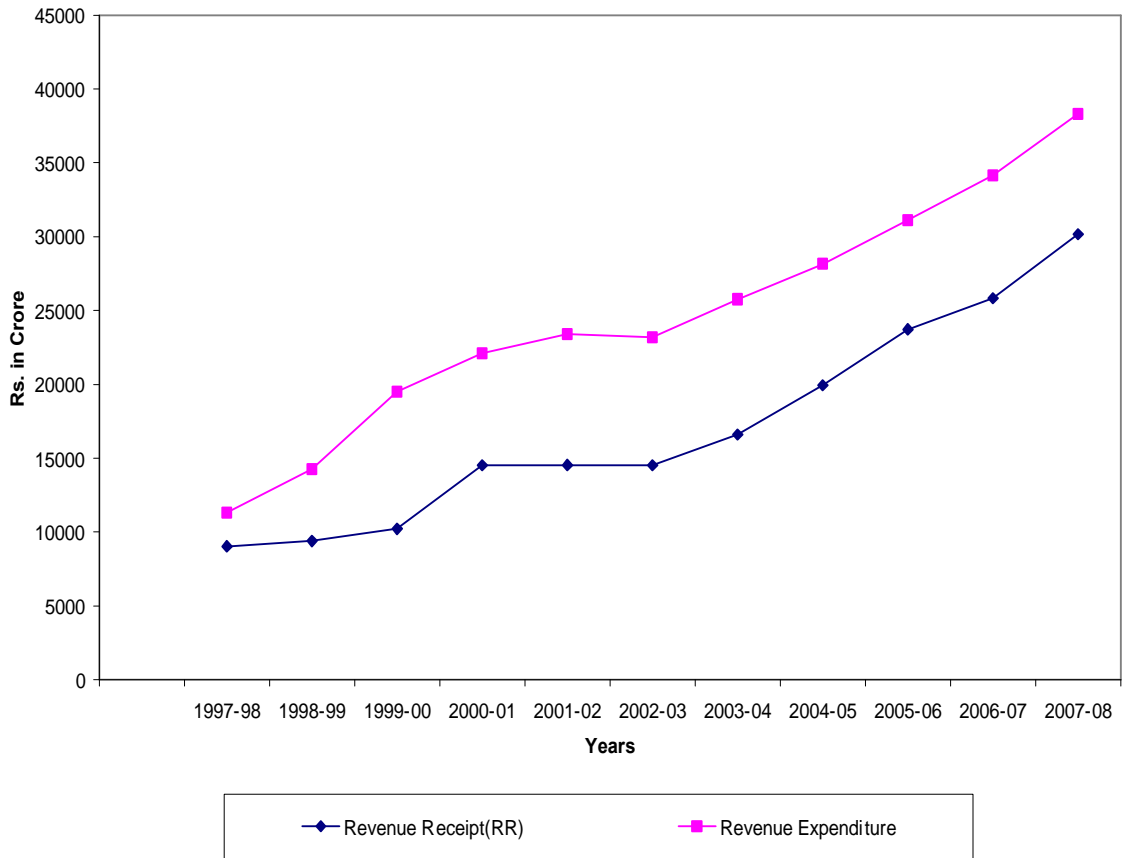
Financial Key Indicators of the State:

To assess the financial situation of the State Government, several financial key indicators of the State Government have to be analyzed in different practicable forms, like Revenue Expenditure as a % of Revenue Receipt, growth trend of Pension and Salary, growth trend of State's own tax revenue and GSDP (at current prices), Outstanding guarantee as a % of GSDP (at current prices) etc. Some tables of such indicators with their graphical presentation are furnished below.

Revenue Expenditure as a % of Revenue Receipt

Year	Total Revenue (Rs. in Crore)		Revenue Expenditure as a % of Revenue Receipt
	Receipt	Expenditure	
1997-98	9027.81	11321.88	125.41
1998-99	9386.72	14242.89	151.73
1999-00	10211.09	19498.44	190.95
2000-01	14522.18	22103.45	152.20
2001-02	14538.43	23394.52	160.92
2002-03	14525.45	23160.77	159.45
2003-04	16608.49	25757.47	155.09
2004-05	19918.19	28146.12	141.31
2005-06	23725.89	31116.86	131.15
2006-07	25828.31	34161.27	132.26
2007-08	30167.38	38314.42	127.01

Positive Correlation between Revenue Receipt and Revenue Expenditure



Revenue Expenditure - Revenue Receipt ratio has been steadily declining since 2001-02 with the exception of 2006-07.

Pattern of Revenue Receipts

Rupees in lakhs

Year	Share in Central Taxes	State' own Tax Revenue	Non-Tax Revenue	Grants-in-Aid	Total
2002-03	458674.00	704639.58	65433.48	223798.24	1452545.30
2003-04	534165.01	876790.63	60583.70	189309.91	1660849.25
2004-05	638489.00	992445.42	134566.24	226317.87	1991818.53
2005-06	666833.00	1038838.16	101880.80	565036.79	2372588.75
2006-07	850560.00	1169477.00	124876.00	437918.00	2582831.00
2007-08	1072906.00	1312634.09	147309.00	483889.00	3016738.00

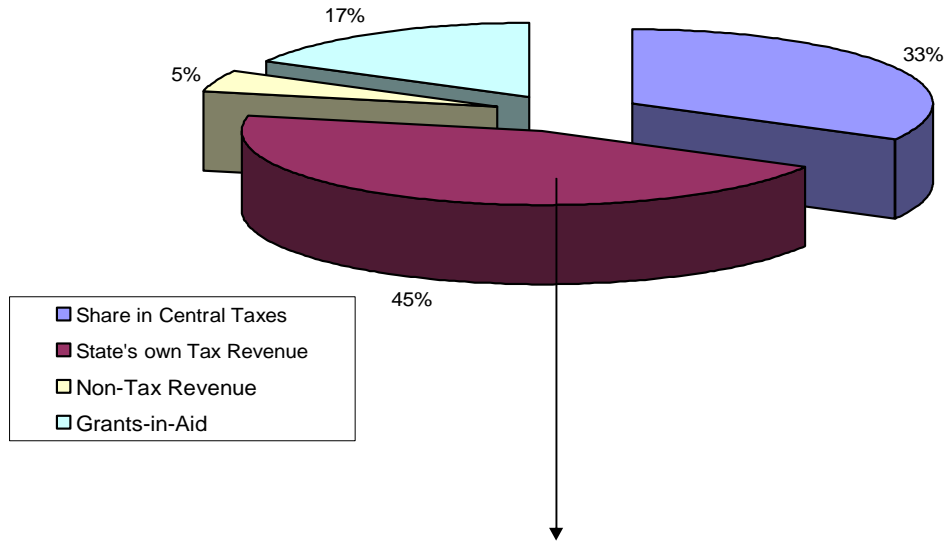
Major Heads of Account-wise classification of State's Own Tax Revenue

Rupees in Lakhs

Major Heads of Account	2003-04	2004-05	2005-06	2006-07	2007-08
Land Revenue	99326.42	113255.45	91710.69	95269.01	103958.37
Stamp and Registration Fees	79452.32	100653.59	117759.32	125857.47	141695.76
State Excise	61996.15	67156.35	74346.00	81735.79	93546.63
Taxes on Sales, Trades, etc.	483058.17	571630.37	610877.51	707902.48	806045.58
Taxes on Vehicles	53536.58	52766.49	53756.38	52635.02	35206.72
Other taxes on Income and Expenditure	22988.57	23742.68	24915.08	26484.90	29506.16
Taxes and Duties on Electricity	39615.80	26965.46	38245.74	52635.02	50669.31
Others*	36816.62	36275.03	27227.43	28695.82	34005.56
Total	876790.63	992445.42	1038838.15	1169477.31	1312634.09

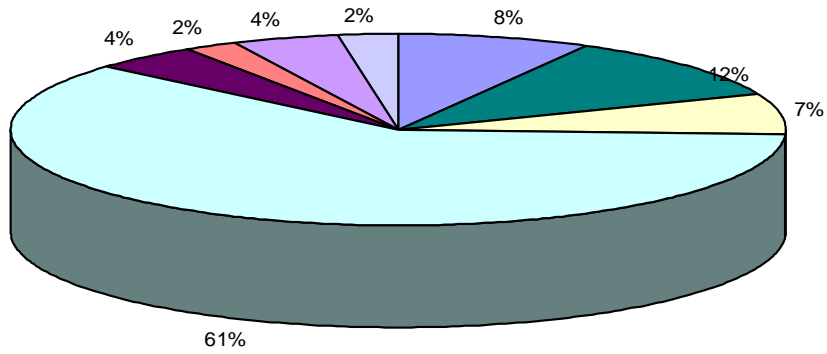
* Others include Taxes on Agricultural Income, Taxes on Immovable Property other than Agricultural Land, Taxes on Goods and Passengers, Taxes and Duties on Commodities and Services etc.

Pattern of Revenue Receipts 2006-07



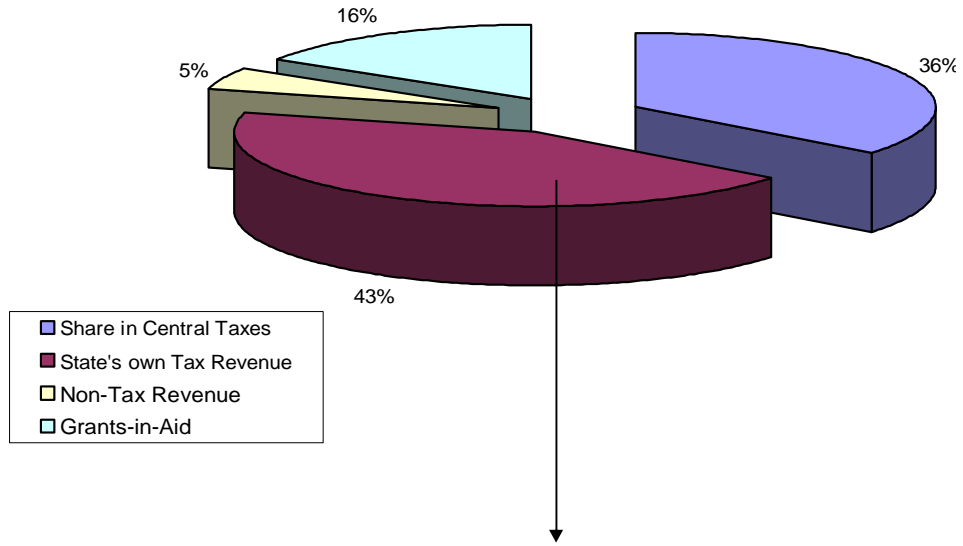
- Share in Central Taxes
- State's own Tax Revenue
- Non-Tax Revenue
- Grants-in-Aid

State's Own Tax Revenue



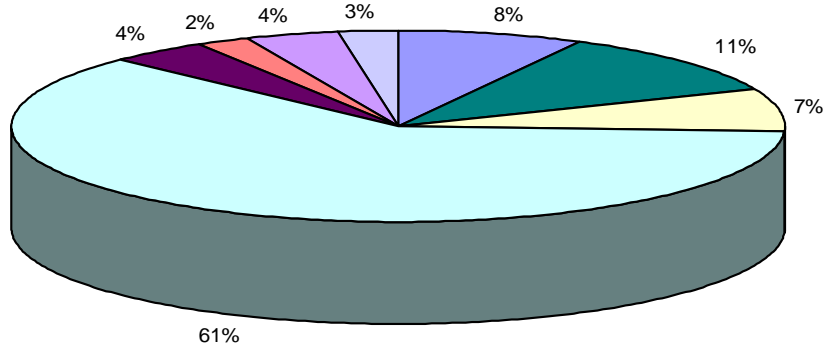
- Land Revenue
- Stamp and Registration Fees
- State Excise
- Taxes on Sales, Trades, etc.
- Taxes on Vehicles
- Other taxes on Income and Expenditure
- Taxes and Duties on Electricity
- Others

Pattern of Revenue Receipts 2007-08



- Share in Central Taxes
- State's own Tax Revenue
- Non-Tax Revenue
- Grants-in-Aid

State's Own Tax Revenue



- Land Revenue
- Stamp and Registration Fees
- State Excise
- Taxes on Sales, Trades, etc.
- Taxes on Vehicles
- Other taxes on Income and Expenditure
- Taxes and Duties on Electricity
- Others

Year wise pension and salary growth

Year	Pension (Rs. in Crore)	Pension Growth	Total Salary (Rs. in Crore)	Total Salary Growth
1997-98	791.29	26.67	5386.02	10.49
1998-99	1011.75	27.86	7097.78	31.78
1999-00	1582.29	56.39	9842.29	38.67
2000-01	1937.17	22.43	9599.56	-2.47
2001-02	2253.79	16.34	9296.93	-3.15
2002-03	2408.14	6.85	9269.95	-0.29
2003-04	2610.61	8.41	9451.14	1.95
2004-05	3335.85	27.78	9800.56	3.70
2005-06	3641.50	9.16	10190.40	3.98
2006-07	3552.69	-2.44	10875.64	6.72
2007-08	3995.40	12.46	12205.86	12.24

Year wise State Own Tax Revenue and GSDP growth

Year	State Own Tax Revenue (Rs. in Crore)	State Own Tax Growth	GSDP* (at current prices) (Rs. in Crore)	GSDP Growth
1997-98	4516.78	6.06	97966	19.36
1998-99	4774.46	5.70	115516	17.91
1999-00	5100.82	6.84	135182	17.02
2000-01	5917.57	16.01	143536	6.18
2001-02	6505.14	9.93	157141	9.48
2002-03	7046.40	8.32	168045	6.94
2003-04	8767.91	24.43	189087	12.52
2004-05	9924.45	13.19	208613	10.33
2005-06	10388.38	4.67	234737	12.52
2006-07	11694.77	12.58	272597	16.13
2007-08	13126.34	12.24	309357	13.49

*The figures of the years 2005-06, 2006-07 and 2007-08 are provisional, quick and advance figures respectively

State Own Tax as a % of GSDP

Year	State Own Tax (Rs. in Crore)	GSDP* (Rs. in Crore) (at current prices)	State Own Tax as a % of GSDP
1997-98	4516.78	97966	4.61
1998-99	4777.46	115516	4.13
1999-00	5100.82	135182	3.77
2000-01	5917.57	143536	4.12
2001-02	6505.14	157141	4.14
2002-03	7046.40	168045	4.19
2003-04	8767.91	189087	4.64
2004-05	9924.45	208613	4.76
2005-06	10388.38	234737	4.43
2006-07	11694.77	272597	4.29
2007-08	13126.34	309357	4.24

*The figures of the years 2005-06, 2006-07 and 2007-08 are provisional, quick and advance figures respectively

Debt as a % of GSDP

Year	Debt (Rs. in Crore)	GSDP* (Rs. in Crore) (at current prices)	Debt as a % of GSDP
1997-98	25025.49	97966	25.55
1998-99	31953.14	115516	27.66
1999-00	41894.52	135182	30.99
2000-01	52761.64	143536	36.76
2001-02	63482.35	157141	40.40
2002-03	77351.87	168045	46.03
2003-04	88527.76	189087	46.82
2004-05	104305.09	208613	50.00
2005-06	112356.09	234737	47.86
2006-07	120891.61	272597	44.35
2007-08	131896.59	309357	42.64

*The figures of the years 2005-06, 2006-07 and 2007-08 are provisional, quick and advance figures respectively

Interest as a % of Revenue Receipt

Year	Interest (Rs. in Crore)	Revenue Receipt (Rs. in Crore)	Interest as a % of Revenue Receipt
1997-98	2410.02	9027.81	26.70
1998-99	2949.86	9386.72	31.43
1999-00	4169.02	10211.09	40.83
2000-01	5249.53	14522.18	36.15
2001-02	6375.39	14538.43	43.85
2002-03	7666.47	14525.45	52.78
2003-04	9210.42	16608.49	55.46
2004-05	9623.25	19918.19	48.31
2005-06	9752.76	23725.89	41.11
2006-07	10878.88	25828.31	42.12
2007-08	11383.56	30167.38	37.73

Outstanding guarantee as a % of GSDP

Year	Outstanding guarantee (Contingent Liability) (Rs. in Crore)	GSDP* (Rs. in Crore) (at current prices)	Outstanding guarantee as a % of GSDP
1997-98	3056.78	97966	3.12
1998-99	3058.65	115516	2.65
1999-00	3828.43	135182	2.83
2000-01	3252.65	143536	2.27
2001-02	3579.81	157141	2.28
2002-03	3893.06	168045	2.32
2003-04	5225.25	189087	2.76
2004-05	7870.50	208613	3.77
2005-06	6163.16	234737	2.63
2006-07	6866.78	272597	2.52
2007-08	8195.85	309357	2.65

*The figures of the years 2005-06, 2006-07 and 2007-08 are provisional, quick and advance figures respectively

CAG Report:

The cash transactions pertaining to a year are closed on 31st March except Inter - Government Adjustments which are carried by the Reserve Bank of India for some more days. The Audited Accounts finally closed are compiled by the Accountant General, West Bengal in the form of Finance Accounts and Appropriation Accounts. These Accounts received through the Comptroller and Auditor General of India are placed before the Legislative Assembly. The Appropriation Accounts may disclose that excess expenditure has been incurred on some of the items. The detailed reasons for such excess expenditure are obtained from the concerned Departments and a consolidated statement is furnished to the Public Accounts Committee of the Legislative Assembly. On the basis of the recommendations of the Public Accounts Committee, the excess expenditure is regularized through Excess Appropriation Act.

During 2007-2008, the Public Accounts Committee recommended for regularization of excess expenditure incurred during 1999-2000 to 2002-2003. For regularization of excess expenditure during 2004-2005 to 2006-2007, consolidated explanatory notes are being prepared for placing to the Committee on Public Accounts.

Status of Computerization :

The Budget Computerization Project was initiated with the budget publication for the year 1998-1999. Since then, budgetary works are being processed under computerized environment. There has been extensive use of computers for compilation and preparation of the budget documents through a database capturing various data and information. The software used for the purpose has been developed by the programmers of the National Informatics Centre (NIC), West Bengal State Unit. The budget documents are processed by the officials of Budget Branch in close association with NIC. The computer systems of this Branch have been integrated in a Local Area Network (LAN) consisting of one server and twenty five client PCs using a Network Operating System and a Relational Database Management System. All the budget documents are available in the website of the Finance Department (www.wbfin.nic.in) and also in digitized format in CD-ROM. Application packages to cover a number of budget related activities (Issue of U.O. No., Re-appropriation of fund, Plan Release etc.) have also been made operational.

Publications:

The Budget Documents are available in the form of **Budget Publications (BP)** as listed below:

- | | | |
|-------------|---|---|
| B.P. No. 1 | – | Annual Financial Statement |
| B.P. No. 2 | – | Vote on Accounts |
| B.P. No. 3 | – | Summary of Grants |
| B.P. No. 4 | – | Receipts under Consolidated Fund |
| B.P. No. 5 | – | Receipts & Disbursements under Contingency Fund & Public Accounts |
| B.P. No. 6 | – | Statement showing Guarantees given by the State Government and the Financial Trend of the State |
| B.P. No. 7 | – | Statement Showing Financial Results of the Important Schemes of Govt. involving transactions of commercial and semi-commercial nature |
| B.P. No. 8 | – | Statement of Gross and Net expenditure under non-plan and plan. |
| B.P. No. 9 | – | Budget at a Glance |
| B.P. No. 10 | – | Key to the Budget Documents |
| B.P. No. 11 | – | Detailed Demands for Grants [Demands 1, 2 (SI), 3, 4 & 5] |
| B.P. No. 12 | – | Detailed Demands for Grants [Demands 6, 7 & 8] |
| B.P. No. 13 | – | Detailed Demands for Grants [Demands 9, 10, 11 & 12] |

B.P. No. 14	–	Detailed Demands for Grants [Demands 13, 14, 15 & 51]
B.P. No. 15	–	Detailed Demands for Grants [Demands 17 & 18]
B.P. No. 16	–	Detailed Demands for Grants [Demands 16, 19, 20, 21, 22 & 23]
B.P. No. 17	–	Detailed Demands for Grants [Demand 24]
B.P. No. 18	–	Detailed Demands for Grants [Demand 25]
B.P. No. 19	–	Detailed Demands for Grants [Demands 26, 27, 28 & 29]
B.P. No. 20	–	Detailed Demands for Grants [Demands 30, 31, 32 & 33]
B.P. No. 21	–	Detailed Demands for Grants [Demands 34, 35, 36, 37, 38 & 39]
B.P. No. 22	–	Detailed Demands for Grants [Demands 40, 41, 42, 43, 44, 45 & 46]
B.P. No. 23	–	Detailed Demands for Grants [Demands 47, 48, 49, 50, 52 & 53]
B.P. No. 24	–	Detailed Demands for Grants [Demands 54, 55, 56, 57, 58 & 59]

Besides, there are two more publications viz. Supplementary Grants and White Book.

The Department-wise Demand Numbers with Department Code (on adoption of One Demand – One Department principle) are shown below:

Demand No.	Description Of Department	Code
1	Legislative Assembly Secretariat	LA
2	Governor's Secretariat	GS
3	Council of Ministers	CL
4	Agricultural Marketing	AM
5	Agriculture	AG
6	Animal Resources Development	AD
7	Backward Classes Welfare	SC
8	Cooperation	CO
9	Commerce & Industries	CI
10	Consumer Affairs	CA
11	Cottage & Small Scale Industries	CS
12	Development & Planning	DP
13	Higher Education	EH
14	Mass Education Extension	EM
15	School Education	ES
16	Environment	EN
17	Excise	EX
18	<u>FINANCE</u>	
	<i>a) Finance (Audit)</i>	FA
	<i>b) Finance (IF)</i>	IF
	<i>c) Finance (Revenue)</i>	FT
19	Fire & Emergency Services	FE
20	Fisheries	FI
21	Food & Supplies	FS
22	Food Processing Industries & Horticulture	FP
23	Forests	FR
24	Health & Family Welfare	HF
25	Public Works	
	<i>a) Public Works</i>	PW
	<i>b) Public Works (Roads)</i>	PR
26	Hill Affairs	HA
27	<u>HOME</u>	
	<i>a) Chief Minister's Secretariat</i>	CM
	<i>b) Home (C & E)</i>	CE
	<i>c) Home (Civil Defence)</i>	CD
	<i>d) Home (Commonwealth Relations)</i>	CR
	<i>e) Home (Defence)</i>	DF

	<i>f) Home (Foreigners & NRI)</i>	PT
	<i>g) Home (Police)</i>	HP
	<i>h) Home (Political)</i>	PL
	<i>i) Home (Press)</i>	PS
	<i>j) Home (Special)</i>	SL
28	Housing	HO
29	Industrial Reconstruction	IR
30	Information & Cultural Affairs	IC
31	Information Technology	IT
32	Irrigation & Waterways	IW
33	Jails	JL
34	Judicial	JD
35	Labour	LB
36	Land & Land Reforms	LR
37	Law	LW
38	Minority Affairs and Madrasah Education	MD
39	Municipal Affairs	MA
40	Panchayats & Rural Development	PN
41	Parliamentary Affairs	PA
42	Personnel & Administrative Reforms	HR
43	Power and Non Conventional Energy Sources	PO
44	Public Enterprises	PU
45	Public Health Engineering	PH
46	Refugee Relief & Rehabilitation	RE
47	Disaster Management	RL
48	Science and Technology	ST
49	<u>SPORTS & YOUTH SERVICES</u>	
	<i>a) Sports</i>	SP
	<i>b) Youth Services</i>	YS
50	Sunderban Affairs	SA
51	Technical Education & Training	ET
52	Tourism	TM
53	Transport	TR
54	Urban Development	UD
55	Water Resources Investigation & Development	WI
56	Women & Child Development and Social Welfare	SW
57	Bio-Technology	BT
58	Pchimanchal Unnayan Affairs	PM
59	Self-Help Group and Self-Employment	SH

Finance Commission:

The appointment of a Finance Commission by the President of India is provided under article 280 of the Constitution of India. The first such Commission was constituted on November 19, 1951. Recommendations are made by a Commission for a period of five years. The Twelfth Finance Commission was constituted by the President on November 01, 2002 and the Commission submitted its Report covering all aspects of its mandate on December 17, 2004. Explanatory Memorandum as to the action taken on the recommendations made by the Commission was placed before the Parliament on February 26, 2005. On the basis of the recommendations accepted by the Government of India, total Finance Commission transfers to the State of West Bengal during the period from 1st April 2005 to 31st March 2010 are indicated below:

Item	Amount (Rs. in Cr.)
A. Share in Central Taxes & Duties	43303.91
B. Grants-in-aid	
<i>i) Non-Plan Revenue Deficit</i>	3044.72
<i>ii) Education</i>	391.86
<i>iii) Maintenance of Roads & Bridges</i>	412.92
<i>iv) Maintenance of Buildings</i>	181.23
<i>v) Maintenance of Forests</i>	15.00
<i>vi) Heritage Conservation</i>	40.00
<i>vii) State Specific Needs</i>	890.00
<i>viii) Local Bodies</i>	1664.00
<i>ix) Calamity Relief</i>	933.64
Total	50877.28

State Finance Commission:

The State Finance Commission is constituted by the Governor of West Bengal in pursuance of the provision under clause (1) of article 243-I and clause (1) of article 243-Y of the Constitution of India, on the basis of the Constitution (Seventy-third Amendment) Act, 1992. The first such Commission was constituted on May 30, 1994 and it submitted its recommendations on November 27, 1995. Explanatory Memorandum as to the action taken on the recommendations made by the First State Finance Commission was placed before the State Legislature on July 22, 1996. Second State Finance Commission was constituted on July 14, 2000. Explanatory Memorandum as to be action taken on the recommendations made by the Second State Finance Commission was placed before the State Legislature on July 15, 2005. The State Government has been providing an amount of Rs. 350 Cr in the budget every year from the year 2005-2006 as untied entitlement of the Rural and the Urban Local Bodies. The Third State Finance Commission has been constituted under notification no. 4000 FB dated 22.02.2006.

Housing Loan Scheme for the Employees of the State Government:

The State Government has discontinued sanctioning House Building Advance to the employees since January 28, 2003 in terms of G.O. No. 214-FB, dated 28/01/2003. The Housing Loan Scheme to extend housing loan facility to the employees of the State Government in association with the State Bank of India (SBI) was introduced under Notification No. 90-FB dated January 13, 2005. State Government employees who have completed at least one year's continuous service in a regular post are eligible to apply for the housing loan. The maximum loan amount admissible for construction of house on a land purchased / to be purchased for construction of a residential house thereon / purchase of ready-built house (old or new) / flat (old or new) which is free from all encumbrances is 60 (sixty) times the basic pay of the employee. In respect of addition and alteration / renovation, the maximum admissible amount is 15 (fifteen) times the basic pay of the employee. For repairs, the maximum admissible amount is 10 (ten) times the basic pay of the employee. The property being financed by the SBI is placed under equitable mortgage by the deposit of the title-deed with SBI. The interest rate varies from 7.00% per annum to 7.75% per annum depending upon the repayment period. Further in the notification no. 1327-FB dated 17th October, 2006, rate of interest has been revised under the aforesaid scheme in the following manner as prescribed by SBI.

Fixed Rate of Interest charged by SBI

Upto 10 years í í í í í í . 1.50% below SBAR i.e., 9.50% p.a.

(Fixed rate of interest is subject to interest rate reset at the end of every two years on the basis of fixed interest rate prevailing then and -force majeure clause)

The previous rates of interest thus stand revised accordingly.

To extend more housing loan facility to the employees of the State Government, another two Housing Loan Schemes have been drawn up in association with United Bank of India (UBI) and West Bengal State Cooperative Bank Limited (WBSCB) under the notification nos. 1456-FB dated 8th November, 2006 and 1847-FB dated 16th January, 2007. The rates of interest of the aforesaid schemes are stated in the following manner as prescribed by the Banks.

Rate of Interest charged by UBI

Upto 5 years í í í í í í í í í í í í í í í í .í í .. 8.50% p.a.
Above 5 years and upto 20 years í í í í í í í í í í ... í 9.00% p.a.

Rate of Interest charged by WBSCB Ltd.

Upto 5 years í í í í í í í í í í í í í í í í .í í .. 7.75% p.a.
Above 5 years and upto 10 years í í í í í í í í í í í ... 8.00% p.a.
Above 10 years and upto 15 years í í í í í í í í í í .. 8.50% p.a.
Above 15 years and upto 20 years í í í í í í í í í í .. 8.75% p.a.

The interest shall be applicable only at fixed rate under this arrangement. The actual rate to be applied shall remain valid for two years with effect from the date of issue of these Government Orders. Concerned Banks shall inform the rates of interest to the Government of West Bengal after expiry of two years from the date of introduction of the aforesaid schemes.

The application forms to obtain housing loan are available from all the concerned branches of SBI in West Bengal having treasury function and certain other branches in Kolkata and elsewhere. The principal and interest on housing loan are recoverable in Equated Monthly Installments (EMI) as per repayment schedule. The DDO of the concerned employee recovers the EMI from the salary of the employee and remits the amount every month to the concerned branch of SBI.

This apart, similar facilities have also been extended to the state Government employees by way of making tie-up arrangements with United Bank of India (UBI) and West Bengal State Cooperative Bank Limited (WBSCB). In this case loan application forms are available from the concerned Branches of the said Banks tagged with the Drawing and Disbursing officers of the state Government employees concerned.

Details of applications received, sanctioned, loan disbursed as per above mentioned arrangements are stated below during 2006-07 and 2007-08.

Name of the Banks	Total applications received		No. of applications sanctioned		Total amount (Rs. in lakhs)			
					Sanctioned		Disbursed	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
UBI	73	630	73	602	252.00	2563.00	252.00	2435.00
WBSCB	272	152	222	114	989.25	416.00	868.28	344.25
SBI	NA	NA	NA	NA	NA	NA	NA	NA

NA = Not Available

Calendar of important events / works performed during a financial year:

Month / Months

Events / Works performed

APRIL

(a) Forwarding of copies of the West Bengal Appropriation Act/ West Bengal Appropriation (Vote-on-Account) Act to the administrative Departments and all others concerned

b) Issuing of a Memorandum authorizing the administrative Departments/ Controlling Authorities to make allotments of fund out of the Vote-on-Account provision for a first few months of the year.

MAY and JUNE

Reconciliation with the Office of the Accountant General, West Bengal regarding booking of Receipts and Expenditure during the preceding financial year.

JUNE and JULY

Works relating to passing of the whole year's Budget in the Legislative Assembly.

JULY/AUGUST

Issuing of a Memorandum authorizing the administrative Departments / Controlling Authorities to make allotments of fund out of the Budget provision after the passing of the whole year's budget in the Assembly.

SEPTEMBER and OCTOBER

Making of entries of Actuals of the preceding year received from the AG, West Bengal into the database of the Budget Monitoring System.

OCTOBER and NOVEMBER

(a) Initial/persuasion work for obtaining Non-Plan Estimates for RE of the current year and the BE of the following year from the Administrative Departments.

(b) Preparation of Financial Resources for the following year and Latest Estimates of Resources for the current year in terms of the guidelines of the Planning Commission of India.

DECEMBER

Meeting with the Planning Commission of India in connection with the assessment of Financial Resources for the Annual Plan of the following year and the Latest Estimates of the current year. Fixation of Annual Plan Outlay for the following year.

JANUARY and FEBRUARY

Preparation of Revised Estimates for the current year and the Budget Estimates for the following year in detail both for Plan and Non-Plan.

MARCH

Printing of Budget documents including Publications and placing of Budget to the Legislative Assembly, Enactment of Appropriation Acts

In addition, files received from the administrative Departments / Groups are dealt with throughout the year.

Management of State Government Account:

Reserve Bank of India (RBI) is the *Banker* and the *Debt Manager* of the State Government. The State Government's Account is maintained by the *Central Accounts Section* (CAS) of the RBI at Nagpur. All receipts and payments as far as the Consolidated Fund of the State is concerned are

taken care of in the Accounts maintained by the CAS, Nagpur. All transfers made by the Government of India in favour of the State are passed on to the Consolidated Fund through CAS, Nagpur.

In terms of the agreement entered into by the State Government with the RBI, a minimum daily balance is required to be maintained in the Government Account kept with RBI. In case, the daily balance falls short of the agreed minimum balance, the RBI first of all provides required money by way of withdrawal (partly / fully) of the Government of India Treasury Bills held on behalf of the State Government. When necessary, a special Ways and Means Advance (WMA) ceiling of which has already been fixed is allowed by the RBI to maintain the daily minimum cash balance. If the shortfall is not made good even with special WMA, RBI grants normal WMA to maintain the daily minimum cash balance. However, there is a ceiling of WMA. The rate of interest charged on special WMA is 1% below the Bank Rate. Rate of interest on normal WMA is equal to the Bank Rate for a period up to 90 days and 1% above the Bank Rate for the period beyond 90 days. Incapability of maintaining the daily minimum balance even with the special and normal WMA will put the State under Over Draft (OD). The maximum number of days that the State can be in OD is 14 consecutive working days. No State Government is allowed to be in OD for more than 36 working days in a quarter of a year. The RBI also manages the Market Borrowing Programmes of the State Government in line with the recommendations of the Planning Commission of India either by Auction or by Tap Issue time to time.

The details of Market Loan taken, Limit of Ways & Means / Overdrafts and Rate of interest on Ways & Means Advances / Overdrafts during last three years are given below.

Market Loan during 2005-2006:

(Rs. in lakh)

Sl. No.	Nomenclature	Face Value
1	7.77% WB Loan 2015	63153.00
2	7.39% WB Govt. Stock 2015	44945.00
3	7.53% WB State Dev. Loan 2015	63349.40
	Total	171447.40

Market Loan during 2006-07:

Sl.No.	Nomenclature	Face Value (Rs. in lakh)
1	7.93% WB Govt. Stock 2016	86933.50
2	7.74% WB Govt. Stock 2016	46666.50

Market Loan during 2007-08:

Rs. in lakh

Sl.No.	Nomenclature	Face Value	Date of Credit
1.	8.40% WB Stock (Securities) 2017	100000.00	18.05.2007
2.	8.48% WB Stock (Securities) 2017	96458.80	20.06.2007
3.	8.39% WB Stock (Securities) 2017	109806.20	17.08.2007
4.	8.40% WB Stock (Securities) 2017	200000.00	09.10.2007
5.	8.48% WB Stock (Securities) 2017	210000.00	14.11.2007
6.	8.50% WB Stock (Securities) 2017	210000.00	03.12.2007
7.	7.87% WB Stock (Securities) 2017	140000.00	25.01.2008
8.	8.30% WB Stock (Securities) 2017	94400.00	10.03.2008
		1160665.00	

Limit of Ways & Means / Overdrafts:

			Rs. in crore
Year	w.e.f	Normal/Special	Limit amount
2005-06	01.04.2005 to 31.03.2006	Normal	495.00
	01.04.2005 to 30.06.2005	Special	476.85
	01.07.2005 to 30.09.2005	Special	469.69
	01.10.2005 to 31.12.2005	Special	462.98
	01.01.2006 to 31.03.2006	Special	459.80
2006-07	01.04.2006 to 31.03.2007	Normal	545.00
	01.04.2006 to 02.07.2006	Special	449.29
	03.07.2006 to 02.10.2006	Special	437.07
	03.10.2006 to 01.01.2007	Special	438.77
	02.01.2007 to 31.03.2007	Special	433.71
2007-08	01.04.2007 to 31.03.2008	Normal	545.00
	02.04.2007 to 02.07.2007	Special	425.04
	03.07.2007 to 30.09.2007	Special	421.65
	01.10.2007 to 31.12.2007	Special	420.82
	01.01.2008 to 31.03.2008	Special	417.56

Rate of interest on Ways & Means Advances / Overdrafts:

Year	Rate of Interest on				
	WMA (Normal)		WMA (Special)	Overdrafts	
	Up to 90 days	Beyond 90 days		Up to 100% of WMA (Normal)	Above 100% of WMA (Normal)
2004-05	6%	7%	5%	9%	12%
2005-06	6%	7%	5%	9%	12%
2006-07	6.50%	7.50%	5.50%	8.50%	11.50%
2007-08	6.50%	7.50%	5.50%	8.50%	11.50%

PROJECT MONITORING UNIT (PMU)

Project Monitoring Unit is to supervise, review and monitor the implementation and the progress of the Externally Aided Projects undertaken by different Departments of the State Government. This setup is working as a part and parcel of Budget Branch for monitoring of the flow of fund and compilation of various reports related thereto in respect of the Externally Aided Projects. The status of implementation of EAPs during 2007-08 is given below.

(Rs. In Crore)

Name of the Project	Doner	Total Project Cost	Loan Amount	Grant Amount	Plan Outlay	Expenditure incurred	ACA Received	ACA claimed but not received
1	2	3	4	5	6	7	8	8
Bakreswar Thermal power Project	JBIC (4&5)	1890.00	931.00	399.00	600.00	505.00	442.04	0.00
Purulia Pumped Storage project	JBIC	2952.60	1744.68	747.72	411.50	131.82	185.57	0.00
Power T & D Improvement Project	JBIC	631.00	375.20	160.80	10.00	16.72	14.56	0.00
Calcutta Transport Infrastructure Dev. Project	JBIC	400.00	238.00	102.00	0.00	2.73	0.00	0.00
Kolkata Solid Waste Management Improvement Project (New)	JBIC	170.20	143.90	-	82.20	0.00	0.00	0.00
W.B. Corridor Development Project	ADB	557.50	246.54	105.66	130.00	85.64	36.04	27.65
Impv. of Primary Health Care / Basic Health Project	KFW	214.00	0.00	171.20	79.86	24.30	18.75	0.00
Health System Dev. Initiative	DFID	800.00	0.00	800.00	170.00	111.86	196.01	0.00
Kolkata Environmental Improvement Project	DFID & ADB	1999.20	812.00	541.20	395.31	245.23	174.89	0.00
Water Supply & Solid Waste Management in 14 Municipal Towns	Italy	154.00	129.00	NA	50.00	0.00	0.00	0.00
Kolkata Urban Service for the Poor (KMC)	DFID	651.21	0.00	626.01	87.92	101.44	105.10	0.00
Technical Education Quality Impv. Project (TEQIP)	World Bank & IDA	144.30	80.81	34.63	52.00	7.21	52.10	71.57
Programme for Strengthening Rural Decentralisation (SRD) in WB	DFID	1040.00	0.00	1040.00	150.00	37.80	52.97	0.00
Kolkata Water Supply Sewerage and Drainage Project (KMC)	World Bank	NA	NA		0.00	0.00	0.55	0.00
Preparation of Coal- fired Power Station Rehabilitation at BTPS Unit No. 5	World Bank	NA	NA		0.00	0.00	0.65	0.00
TOTAL					2218.79	1269.75	1279.23	99.22

STATISTICS CELL

The Statistics Cell in the Budget Branch of Finance Department was constituted vide order no. 760-F, dated 20th January, 2004 with the objectives to compile, tabulate and analyze the data/information received from various sources like RBI, Planning Commission, UNDP, CMIE etc, to collect and compile all Central Finance Commission related data on an yearly basis including final report which is sent to the Finance Commission and to establish and develop a Library-cum-study room for Govt. officials. The library will preserve all state and central Govt. documents / reports / books / journals / notifications related to finance, economics and statistics, all Departmental publications, free publications, population and economic census reports etc.

Since March, 2004, one Assistant Director from the Bureau of Applied Economics & Statistics, Development and Planning Department who belongs to West Bengal Statistical Service has been placed in the Budget Branch to act as Statistical Officer for the stipulated work in the Finance (Budget) Department. Later the post was renamed as Advisor (Statistics), Statistics Cell, Finance Department vide order no. 7588-F, dated 17th October, 2006.

During November 2007, another officer of the rank of Assistant Commissioner, Sales Tax has been placed as Consultant (Public Finance) on part-time basis in the Cell to support the analytical part of public finance issues.

Both the aforementioned officers are appointed in the said Cell on service lending basis. Presently, one Lower Division Assistant and one Group -D staff are working in the Cell, whose service has been lent from the Finance (Audit) Department.

The following assignments have been taken up by the Statistics Cell.

- Collection and compilation of various information from the Departments as per prescribed proforma suggested by the Central Finance Commission.
- Preparation of the Annual Administrative Report of the Finance Department.
- Day-to-day monitoring for infrastructure development of the Cell.
- Assistance to the 3rd State Finance Commission in the form of statistics etc.

The Public Works Department has taken up the programme of implementation of e-Governance in the entire P.W.D including P.W.D.(Roads) and the Directorates thereunder. An Advisory Committee has been formed by the P.W.D. under the chairmanship of Principal Secretary, P.W.D. As per the request of P.W.D., Advisor (Statistics), Statistics Cell has been nominated to act as member of the Advisory Committee vide order no. 10146-F, dated 18th December, 2007.

RIDF CELL

Rural Infrastructure Development Fund was established during 1995-1996 with the National Bank for Agriculture and Rural Development (NABARD) as the funding agency to give loan to State Governments and State-owned Corporations for completion of ongoing projects relating to (a) Medium and Minor Irrigation, (b) Soil Conservation, (c) Water-shed Management and (d) Other Rural Infrastructure Projects. Government of India finalizes and indicates a State-wise target of NABARD Loan in the Planning Commission Discussion each year. Finance Department of the State Government is the Nodal Department to monitor the flow of fund and the repayment of loan. The concerned administrative Departments with the approval of District Planning Committee send specific projects to the Finance Department for onward transmission to NABARD for RIDF loan. NABARD approves the projects under respective tranche in their Project Sanctioning Committee with certain terms and conditions for disbursement, repayment of loan and the rate of interest. An initial cost as start-up fund for the project may be released by NABARD and subsequent fund is released on the basis of expenditure incurred in the project. The State Government executes an irrevocable letter of authority in favour of RBI, Kolkata to debit the repayment of loan and payment of interest from the current account of the State Government on the basis of demand notice of NABARD.

So far, RIDF loan has been available from NABARD in thirteen tranches. NABARD sanctioned Rs.4563.56 Cr and disbursed Rs.2471.46 Cr under RIDF I to XIII till March 31, 2008. Outstanding balance as on 31.03.2008 after pre-payment of RIDF I to V loans is Rs. 1503.07 Cr. The Government of India approved the XIIIth tranche of RIDF from the year 2007-2008 covering eligible activities for projects of thirty-one specific items including rural roads, rural bridges, minor irrigation, soil conservation, flood protection etc. The Planning Commission approved Rs. 500.00 Cr for the State Government under RIDF during 2007-2008. The prevailing rate of interest on RIDF loans under Tranche No. VIII onwards is 6.5% per annum.

Basic information about RIDF tranches X, XI, XII and XIII is given below:

Tranche	Year of Introduction	No. of Projects Sanctioned	Amount of Loan Sanctioned for new projects (Rs. in lakh)	Amount Released by NABARD for new projects (Rs. in lakh)	Total Amount Released by NABARD under different tranches during the year (Rs.in lakh)
RIDF-X	2004-2005	953	52696.38	3445.67	19544.78
RIDF-XI	2005-2006	1443	45922.00	4695.66	32820.58
RIDF-XII	2006-2007	3315	51336.37	10765.89	37099.36
RIDF-XIII	2007-2008	3421	58389.21	11677.83	37647.41

In order to monitor the Developmental Schemes financed by HUDCO / RIDF (NABARD) from technical point of view, one post of Technical Advisor has been created in Budget Branch. One Superintendent Engineer held the post during the year.

DATA PROCESSING CENTRE

This branch of Finance Department was established in 1974 with the objective of preparing consolidated reports on expenditures and receipts transacted in different Treasuries in West Bengal for exercising proper financial control over expenditure. In order to accomplish this task, input sheets, based on monthly accounts submitted to the AG, WB, were sent to the DPC by the Treasuries. In those days, the Key punch Operators at DPC punched data from input sheets into cards for feeding into computer systems. Reports were generated, at that time, by processing data captured on Punched Cards using computer system of IBM Ltd. installed at their office at Camac Street. IBM having left India in 1978, processing was done at the Regional Computer Centre, Jadavpur University Campus.

Apart from Departmental job, spare capacity of DPC had also been utilized to perform non-government jobs for earning revenues for the State Government. DPC had done large volume of data entry jobs for the organizations like Calcutta Port Trust, Hindusthan Fertilizers, CMDA, Economic Census, ESI, UCO Bank etc.

With the advent of microprocessor-based low-cost user-friendly computers during late eighties and early nineties, the State Government had decided to take up computerization of Treasuries in 1994 and DPC was entrusted with the task of supervision of computerization of Treasuries in West Bengal. Till March 2008, DPC has been able to computerize all the 85 Treasuries in West Bengal. Steps are being taken to computerize Pay & Accounts office, Delhi. At present 44 Treasuries are run under Thin-Client Browser based system, 36 Treasuries under Client Server system and only 5 Treasuries under Host based system. This is one of the biggest IT projects in the State managed by DPC. It may not be out of place to mention that Treasury computerization project under the aegis of DPC is the most successful and well-managed IT project in the State. All the computerized Treasuries in West Bengal are now linked to the Directorate of Treasuries & Accounts (DTA) utilizing WBSWAN backbone and dial-up lines for transmission of data to DTA for timely generation of consolidated MIS reports comprising data of all the Treasuries.

DPC has also been associated with implementation of a pilot project for computerization of Registration Offices in Hooghly district. Incorporation of Determination of Market Valuation of Properties module in the registration application software in an innovative way is a major breakthrough in this pilot project. Large volume of Market Valuation of Properties data pertaining to Registration Offices of Hooghly District have also been fed into computer system at DPC for building up Market Valuation Databases in order to rationalize process of determination of valuation of properties through system. Apart from rationalization, there has been substantial improvement in citizens services being provided by registration offices after incorporation of this system.

DPC has also been associated with computerization of a few other wings of the Finance Department, e.g. Finance Accounts, DPPGI, Finance Budget etc. Database containing information of pay & allowances of 8,000 employees of the State Secretariat has been built up at DPC in order to facilitate introduction of new and improved application software (COSA) at the Computer Section of the Secretariat Accounts.

DPC functions encompass following areas:

- 1) Assistance in computerization of different offices under the control of Finance Department.
- 2) To guide user offices and interact with application developers during application software development phase.
- 3) Fixing specifications of hardware and assessing requirement of computing resources considering workload, workflow, number of concurrent users etc.

- 4) To help in assessing infrastructure requirements (in terms of civil & electrical) for installation of computer system.
- 5) Supervising establishment of LAN vis-à-vis users' need and workflow.
- 6) Supervising hardware & software integration and deployment of application software.
- 7) Organizing hands-on training for the user offices.
- 8) Building of database from large volume of data often required for introduction of computerized system in offices.
- 9) Processing of data and generation of reports using application software.
- 10) Procurement and distribution of hardware, system software to Treasuries and different wings under Finance Department.
- 11) Procurement and distribution of computer consumables to Treasuries and different wings under Finance Department.

Staffing Pattern and Present Staff Strength:

Name of Post	Sanctioned Post(s)	Present Strength	Vacant Post(s)
1. Senior System Analyst	1	1	0
2. Data Preparation Officer	1	0	1
3. System Analyst	1	0	1
4. Data Entry Operator ó Supervisory Grade	3	3	0
5. Data Entry Operator ó Grade I	10	10	0
6. Data Entry Operator ó Basic Grade	13	6	7
7. Upper Division Assistant	4	4	0
8. Lower Division Assistant	4	0	4
9. Typist	1	1	0
10. Driver	1	0	1
11. Group-D Staff/Muharrir/R.S.	4	3	1
Total:	43	28	15

Targets & Achievements during 2007-08:

Targets:

- 1) Computerization of 4 Treasuries namely Kolkata Collectorate Treasury, Serampur Treasury ó I, Serampur Treasury ó II & Kharagpur Treasury.
- 2) Conversion of 11 partially computerized (Host-based system) Treasuries [Bidhannagar, Durgapur, Pension Disbursement Office, Canning, BirbhumóI, BirbhumóII, Darjeeling, Arambagh, Kol PAOóI, Baruipur and Midnapur] into latest 'Browser-based 3-tire architecture' Treasuries using thin client as front ends.
- 3) Installation of Line Matrix Printers in 20 Treasuries to enable them to cope with huge printings.
- 4) Replacement of hardware, software with upgraded system (from Client-based to Browser-based Thin-Client system) in 44 old Treasuries including DTA.

Achievements:

- 1) Computerization of the following four treasuries was completed :
 - i) Collectorate Treasury, Kolkata from 31/08/07
 - ii) Serampore Treasury-I from 03/12/07
 - iii) Serampore Treasury-II from 03/12/07
 - iv) Kharagpur Treasury from 01/01/08
- 2) Out of 11 Host-based Treasuries 6 Treasuries were converted to Brower-based Thin-Client system. Concerned Treasuries are Bidhannagar, Durgapur, Pension Disbursement Office, BirbhumóI, BirbhumóII & Midnapur. Process of conversion of remaining 5 Treasuries is going on.
- 3) Installation of Line Matrix Printers in 50 Treasuries was completed by August, 2007.
- 4) Replacement of hardware, software with upgraded system (from Client-based to Brower-based Thin-Client system) in 14 old Treasuries including DTA has been completed.

AUDIT BRANCH

After the proposed Annual Budget of the State Government is passed in the Assembly, Finance Department, on behalf of the Govt. of West Bengal, is authorized to allot funds to various Departments. Some financial powers are delegated to Administrative Departments as per DFPRØ77 for public service according as the release of fund from total allocation of the year by the Budget Branch.

Normally, at new sectors, at cases of huge fund flow, spheres where Government contemplates economisation or where outside Government / Agencies are involved, Finance Department retains the powers of supervision through Audit groups. They examine financial proposals with reference to Budget, Financial Rules, Treasury Rules & Economic Circulars and other Government orders with a view to protecting transaction from audit objections, legal complications or any anomaly before the funds allocated in the Budget are actually drawn.

Audit groups examine proposals having financial implications of all other Departments and accord concurrence releasing fund subject to Budget allotment.

In order to deliver uniformity in approach on service matters, Treasuries, Pensions etc. under one Govt. there are specialized groups like Group-P, Group-T, Group-J, Group-K, and others.

Three financial Advisors were attached to Development and Planning Department, Food Department and R.R. and R Department. After March 2007 all the FA offices have been converted to Audit groups.

Each Audit group is supervised by a Special Secretary / Joint Secretary under the control of Principal Secretary.

Audit groups of the Finance Department Vis-a-Vis the Administrative Departments attached to them are given hereunder :

- 1 Group-AI Agriculture, A.R.D., Agricultural Marketing, Fisheries and Co-operation Departments.
- 2 Group-AII Food & Supplies, Consumer Affairs and Land and Land Reforms Departments.
- 3 Group-B School Education, Higher Education, Technical Education and Training, Mass Education Extension, Madrasah Education, All Universities, Science & Technology, Food Processing Industries & Horticulture, Sundarban Affairs Departments.
- 4 Group-C Micro & Small Scale Enterprises and Textiles, Commerce and Industries, Industrial Reconstruction and Public Enterprises Departments.
- 5 Group-D Home, Parliamentary Affairs, P & A.R. , Civil Defence Departments and C.M. Secretariat.
- 6 Group-E R.R. & R., Minority Affairs & Madrasah Education (Except Madrasah Education), Backward Classes Welfare, Women & Child Development and Social Welfare Departments.
- 7 Group-F Public Works, Public Works (Roads), Public Works (Construction Board), Housing, Irrigation and Waterways, Public Health Engineering, Water Resources Investigation & Development Departments.
- 8 Group-G Hill Affairs, Jails , Fire and Emergency Services, Paschimanchal Unnayan Affairs Departments.
- 9 Group-H Audit matters of Finance (Revenue) Deptt., Establishment matters of Finance Deptt., Central Despatch Office, Personal AssistantsØ Pool, IAW & Surplus Pool, Audit matters of Excise Deptt., Public Service Commission, W.B. Administrative Tribunal and Third State Finance Commission.
- 10 Group-I I & CA, Tourism, Forests, Environment, Sports and Youth Services Departments.

- 11 Group-J Pension, Provident Fund and Group Insurance, Political Sufferers Pension and allied matters.
- 12 Group-K Office equipments.
- 13 Group-L Labour, Law and Judicial Departments.
- 14 Group-M Self Help Group & Self-employment Department, National Banks, Financial Institutions and Regional Rural Banks.
- 15 Group-N Budget, RIDF, HUDCO, EAP, FC matters, SFC matters, Negotiated Loans, DPC, Disaster Management and Development & Planning Departments.
- 16 Group-O Health & Family Welfare Department.
- 17 Group-P Service and Pay matters.
- 18 Group-R Municipal Affairs, Panchayats & Rural Development, Power and Non-conventional Energy Sources, Transport, Urban Development Departments.
- 19 Group-S Information Technology, Bio-Technology Departments.
- 20 Group-T Treasury, Establishment matters of W.B.A & A.S. Officers, Matters relating to WBFR, WBTR and Delegation of Financial Powers.

The following Branches /Cells are also there to work independently :

Internal Audit Branch	Matters related to internal audit, pending audit paras of AGWB, etc.
Revenue Branch	Matters related to taxation, revenue etc.
Law Cell	Matters related to court cases.

Number of files received and disposed of in 2006-07 & 2007-08:

Groups	2006-07			2007-08		
	Received	Disposed of	Pending	Received	Disposed of	Pending
Group-AI	892	805	87	878	757	121
Group-AII	-	-	-	135	126	9
Group-B	2122	1984	138	2336	2236	100
Group-C	783	701	82	625	599	26
Group-D	2739	2739	-	1998	1998	Nil
Group-E	690	670	20	620	607	13
Group-F	1104	1104	-	848	848	Nil
Group-G	866	818	48	589	504	85
Group-I	2578	2458	120	2828	2828	Nil
Group-L	1153	1153	-	781	769	12
Group-O	979	868	111	917	917	Nil
Group-R	835	742	93	1023	915	108
Group-S	112	110	2	209	208	1
Group-H	459	443	16	464	445	19
Group-J	390	384	6	140	127	13
Group-K	159	159	-	153	153	Nil
Group-M	419	419	-	663	663	Nil
Group-P	10085	9723	362	9843	9621	222
Group-T	3720	3720	-	3389	3389	Nil
Total	30085	29000	1085	28439	27710	729

DIRECTORATE OF TREASURIES & ACCOUNTS

Staffing pattern and present staff strength :

This Directorate is having two offices at two different places. One is D.T.A. Office at 4, Lyons Range, Kolkata - 700 001 and another is D.T.A. (P.D. & R.B.D. Cell) Office at Johar Building, 5th Floor, P-1, Hyde Lane, Kolkata - 73. All the Clerical Staff and Typists of this Directorate are recruited through P.S.C., W.B. Statement showing the staff pattern and present staff strength of these two offices is furnished below separately.

D.T.A. Office at 4, Lyons Range, Kolkata ó 700 0001.

Name of the Post		Sanctioned Post(s)	Present Strength	Vacant Post(s)
1.	Director of Treasuries & Accounts, West Bengal	1	1	NIL
2.	Additional Director of Treasuries & Accounts, W.B.	1	1	NIL
3.	Joint Director, Monitoring Cell (Computer)	4	4	NIL
4.	Joint Director of Treasuries & Accounts, W.B.	2	2	NIL
5.	Assistant Director of Treasuries & Accounts, W.B.	1	1	Nil
6.	Jr. Accounts Officer-cum-Administrative Officer	1	1	NIL
7.	Inspector of Treasuries	4	4	NIL
8.	Head Clerk	3	3	NIL
9.	U. D. Clerk	6	5	1
10.	L. D. Clerk	5	2	3
11.	Supervisory Grade Typist	1	1	NIL
12.	Stenographer	1	1	NIL
13.	Bengali Translator	1	1	Nil
14.	Steno-Typist Grade-I	1	1	NIL
15.	Steno-Typist Basic Grade	1	-	1
16.	Typist Grade-I	1	1	NIL
17.	Typist Basic Grade	2	2	NIL
18.	Muharrir Grade-I	1	1	NIL
19.	Muharrir Grade-II	1	1	NIL
20.	Cash Sarkar	1	1	NIL
21.	Duplicating Operator	1	1	NIL
22.	Duftry	1	1	NIL
23.	Group ÆDø Grade I	2	2	NIL
24.	Group ÆDø	3	3	NIL
25.	Night Guard-Cum-Darwan	1	1	Nil

D.T.A. (P.D. & R.B.D. Cell) Office, Johar Building, P-1, Hyde Lane, Kolkata-73.

Name of the Post		Sanctioned Post(s)	Present Strength	Vacant Post(s)
1.	Additoinal Director (Pension Disbursement)	1	1	NIL
2.	Deputy Director	1	1	Nil
3.	Astt. Pension Disbursing Officer	1	1	Nil
4.	Junior Accounts Officer	4	4	NIL
5.	Head Clerk	1	1	NIL
6.	U. D. Clerk	5	6	1 U.D.C. posted due to shortage of 2 L.D.Cs.
7.	L. D. Clerk	6	4	2
8.	Typist Grade I	1	1	NIL
9.	Typist Basic Grade	1	1	NIL
10.	Record Supplier	1	1	NIL
11.	Group D Grade I	2	2	NIL
12.	Group D	5	3	2

Objectives/ nature of works/responsibility :

The Directorate of Treasuries & Accounts, West Bengal was formed to look after the work of Treasuries in West Bengal and to impart training to the Treasury staff and other officials. In particular, this Directorate has been performing the following functions.

- a) Follow-up action on audit reports / inspection reports on Treasuries, if any, the Bank statements of Treasuries through discrepancies.
- b) Liaison with Accountant General's Office, Banks, Treasuries.
- c) Inspection of Treasuries
- d) Establishment related works of Kolkata Pay & Accounts Offices.
- e) Disbursement of pension of employees of Non-Govt. Educational Institutions and S.S. Pension within Kolkata. (No. of Pensioners 615100 Approx.).
- f) Monitoring progress of submission of monthly accounts to the Accountant General, West Bengal.
- g) Making arrangements for printing of important rules, manuals, registers, forms required for Treasury Administration wherever necessary and for supply thereof.
- h) Maintenance of records, registers in respect of Group Insurance (old and new schemes).
- i) Organizing training/meeting with DDOs at Districts and at Head Quarters as and when required.
- j) Monitoring progress of construction of Treasury Buildings.
- k) Collection of daily scroll from S.B.I., Samridhi Bhawan , and submission of the same to the appropriate authority and other related works thereof as per direction of Finance Department.
- l) Verification of irregularities on the accounts of other offices as pointed out by Accountant General, West Bengal from time to time as per direction of Finance Department.
- m) Maintenance of records of A.E.C.D.
- n) Training of newly recruited officers of W.B.A.&A.S.
- o) Clarification regarding H.B. loan from Public Sector Banks.

Status of computerization :

All the 85 Treasuries in West Bengal are computerized. Out of those, 80 Treasuries are fully computerized and 5 Treasuries are partially computerized. The remaining 5 partially computerized treasuries [Kolkata Pay & Accounts Office-I, Darjeeling, Canning, Arambag and Baruipur] are expected to be fully computerized Treasuries within the financial year 2008-09. The Treasuries have been brought under National e-Governance Plan [NeGP].

Number of files / cases received, disposed of and pending at DTA,WB(HQ):

Financial Year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2004-2005	82	2754	2836	2694	95	142
2005-2006	142	2570	2712	2658	98	54
2006-2007	54	2712	2766	2628	95	138
2007-2008	138	3150	3288	3158	96	130

Number of Pension cases received, disposed of and pending at D.T.A. (P.D & R.B.D. Cell):

Financial Year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2004-2005	-	1418	11,086	All	100	NIL
2005-2006	-	1326	12,276	All	100	NIL
2006-2007	-	1261	14,303	All	100	NIL
2007-2008	-	780	15083	770	99	10

Publications:

- WBTR, 2005 has already been published under supervision of this Directorate.
- Matter of publication of Financial Rules is under process.
- General Circular Volume IV, Part-I has already been published under supervision of this Directorate.
- Matter of publication of General Circular, Volume IV has already been taken up with the press and it will be brought out soon.

KOLKATA PAY & ACCOUNTS OFFICE (KPO – I & II)**Staffing pattern and present staff strength:**

	Designation	Sanctioned Strength	Present Strength
1	Pay and Accounts Officer	02	02
2	Addl. Pay and Accounts officer	20	19
3	Administrative-Cum-Accounts Officer	02	02
4	Sr. Accounts Officer	02	02
5	Jr. Accounts Officer	45	45
6	P.P.T	14	14
7	Junior Accountant	267	265
8	Lower Division Clerk	141	83
9	Head Cashier	02	02
10	Cash Sarkar	02	02
11	Typist	06	02
12	Telephone Operator	04	04
13	Duplicating Operator	02	02
14	Record Supplier	06	06
15	Duftry	08	08
16	Peon	62	39
17	Farash	10	10
18	Night Guard	10	09
19	Sweeper	11	11
20	Visti	01	01
21	Steno	01	-
22	Darwan	01	-

Objectives/Nature of works/Responsibility:

- Bills received through B.T.R. from various D.D.O s
- Disposal of the Bills
- Cheque preparation and delivery on the basis of the passed bills.
- Redemption of Tokens
- Preparation and compilation of Accounts and timely submission of Accounts to Pr. A. G. (A&E), W.B. every month.
- D.D.O's function as well as other establishment functions as required for smooth running of the administration.
- All other works related to above.
- To maintain Deposit Ledgers of various companies / Corporations / Statutory Bodies controlled by Govt. of West Bengal and P.F. ledgers of Non-Govt. Educational Institutions and to dispose of the related works.

Status of Computerization:

Civil and Electrical remodelling / construction works completed, LAN connection installed, most of the hardwares supplied, UPS installed. Software packages are in the process of development at DTA end.

Number of Files/Cases received, pending and disposed of:

More than 850 cases have been disposed of in the Establishment Section of Kolkata Pay & Accounts office- I. A good number of correspondences have been made in Pre-check, Cheque & Compilation Sections also during the year 2007-08 in Kolkata Pay & Accounts office- I.

Financial Year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2007-08	-	142103	142103	142103	100%	Nil

DIRECTORATE OF PENSION, PROVIDENT FUND & GROUP INSURANCE

The notification setting up this Directorate was issued in the year 1983. This Directorate actually started functioning in the year 1984 with Municipal Pension cases only. Director or any other Officer in his office at Purta Bhavan, Salt Lake, Kolkata-91 authorised by him was authorized to act as "Audit Officer" for the purpose of the audit of pension related documents and issue of Pension Payment Orders/Family Pension Payment Orders in respect of individual retired/deceased employee. First School Pension Payment Order was issued on 07.12.1985.

Besides, this Directorate of Pension, Provident Fund & Group Insurance was entrusted with the task of determination of interest on Provident Fund accumulation Operator-wise and allotment of Provident Fund Interest as due to the Operators who deal with the Provident Fund cases of different Non-Govt. Aided or Sponsored Institutions, Panchayat Bodies, Local Bodies etc.

Staff pattern and present staff strength:

Staff Pattern	Sanctioned Strength	Present Strength
Director	01	01
Joint Director	01	03*
Deputy Director	01	03**
Assistant Director	10	07
Head Clerk-cum-Accountant	12	12
U.D. Clerk	40	40
Stenographer	01	01
Supervisory Typist	01	01
Grade-I Typist	03	03
Basic Grade Typist	04	04
L.D. Clerk	26	22
Driver	01	01
Cash Collecting Sarkar	01	01
Record Supplier	06	06
Group-D	15	13
System Analyst	01	00
Data Processor	02	00
Total	126	118

*As per G.O. No.1707-F dated 03.03.08 two posts of Assistant Directors have been re-designated as "Joint Director". These two posts will revert back to the posts of Assistant Directors as soon as they are vacated by the existing WBA & AS Officers. One Joint Director is under Order of Transfer.

**As per G.O. No.10248-F dated 20.12.07 two posts of Assistant Directors have been re-designated as "Deputy Director". These two posts will revert back to the posts of Assistant Directors as soon as they are vacated by the existing WBCS (Exe.) officers.

Objective/nature of work/responsibility:

The Objective of the State Government as well as of this Directorate is to handover Pension Payment Order to the concerned employee on the date of his/her superannuation or immediately before it. As the process for achieving the target is not exclusively dependant on the function of this Directorate, the very objective sometime cannot be fulfilled due to certain factors beyond our control. The School Education Department, Government of West Bengal under Order No.88-SE(B) dated 26th May, 1998 formulated guidelines and time schedule for handing over Pension

Payment Order on the date of superannuation of the respective teaching/non-teaching employees of The West Bengal Non-Govt. Sponsored/Aided Educational Institutions.

As per this order an employee shall apply for pension eighteen (18) months prior to retirement. The School (Secondary, Higher Secondary, Junior High, Junior Madrasah, Madrasah, High Madrasah) / Sub-Inspector of Circle (Primary Education) shall send the pension papers received from the concerned employee to the District Inspector of Schools (Pension Sanctioning Authority) fifteen (15) months ahead of the date of superannuation of the employee (Para 1.5)

The Pension Sanctioning Authority shall send the papers to the Deputy Director of Accounts (For Secondary, Higher Secondary etc.) / Controller of Finance, District Primary School Council (for Primary Cases) twelve months (12) prior to the date of superannuation of the employee (Para 3.3)

After obtaining certificate as to the correctness of the case from the Deputy Director/Controller of Finance, District Primary School Council the Pension Sanctioning Authority shall send the pension papers to the Directorate of Pension, Provident Fund & Group Insurance, West Bengal six (6) months in advance of the date of superannuation of the employee. (Para 3.5)

Directorate of Pension, Provident Fund & Group Insurance shall complete audit observations within three (3) to four (4) months prior to the date of superannuation. Audit objection cases shall be returned to the P.S.A. for complying the observations and the resubmission to the DPPG so that the Pension Payment Order shall be issued within service period of the employees and in the error-free cases the DPPG shall authorize Pension Payment Order one month in advance from the date of superannuation of the employee concerned. (Para 5.3)

Average 1400 School pension cases are received by the DPPG per month and out of the said number average 60% cases are found to be truly advance cases (i.e. received six months ahead the date of superannuation). Pension cases of Municipalities, Panchayats & Other are generally received long after retirement/death and this is the reason in failing to fulfil the objective. However in few cases we receive the cases in advance and these are also treated as advance cases like School pension and disposed of accordingly.

Regarding payment of interest on Provident Fund Balance arrear claim of interest on P.F. balance was a common phenomenon in the recent past. By constant endeavour by this Directorate the Provident Fund Operators have become conscious and as a result the arrear period has been reduced substantively. In most cases the operators have become regular in the matter of claim of Provident Fund interests. During 2006-07 nearly 10% of total operators submitted claim for arrear interest for various periods.

Nature of works :

A file-flow chart may explain the nature of work clearly and the same is depicted below :-

PENSION - PHASE-I

(1) Counting of received cases with reference to the individual case Memo. No. and date	(2) Diary in the respective Register	(3) Individual File Opening, Category-wise and District-wise	(4) Sorting, Advance cases, Old cases, High Court cases etc.	(5) Allotment of files to Audit Cells under intimation to the Asstt. Director in charge of the Cell normally in the 3 rd Month from the date of receipt.
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Note: Re-submitted and Revision cases ó (1) & (2) are common. These files are to be searched out from the record-room for allotment to Cell within 15 (fifteen) days (resubmitted) / 30 (thirty) days (revision cases).

PENSION ó PHASE-II

A) Audit Work (by Auditors)

(1)	(2)	(3)
Verification of Pension papers, Service Book and Pay, Leave etc.	Checking of Input Sheet and Calculation	In error-free cases auditor recommends issue of Pension Payment Order. In defective cases, auditor puts up draft audit observations.

B) Files submitted to the Head Clerk-cum-Accountant of the Cell for review/re-examination.

Files submitted to the Assistant Director/Deputy Director/Joint Director in Charge of the Cell concerned for review/re-examination

For Printing of Pension Payment Order

For typing the Return Memo. i.e. Audit Observation.

PENSION ó PHASE-III

Pension Payment Order	Audit Observations (RM)
i) Enlisting Input Sheets in register	i) Audit Observations are typed and submitted to the concerned Officer
ii) Data entry in Computer terminals	ii) The concerned Officer compares and signs RM (Return Memo.)
iii) Calculation generation in computer	iii) Files are sent to the Issue Section
iv) Printing of individual P.P.O. ó 4 (four) copies per person.	iv) Issue Section segregates returnable documents and puts issue number and date on RM.
v) Sorting of P.P.O.s and filing	v) Packaging of issued RM for PSA and copy of the same to the incumbent
vi) Processing i.e. fixing photographs, Specimen signatures etc. with P.P.O. and separation of Service Book(s) from other records in file and drafting forwarding letter in order to send back Service Book and a copy of PPO to the PSA	vi) Delivery of documents to the Postal personnel after entries in speed post register
vii) Submission of processed cases to the concerned Officer for his signatures (after verification) on four copies of PPO, Service Book and forwarding letter.	vii) Files kept in Return Memo. Rack through computer for searching out whereabouts when it is needed
viii) Listing of files with signed PPOs etc. by the concerned Officer for sending to Issue Section	
ix) Issue Section issues PPOs	
x) Separate packaging for the Individual (Pensioner), Treasury Officers and for the P.S.A.	
xi) Entries in speed post Register ó For individual En-block for T.O. En-block for PSAs (for districts)	
xii) Handing over PPOs/Service Books etc. to the Postal personnel	
xiii) Files sent to Record Room for preservation	

Responsibility:

To perform audit work as per rules/norms.

To maintain time schedule for disposal of pension cases.

To submit performance report at the week end to the concerned A.D. of the Cell.

Regarding Provident Fund Interest:

Total number of Operators ó 1300 (approx.)

Yearly interest payment amount ó Rs.370 crores (approx.).

Operator or his representative brings the PF Statement on which interest is claimed along with certified Pass Book/Certificate given by the concerned Treasury Officer indicating the Closing Balance of the previous financial year(s). Claim should be filed by May of each year. Although claims are received as late as in the month of March of the following year in few cases.

Auditors of DPPG check the documents before acceptance. Claim sheets (normally called Plus-minus Statements) are placed in the relevant file and interest determined through the Computer System. Thereafter, allotment of interest is made to the individual Operator on the basis of availability of fund given by the Finance Department, Government of West Bengal during a particular financial year.

Responsibility ó As long as the fund is there, interest payment continues and it ends within the particular financial year. Rest cases are brought forward to the next financial year. For the current year i.e. 2007-08 the amount sanctioned by Finance Department is Rs.370.00 crores and the amount has been fully utilised.

Acts administered by the Directorate:

Only one Act is followed in P.F. interest payment cases viz. The West Bengal Non-Government Educational Institutions and Local Authorities (control of Provident Fund of Employees) Act, 1983 others are either Rules or Schemes as noted below :

P.F. - The West Bengal Non-Government Educational Institutions and Local Authorities (Control of Provident Fund of Employees) Rules, 1984.

A. Pension and Other retirement dues

- (i) The West Bengal Recognised Non-Government Educational Institution Employees (D.C.R.B.) Scheme, 1981 ó Higher Secondary/High/Jr. High/Primary including Madrasah, Junior Madrasah etc./Staff of DPSC/Polytechnics, Industrial Training Centres/Sponsored Libraries/Mass Education Extension Centres etc. etc.
- (ii) Model Pension Rules, 1982 for the employees of Urban Local Bodies, now nomenclatured as the West Bengal Municipal (EmployeesøD.C.R.B.) Rules, 2003.
- (iii) D.C.R.B. Scheme, 1985 for the employees of Panchayats.
- (iv) D.C.R.B. Scheme for the employees of the West Bengal Social Welfare Board
- (v) D.C.R.B. Scheme for West Bengal State Book Board.
- (vi) D.C.R.B. Scheme for West Bengal Khadi & Village Industries Board
- (vii) D.C.R.B. Scheme for West Bengal Pollution Control Board
- (viii) D.C.R.B. Scheme for West Bengal Council of Higher Secondary Education
- (ix) D.C.R.B. Scheme for West Bengal College Service Commission
- (x) D.C.R.B. Scheme for West Bengal Sports Council
- (xi) D.C.R.B. Scheme for C.S.P.C.A.
- (xii) D.C.R.B. Scheme for H.R.B.C.

- (xiii) D.C.R.B. Scheme for Netaji Institute for Asian Studies
- (xiv) D.C.R.B. Scheme for State Universities, 1999 etc.
- (xv) D.C.R.B. Scheme for Darjeeling Gorkha Autonomous Hill Council Employees.

B. Relevant Pay and Allowances Rules, Service Rules, Leave Rules etc.

C. Other Orders -68-SE(B) dated 25.02.04 of School Education Department, Government of West Bengal. Transfer of Pension Payment Orders of the retired Teaching/Non-teaching employees of the Non-Govt. Recognised Educational Institutions to the Treasuries located outside the State of West Bengal through the Office of the Accountant General (A&E), West Bengal (Act as Special Seal Authority). Both the old cases where pensioner drew pension etc. from a Treasury in West Bengal and now desires to draw pension from other State Treasury of his choice and fresh cases.

D. High Court cases related to Service, Pay, Pension of the non-Govt. employees.

E. Other miscellaneous works, guided under different rules/orders.

Current policy of the Directorate:

- a) To dispose of pension cases as quickly as possible but not later than 3 (three) months of receipt from the Pension Sanctioning Authority concerned.
- b) To sanction upto date interest on Provident Fund on the basis of claims for interest submitted by different operators of P.F. Deposit Accounts.
- c) To take immediate follow- up action on the Honøble High Courtø Orders.
- d) To take immediate steps for redressal of grievances of retired teachers / pensioners etc. concerning this Office.

Status of computerization:

In June, 1990, this Directorate first issued Computer printed Pension Payment Orders in respect of the retired/deceased employees of Non-Govt. Recognised Educational Institutions, Local Bodies and Panchayat Bodies.

The C.M.C. Ltd., A Govt. of India Undertaking did the job on receipt of INPUT SHEETS for Individual Pensioner prepared/checked and approved by the DPPG. At the material time besides the DPPG, there was Finance Department, Non-Govt. Pension Cell which looked after pay and Service Verification of the employees of Non-Govt. Educational Institutions and Panchayat (3-tier) Employees. It was wound up on 31.12.1995. Local Bodiesøemployeesøpay and service are still verified by the Directorate of Local Bodies under Municipal Affairs Department, Govt. of West Bengal.

On and from 31.03.1994, agreement for printing of PPO by the CMC Limited ceased and in-house Computer System was installed in the DPPG wherefrom the first PPO was printed on 16th April, 1994. This system is operated for date entry, calculation generation and printing of PPO. After data entry, Computer also states the status of a Pension case.

The system is a Server Based Operating System linked with eight dumb terminals through a 16-port HUB. There is a Line printer capable of printing out 4 copies for each pensioner by 20 seconds. Continuous pre-printed Pension Payment Order Forms are used in the Lipi Printer.

Besides, this Directorate purchased with the prior permission of the Finance Department, Govt. of West Bengal a Compaq PC with internal Modem. This Directorate also purchased four (4) PCs along with a 5100-Laser Printer and other accessories with the approval of the Finance Department.

All the PCs are connected by LAN and daily official business in Law Cell, P.F. Cell, Grievance redressal Cell and Record Room is being done. We have also started keeping records of all files and letters received in the office through the PCs.

For the main system, NIC, Govt. of India extends the Software Maintenance Support through AMC and Webel Technology Ltd. gives hardware maintenance support (AMC). Software used is Oracle 7.3, Platform is SCO Unix.

During the last financial year the Finance Department sanctioned fund for renovation of Server Room for development of new software platform in the office of the DPPG. Both Civil and electrical works have been updated within the financial year.

Targets and achievements:

Our target is to settle cent percent advance cases (e.g. cases received prior to six months of retirement) before retirement and in all other cases to settle them within three months of its receipt and also to clear all Provident Fund Interest cases within the same year in which it is received. Our target is to redress all grievances of all retired teachers/other pensioners. Presently we have achieved nearly 100% of our target.

Maintenance of accounts and audit:

We are doing some accounts work such as preparation of salary bills, P.F. sanction memos., P.F. bills etc. by using a PC.

The accounts of this Directorate were inspected last by an audit team of the Office of the Accountant General (Audit), West Bengal in July 2006 and period of inspection was upto 30.06.2006.

Number of files/cases received, pending and disposed of :

SCHOOL PENSION CASES

Primary / Junior High / High / Higher Secondary / Jr. Madrasa / High Madrasa / Junior Technical Schools/Polytechnics/Libraries (Rural & Urban)/Mass Education Extension etc. all covered under the West Bengal Non-Govt. Recognised Educational Institution Employees (D.C.R.B.) Scheme, 1981 issued by the Education Department, Government of West Bengal under Memo. No.136-EDN(B) dated 15.05.1985 (Other than Primary Schools, Primary Teachers Training Schools and Staff of District Primary School Boards all educational institutions hereinabove are grouped in Secondary).

PERIOD	FRESH CASES ONLY		1 ST PENSION PAYMENT ORDER	
	PENSION CASES RECEIVED		PENSION PAYMENT ORDER ISSUED	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
UPTO 31.03.2000	56290	35362	51867	33105
2000-2001	8334	8269	1512*	1315*
2001-2002	9113	7087	17244	13399
2002-2003	10308	7867	11051	7480
2003-2004	8701	9180	8305	8920
2004-2005	7600	7857	6464	7508
2005-2006	9021	7704	8733	7556
2006-2007	7346	6959	8243	7628
2007-2008	6984	6135	7151	6110
Total	123697	96420	120570	93021

*In that year about 20000 (Twenty thousand) revised PPOs were issued consequent on revision of pay under ROPA Rules, 1998 effective from 1.1.1996. In the following years about 14000 (Fourteen thousand) pension cases were revised apart from the fresh cases.

Cases in hand of DPPG and in PSA's Office with audit observations

Cases returned to the PSA's Office with audit observation :

	As on 31.03.05	2005-06	2006-07	2007-08
Primary	737	1798	812	1350
Secondary	928	1508	1135	1642

Cases along with advance cases in hand of DPPG

	AS ON 31.03.05	2005-06	2006-07	2007-08
PRIMARY	3166	3274	2482	2358
SECONDARY	2967	3053	2239	2436

Under Model Pension Rules formulated by the then LGUD Department, now the Municipal Affairs Department, Government of West Bengal, Municipalities and other Local Bodies' Fresh Pension cases only (No revision).

PERIOD	CASES RECEIVED	P.P.O. ISSUED
UPTO 31.03.2000 (FROM 1984)	12250	11331
2000-2001	1260	1507*
2001-2002	1356	1352
2002-2003	886	878
2003-2004	788	413
2004-2005	205	216
2005-2006	958	866
2006-2007	780	696
2007-2008	806	563
Total	19289	17822

* Resubmitted cases added.

Position	No. of Cases as on		
	31.03.06	31.03.07	31.03.08
Cases lying with the PSAs after audit Observation given by the DPPG	1114	1115*	1194*
Cases lying with the DPPG including Advance cases	26	109	273

* [No. of cases as on 31.03.06 + RM disposal during (06-07) ó Resubmitted cases Received]

DCRB Scheme, 1985 for the employees of Panchayat Bodies issued by the Panchayats and Rural Development Department, Government of West Bengal.

Period	Pension cases Received			Pension Payment Orders issued
	New	Resubmitted	Total	
Upto 31.03.2000	12055		12055	10607
2000-2001	1096		1096	968
2001-2002	946		946	759
2002-2003	1056		1056	1566
2003-2004	920	643	1563	1019
2004-2005	887	639	1526	927
2005-2006	890	358	1248	823
2006-2007	824	360	1184	842
2007-2008	738	504	1242	685
Total	19412	2504	21916	18196

Category	No. of Cases as on 31 st March		
	2006	2007	2008
Cases returned with audit observations to the PSAs (ZP ó D.M., Panchayat Samitis ó S.D.O., G.P. ó B.D.O.)	872	923	526
Cases lying with the DPPG	309	240	271

Other Pensions

	Cases received as on 31 st March			Pension Payment Orders issued as on 31 st March		
	2006	2007	2008	2006	2007	2008
1. Social Welfare Advisory Board	393	415	470	330	331	342
2. Khadi Board	48	48	129	48	48	48
3. Book ó Board	5	7	14	3	3	4
4. H. S. Council	44	56	67	41	46	51
5. CSPCA	44	44	44	40	41	41
6. Sports Council	10	10	13	10	10	10
7. Darjeeling Gorkha AHC	14	15	17	14	14	17
8. College Service Commission, West Bengal	1	2	2	1	1	2
9. Netaji Institute for Asian Studies	2	3	4	2	3	4
10. Hooghly River Bridge Commission	12	22	27	12	18	28
11. Pollution Control Board	3	6	9	3	6	9
12. Agricultural Training Centre	0	0	27	0	0	0
Total	576	628	823	504	521	556

Category	No. of Cases as on 31 st March		
	2006	2007	2008
Cases returned to the PSAs after audit Observation	71	99	109
Cases lying with DPPG	1	8	59

ASSISTANCE TO POLITICAL SUFFERERS (APS) BRANCH

A.P.S. Branch is borne in the joint establishment of Finance Deptt. This Branch was formed in order to implement a scheme named "Scheme for assistance to political sufferers." It is located at 131/ A, B.B. Ganguly Street, Kolkata-12.

Staffing pattern and present staff strength:

The Present Staff Strength is furnished below:

Name of the post	Sanctioned Strength	Present Strength
Assistant Secretary	1	1
Section Officer	2	2
U.D.Assistant.	2	2
L.D. Assistant	1	1
Typist	2	2
Muharrir Gr-I	2	2

Objectives/nature of Works/Responsibilities:

Objectives: Grant of monthly allowance to those persons who had suffered for their participation in post-independence democratic movements and also to some Freedom Fighters.

Nature of Work: Revision of cases, proceeding of pending cases, preparing agenda for C.S.C. meetings.

Responsibility: Smooth disposal of pending cases.

There is a Cabinet Sub-Committee consisting of 4 M.I.C.s to consider the cases in a meeting held periodically. The expenditure is debitable to the Head "2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes" "200-Other Programme-Non Plan" "034-Payment of monthly allowances to political sufferers for Post "Independence Democratic Movement (FA)-50-Other Charge".

Number of Files / Cases received , disposed of and pending :

Financial Year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2003-2004	5083	148	5231	2477	47.35	2754
2004-2005	5231	Nil	5231	3000	57.35	2231
2005-2006	5231	20	5251	3051	58.10	2200
2006-2007	5251	49	5300	2510	47.35	2790
2007-2008	5300	181	5481	2692	49.11	2789

DIRECTORATE OF SMALL SAVINGS

The Directorate of Small Savings with headquarters at Writersø Buildings, has 19 (Nineteen) zonal offices in the districts including one at Writersø Buildings for Kolkata Zone. The headquarters office is headed by the Director, Small Savings & Ex-Officio Joint Secretary, Finance Department and the zonal offices are headed by the Deputy Directors of Small Savings, who are the members of the West Bengal Civil Service (Executive).

Staffing pattern and present staff strength:

Detailed staffing pattern and the present strength at Headquarters and districts are given below.

A) STAFFING PATTERN AT HEADQUARTERS

Sl.No	Name of the Post	Sanctioned Strength	Present Strength
1.	Director, Small Savings	1	1
2.	Deputy Director, Small Savings & E.O.OSD (DS.) , Finance Dept.	1	Vacant
3.	Assistant Director (Head Qr.)	1	1
4.	P.A. Grade.I (Schedule -Bø)	1	1
5.	Head Clerk	1	1
6.	Liaison Officer	1	1
7.	Sr. Statistical Asstt.	1	Vacant
8.	Typist (Gr-I)	2	2
9.	Upper Division Clerk	5	5
10.	Lower Division Clerk	6	5
11.	Basic Grade Typist	2	2
12.	Record Supplier	1	1
13.	Group -Dø	6	4
14.	Driver (Gr-I)	2	vacant

B) STAFFING PATTERN IN THE DISTRICTS

Sl.No	Name of the Post	Sanctioned Strength	Present Strength
1.	Deputy Director, Small Savings	20	7
2.	Savings Development Officer	370	269
3.	Accountant-cum-cashier	20	6
4.	Clerk-Cum-Typist (Gr-I)	10	6
5.	Clerk-Cum-Typist (Basic Grade)	10	2
6.	Driver (Gr-I)	4	1
7.	Driver (Basic Grade)	12	vacant
8.	Group -Dø(Gr-I)	21	18
9.	Group -Dø(Basic Grade)	35	33
10.	District Savings Officer	19	vacant

Targets & Achievements:

In the budget published by the government every year, a target for loans to be received on account of small savings collection is fixed. Accordingly, the Directorate fixes its targets. The amount shown in the budget and the actual receipts for the last 8 years, are shown in the Table below:-

Year	Budget Estimate (Rs. In Crores)	Revised Estimate (Rs. In Crores)	Actual receipts (Rs. In Crores)	Annual growth rate of actual receipts (%)
2000-01	4700.00	4900.00	4949.27	-
2001-02	5400.00	5400.00	5735.58	15.89
2002-03	6750.00	7880.00	7832.20	36.55
2003-04	9456.00	8772.00	8903.22	13.67
2004-05	9825.00	10434.46	10435.71	17.21
2005-06	11004.00	11479.00	10933.52	4.77
2006-07	12627.00	9200.00	8700.19	-20.43
2007-08	10100.00	1555.75	1470.33	-83.10

ECONOMIC OFFENCE INVESTIGATION CELL

Economic Offences Investigation Cell, Finance Department, Govt. of West Bengal was constituted vide Finance Deptt. (Audit) Branch Notification No. 1022 ó F dated 29.01.2004 and it was envisaged in the said Notification that the Cell would be headed by one Director. Subsequently, posts of one Dy. SP, five Inspectors of Police, five Sub-Inspectors of Police, two ASIs of Police, eight Constables, one PA to Director, one UD Asstt., one LD Asstt. and two Group ó D staff were sanctioned vide Finance Deptt. (Audit) Branch Memo No. 3690 ó F dated 18.03.2004. In fact, the sanctioned staff of the Cell joined this Cell between June, 2004 and Nov., 2004. Initially the Police personnel of this Cell conducted routine enquiry of the Finance Deptt. as per order of Finance Secretary vide Finance (Revenue) Deptt. Memo No. 2239 ó FT dated 25.06.2004. In Govt. Notification vide Finance Deptt. Order No. 93 ó FT dated 14.01.2005 the Police personnel of this Cell were empowered to enquire and investigate into the cases relating to Non-Banking Financial Companies, Unincorporated Bodies, Residual Non-Banking Financial Companies and also to deal with various Acts and Rules relating to evasion of taxes. Apart from the above, the Cell is also dealing with voluminous works relating to shifting of the Registered Offices of the Companies from West Bengal to other States as endorsed by Chief Secretary, Govt. of West Bengal upto August 2005.

Staffing pattern and present staff strength:

Sl. No.	Name of the post	Sanctioned Strength	Present strength	Vacancy
1	Director	1	1	Nil
2	Dy. Supdt. of Police	1	1	Nil
3	Inspector of Police	5	5	Nil
4	Sub - Inspector of Police	5	4	1
5	Asstt. Sub-Inspector of Police	2	2	Nil
6	Constable	8	8	Nil
7	PA to Director	1	1	Nil
8	U. D. Asstt.	1	x	1
9	L. D. Asstt.	1	1	Nil
10	Gr. -DøStaff	2	2	Nil

Acts and Rules administered by the Cell:

The following Acts are under the purview of the Economic Offences Investigation Cell as per Notification No. 1304 - L dated 20th August, 2004 of the Kolkata Gazette :-

- i) The Bengal Amusement Tax Act 1922
- ii) The West Bengal State Tax on Professions, Trades, Callings and Employments Act 1979
- iii) West Bengal Luxury Tax Act 1994.
- iv) West Bengal Sales Tax Act 1994

Later on in G.O. No. 93 ó FT dated 14.01.2005 of Finance (Revenue) Deptt. the Police personnel of the Economic Offences Investigation Cell were empowered to carry out investigation or enquiry into the cases relating to offences against Non-Banking Financial Companies, Residual Non-Banking Financial Companies, Unincorporated Bodies and also to deal with the matters relating to evasion of taxes under the following Acts and Rules and the malpractices connected therewith. The above G.O. was issued with the concurrence of Home Department, Govt. of West Bengal.

- v) The Registration Act 1908
- vi) The Indian Stamp Act 18
- vii) The Bengal Electricity Duty Act 1935
- viii) The West Bengal Duty on Inter State River Valley Electricity Act 1973
- ix) The Bengal Agricultural Income Tax Act 1944
- x) The W. B. Entertainments and Luxuries (Hotels & Restaurant) Tax Act 1972
- xi) Indian Penal Code and Cr. PC and any other Acts and Rules which are relevant to and / or inter-related with the Acts and Rules
- xii) Offences relating to Lotteries

Apart from the above, Chief Secretary, Govt. of West Bengal has directed to deal with the matter relating to shifting of the Registered offices of the companies from West Bengal to other States.

Current Policy / Circular of the Cell:

The current policy of the Cell is to give redress to the small investors who have been deprived of their claims from the Non-Banking Financial Companies, Banks, LIC and Private Individuals and to ensure realization of Govt. Taxes from the defaulters. The relevant Departmental orders and Govt. orders issued from time to time about functioning of the Cell were circulated to all concerned for wide publicity. Vigilance is being maintained over the activities of unregistered / unscrupulous Non-Banking Financial Companies. Periodical meetings and interactions are held with the Reserve Bank of India, Registrar of Companies, SEBI, National Housing Bank for maintaining vigilance and catering information about the functioning of unauthorised financial establishments.

Status of Computerization :

A Computer has been installed at EOI Cell and all data relating to enquiry, investigation of cases and day-to-day works of the Cell are computerized and the urgent and important reports for different offices of the Govt. as well as different companies are sent by way of computerized prints. The required data are also furnished to the Department during Assembly Session and for any other purpose. An Internet connection of BSNL has also been given to this Cell to collect up-to-date information from various Central Govt. organisations including RBI.

Achievements :

During the period from 01.04.2007 to 31.03.2008, 1181 papers were received out of which 948 petitions were received from members of public and the rest from the C.M. Secretariat, Governor's Secretariat, Finance Minister, Chief Secretary, Finance Secretary, other Departments of Govt. of West Bengal, Reserve Bank of India, National Housing Bank, Registrar of Companies etc. alleging non-payment of dues by the Non-Banking Finance Companies, by the Promoters, by Private Individuals, LIC, UTI, ICICI Bank, HDFC Bank and others. 204 petitions are pending for enquiry. The achievements of this Cell are appended below :-

i) Non-Banking Finance Companies :-

During this period 997 petitions relating to non-payment of maturity values by the NBFCs were received by this Cell for enquiry against 26 Non-Banking Financial Companies and 149 petitions against 22 NBFCs are still pending for enquiry. 669 investors could be given redress by way of refunding of their invested money to the tune of Rs. 36,04,750/- (Rupees thirty six lakhs four thousand seven hundred fifty) only so far. Efforts are being made for realization of dues for the rest petitioners. Some investors could not be given redress due to some legal complications. However, total amount of Rs. 1,26,23,329/- could be refunded to 2406 investors since January, 2005 when this Cell started functioning.

ii) Realisation from LIC, UTI, ICICI Bank, HDFC Bank, Post Offices and Companies :-

20 petitions against the above authorities were received by this Cell and due to thorough persuasion total amount of Rs. 74,350/- (Rupees seventy four thousand three hundred fifty) only could be refunded to 4 petitioners. Allegations of 10 petitioners against such institutions were not proved. 6 petitions are still pending for enquiry.

iii) Private Individuals including Promoters and others :-

12 petitions against Private Individuals including promoters and others were received by this Cell and due to sincere efforts of the officers, 2 petitioners got back Rs. 60,000/- (Rupees sixty thousand) only. 1(one) petitioner could be given redress by way of amicable settlement and 9 petitions are still pending for enquiry.

iv) Credit Cards :-

1(one) petition alleging harassment by HDFC Credit Card Bank was received. The petition is pending for enquiry.

v) Number of files / cases received, pending and disposed of :-

Altogether 27 files were received from various Departments during the period under review and all the files have been returned with necessary replies.

SECRETARIAT ACCOUNTS

This Branch originally had a Directorate status but from 1/3/1974 it has been brought under Secretariat Status. This branch functions as Drawing & Disbursing Office in respect of 45 Secretariat Departments and two Directorate offices. It also acts as a Drawing & Disbursing Office in respect of the Council of Ministers and the Personal staff of the Council of Ministers. The Accounts Branch is divided into two parts, one located at Writers Buildings and another at Bikash Bhaban, Salt Lake. The Headquarters Branch has 10 (Ten) cells out of which one cell looks after Computerization of Bills and Pay slips and the remaining cells are called Billing cells.

One Joint Secretary / Deputy Secretary is functioning as D.D.O and supervising day-to-day administration of the Branch.

Staffing pattern and present staff strength:

Name of the post	Sanctioned Strength	Present Strength
A.O., W.B.Sectt.& E.O. Dy.Secy.,	3	3
A.O., W.B.Sectt.& E.O. Asstt..Secy.,	7	7
Junior A.O., W.B.Sectt.& E.O. O.SD.,	1	1
Accountant	20	20
Treasurer	2	2
Junior Accountant	17	17
Dy. Treasurer	2	2
Assistant Accountant	91	90
Assistant Treasurer	5	5
L.D. Assistant.	94	72
Typist (Supervisor Grade)	1	1
Typist (Grade-I)	3	3
Typist (Basic Grade)	6	5
Muharrir (Grade-I)	3	2
Muharrir (Grade-II)	6	6
Record Supplier	9	9
Duftry (Grade-I)	1	1
Duftry	1	1
Peon (Grade-I)	10	10
Peon (Basic Grade)	23	7
Treasury Asstt (Grade- I)	3	2
Treasury Asstt	6	5
Collecting Sarkar (Grade-I)	3	3
Collecting Sarkar	6	5

Status of computerization:

Salary bills including schedules of loans and deductions and pay slips of more than 7000 employees whose D.D.O. is A.O., W.B. Secretariat are being prepared by the computer cell of this Department. It may be stated here that earlier it was a host-based system under Unix. Now COSA system has been implemented under Window-based system.

Maintenance of Accounts and Audit:

G.P.F. accounts of Group 'D' employees whose D.D.O. is A.O., W.B. Secretariat are being maintained by this Department Accounts of T.A. and contingencies etc. of the M.I.C., M.O.S. of the Govt. of West Bengal and employees whose D.D.O. is A.O., W.B. Secretariat are being maintained by this Department Every year the said accounts are being verified by the office of the Principal Accountant General (AE), West Bengal.

Number of files/cases received and disposed of in 2005-2006, 2006-2007 & 2007-2008 :

	2005-2006	2006-07	2007-08
1. Received	7237	6684	6345
2. Pending from last year	35	121	82
3. Total (1+2)	7272	6805	6427
4. Disposed of	7151	6723	6311
5. Pending at the end of the year (3-4)	121	82	116
6. % of cases disposed of	98.3%	98.8%	98.1%
7. No. of Bills prepared	21486	21678	21960

INSTITUTIONAL FINANCE

It has been divided into two parts, namely West Bengal Financial Corporation & West Bengal Infrastructure Development Finance Corporation.

WEST BENGAL FINANCIAL CORPORATION

West Bengal Financial Corporation is a State Level financial institution established under the State Financial Corporation Act, 1951, to help the small, medium and tiny sector enterprises to implement their new /expansion/modernization or technological upgradation schemes. The Corporation has its active presence through 14 Branch Offices located mostly at the District Head Quarters. Its Regional Office at Siliguri is duly equipped to coordinate the activities in North Bengal. Till date, the Corporation had its credit exposures to agro-based processing, engineering, steel, cement, software, readymade garments, hosiery and knitting, hotels, health cares, nursing homes, pharmaceuticals, hatcheries and many other industries and services at the rate of interest 9%-10.5% for Working Capital Term Loan.

It is managed by a Board of Directors, headed by a Chairman and its executive functions rest with the Managing Director appointed by the State Government.

Brief history-objectives etc.:

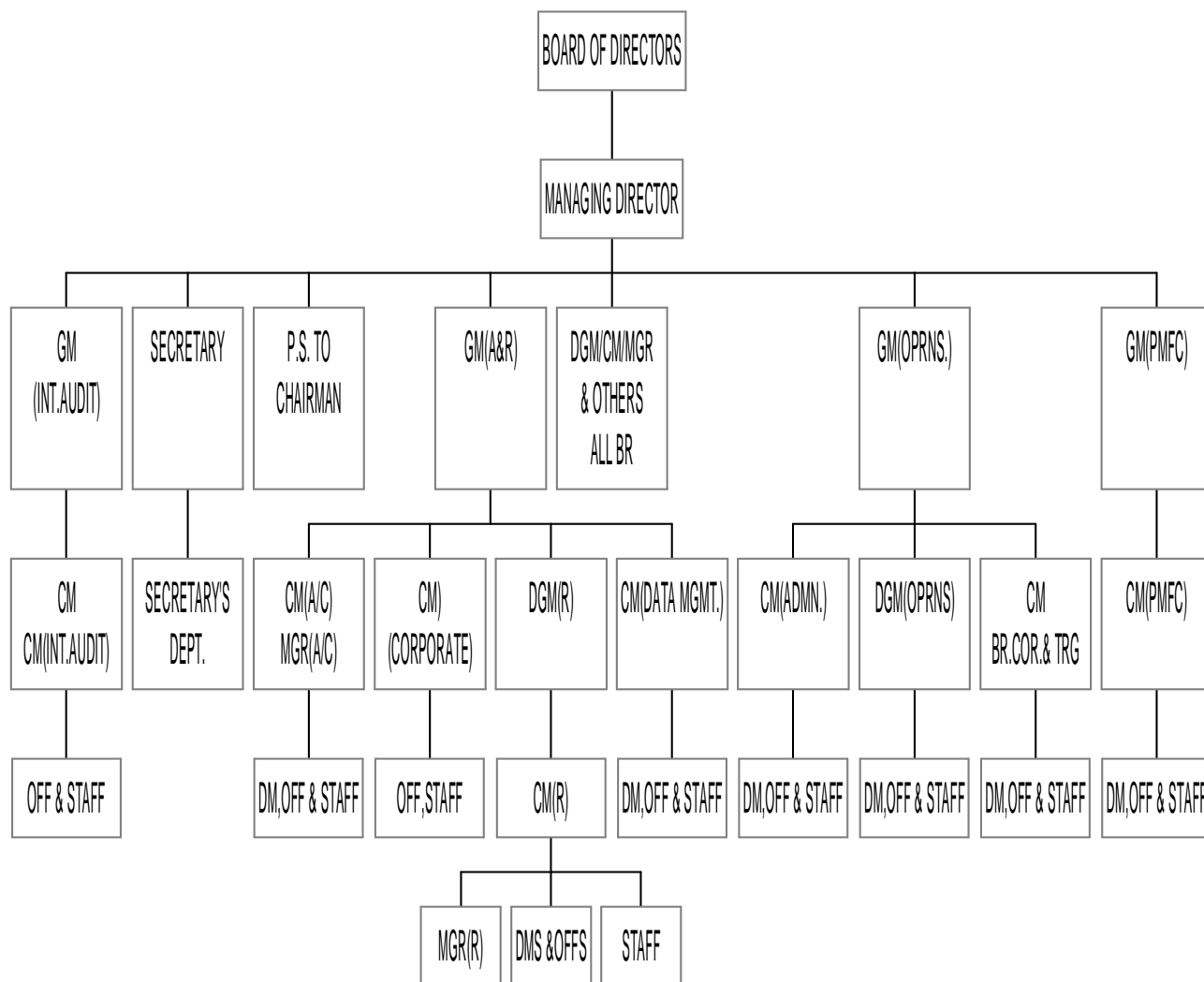
The Corporation, set up on 1st March 1954 under the State Financial Corporations Act, 1951, (enacted by Parliament), is the premier state level financial institution at the control of the Finance Department and has been providing long term loans for the development of tiny, small and medium scale industrial units in the State of West Bengal for the last 53 years. The Corporation, with its cherished mission to aid and to share in the efforts towards industrial development of the State, always strides to progress keeping in forefront the industrial policy guidelines issued by the State Govt. The lending and other financial policies to be followed are specified by Small Industries Development Bank of India from time to time. The Corporation has its Staff and General Regulations framed as per the SFCs Act.

With its Head Office at Kolkata and 14 branches situated in districts and one Regional Office at Siliguri, the Corporation has been playing an important role for industrial development of the State.

Officials in the grade of Manager / Chief Manager / Deputy General Manager are normally posted in the branch offices according to the importance of the branches. The Branch Managers have been delegated with the sanctioning and disbursing powers pertaining to financial assistance so that entrepreneurs of the districts need not come to Head Office for meeting their requirements. Besides, the Regional office of the Corporation located at Siliguri also plays its effective nodal role to co-ordinate and supervise the activities of the four branch offices of the Corporation located at Malda, Raiganj, Siliguri and Cooch Behar so as to ensure timely flow of credit to the entrepreneurs and recovery of dues of the Corporation. The Regional office also provides counselling and guidance services to the entrepreneurs in the area besides maintaining liaison and co-ordination with various agencies and institutions in the North Bengal Region. In addition to above, with frequent branch visits by the Managing Director and Senior Officials from Head Office and Internal Audit Teams, necessary supervision and control are exercised. Financial powers in regard to revenue / capital expenditure have also been vested up to a certain limit to all those officials as referred to above for smooth running of the offices.

The total staff strength of the Corporation as on 31.3.2008 stood at 320. The Organization Chart at Head Office and the staffing pattern at various branch offices of the Corporation as on 31.3.2008 are given below.

WEST BENGAL FINANCIAL CORPORATION



HEAD OFFICE

12A, NETAJI SUBHAS ROAD (3RD & 4TH FLOOR),
KOLKATA 6 700001
Telephones : 2230-0055,2242-0313 ,2230-4954,2230-3083,
Fax :(033)22301250/2230 3259
e-mail: administrator@wbfconline.org

REGIONAL OFFICE

Pradhan Building, Rishi Aurobinda Road,
Hakimpara, Siliguri.
Pin 734 401 Phone : (0353) 2435585,
e-mail:slgnew@mail.wbfconline.org

BRANCH OFFICES

The Branch Manager
West Bengal Financial Corporation
Bankura Branch
Chandmaridanga P.O & Dist: Bankura
Pin 722101
Phone: (03242) 251029

The Branch Manager
West Bengal Financial Corporation
Krishnagar Branch
16, D.L Roy Road, P.O : Krishnagar
Dist: Nadia , Pin – 741 101
Phone : (03472) 252468
e-mail:krnnew@mail.wbfconline.org

The Branch Manager
West Bengal Financial Corporation
Barasat Branch
95, K.N.C Road
P.O. : Barasat, Dist: 24 Pgs(N)
Phone:033 2552 3357
e-mail :bstnew@mail.wbfconline.org

The Branch Manager
West Bengal Financial Corporation
Malda Branch
10/13 Rabindra Avenue
P.O & Dist : Malda, Pin 732 101
Phone : (03512) 252 111
e-mail: mldnew@mail.wbfconline.org

The Branch Manager
West Bengal Financial Corporation
Berhampore Branch
1B, Bimal Singh Road, 1st floor
P.O: Berhampore
Dist: Murshidabad Pin : 742 101
Phone: (03482) 250633
e-mail:bhpnew@mail.wbfconline.org

The Branch Manager
West Bengal Financial Corporation
Midnapore Branch
Narendra Lal Khan Road
Station Road, Dist: Paschim Medinipur
Pin 721 101
Phone: (03222) 275043
e-mail:midnew@mail.wbfconline.org

The Dy. General Manager
West Bengal Financial Corporation
Kolkata Branch
4, Kiran Shankar Roy Road
Kolkata – 700001
Phone: 0332248-9765, 248-7065
e-mail: calnew@mail.wbfconline.org

The Branch Manager
West Bengal Financial Corporation
Purulia Branch
PCCB Building , 2nd floor, Main Road
P.O & Dist : Purulia, Pin: -723 101
Phone : (03252) 223238
e-mail :purnew@mail.wbfconline.org

The Branch Manager
West Bengal Financial Corporation
Chinsurah Branch
SBI, ADB Building, Khadina More
P.O : Chinsurah, Dist : Hooghly
Phone :033 2680-3184
e-mail :csrnew@mail.wbfconline.org

The Branch Manager
West Bengal Financial Corporation
Raiganj Branch
Commercial Estate, Block No. IV
P.O : Raiganj, Dist: Uttar Dinajpur
Pin- 733134 Phone: (03523) 252158
e-mail:rngnew@mail.wbfconline.org

The Branch Manager
West Bengal Financial Corporation
Coochbehar Branch
M.J.N Road, P.O & Dist: Coochbehar
Pin – 736 101 Phone: (03582) 222291
e-mail: cobnew@mail.wbfconline.org

The Chief Manager
West Bengal Financial Corporation
Siliguri Branch ,Pradhan Building
Rishi Aurobinda Road, Hakimpara,Slg
Dist. : Darjeeling
Pin 734 401 Phone : (0353) 2435585
e-mail :slgnew@mail.wbfconline.org

The Chief Manager
West Bengal Financial Corporation
Durgapur Branch
Commercial Estate, City Centre
Durgapur – 713 216, Dist:Bardhaman
Phone: (0343) 2545752
e-mail : dgpnew@mail.wbfconline.org

The Branch Manager
West Bengal Financial Corporation
Suri Branch
DRDA Building,
(Near Zilla Parishad Bldg.)
P.O : Suri, Dist : Birbhum
Phone: (03462) 256512
e-mail :surnew@mail.wbfconline.org

Staffing pattern and present staff strength:

Sl.No.	Name of the post	Sanctioned Strength	Present Strength
1	Managing Director	01	01
2	General Manager	04	04
3	Deputy General Manager	04	04
4	Chief Manager including Secretary and the PS to the Chairman	13	11
5	Manager	18	18
6	Deputy Manager	35	33
7	Officer	59	41
8	Senior Assistant	28	27
9	Junior Assistant	34	33
10	Clerk-cum-Typist, Steno Typist & Telephone Operator	73	32
11	Daftari, Peon, Water Boy & Driver	51	29
TOTAL		320	233

Performance vis-à-vis Target:

The amounts of sanctions, disbursements and recovery vis-à-vis the BPRF* targets during the last 3 years are given below:

ACTIVITY	BPRF TARGETS (Rs. in lakh)			ACHIEVEMENTS (Rs. in lakh)			% OF TARGET ACHIEVED		
	FY 2005-06	FY 2006-07	FY 2007-08	FY 2005-06	FY 2006-07	FY 2007-08	FY 2005-06	FY 2006-07	FY 2007-08
Sanction (effective)	17600	19200	19200	18996	16067	21955	107.93	83.68	114
Disbursement	13050	14500	15300	11473	13525	14537	87.91	90.17	95
Recovery	13950	13700	14600	11824	12849	15727	84.75	88.01	108

Share holding pattern:

The share holding pattern of the Corporation as on 31.03.2008 was as under:

Shareholder	Holding in Rs. Crore
State Government	77.11920
Industrial Development Bank of India	11.00885
Scheduled Banks and other institutional investors	0.29110
Others	0.04915
Total	88.4683

Asset Quality:

Since its inception in March 1954 and up to March 1993, the Corporation conducted its activity as a developmental institution taking a promotional role for development of first generation

entrepreneurs, assisting units coming up in backward areas and in order to serve social objectives, the financial strength of the promoters was not the only consideration. However, by constant follow up and improvement in the quality of loan portfolio, there has been a remarkable improvement of recovery position vis-à-vis quality of assets.

As a result, the quality of assets has been gradually improving as may be seen from the following:

	2003-04	2004-05	2005-06	2006-07	2007-08
Gross NPA	39%	37%	33.73%	31.92%	91%
Net NPA	23%	22%	18.75%	14%	9%

Financial Health of the Corporation:

With all-out efforts for recovery and better fund management, the Corporation has been able to improve its financial health indicators as depicted below:

	2003-04	2004-05	2005-06	2006-07	2007-08
1) D.S.C.R.	1.87: 1	1.55: 1	1.66:1	2:1	1.92:1
2) D.E.R.	3.38: 1	3.23: 1	3.36:1	3.67:1	3.61:1
3) Net Profit(In Rs.Lakh)	223.84	29.82	196.10	136.13	15.95*

*The fall in the net profit is mainly attributable to change over from cash system of accounting to mercantile system of accounting as per instruction of SIDBI during FY2008

Computerization :

West Bengal Financial Corporation was among the few Indian Financial Institutions which had started computerization in the mid 80s and in spite of limited resources, it maintained a steady progress over the years. To start with, the Loan Accounting System at the Corporation's Head Office was computerized in a PCXT computer working on DOS environment with an Application Software developed in DBASE III. Subsequently, the Pay Roll System was also computerized under the same environment. Both the systems were running satisfactorily with necessary amendments as well as up-gradation till 1995 when another big thrust was given in the computerization process.

In the first phase of the computerization plan, adopted in 1996, the existing Loan Accounting System was shifted to the four major branch offices where computers were installed and others were advised to get the job done from nearby branch offices on time sharing basis. Operators at branches as well as Head Office were also trained up suitably to do the operating job at all levels. The Branch Offices were supplied with the user manuals for the Loan Accounting System, with an advice to complete the first phase of the computerization plan within a short period. With a view to ensuring proper / timely entry of vouchers, preparation of input documents under the Loan Accounting System was also decentralized among the different functional departments at H.O.

In the second phase, other activities of the Corporation like documentation and calculation jobs including loan proposal processing were taken over to be done through MS Office and branches as well as departments at Head Office were supplied with the utility for undertaking different jobs under the application software. Simultaneously, the existing application under Dbase on DOS was taken up for conversion into ORACLE under WinNT, taking into consideration the forthcoming Y2K problems. The conversion was satisfactorily done within the stipulated period and the converted system was transferred to all the branches before closing of the last millennium.

Finally, in the third phase, a Financial Accounting System was developed for the Head Office wherein earlier two applications were integrated and operations of all the accounting activities were decentralized among the departments reserving database administration as well as system development works with the computer department only. The Integrated Accounting System has also been shifted to all the branches after necessary tailoring and the systems are in a continuous process of up-gradation depending upon requirement. On homogenization of the database structure at all offices, it has now become possible to compile branch data with the Head Office data to generate consolidated reports at Head Office.

Almost all the Branch Offices are now inter-linked through inter-net and regular data transfer is being done through e-mail / floppy / CD. It had launched its web-site (www.wbfc-online.com) and the same is now being redesigned with more dynamic information. The Corporation has been maintaining a continuous/steady-state progress in upgrading its Systems as well as enlarging its coverage for general improvement in speed, quality MIS & better customer service.

Maintenance of accounts and audit:

The Corporation operates on cash system of accounting. Books of accounts are closed on due dates and the related returns are also furnished to the respective institutions / govt. departments on time. Annual General Meeting of the Shareholders is held within the stipulated time as per the Act for passing the annual accounts amongst other business matters.

The accounts of the Corporation are audited by the Statutory Auditors and A G, West Bengal on regular basis. Besides, the Corporation is having its own Internal Audit Department which undertakes audit and system review pertaining to financial, accounting, legal and administrative matters. After audit, the Internal Audit Department points out the deficiencies and shortfall in operational systems and alerts operational staffs as well as the controlling authorities for adoption of necessary remedial measures to improve the systems, performance transparency and safety.

Disposal of loan applications for the year 2007-2008:

The Corporation disposed of the loan applications during the FY 2007-2008 as under:

All amount in Rs. lakh

Sl. No	Particulars	Small scale		Transport		Others		Total	
		No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	Total applications received during the year	212	12653	7	21	30	10811	249	23485
2	Pending applications of the previous year	58	1328	2	7	14	2881	74	4217
	TOTAL	270	13981	9	28	44	13692	323	27702
3	Total applications sanctioned	229	12110	8	23	37	9929	274	22062
4	Applications rejected / withdrawn /partly reduced	5	603	0	1	0	1842	5	2446
5	Applications pending at the end of the year	36	1268	1	4	7	1921	44	3194
	TOTAL	270	13981	9	28	44	13692	323	27702
6	Cancellations pertaining to current year's sanction	3	84	0	0	0	23	3	107
7	Effective sanctions (3) ó (6)	226	12026	8	23	37	9906	271	21955
8	LOAN DISBURSED								
a	Out of previous years' sanction	28	9	2	7	7	3001	37	3017
b	Out of current year's sanction	201	67	6	28	30	11424	237	11519

WEST BENGAL INFRASTRUCTURE DEVELOPMENT FINANCE CORPORATION LIMITED

West Bengal Infrastructure Development Finance Corporation Ltd. (WBIDFC) was registered on 23.05.1997 as a wholly owned Government Company under the Companies Act 1956 and it commenced business with effect from 29.05.1997.

The main object of WBIDFC is to help create all types of infrastructure required for agricultural and industrial growth in the State chiefly by providing necessary credit facilities to various infrastructure projects and to raise funds for the purpose from all available sources.

WBIDFC is managed by a Board of Directors appointed by the Government of West Bengal. The staffing pyramid of WBIDFC is headed by the Managing Director with a few professional hands including FA&CAO (a Chartered Accountant) and a Company Secretary to assist him in running the business. The total number of staff of WBIDFC, including the junior functionaries and menial staff, stands only at 24 (twenty four) and the productivity of its employees measured in terms of business per employee and profit per employee is highly satisfactory. In fact, utmost economy is being exercised in keeping the establishment cost of WBIDFC as low as possible (which is less than 0.30% of the total expenditure in a year) without impairing the quality of service.

Steps were taken way back in 1999 towards computerization of WBIDFC. Since then, all systems of WBIDFC have been fully computerized to a large extent and all relevant data are being fed and processed in the computerized environment, though it requires further improvement and keeping this need in view, the company is in the process of introducing an integrated software for its accounts, lending operations, bond issue, housing projects etc.

Staffing pattern and present staff strength:

SL. No.	Name of the post	Sanctioned Strength	Present Strength
1	FA & CAO	1	1
2	Accounts Officer	4	3
3	Jr. Accounts Officer	1	0
4	Executive Assistant	4	2
5	Office Assistant	5	3
6	Attendant	5	5
7	Company Secretary	1	1
8	Consultant Engineer	3	2
9	Secretary to Chairman	1	1
10	Caretaker cum guard at Project Office	1	1
11	Receptionist Cum Tel. Operator	1	1
12	Consultant	1	1
13	Junior Engineer	2	2
14	Marketing Officer	1	1
	Total	31	24

Having begun very modestly in 1997, WBIDFC has grown enormously over the past few years. It has since mobilized huge funds amounting to Rs.22987.87 crore by floating debt bonds and raising loans from Banks / FIs. A total amount of Rs.12625.72 crore has since been deployed for implementation of infrastructure projects in the State, the lion's share (Rs. 11378.65 crore) having been utilized by the State Government directly. Taking advantage of the downward movement of the interest/coupon rates during 2004-07, WBIDFC has prematurely redeemed its bonds/loan

liabilities and has restructured some of its high cost debts thereby reducing the operational cost and adding to the profitability. No wonder, WBIDFC has been felicitated by HUDCO in 2000 and 2001 consecutively in recognition of its outstanding performance in the sphere of infrastructure development. The growing financial strength of the company has been recognized by the Credit Rating Agencies, namely FITCH and CARE, by way of awarding investment grade (single A) ratings. The following statement shows the annual mobilization and deployment of funds of WBIDFC, together with creation of sinking funds as a cushion to fall back upon, over the past five years:

(Amount in Rs.crore)

Particulars	2003-2004 (Audited)	2004-2005 (Audited)	2005-2006 (Audited)	2006-07 (Provisional)	2007-08 (Provisional)
Funds Mobilized:					
(i) Debt Bonds	990.02	966.52	447.40	1000.00	1000.00
(ii) Loans	2400.46	2254.00	952.00	400.00	1781.00
(iii) Total	3390.48	3220.52	1399.40	1400.00	2781.00
Funds Deployed:					
(i) to State Govt.	1500.00	1000	1000.00	404.00	1000.00
(ii) to others	73.35	196	2.31	200.00	55.92
(iii) Total	1573.35	1196.00	1002.31	604.55	1055.92
Reserve (sinking)	1656.09	2042.23	1619.04	253.38	305.86
Funds created					

Share holding pattern:

The share holding pattern of the Corporation as on 31.03.2008 was as under:

	(Rs in Crore)
i)State Government	100.30
ii)Industrial Development Bank of India	0
iii)Scheduled Banks and other institutional investors	0
iv)Others	0
TOTAL	100.30

Financial Health of the Corporation:

Income during the year (Rs.in Crore)	994.65
Expenditure during the Year(Rs.in Crore)	937.50
Operating Profit during the year (Rs.in Crore)	57.15
Net Profit during the Year (Rs.in Crore)	37.72
Earning Per Share (EPS) in Rs.	376.07

Business planning and resources position:

a) Resource Position:

Position of resource is being computed on the basis of net funds available as liquid or near liquid surplus which are parked mainly as short term deposits with various banks. The Corporation is left with approximately Rs.85.00 crore which can be deemed to be the resource available for redeployment to alternatives such as term loans and investments in phased manner during the financial year 2008-09. Keeping this surplus in mind and recognizing the need for alternative

avenues of business expansion, WBIDFC has embarked upon a new business plan, the important ingredients of which are outlined below.

b) Business Plan:

- Direct loan to State Government
- Direct lending to State Government Agencies for undertaking infrastructure projects.
- Participation in loan to finance infrastructure projects which are syndicated by agencies like SBI CAP and other Banks. The beneficiaries of this loans will be Public Sector, Private Sector, Joint Ventures and PPPs.
- On the investment side, options which are being contemplated are Corporate Bonds of superior rating, Mutual Funds on a selective basis, Certificate of Deposits issued by Banks etc.
- Selling of insurance products ó this is in a stage of exploration.
- The Corporation will also explore sources for cheaper funds.

Computerisation :

Computerisation has been done in the important spheres of activities of the Company. The Company has installed its new computerized system with modern and latest hardware. The system is having addon facilities of installation of latest software and hardware for next few years. As mentioned earlier, the company is in the process of implementing an integrated software for its Accounts, Loaning & Bond activities and housing project.

Maintenance of accounts and audit:

At present the Company's accounts are maintained under ACE Accounting Software system. In near future the Company is considering the installation of modern integrated Software.

Disposal of loan applications for the year 2007-08:

Loans of the following corporates were sanctioned during 2007-08:

	(Rs. in Crore)
Damoder Vally Corporation	500.00
Jai Balagi Industries ltd.	44.00
Udayan Greenfields developers (Pvt.) Ltd.	28.90
West Bebgal power Development corporation Ltd.	75.00

PUBLIC SERVICE COMMISSION, WEST BENGAL

The Constitution of India has enjoined consultation with the Public Service Commission (PSC) on matters of appointment and certain other matters as specified in Article 320 as respects the Civil Services and Posts. The Public Service Commission has to perform the duties relating to matters specified in that Article. These include conducting examinations for appointment to Civil Services and Posts under the State Government and advising the State Government on all matters relating to methods of recruitment to Civil Services and Posts, on the principles to be followed in making appointment to Civil Services and Posts and in making promotions and transfers from one service to another, on the suitability of candidates for such appointments, promotions or transfers and on all disciplinary matters affecting a person serving under the State Government in a civil capacity and on certain other matters.

Article 229 and Article 234 also contain provisions in terms of which the Commission is required to be consulted in matters of appointment to certain categories of posts in offices attached to the High Court and to the State Judicial Service respectively. Besides, Acts made for certain statutory bodies contain provision for consultation with the Commission in matters of appointment to certain categories of posts under such bodies. Article 321 also contains provision in terms of which additional functions may be entrusted to the Commission by an Act made by the State Legislature as respects the services of the State or any local authority or any local corporate or any public institution. Such an Act has, however, not been made till now.

The Commission and its composition :-

Total strength - 7 (Chairman and 6 Members)

Staff of the Secretariat of the Commission :-

Total strength 6472 (Secretary, 2 Joint Secretaries and 469 other Officers and employees)

The Finance Department acts as the administrative Department in respect of the Public Service Commission (PSC).

WEST BENGAL ADMINISTRATIVE TRIBUNAL

West Bengal Administrative Tribunal started functioning from 16th January, 1995, but it could not work effectively before February, 1996 in view of injunction of Honøble High Court, Calcutta. Honøble Chairman is the Head of Organization. At present W.B.A.T. is working with 3 (three) benches being managed by Honøble Chairman, three Administrative Members and two Judicial Members.

Registry of this tribunal is working under the general supervision of a Registrar who is also functioning as Head of the Office for the purpose of all establishments and other expenditure relating to the office of W.B.A.T. Deputy Registrar of this Tribunal functions as Drawing and Disbursing officer. This post of Registrar has been lying vacant since 26.09.2006. Deputy Registrar has been acting as Registrar-in Charge as per decision of the Government.

Staffing pattern and present staff strength:

The Tribunal started functioning from 16.1.95 with only one bench. In November, 1996, the 2nd Bench of the Tribunal started functioning. Later, the 3 rd Bench was created and it started functioning in December, 1997. The posts were created according to the need from time to time and the number of sanctioned posts, present strength and the existing vacancies are given below.

Sl. No.	Name of the Post	Sanctioned Strength	Present Strength	Remarks
1.	Chairman	1	1	-
2.	Judicial Member	2	2	-
3.	Administrative Member	3	3	-
4.	Registrar/Addl. Registrar	1	-	Vacant since 26.09.06
5.	Deputy Registrar	1	1	-
6.	Assistant Registrar	1	-	Vacant
7.	Librarian	1	-	Vacant
8.	P.A. to Chairman	18	15	3 vacant. All the posts are not on the pay roll of W.B.A.T. They belong to Finance Pool of Stenographers.
9.	P.A. to Member			
10.	Court Officer			
11.	Stenographer			
12.	Section officer	2	2	-
13.	Accountant	1	1	-
14.	Superintendent	2	2	-
15.	Head Assistant	2	2	-
16.	U.D. Assistant	8	7	1 vacant
17.	Record Keeper	1	1	-
18.	Grade I Typist	1	1	-
19.	L.D. Assistant	8	7	1 Vacant
20.	Cashier	1	-	Vacant
21.	Library Assistant	1	-	Vacant
22.	Basic Grade Typist	4	3	1 Vacant
23.	Muharrir	1	1	-
24.	Record Supplier	1	1	-
25.	Cash Sarkar	1	1	-
26.	Library Attendant	1	-	1 Vacant
27.	Duftry	1	-	1 Vacant
28.	Group D	21	15	6 Vacant
29.	Night Guard	1	-	Vacant
30.	Durwan	1	-	Vacant
	Total	87	66	

Objectives/nature of work/responsibility:

West Bengal Administrative Tribunal is set up for speedy disposal of cases relating to service matters of State Govt. Employees in pursuance of Article 323A of the Constitution of India. Govt employees of this State being aggrieved by any order pertaining to any matter within the jurisdiction of this Tribunal file applications to this Tribunal for redressal of their grievances. Cases of service only in respect of State Govt. Employees pending before Honøble High Court, Calcutta, also stood transfer to this Tribunal since its inception.

Acts administered :

Benches of this Tribunal are being governed by Administrative Tribunal Act, 1985, and West Bengal Administrative Tribunal (Procedure) Rules, 1994, framed under the aforesaid Act. Pay, Allowances and other conditions of service of Chairman, Vice-Chairman and Members are guided by West Bengal Administrative Tribunal (Salaries, Allowances and conditions of Service of Chairman, Vice-Chairman and Members) Rules, 1994. Service conditions of officers and staffs of this Tribunal are administered by the rules framed by the State Government from time to time. As it has been stated earlier, this Tribunal is adjudicating the cases of State Govt. Employees so far as it relates to the service matters. While entertaining such cases, this Tribunal mainly deals with service or conditions of service under the Acts and Rules like -

1. W.B.S.R. - Pt I and Pt II
2. W.B.S (Classification, Control and Appeal) Rules, 1971
3. W.B.S (Determination of Seniority) Rules, 1981.
4. Death Cum Retirement Benefit Rules
5. Police Regulation of Bengal, 1943
6. Police Regulation of Calcutta And similar other Acts and Rules

Status of computerization :

The computerization process is underway. A computer room has been set up to house the server and a Local Area Network (LAN) has been set up. In total there are 11 (eleven) PCs working in this Tribunal at present. Further procurement of more 7 (seven) Computers and 3 (three) Laser Printers is under process. National Informatics Center (NIC) has already developed the required software and it is undergoing on-site testing at this Tribunal. Fresh fillings of applications to this Tribunal are entered into the Database everyday. Internet connection has been established. It has been decided to develop a website for this Tribunal for general information.

Maintenance of Accounts and Audit :

The Accounts of this Tribunal are maintained and carried on systematically and scientifically observing the Government Orders and Delegation of Financial Power Rules, 1977 issued by the Finance Department, Government of West Bengal.

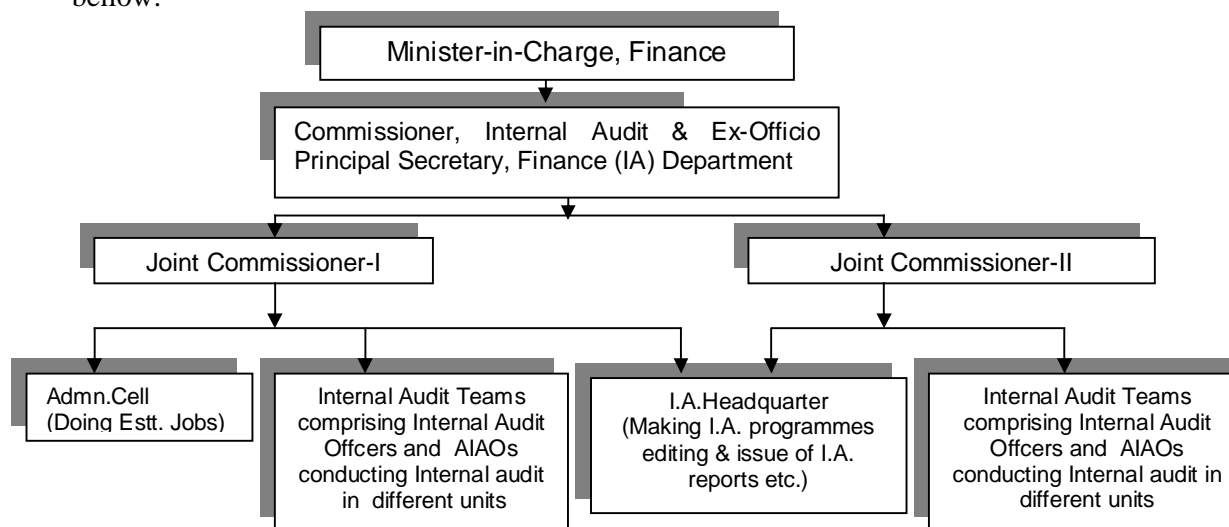
Number of files/cases received, pending and disposed of:

Year	Opening balance	New cases registered	Total cases registered	No. of cases disposed of	% of cases disposed of	No. of cases pending
2003	12803	1876	14679	1533	10.44	13146
2004	13146	2304	15450	1783	11.54	13667
2005	13667	3676	17343	3280	18.91	14063
2006	14063	5478	19541	4968	25.42	14573
2007	14573	13013	27586	9964	36.12	17622

Note :The cases in this Tribunal are registered as per the calendar year and not financial year.
Hence the available records are based on the calendar year.

INTERNAL AUDIT BRANCH

The Internal Audit Wing under Finance Department, Government of West Bengal was set up in November 1998 by Finance Department Resolution No.7959-F dt.20-11-1998. West Bengal is the first state in the country to create an Internal Audit Wing under Finance Department for conducting Internal Audit in all State Government Departments, their field offices, Directorates, State Undertakings and Autonomous Bodies, Local Bodies and three-tier Panchayat Bodies and such other offices in which State Government's interest is involved. The Internal Audit Wing was converted into a separate Branch named as Finance (Internal Audit) Department as per Finance Department's Memo No.9727-f dt.17-10-2001. This Department is headed by Commissioner, Internal Audit & Ex-Officio Pr. Secretary to the Govt. of West Bengal. Under him two Joint Commissioners supervise the Internal Audit teams, comprising Internal Audit Officer and Asstt. Internal Audit officer, working in various Departments etc. One Joint Commissioner has an additional responsibility of administrative function. In headquarter one cell (I.A.HQ) is functioning for audit planning, programming, deployment of Officers in Internal Audit teams, disposal of I.A. reports etc. and another cell (Admn. Cell) is dealing with works relating to establishment matters. Organizational set-up of the Department may be shown in flow chart as below:



Staffing Pattern and Present Staff Strength:

As per Finance Department Notification No. 9547-F Dt.24-09-2002, the method of recruitment of officers to different posts of Finance (IA) Department vis-à-vis sanctioned strength and present strength is given below.

Sl. No	Name of the Post	Method of Recruitment	Sanctioned Strength	Present Strength	Remarks
1.	Commissioner, Internal Audit & ex-Officio Pr. Secretary/ Secretary / Spl. Secretary to the Govt. Of West Bengal	By Deputation of officers not below the rank of Pr. Accountant General/Accountant General of Indian Audit & Accounts Service	1	-	The post remaining vacant after repatriation of Sri Samar Roy on 16.06.2006(A.N.)
2.	Joint Commissioner (IA)	i) 50% by deputation of officers of I.A.&A.S not below the rank of Deputy Accountant General ii) 50% by transfer of officers from the West Bengal Audit & Accounts	1 1	1 1	The post of Dy. Commissioners has been redesignated as Joint commissioner vide G.O. No. 50F-dt.

		Services in the pay scale of Rs.12000-18000/- having at least ten years regular service and minimum of four years audit experience to their credit.			03.01.2007.
3.	Internal Audit Officer, (IA)	i) 50% by transfer of Officers from W.B.A.&A.S in the scale of pay of Rs.10000-325-15525 having at least eight years regular service and minimum of two years audit experience to their credit. ii) 50% by deputation of officers in the rank of Senior Audit Officer/Audit officer/Sr. Accounts Officer in the Indian Audit & Accounts Department, Indian Defence Accounts Department, Indian Railway Accounts Department, Indian Civil Accounts Deptt. or officers of State Services other than officers of W.B.A.&A.S.	132* 34	25 8	* consequent upon redesignation of posts of AIAO held by W.B.A.&A.S officers into IAO in terms of F.D. Notification No.3726-F dt.12-3-2003, sanctioned strength of IAO increased from 34 (50% of original sanction of 68) to 132.

4.	Assistant Internal Audit Officer, (IA)	i) 75% by transfer of officers holding equivalent scale of pay (Rs. 8000-275-13500) from W.B.A.&A.S. ii) 25% by deputation of officers in the rank of Assistant Audit officer / Asstt. Accounts officer from the officers of the Indian Audit & Accounts Department	*---- 32	- -	* Consequent upon redesignation of posts of AIAO held by W.B.A.&A.S .officers into IAO in terms of F.D. Notification No. 3726-F dt.12-3-2003, 98 posts (75% of original sanctioned post of 130) are redesignated as posts of IAO and posts for AIAO for W.B.A.&A.S officers become Nil.
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Information relating to other officers and staff is given below.

Sl. No	Name Of the Post	Method of Recruitment	Sanctioned Strength	Present Strength
1.	Section Officer	By transfer from Secretarial Service	1	2
2.	Stenographer/Personal Secretary/ Sr. Personal Asstt. /Personal Asstt.	-Do-	5	2
3.	U.D. Asstt	-Do-	4	5
4.	L. D. Asstt.	-Do-	2	2
5.	Typist (Gr.-I)	-Do-	--	1
6.	Typist (Basic Grade)	-Do-	--	1
7.	Record Supplier	-Do-	--	--
8.	Peon	-Do-	6	6

Objectives/Nature of Works/Responsibility:

- (a) The basic objectives of Finance (Internal Audit) Department are:
- i) The reliability and integrity of financial and operating information as well as the means utilized to safeguard and verify the existence of financial and physical assets (financial testing),

- ii) The adequacy of systems established to ensure compliance with policies, plans, procedures, the extent to which resources are employed efficiently as per law and regulations (Compliance testing),and
- iii) The extent to which resources are employed efficiently and economically, as well as whether programmes are carried out as planned and whether programme results are consistent with established goals and objectives (Performance testing).

(b) Nature of Works:

To conduct internal audit in all State Government Departments, their field offices, Directorates, State Undertakings and Autonomous Bodies, Local Bodies and three-tier Panchayat Bodies and such other offices in which State Government's interest is involved.

(c) Functions and responsibility:

- i) Task of carrying out internal audit of various financial and physical activities of the State Govt. in various Departments and Directorates and also Local Bodies including Panchayats, Municipalities and Corporations, Undertakings and Autonomous Bodies including Commercial Undertakings and such other offices where substantial interest of State Govt. is involved. It shall also be responsible for conducting special audit and examination or verification of any aspect of Govt. activity as expressly directed by State Govt.
- ii) The Internal Audit shall be conducted at such periodicity and with such scope as may be decided by the Commissioner of internal Audit with the concurrence of the State Govt.
- iii) Internal Audit shall include such internal checks, examinations, test and verification as this Department may consider necessary and crucial in consultation with the State Govt. The verifications shall include physical verifications of cash and cheques, stocks, stores, manpower, goods, scripts, shares, debentures, securities, investments, land and buildings, plants and machineries and any other tangible or intangible assets or property of the Sate Govt. or the audit organizations or units substantially owned or funded by the State Government.
- iv) This Department shall be responsible to submit to the State Govt. in the Finance Department such reports or returns or special findings of the Internal Audit or special study as directed by the Department at such intervals or periodicity as directed.
- v) This Department shall be responsible to study the practices and procedures, rules and conventions which are in existence and will have to point out to the Govt. weakness and difficulties in implementation thereof or observance thereof as noted in the course of audit or special audit and will be responsible for suggesting to the Govt. needed changes and modifications therein. This Department will not enforce in the course of audit any change of procedure or practice in any audit unit without consulting the Finance Department or such other Department as the State Govt. may expressly direct.
- vi) The Internal Audit shall be duty-bound to keep all its findings, observations and returns confidential and shall not be authorized to hand over copies of the same to any authority or agency if not expressly directed by the State Government in the Finance Department.
- vii) This Department shall be responsible for interface with Comptroller & Auditor General of India and his officials regarding all matters connected with CAG's Audit Report.
- viii) This Department shall be responsible to carry out any other such functions or activities as the State Govt. in the Finance Department may expressly direct.

Circulars of the Branch:

Circulars issued from Finance (Internal Audit) Department during the year 2007-08 are as follows:-

- A circular letter No. F(IA) D/RKS/2006-07/246 dt. 31.05.2007 regarding functioning of Rogi Kalyan samitis in State Medical College and Hospitals was issued soliciting information as per the prescribed proforma.
- A general circular No. F(IA)D/LA/499 dt. 29.10.2007 was issued to all Spl. Land Acquisition Officers in the State requesting them to furnish information about the Land Acquisition related cases as per the proforma enclosed.
- A general circular No. F(IA)D/RELIEF/92(17) dt. 28.02.2008 addressed to all District Relief Officers in the State directing them to furnish information about operation of relief activities and Disaster Risk Management Programmes in the district.
- A general circular letter addressed to all CMOH of the State was issued under No. F(IA)D/Health/ 2007/ 351(18) dt. 03.08.2007 about recovery of amount from the salary bill of staff, who had occupied the Govt. quarters in hospital compound. Similar letter was issued to Superintendent-Cum-vice Principal of Kolkata based hospitals under No. F(IA)D/Health/ 2007/ 533 to 548 dt. 19.11.2007.
- A general circular No. F(IA)D/L &LRD/2007/214(18) dt. 26.04.2007 addressed to all District Land & Land Reforms Officers of the districts was issued about realization of revenue/cess/royalties and other related matter. Further, certain information regarding vested and khasmahal land was also called for.

Status of Computerization:

This Department has 9 PCs with Local Area Networking system and connected with Server. System Software used (i) Unix ware 7 (15 users license) (ii) Oracle 8i, Work group server (per user) (iii) Norton anti virus software (iv) Lotus Smart Suit (Millennium).

Targets and Achievements:

Although no specific target is set for want of sufficient officers, this Department conducts internal audit on the basis of annual audit programme chalked out at the beginning of a year and also special audit as per request of various Departments of the State Govt. received from time to time. Moreover, it performs other special type of work as assigned by various Departments of the State Govt.

A total number of 45 reports (As detailed below) during the year 2007-08 with recommendations / suggestions have been issued to different Departments/Organizations after completion of field audit through selection and on the basis of the proposed draft Para.

Sl. No.	Name of Department	No. of reports issued after internal audit on the basis of			Total
		Selection	Draft Para	Request from Dept. / Govt.	
1.	Spl. Land	8	Nil	-	8
2.	DI & LRO	18	Nil	-	18
3.	Sales Tax	8	Nil	-	8
4.	Excise	8	-	-	8
5.	Health	3	-	-	3
	TOTAL	45	-	-	45

Special Audit

This Department has conducted following special audits on the basis of request from different Departments during 2007-08.

Sl. No.	Name Of the Department	Subject in Brief
1.	Forest Department	Special audit of greening of Kolkata detected unauthorized and irregular expenditure of 13.61 lakh and excess expenditure of Rs. 38.76 lakh in course of special audit.
2.	Higher Education Department	Suspected defalcation to the tune of Rs. 2,60,000/- from G.P.F. accounts in Darjeeling Govt. College.
3.	Health Department	Special audit on irregular purchase of medicines amounting to Rs. 4,17,000/- by CMOH, Hooghly from M/S Hooghly Chemicals Ltd. during 1998-99 to 1999-2000 was reported in special audit.
4.	Public Vehicles Department	Special audit on the accounts of Public Vehicles Department, Kolkata detected defalcation of Rs. 23.18 lakh and loss of revenue of Rs. 34.53 lakh.
5.	Higher Education Department	Investigation of financial irregularities indulged by Finance Officer (on probation) of Netaji Subhas Open University.
6.	Panchayet & R.D Department	Special audit in KetugramóII Development Block, Bardhaman in connection with allegation against Shri Kanan Kr. Raha, Ex-Cashier-Cum-Storekeeper about defalcation of Rs.1,02,112.41 done during the year.
7.	Panchayet & R.D Department	Misappropriation of unclaimed and unsent money at the office of the S.D.O., Barrackpore.
8.	Excise Department	Evasion of excise duty of Rs. 1,90,47,164/- only by M/S Celebrate, a foreign liquor warehouse situated at 173A, Lenin Sarani, Kolkata was reported in special audit.
9.	Information & Cultural Affairs Department	Special audit in the office of the District Information and Cultural Officer, Malda in connection with misappropriation and defalcation of public money by Smt. Sukla Dutta, ex- D.I. & C.O. of Malda involving Rs.1,48,645/-, infructuous expenditure of Rs. 40,000/- and liability of Govt. of Rs. 41,214/- was detected.

Special Assignment

The Finance (Internal Audit) Department conducted system study on disbursement of pensionary benefits to the retired employees of N.B.S.T.C and C.T.C. since introduction of the pension scheme and a report was submitted to the government based on the findings.

Views Offered

The system study on accumulation of contributory Provident Fund (CPF) money amounting to Rs. 87.19 crores as on 31.03.2007 in Calcutta tramways Company Ltd. was reported to the Government on the basis of study made by a team of Internal Audit Officers during the year.

Special Achievements

(i) Following detection in course of internal audit an amount of Rs. 24,06,708/- was deposited to the Burdwan Treasury vide challan No. 83/Squad-I dt. 29.10.2007 by L.A. Collector, Burdwan towards establishment and contingent amount which was not done earlier.

(ii) It was detected by Finance (Internal Audit) Department that R.G.Kar Medical College, NRS Medical College, Calcutta National Medical College and Hospital and SSKM Hospital did not maintain the undisbursed register of cash and cash balances were maintained without any bill-wise analysis. Some of the Hospitals started to refund the undisbursed pay and allowances following Internal Audit observation. Some of the units refunded in lump without proper identification and taking any permission from competent authority. It was noticed that D.D.O.s of undernoted units refunded the undisbursed pay and allowances in lump as mentioned against each:

- (a) NRS Medical College and Hospital- Rs.8,27,015/- deposited to RBI on 11.02.06
(b) R.G.Kar Medical College and Hospital- Rs.12,00,000/- deposited to RBI on 11.12.05
(c) SSKM Hospital - Rs.40,53,166/- deposited to RBI on 16.08.07

(iii) Rs. 13.22 lakh collected as excise revenue on the basis of internal audit findings in district excise offices during 2007-08. Further Rs.86.89 lakh is due to be collected .

(iv) Rs. 1,90,47,164/- has been deposited to Govt. as excise revenue during 2007-08 by M/S Celebrate , a foreign liquor warehouse on the basis of special audit report of this Department.

Maintenance of Accounts and Audit:

The Accounts Officer, West Bengal Secretariat is acting as Drawing and Disbursing officer for this Department. So the responsibility of maintenance of accounts in respect of this Department rests with him. Accordingly, audit of expenditure of this Department by the Statutory Auditor is carried out along with the accounts of A.O, W.B. Secretariat.

Number of Files/Cases received, Pending and Disposed of:

Financial year	Opening balance	New cases registered	Total cases registered	No. of cases disposed of	% of cases disposed of	No. of cases pending
2003-04	Nil	19	19	19	100%	Nil
2004-05	Nil	20	20	17	85%	3
2005-06	3	14	17	9	53%	5
2006-07	5	9	14	14	100%	Nil
2007-08	Nil	15	15*	13	89%	2

* In addition to above, 305 other files in connection with establishment works and 45 files of internal audit reports were handled and disposed of by the Finance (IA) Department during the year.

Publications:

This Department did not publish any document during the year 2007-08.

LAW CELL

The Law Cell deals with the cases the subject matter of which falls within the jurisdiction of the Finance Department. In particular, court cases related to pay and service matters of Government employees, employees of statutory bodies, aided educational institutes etc. are processed and pursued by the Law Cell. The Cell also assists other Departments in processing and pursuing cases primarily related to service condition of employees.

Staffing Pattern and Present Staff Strength :

Sl. No	Name of the post	Present strength
1	Deputy Secretary	01
2	Assistant Secretary	03
3	Section Officer	06
4	Head Assistant	01
5	Upper Division Assistant	10
6	Lower Division Assistant	02
7	Typist, Supervisory Grade	01
8	Typist, Grade - I	03
9	Typist Basic Grade	02
10	Muharrir, Grade-II	02
11	Group - D	02

Achievements:

The Law Cell has, over the last few years successfully protected the interest of the State Government in a large number of cases. Some important cases are mentioned below in the following forms :-

Court cases in respect of pay scales

1. Muharrir:

Case No :- Matter No. 6332/88 Subal Chandra Das & Ors. – Vs. – State of West Bengal (Muharrir) SLP (C) No. 168670 of 1994, State of West Bengal –Vs. - Subal Chandra Das & Ors.

Issue :- The petitioners filed a writ petition before the Honøble High Court, Calcutta on behalf of LDC of Nadia Collectorate claiming pay scale of Rs. 330-550/- (Scale No. 9) instead of Rs. 230-425/- (Scale No.6) under ROPA Rules, 1970 and corresponding upward revision of pay scale of UDC, etc. from 01.04.1970.

Judgement :- Judgement of the Honøble High Court went in favour of the petitioners.

Final verdict :- After hearing SLP filed by the Finance Department the Honøble Supreme Court was pleased to set aside the order of Honøble High Court, Calcutta, and also to dismiss the writ petition.

2. Sub - Assistant Engineer:

Case No :-C.R. No :- 22704 (W)/95- Hirendranath Saha & Ors. – Vs. – State of West Bengal & Ors. (Sub-assistant Engineer);

MAT No. 3424/98 - Asok Gupta – Vs. – Hirendranath Saha & Ors.

Issue :- Claimed pay scale of Rs. 470-1230/- instead of Rs.425 ó 1050/- (Scale No.10) under ROPA Rules, 1981 for the post of Sub-Assistant Engineer.

Judgement :- Judgement of Honøble High Court went in favour of the petitioners. Finance Department preferred an appeal against this order before Honøble High Court and succeeded.

Final Verdict :- SLP filed by the petitioners before Honøble Supreme Court was dismissed.

3. Re-designation as Sub-Assistant Engineer:

Case No :- C.O. No. 432 (W) of 1994 ó Avijit Chowdhury ó Vs. ó State of West Bengal; TA No. 90/96, CCP ó 27/97 C.A. No. 4620/98 arising out of SLP (C) No. 954/98 ó State of West Bengal ó Vs. - Avijit Chowdhury.

Issue :- Claiming re-designation as Sub-Assistant Engineer on the ground that they were diploma holder.

Judgement :- Honøble Administrative Tribunal allowed the application of the petitioner.

Final verdict of Hon'ble Supreme Court :- SLP filed by the State was allowed and the order of Honøble Tribunal was set aside and original application was dismissed.

4. Claim of Scale of Pay of Ayurvedic Medical Officer:

Case No. :-O.A. No. 1177 of 1997 – Dr. Biswanath Adhikary (Apothecary In-Charge of Post Graduate Educational Research in Ayurved) –Vs. – State.

O.A. No.1178/97 – Dr. Pradip Kumar Sen (Librarian and Museum Curator of Shyamadas Vaidya Shastrapith) – Vs. – State.

C.A. No.1766/04 arising out of SLP (C) No. 1748/03 – State – Vs. – Dr. Biswanath Adhikary.

Issue :- Claimed pay scale Rs. 2200-4000/- (senior Ayurvedic Medical Officer) in stead of pay scale of Rs. 1640-3635/- and Rs. 1390-2970/- respectively under ROPA Rules,1990.

Judgement :- Two applications were allowed by Honøble Administrative Tribunal. Finance Department filed a Review Application before Honøble Administrative Tribunal and it was allowed. Thereafter, the petitioners challenged the order of Honøble Administrative Tribunal before Honøble High Court, Calcutta and Honøble High Court set aside the order of Honøble Administrative Tribunal in review and directed for passing a reasoned order.

Further action:- Such speaking order was passed by the Authority rejecting the claim of the petitioners. The matter was thus disposed of.

5. Minimum Wages Inspectors:

Case No :- O.A. No. 247 (W) of 1982 – West Bengal Minimum Wages Inspectors' Association & Ors.- Vs.- State of West Bengal & Ors.

FMA No. 31 of 1999 – West Bengal Minimum Wages Inspectors' Association & Ors. – Vs. – State of West Bengal & Ors.

SLP (C) No. 17684 of 2005 – State of West Bengal & Anr.– Vs. – West Bengal Minimum Wages Inspectors' Association & Ors.

Issue :- Claiming Pay scale of Rs. 425-1050/- (Scale No. 10) instead of Rs. 380-910/- (Scale No. 9) under ROPA Rules, 1981.

Judgement :- Earlier writ petition was dismissed by Honøble High Court. The appeal was allowed setting aside the order of the Honøble Trial Court.

Present Status :- The State filed an SLP and the Honøble Supreme Court stayed the order of the Honøble Division Bench of High Court at Calcutta dated 27.01.2005. The matter is pending.

6. Career Advancement Scheme:

Case No :-TA No. 826/96 – Kamal Sengupta & Anr. – Vs. - State.

WPST No. 2/01 - Kamal Sengupta & Anr. – Vs. – State.

WPST No. 1/02 - State – Vs. – Kamal Sengupta & Anr.

SLP (C) No. 6568-69 of 2005 – State – Vs. – Kamal Sengupta Anr.

Issue :-Claiming the benefit of Higher Scale of pay as has been given to other senior officers of other Departments under CASØ0.

Judgement :- Honøble Tribunal allowed the prayer of the petitioner. High Court, Calcutta also directed to carry out the direction of Honøble Administrative Tribunal.

Present Status :- The matter is now pending before Honøble Supreme Court.

7. Process Server :

Case No:- W.P No. 19511 (W)/ 99 – Tamal Das & Ors. – Vs – State (Process Servers).

Issue :- Claiming higher scale of pay and other benefits extended to other Process Servers, i.e. Scale No. 6.

Further action:- Authority, as per Honøble High Courtø order, passed the reasoned order rejecting the prayer of petitioners.

Final Verdict :- Honøble High Court declined to interfere with the speaking order passed by Principal Secretary, Finance Department.

8. Non-teaching staff of School of Tropical Medicine:

Case No :- C.R. No. 16534 (W)/84 – T.S.E. Union – Vs. – State.

FMAT No. 537 of 1987 – State – Vs. – T.S.E. Union.

SLP(C) No. 3942/94 – State – Vs. – T.S.E. Union.

CA No. 5383/96 – State – Vs – T.S.E. Union.

O.A. No. 8210/99 –Tropical School Employees Union – Vs. – State (non-teaching staff of School of Tropical Medicine).

Issue :- Praying for granting of seven Universities pay scale to non-teaching staff of School of Tropical Medicine.

Judgement and Further action :-Writ petition was allowed by the Honøble High Court. State Government preferred an appeal against the order of Honøble High Court which was dismissed. SLP was filed by the State was allowed by the Honøble Supreme Court setting aside the order of Honøble High Court. Petitioners filed a review petition before Honøble Supreme Court. The same was withdrawn by the petitioners and submitted a representation to the concerned authority for consideration. As per order of Honøble Supreme Court the representation of the petitioners was considered by the Principal Secretary, Finance Department. The claim of the petitioners was rejected.

9. Amins:

Case No :-(i) C.R. No. 4131(W)/88: Manindra Sajjan & Ors. –vs.- S.N. Roy

MAT No. 23060 of1997: Asok Gupta –vs- Manindra Sajjan & Ors.

CAN No. 57390 of1997;

SLP(C) No. 23549 of 1997: State of West Bengal –vs.- Manindra Sajjan & Ors.

FMAT No. 1600 of 1998 : State of West Bengal –vs- Maindra Sajjan & Ors.

SLP(C) No. 1596 of 2002 : State of West Bengal –vs- Manindra Sajjan & Ors.

C.A No. 1182 of 2002 : State of West Bengal –vs.- Mainindra Sajjan & Ors.

(ii) SLP(C) No. 14445-46 of 1998 : Manoranjan Pal & Ors. –vs- State of West Bengal.

C.A Nos. 6426-27 of 2000 : Manoranjan Pal & Ors. –vs- State of West Bengal.

SLP(C) No. 1752-53/02: Manoranjan Pal & Ors. –vs- State of West Bengal.

C.A Nos. 1183-84 of 20 02 :
 (iii) SLP(C) No. 13483-84 of 1999 : Jaharlal Ganguli & Ors. –vs.- State of West Bengal.
 C.A Nos. 2711-2712 of 2000 :
 SLP(C) No. 13485-86 of 1999 : Anil Sankar Roy & Ors.-vs-State.
 C.A Nos. 2709-2710 of 2000 :
 (iv) C.O. No. 11095(W)/1995 : Sunil Chandra Mallik & Ors. –vs.- State of West Bengal.
 C.A No. 1181 of 2002 : State of West Bengal –vs.- Sunil Chandra Mallik & Ors.
 SLP(C) No. 1473 of 2002 :
 (v) C.O No. 11955(W)/199: Sailen Kumar Mondal & Ors. –vs.- State of West Bengal.
 CAN No. 10572 of 2000 : Sailen Kumar Mondal & Ors. –vs.- State of West Bengal.
 C.A No. 1180 of 2002 : State of West Bengal –vs.- Sailen Kumar Mondal & Ors.
 SLP(C) No. 1015 of 2002: State of West Bengal –vs.- Sailen Kumar Mondal & Ors.
 I.A Nos. 3-4 of 2003.
 (vi) SLP(C) No. 206 of 2002: Deb Narayan Shyam & Ors. –vs.- State of West Bengal.
 CA No. 1179 of 2002: State of West Bengal –vs.- Deb Narayan Shyam & Ors.
Issue :- Claiming higher scale of pay of Surveyors (Scale No.9 of Rs. 380-910/- under ROPA Rules,1981).
Judgement :- The Honøble High Court at Calcutta allowed the pay scale of Rs. 380-910/- (Scale No.9) and also Rs.340-750/- (Scale No.7) under ROPA Rules, 1981.
Final Verdict :- SLPs filed by the State of West Bengal and the Honøble Supreme Court granted the Scale No. 6 (Rs.3350-6325/-) under ROPA, 1998 to all the Amins in basic grade.

10. Surveyors:

Case No :-C.O. No. 9824 (W) of 1991 – Sudip Chakraborty & Ors. – Vs – State of West Bengal & Ors. (Surveyor).
FMAT No. 2345/95 – State of West Bengal & Ors. – Vs – Sudip Chakraborty & Ors.
TA No. 1781 of 1996 – Sudip Chakraborty & Ors. – Vs – State of West Bengal & Ors.
WPST No. 240/98 – Sudip Chakraborty & Ors. – Vs – Sate of West Bengal & Ors.
Issue :- Claiming pay scale of Rs. 425-1050/- (Scale No. 10) instead of 380-910/- (Scale No. 9) under ROPAø81.
Judgement :- Honøble Trial Court allowed the prayer. An appeal filed by the State the Division Bench of Honøble High Court at Calcutta set aside the Judgement and directed for re-hearing. The mater was then transferred to Honøble Tribunal and the State succeeded. Thereafter the petitioners filed an appeal in the Honøble High Court. Ultimately the State succeeded before Honøble Division Bench of High Court at Calcutta.

11. West Bengal Registration Service Association:

Case No :-C.A No. 2023 – 25/90 – Sate of West Bengal – Vs. – West Bengal Registration Service Association & Ors. (Sub-Registrar).
Issue :- Claiming pay scale of Rs. 660 ó 1600/- (Scale No. 16).
Judgement :- Up to Honøble Division Bench of the High Court at Calcutta, the matter decided against the State.
Final Verdict:- State filed SLP and succeeded.

12. Chief Inspector – Food & Supplies Department:

Case No :- Matter No. -----/94 – Pranab Kumar Moitra – Vs – Sate
TA No. 567/97 - Pranab Kumar Moitra – Vs – State
WPST No. 125/98 – Pranab Kumar Moitra – Vs – State
CCP No. 20/99 – Pranab Kumar Moitra – Vs – State
SLP(C) No. 1795/99 – State – Vs – Pranab Kr. Moitra (Chief Inspectors of F&S)

Issue :- Claiming higher pay scale on the ground that Inspectors of Food and Supplies enjoying Scale No.10 which is equal to scale of chief inspectors.

Judgement :- Tribunal allowed the payer and High Court confirm the same.

Present Status :- Sate filed SLP, stay granted, pending for final hearing.

13. Laboratory Technicians - Health & Family Welfare Deptt.:

Case No :- i) CR No. 7453 (W)/84 – Chandi Charan Samanta & Ors. – Vs – State

ii) CR No. 12735 (W)/84 – Ranjit Kumar Mondal & Ors. – Vs – State

iii) CR No. 40520 (W)/84 – Madan Mohan Hati – Vs – State

i) FMAT No. 1516/94 – Sate – Vs – Chandi Charan

ii) FMAT No. 1515/94 – Sate – Vs – Ranjit Kumar Mondl & Ors.

iii) FAMT No. 1632/94 – Sate – Vs – Madan Mohan Hati & Ors.

i) SLP(C) No. 13336/98 – Stae - Vs – Chandi Charan samanta & Ors.

ii) SLP (C) No. 12636/98 – Sate – Vs – Ranjit Kumar Mondal & Ors. (Laboratory Technicians H & F.W Deptt.).

Issues:- Claim of higher scale of pay.

Judgement :- All the application were allowed by the Honøble Trial Court & granted Scale No. 11 (Scale of Pay of grade óI) and also benefit of CAS. Appeal preferred by the State before Honøble Division Bench of the High Court at Calcutta was dismissed due to non-appearance of Ld State Advocate.

Final Verdict :-SLPS filed by the Finance Deptt. were dismissed with a direction for filing application of re-hearing before the Honøble High Court - Applications allowed. In the Honøble Division Bench ó The State succeeded. Applications for modification of the order filed by the petitioners were rejected. Liberty was given to the petitioners to make representation for rationalization of different pay scales (basic grade) recommended by 4th Pay Commission, 1998. Representation made is under consideration.

14. Junior Land Reforms Officer:

Case No :- Matter No. 3557/87 – Mukunda Chaterjee – Vs – State

Appeal No. 447/94

CA No. 825/95, 2302/98, 3038/98,1695/01

TA No. 39/2000

CPAN No. 886/01

Issue :- Claiming scale of W.B.C.S (Executive), i.e., scale No. 17 under ROPAø1.

Judgement :- Honøble Trial Court allowed the prayer.

Final Verdict :-State filed an appeal, Honøble Division Bench of the High Court at Calcutta set aside the judgement of Honøble Trial Court and writ petition was dismissed.

15. Gram Sevak:

Case No :- Co. No. 142/89 – Bishnu Pradhan – Vs – Sate

FMAT No. 216/94 – Sate – Vs – Bishnu Pradhan

SLP (C) No. 23362/94 – State – Vs – Bishnu Pradhan

Issue :- Claiming scale of pay Rs. 360 ó 815 (scale No. 8) in stead of scale No. 6 (Rs.300 ó 685) under ROPAø1.

Judgement :- Honøble High Court allowed the petition and granted Scale No.8 with higher initial. State filed an appeal with condonation of delay. Honøble Division Bench of High Court at Calcutta did not condone the delay and the appeal filed by the State failed.

Final Verdict :- State filed SLP. Honøble Supreme Court directed the High Court to hear the appeal on merit condoning the delay. Honøble Division Bench of the High Court at Calcutta allowed the appeal and set aside the judgement of the Honøble Single Bench.

16. Unqualified Draftsman:

Case No :- C.R. No. 4981/82 – Tushar Kanti Ghosh & Ors. – Vs – State.

FMAT No. 476/89 & 636/91 – State – Vs – T.K. Ghosh & Ors.

SLP(C) No. 14497/97, C.A. No. 5765/97 – Sate – Vs. – T.K. Ghosh & Ors.

Issue :- Claiming Scale of Rs. 300 ó 600 with higher initial Rs. 330 under ROPAø81 with Spl. Payoff Rs. 50/- p.m., Spl. Allowance of Rs. 25/- p.m., cycle allowance of Rs. 9.75/- p.m.

Judgement :- Honøble High Court at Calcutta allowed the prayer. State filed an appeal before Honøble Division bench. No stay was granted for which the same was implemented subject to result of SLP(C) filed by the State before Honøble Supreme Court.

Final Verdict :- The Honøble Supreme Court set aside the judgements of the Honøble High Court at Calcutta. The State succeeded before Honøble Supreme Court.

17. KGO –II under R.R&R Department:

Case No :- CO. No. 19797 (W)/94 – Kalipada Malakar – Vs – State;

WPCRC No. 6340 (W)/03 – Kalipada Malakar – Vs – State (K.G.O – II under R.R. &R. Deptt.).

Issue :- Claiming equal pay scale for K.G.O. belonging to WBLRS, Gr.- I Cadre.

Judgement :- The writ petition was rejected by Honøble Tribunal. Honøble High Court allowed the prayer, granted Scale No. 11 (Rs. 425 ó 1050/-) in place of Scale No. 6 (Rs.300 ó 685/-).

Final Verdict :- Finance Department filed a review petition in Honøble High Court, Calcutta. Honøble High Court allowed the review petition and the matter remanded back to Honøble Tribunal. State succeeded.

18. Junior Accountants, Calcutta Pay & Accounts Office:

Case No. O.A. No. 309/96 – Bansidhar Dey & Ors. – Vs. – State;

SLP (C) No. 13125/98 – Bansidhar Dey & Ors. -Vs-State.

Issue :- Claiming equal pay scale of Junior Accounts attached to West Bengal Secretariat Accounts.

Final Verdict:- The matter finally went before Honøble Supreme Court as the petitioners filed SLP(c) and Honøble Supreme Court dismissed the SLP(c). Petitioners filed Review Application ó was also dismissed by Honøble Supreme Court.

19. NISG Scale of Pay:

Case No :- TA No. 941/96 – Keshab Chandra Saha – Vs. – State;

SLP No. 83/97 – Keshab Chandra Saha – Vs. – Sate ;

C.O. No. 31-32/97 – State – Vs. – Keshab Chandra Saha

C.O. No. 13099 (W)/89 – Gobinda Nath Dey – Vs. – Sate;

FMA No. 3346/94 – State – Vs. – Gobinda Nath Dey.

Issue :- Claiming pay protection under Rule -55(4) of WBSR, Part-I.

Judgement :- Honøble High Court allowed the application granting pay equal to pay of their junior, who got NISG scale of Muharrir. Finance Department filed an appeal before Honøble Division Bench of the High Court at Calcutta.

Final Verdict :- Appeal allowed. Honøble Division of the High Court at Calcutta set aside the order of Honøble Trial Court.

20. Junch Muharrir – NISG Scale of Pay:

Case No :-C.O. No. 14956 (W)/95–Niranjan Mitra & Ors.– Vs.– Sate of West Bengal & Ors.

FMAT No. 1582/88 – State of West Bengal – Vs. – Niranjan Mitra & Ors.

FMAT No. 262 of 1997 – Sate of West Bengal & Ors. – Vs. – Niranjan Mitra & Ors.

CO No. 11286 (W0 /87 – Nemaï Chakraborty & Ors. – Vs. – State of West Bengal & Ors.

FMAT No. 1982/96 – Nemaï Chakraborty & Ors. – Vs. – State of West Bengal & Ors.

FMAT No. 263 of 1997 – State of West Bengal & Ors. – Vs. – Nemaï Chakraborty & Ors.

Issue :- Claiming benefit of NISG scale of Rs. 370 ó 535/- of scale of pay of Rs. 230 ó 425/- (Scale No. 6) under ROPA Rules, 1970 w.e.f. 1974.

Judgement :- Honøble Trial Court of the High Court at Calcutta allowed the prayer. State preferred appeals. The Honøble Division Bench of High Court at Calcutta set aside the order of the Honøble Trial Court and directed to examine the case and not to recover the overdrawal amount. Eligibility of each of the petitioners was examined and necessary Government Order was issued.

21. Operator – cum – Mechanic:

Case No :- C.O. No. 8728 (W)/92 – Tarun Roy – Vs. – State;

C.A. No. 3527 of 1998 – State – Vs. – Tarun Roy;

FMAT No. 1505/96.

Issue :- Claiming the pay scale equal to S.A.E., i.e., (Scale No. 10 Rs. 425 ó 1050/-)

Judgement :- Honøble Single Bench and also Honøble Division Bench of High Court at Calcutta granted pay scales equal to SAE. An appeal in Honøble Supreme Court filed.

Final Verdict :- State succeeded before Honøble Supreme Court.

22. High Court Employees:

Case No :- W.P. No.1572(W) of 2003 – State of West Bengal –Vs–Hon’ble Chief Justice of High Court at Calcutta & Ors.; W.P. No.1573 (W) of 2003 – State of West Bengal –Vs–Hon’ble Chief Justice of High Court at Calcutta & Ors.

Issue :- The High Court Administration granted pay protection without approval of the State. State filed two writ petitions.

Final Verdict :- State succeeded but Honøble Division Bench of High Court at Calcutta has reversed the judgement. State filed SLP and stay granted.

23. Claim of higher scale of pay of the Association of Revenue Officers:

Case No.O.A.1134 of 2001–Association of Revenue Officer’s and Others – Vs. – State & Ors.

Issue:- The application claimed higher scale of pay included in the same group i. e. Group ‘C’ of the West Bengal Civil Service (Executive) etc. Examination and also promotional benefit.

Judgement:- The Honøble Tribunal rejected the application and the State succeeded in the matter.

24. Junior Co-operative Service Association:

Case No. O.A. No.1543 of 2002 : Sri Narayan Chandra Ghosh & Ors. –Vs– State of West Bengal & Ors.

Issue:- The petitioners are the members of West Bengal Junior Cooperative Service and challenges the validity of the reasoned order passed by the Secretary, Cooperative Department. This is a second litigation. In earlier writ the petitioners prayed for the merger of West Bengal Junior Cooperative Service with the West Bengal Cooperative Service. The same was rejected by the Secretary, Cooperation Department. In the present original application the same was issued. Merger was raised and the petitioners also urged that they have been discriminated again since other unified service have been allowed Scale No.14 under ROPA Rules, 1990.

Judgement :- In deciding the matter the Honøble Tribunal upheld the provisions of ROPA Rules and the decision taken by the Government and further came to the findings that there is no discrimination so far as the case of the petitioner is concerned. The State succeeded in the instant matter.

Court Cases in respect of other benefits

1. House Rent Allowance :

Case No :- C.O/C.R No. 11360 (W)/90 – Rabindranath Sengupta – Vs – State; SLP (C) No. 3642/95 – State – Vs – Rabindranath Sengupta (Residents of Govt. quarters).

Rev. petition No. 1111/96.

Judgement :- Honøble Trial Court rejected the prayer. Appeal preferred by the petitioner was allowed by the Honøble Division Bench granting the same. SLP filed by the State was dismissed. State filed a Review Petition before Honøble Supreme Court and the same was allowed.

Final Verdict :- Honøble Supreme Court set aside the order of Honøble Division Bench of High Court at Calcutta restoring the order of Trial Court, and provisions of relevant ROPA Rules.

2. Other Application regarding H.R.A.:

i) Case No :- R.A. No. 46/97 – Sudhangsu Sekhar Mondal & Ors. – Vs – State. COST No. 11/98 – State – Vs. – Sudhangsu Sekhar Mondal.

Issue :- Claiming 15% HRA (living in Govt. Quarters)

Judgement :- Honøble Administrative Tribunal allowed the prayer. State filed an appeal.

Final Verdict :- Stay granted.

ii) Case No :- O.A. No. 2383/99 – Ratnakar Biswal & Ors. – Vs.- State .

O.A. No. 2384/99 – Bhagat Shaw & Ors. – Vs. – State.

Issue :- Claiming 15% HRA (living in Govt. Quarters).

Judgement :- Both the petitions were dismissed by Honøble Administrative Tribunal.

Final Verdict :- Bhagat Shaw & Ors. filed an appeal before Honøble High Court which is pending.

iii) Case No :- C.R. No. 15010 (W)/90 – Saroj Chowdhury & Ors. – Vs. – State .

CPAN No. 93/99 – Saroj Chowdhury & Ors. – Vs. – State.

SLP (C) No. 7999 – 8000/03 – State – Vs. – Saroj Chowdhury & Ors.

Issue :- Claiming 15% HRA (living in Govt. Quarters).

Judgement :- Honøble Trial Court allowed the prayer. In contempt petition Honøble Trial Court disallowed the prayer.

Final Verdict :- Dismissed by the Honøble Division Bench of High Court at Calcutta on the basis of the earlier judgement of Honøble Supreme Court passed in the matter of Rabindranath Sengupta & Ors.

3. Pump Allowance :

Case No :-C.R. No. 2457/98 – Sanat Kumar Bag & Sunil Kumar Biswas – Vs. – Samar Ghosh & Ors.

SLP (C) No. 19598/04 – Samar Ghosh & Ors. – Sanat Kumar Bag & Ors.

SLP (C) No. 19599/04 – Samar Ghosh & Ors. – Vs.- Sunil Kr. Biswas.

Issue and Judgement :- Both the matter arose out of FMA No.9071998. The petitioners before Honøble High Court alleged willful and deliberate violation of Order dated 11-11-1998 passed by Honøble High Court in C.R. No.2457 of 1998 arising out of FMA No.907 of 1998 ó Samim Ahmed & Ors. óVs- Asok Gupta & Ors. There was another similar matter (Harinath Mitra & Ors. óVs- Asok Gupta & Ors.) It has been alleged that the contemnor respondent has misinterpreted the order of Honøble High Court with a view to reducing the quantum of pump allowance by holding that the payment of pump allowance @ 5% is to be determined with reference to the pay as on 09-12-1981 and that any payment in excess is incorrect. Rule was issued. Thereafter, SLP (c) was filed against the orders dated 05-08-2004 passed in contempt proceedings. The Honøble Supreme Court granted the leave and heard the matter on merit. The impugned order dated 02-09-2004 was set aside by Honøble Supreme Court and Honøble Supreme Court granted opportunity to the appellants before Honøble Supreme Court explaining how the

order passed by the court of which non-compliance of the alleged, has already been complied with. Thereafter, on 30-09-2004 the Honøble High Court at Calcutta inter alia directed the following :-

We have read the judgement and order of the Court and we have been able to find that the direction of the court was restoration of what the writ petitioners were getting immediately prior to 9th December, 1981. We have not been able to locate any declaration of any right of the writ petitioners to obtain pump allowance @ 5% of their basic salary during the period 1981 ROPA remained in vogue. In as much as it is not disputed that the Government is not trying to deprive the writ petitioners of pump allowance at a sum less than what the writ petitioners were receiving immediately prior to 9th December, 1981, there is no scope of contempt for the order of the court has been obeyed by the Government. We, thus, dispose of this contempt application without any order as to costs and at the same time discharge the Rule.

4. Pension:

Case No :-TA No. 1670/96 West Bengal Govt. Pensioners' Association & Ors. – Vs.- State. CCP – 93/99 W.B. GOVT. Pensioners' Association & Ors. – Vs. – State.

SLP (C) No. -/98 – State – Vs. – West Bengal Government Pensioners' Association.

CA No. 378/99 – State – Vs. – West Bengal Government Pensioners' Association.

Issue :- Claiming of equal retirement benefits, i.e. pension & other retirement benefits for pre-01.01.1986 retirees as was granted to post 01-01-1986 retirees.

Judgement :- Honøble Tribunal dismissed the application. Petitioners filed a writ application before Honøble High Court. The same was allowed granting equal retirement benefits. State filed SLP(c) before Honøble Supreme Court.

Final Verdict :- The Honøble Supreme Court set aside the order of Honøble Division Bench and upheld the Government's Order issued in the matter.

5. Arrear Salary of ROPA'98:

Case No : OA No. 2154/99 – State Government Employees' Federation & Ors. – Vs. – State.

OA No. 8937/99 – State Government Employees' federation & Ors. – Vs. – State.

Issue :- Claiming cash payment of arrear salary of ROPA'98 which was kept in G.P.F.

Judgement :- Interim order has not yet been granted.

Final Verdict :- Matter is still pending.

6. Association of West Bengal Secretariat Assistants:

Case No :-OA No. 94/2000 Association of West Bengal Secretariat Assistants & Anr. – Vs. – State & Ors.

WPST No. 45/03–Association of W. B. Secretariat Assistants & Anr. –Vs.–State & Ors.

SLP (C) 11095/05 – Association of W. B. Secretariat Assistants & Anr. – Vs. – State & Ors.

Issue :- Claiming HRA @ 30%.

Judgement :- State succeeded before Honøble Tribunal & Honøble High Court.

Final Verdict :- State succeeded also before Honøble Supreme Court.

Number of files/Cases received and disposed of :

Financial year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2003-04	88	276	364	316	86.81	48
2004-05	48	233	281	223	79.35	58
2005-06	58	144	202	143	70.79	59
2006-07	59	169	228	173	75.87	55
2007-08	55	191	246	139	56.50	107

CENTRAL DESPATCH OFFICE (C.D.O)

In the Secretariat, despatch system works through a Central Despatch Office. It has troupes of office peons and messenger peons etc. in order to keep up day-to-day despatch of huge letters, like ordinary letters, covers, book posts, under certificate of posting, air mail registered / unregistered / speed posts through messengers and by special messengers.

There are five Receiving centres in C.D.O. and C.D.O. receives Govt. communications [Files, ordinary letters, ordinary covers, regd. covers, covers (spl. messenger), air mail, speed post, circulars etc.] from the Five receiving centers :-

1. C.D.O. Writers' Bldgs, Block-V, Kolkata-1.
2. C.D.O. Writers' Bldgs, Block-G, Kolkata-1.
3. C.D.O. Purta Bhavan, Salt Lake, Kol-91.
4. C.D.O. N.S. Building Br. Kol-1.
5. C.D.O. Bhawani Bhavan Br., Alipore, Kol-27

All received articles are being despatched day-to-day by post and by beat messenger and special messenger peons properly from those centers of C.D.O.

Staffing Pattern and Present Staff Strength :

Sl. No.	Name of Post	Sanctioned Strength	Present Strength	Vacant Post(s)
1.	Administrative Officer	1	1	-
2.	Superintendent (S.O.)	4	4	-
3.	Asst. Superintendent (H.A.)	3	3	-
4.	Accountant	1	1	-
5.	Section-in-Charge (U.D.C.)	38	28	10
6.	Lower Division Asst.	39	15	24
7.	Sorter	15	14	1
8.	A.M.O.	1	1	-
9.	F.M.O	10	6	4
10.	R.S.	3	-	3
11.	Jamader	2	2	-
12.	Group-D (Office Peon)	11	4	7
13.	Group-D (Messenger Peon)	81	53	28
	Total	209	132	77

Receipt & Despatch accounts of C.D.O.

	2006-07	2007-08
1. a) <u>C.D.O. Writers' Bldgs, Block-V, Kolkata-1</u>		
i) Circulars	1,67,976	99,055
ii) Letters (Ordinary)	78,390	1,07,626
iii) Covers (Ordinary)	70,998	71,366
iv) Covers (Registered)	10,046	11,214
v) Speed Post	2,781	6,010
vi) Air Mail	290	217
vii) Under Certificate of Posting	150	3,679

b)	<u>C.D.O. Writers' Bldgs, Block-G, Kolkata-1</u>		
	(Special Messenger Cell)		
i)	Files	6,485	5,693
ii)	Cover (Special Messenger)	50,607	57,659
iii)	Letters (A.G. and Pay & A/cs.)	33,595	74,301
iv)	Cover (A.G. and Pay & A/cs.)	3,745	3,644
2.	<u>C.D.O. Purta Bhavan, Salt Lake, Kol-91.</u>		
	Total receipt of Govt. communications	1,40,349	1,26,821
3.	<u>C.D.O. N.S. Building Br. Kol-1.</u>		
	Total receipt of Govt. communications	55,242	61,459
4.	<u>C.D.O. Bhawani Bhavan Br., Alipore, Kol-27</u>		
	Total receipt of Govt. communications	57,043	68,925
		6,77,647	6,97,669
	Total		

GOVERNMENT OF WEST BENGAL
Finance Department
Writers' Buildings, Kolkata – 700 001.

No. 1880-F

March 7, 2007

MEMORANDUM

Sub.: Procedure for according administrative approval to plan projects/ schemes

The Governor is pleased to lay down the following procedure for according administrative approval to plan projects/ schemes:

A. Projects/ schemes with project cost not exceeding Rs.3 crore.

1. Each Department shall constitute a Departmental Approval Committee (DAC) comprising of the following:

- (i) Additional Chief Secretary / Principal Secretary / Secretary - Chairman
- (ii) Special Secretary (or where there is no Special Secretary, the Joint Secretary) in Charge of the Administrative Group of the Finance Department that corresponds to the Administrative Department - Member
- (iii) Technical Head of the Department, or the head of the Directorate entrusted with implementation of the scheme - Member
- (iv) Special Secretary / Joint Secretary of the Department as may be nominated the Additional Chief Secretary / Principal Secretary/ Secretary - Member

2. All plan projects / schemes with project cost not exceeding Rs.3 crore shall be placed before the DAC. The Special Secretary or the Joint Secretary, as the case may be, of the Finance Department shall perform the function of Financial Advisor (F.A.) of the Administrative Department in the DAC. The F.A. shall play a key role in the Committee and in his absence no meeting of the DAC shall be held.

3. The Committee shall have the power to accord administrative approval of projects / schemes with cost estimate not exceeding Rs.3 crore.

4. No project / scheme shall be approved by the DAC without the consent of the F.A. The specific opinion of the F.A. in regard to all the schemes will have to be recorded in the proceedings of the meeting.

5. Where the F.A. does not give his consent for approval of a project / scheme, he will give his reasons for disagreement, which will form part of the proceedings of the meeting.

6. A statement of projects / schemes approved by the DAC along with a record of proceedings shall be handed over to the F.A. in duplicate, who will return one copy to the Administrative Department with the U.O. Number of the Finance Department forthwith.

7. If notwithstanding the note of dissent of the F.A., the Department is still of the view that the proposal should be perused, then it should be sent to Finance Department for consideration.

B. Projects / schemes with project cost exceeding Rs.3 crore but not exceeding Rs.20 crore.

In case of plan projects / schemes for which the project cost exceeds Rs3 crore but does not exceed Rs.20 crore, Administrative Department shall send the proposal to the Finance Department with all relevant particulars including the estimate of the projects duly vetted by the competent technical authority. The proposal shall include the objectives of the project, the benefits accruing out of it, the means of financing, etc. and shall also contain a statement indicating how the project / scheme fits in the overall perspective plan of the Department. Decision shall be taken by the Finance Department after due examination of the project.

C. Project with project cost exceeding Rs.20 crore.

The plan projects / schemes for which the project cost exceeds Rs.20 crore shall be referred to the State Planning Board in the first instance with all relevant details as mentioned under (B) above and thereafter the same shall be sent to Finance Department along with the observations of the State Planning Board. Decision shall be taken by the Finance Department keeping in view the recommendation of the State Planning Board.

This supersedes all previous notifications / orders on the subject.

Appropriate amendment to the Delegation of Financial Power Rules will be made in due course.

Sd/- Samar Ghosh
Principal Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. : 2415-F

Kolkata, the 27th March, 2007.

M E M O

**SUB.: MERGER OF 50 % OF DEARNESS ALLOWANCE/ DEARNESS RELIEF WITH
BASIC PAY / PENSION TO THE STATE GOVERNEMENT EMPLOYEES /
PENSIONERS W.E.F. APRIL 1, 2007.**

The Governor has also been pleased to decide that with effect from April 1, 2007 Dearness Allowance equal to 50% of the existing basic pay shall be merged with basic pay and shown distinctly as Dearness pay (D.P.) which would be counted for the purpose of payment of Dearness Allowance. No other allowance will be admissible on Dearness Pay. In case of existing pensioners, Dearness Relief equal to 50% of the basic pension shall with effect from April 1, 2007, be merged with pension and shown distinctly as Dearness Pension. Dearness Allowance / Dearness Relief converted into Dearness Pay / Dearness Pension respectively would be deducted from the existing rate of Dearness Allowance/ Dearness Relief.

The benefit of merger of 50% of Dearness Allowance/ Dearness Relief with pay / pension, as mentioned above, shall also be allowed to the teachers and non-teaching employees of Non-Govt. Educational Institutions, employees of Local Bodies and Statutory Authorities etc. and Pensioners of the said Institutions, Local Bodies etc. with effect from April 1, 2007 on the same terms and conditions.

Sd/- P.K. Dasgupta
O.S.D. & E.O. Special Secretary
to the Government of West Bengal
Finance Department.

Copy forwarded for information and necessary action to :

1. The Pr. A. G. (A&E), West Bengal, Treasury Buildings, Kolkata-700 001.
2. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I
81/2/2, Phears Lane, Kolkata-700 012.
3. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II
P-1, New C.I.T. Road, Kolkata ó 700 073.
4. The Accounts Officer, West Bengal Secretariat, Writers Buildings. Kolkata-1.
5. The Accounts Officer, West Bengal Secretariat, Bikash Bhawan, Salt Lake, Kolkata - 91.
6. The Sub-Divisional Officer, _____
7. The Dist. Magistrate/Judge, _____
8. The Treasury Officer, _____
9. The _____ Deptt./Dte.
10. The Commissioner, _____ Division
11. The Principal, Industrial Training Institute, _____
12. The Superintendent of Police, _____
13. The Supdt. Engineer / Ex.Engineer, _____

It is requested that this Memo may be circulated to all officers under their control.

Sd/-T.Mukherjee
Assistant Secretary to the
Government of West Bengal
Finance Department.

**Government of West Bengal
Finance Department
Audit Branch**

No. : 2416-F

Kolkata, the 27th March, 2007.

M E M O R A N D U M

SUB. : Grant of Dearness Allowance to the State Government employees and further ad-hoc increase in the wages of daily rated workers under the Govt. w.e.f. 01.04. 2007.

1. The State Government employees are in receipt of Dearness Allowance @ 71% of pay effect from January 01, 2007.
2. Dearness Allowance equal to 50% of basic pay has already been merged with basic pay for the purpose of payment of Dearness Allowance only with effect from April 01, 2007 in term of Finance Deptt. Memo No. 2415 dt. 27.03.2007.
3. The Governor is now pleased to decide that the whole time State Government employees drawing pay upto Rs.26000/- p.m. shall draw Dearness Allowance @ 24% w.e.f. April, 01, 2007. The calculation of Dearness Allowance shall be made taking into account the basic pay drawn in the prescribed scales of pay including stagnation increments & N.P.A., if any, and Dearness Pay as introduced in Finance Department Memo. 2415-F dt. 27.03.2007.
4. The Dearness Allowance sanctioned above should be rounded off to the nearest rupee in each case.
5. The Governor has also been pleased to decide that the daily rated workers under the Government whose wages are not regulated by any statutory provisions like the Minimum Wages Act, etc. there will be a further ad-hoc increase in their existing daily rate of wages by Rs.10/- (Rupees ten) only with effect from April 01, 2007.

**Sd/- P.K. Dasgupta
O. S.D. & E.O. Special Secretary
to the Government of West Bengal
Finance Department.**

Copy forwarded for information and necessary action to :

1. The Pr. A. G. (A&E), West Bengal, Treasury Buildings, Kolkata-700 001.
2. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I
81/2/2, Phears Lane, Kolkata-700 012.
3. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II
P-1, New C.I.T. Road, Kolkata ó 700 073.
4. The Accounts Officer, West Bengal Secretariat.
Writers Buildings, Kolkata ó 700 001.
5. The Accounts Officer, West Bengal Secretariat.
Bikash Bhawan, Kolkata ó 700 091.
6. The Sub-Divisional Officer, _____
7. The Dist. Magistrate/Judge, _____
8. The Treasury Officer, _____
9. The _____ Deptt./Dte.
10. The Commissioner, _____ Division
11. The Principal, Industrial Training Institute, _____
12. The Superintendent of Police, _____
13. The Ex.Engineer / Superintending Engineer , _____

It is requested that this Memo may be circulated to all officers under their control.

Sd/-T.Mukherjee
Assistant Secretary to the
Government of West Bengal
Finance Department.

**Government of West Bengal
Finance Department
Audit Branch**

No. : 2417 (65) -F

Kolkata, the 27th March, 2007.

From : P.K. Dasgupta
O.S.D. & E.O. Special Secretary
to the Government of West Bengal
Finance Department

To : The Principal Secretary / Secretary
í í í í í í í í í í í í í í í

Sub. :- Grant of Dearness Allowance to the Teachers & Non-Teaching Employees of Non-Govt. Educational Institutions / Employees of Statutory Bodies/ Government Undertakings / Panchayats including Panchayat Karmee and Municipal Corporation / Municipalities, Local Bodies etc. with effect from April 1, 2007.

Sir,

It has been decided to revise the rate of Dearness Allowance to the State Government Employees with effect from April 1, 2007 vide Finance Department's Memo No. 2416-F dated 27-03-2007 copy of which is enclosed for ready reference.

2. This benefit of Dearness Allowance, as has been sanctioned in the aforesaid Memorandum for the State Government employees will also be allowed to Teachers & Non-Teaching Employees of Non-Govt. Educational Institutions / Employees of Statutory Bodies / Government Undertakings / Panchayats including Panchayat Karmee and Municipal Corporation / Municipalities, Local Bodies etc. who are in receipt of Dearness Allowance at State Government rates i.e. 71% of basic pay with effect from January 1, 2007. The respective Administrative Department may sanction the benefit of D.A. @ 24% with effect from April 1, 2007 to the employees concerned under their control in terms of Finance Department's Memo No. 2416-F dated 27.03-2007 without making any further reference to Group-P of this Department. However, this benefit will not apply to those who are in receipt of variable Dearness Allowance based on the movement of Consumer Price Index. It has also been decided that in the case of Public Undertakings / Statutory Bodies the additional expenditure should be borne by such Undertakings / Bodies themselves out of their own resources or out of financial assistance provided for them in the budget and that no additional financial assistance will be given to them on account of sanction of Dearness Allowance. A separate order will be issued for those employees of the Government Undertakings who now enjoy D.A. at different rates.

Yours faithfully

**Sd/- P.K. Dasgupta
O. S.D. & E.O. Special Secretary
to the Government of West Bengal
Finance Department.**

**Government of West Bengal
Finance Department
Audit Branch**

No. : 2418-F

Kolkata, the 27th March, 2007.

M E M O R A N D U M

SUB. : Grant of Dearness Allowance to the Seasonal Employees
under the Government with effect from April 1, 2007.

It has been decided that the Seasonal Employees of the State Government drawing pay at the minimum of the scale of pay as per WBS (ROPA) Rules, 1998 and Allowances at exactly the same rate drawn by the State Government employees shall be entitled to the benefit of Dearness Pay and Dearness Allowance sanctioned in this Department Memo No. 2415-F dated 27.03.2007 and No. 2416-F dated 27.03.2007 respectively with effect from the same date i.e. April 1, 2007.

**Sd/- P.K. Dasgupta
O. S.D. & E.O. Special Secretary
to the Government of West Bengal
Finance Department.**

Copy forwarded for information and necessary action to :

1. The Pr. A. G. (A&E), West Bengal, Treasury Buildings, Kolkata-700 001.
2. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I
81/2/2, Phears Lane, Kolkata-700 012.
3. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II
P-1, New C.I.T. Road, Kolkata ó 700 073.
4. The Accounts Officer, West Bengal Secretariat.
Writers Buildings, Kolkata ó 700 001.
5. The Accounts Officer, West Bengal Secretariat.
Bikash Bhawan, Kolkata ó 700 091.
6. The Sub-Divisional Officer, _____
7. The Dist. Magistrate/Judge, _____
8. The Treasury Officer, _____
9. The _____ Deptt./Dte.
10. The Commissioner, _____ Division
11. The Principal, Industrial Training Institute, _____
12. The Superintendent of Police, _____
13. The Ex.Engineer / Superintending Engineer , _____

It is requested that this Memo may be circulated to all officers under their control.

Sd/-
Deputy Secretary to the
Government of West Bengal
Finance Department.

**Government of West Bengal
Finance Department
Budget Branch**

No. 2300-FB.

Kolkata, the 31st March, 2007

M E M O R A N D U M

The undersigned is directed to say that Vote-on-Account Budget of the State Government for the first four months of 2007-2008 has been passed by the West Bengal State Legislative Assembly.. Copies of West Bengal Appropriation (Vote-on-Account) Act, 2007 have been forwarded to the Administrative Departments under Finance (Budget) Department Memo. No.2299-F.B. dated the 31st March, 2007.The Governor is pleased to decide as follows:

I) The Administrative Departments / Controlling Authorities may now make allotment of fund relating to **Non-Plan** expenditure for the first four months (**April, May, June and July 2007**) of the financial year 2007-2008 upto **33%** of the whole year's budget provision subject to the amount provided under Vote- on- Account.

a) Within the power delegated under delegation of Financial Power Rules, 1977 as amended from time to time or by virtue of the power delegated in specific cases, the Administrative Departments / Controlling Authorities may sanction expenditure out of the Non-Plan allotment of Fund **except** in the following cases: **i) 33- Subsidies ii) Finance Commission's Grants iii) Schemes for which Central assistance is available.**

In case of new projects / schemes and also approved projects/ schemes for which deviations from approved norms are considered necessary, approval of the Finance Department will be required before release of fund by the Administrative Departments / Controlling Authorities

The concerned Departments will be required to furnish information in prescribed proforma regarding repayment of loans as Finance Department Memo No.80-F.B. dated 17.04.2006.

b) The Administrative Departments / Controlling Authorities may now make allotment of fund relating to **State Plan** expenditure for the first four months (**April, May, June and July 2007**) of the financial year 2007-2008 upto **33%** of the whole year's budget provision subject to the amount provided under Vote- on- Account and also sanction expenditure except in the following cases for which concurrence from the Finance Department will have to be obtained: **i) Schemes relating to the EAP,RIDF, 12th FC, NCDC, REC, CRF, APDRP, AIBP, BADP, ACA under Article 275(I), TSP, BRGF, NPAG, NeGAP, GLB, JNNURM, One time ACA and ii) State Share of Centrally Sponsored Schemes or any other Scheme for which Central assistance is available.**

In the case of new projects / schemes and also approved projects / schemes for which deviations from approved norms are considered necessary, approval of the Finance Department will be required before release of fund by the Administrative Departments / Controlling Authorities

All proposals for release of fund for **Centrally Sponsored and Central Sector Schemes** will have to be referred to the Finance Department for concurrence.

The concerned Departments will be required to furnish necessary information in prescribed proforma regarding release of Plan Fund as per Finance Department Memo No.52 (75)- F.B. Datd12.04.06.

II) All Departments should immediately issue orders for allotment to their subordinate offices. It may be noted that subject to the provision contained in Finance Department Memo No. 2523 óF dated 30.03.2007, no bill will be passed by the Treasury / Pay & Accounts Office without an allotment order. The Treasuries/ Pay & Accounts Offices have been advised accordingly.

III) While issuing Orders for sanctioning expenditure in exercise of the powers delegated under this Memorandum, the following sentence should be inserted in such Orders:

“This Order issues in exercise of the powers delegated under Finance Department Memo No.1755-F.B. dated 29.12.2006”.

IV) The powers delegated to the Administrative Department / Controlling Authorities to release of fund are subject to the following conditions:-

- a) The project / scheme for which fund is to be released has been administratively approved following the existing procedure after obtaining concurrence of the Finance Department;
- b) The amount to be released can be accommodated within the budget provision under the project / scheme;
- c) There are no deviations ó technical or otherwise ó from the approved norms;
- d) Restrictions on creation of posts, purchase / hiring of cars and other restrictions imposed by the Finance Department are observed.

Sd/ Kamal Kunmar Pal
Joint Secretary

No. 2300/1(300)-F.B.

Copy forwarded for information and necessary action to :-

1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata ó 700 001.
2. The Pr. Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata ó 700 001.
3. The Accountant General (LBA), West Bengal, C.G.O. Complex, 3rd M.S.O. Building, 5thFloor, Block-DF, Salt Lake, Sector - I, Kolkata ó 700 064.
4. The Director of Treasuries & Accounts, West Bengal, 4 Lyons Range, 2nd Floor, Kolkata-1.
5. The Addl. Chief Secretary/ Principal Secretary/ Special Secretary / Joint Secretary,
í ..Department. (Copy of the relevant Act is enclosed).
6. í Group/Branch, Finance Department.
7. The Commissionerí ..Division.
8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2 Phears Lane, Kolkata-12.
9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1,Hyde Lane, Kolkataó73
10. The Treasury Officerí Treasury
11. The District Magistrateí .District.
12. The District Judgeí .District.
13. í .Department

Kolkata
The 31st March, 2007

Sd/ Kamal Kunmar Pal
Joint Secretary

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
PENSION BRANCH
WRITERS' BUILDINGS, BLOCK-IV
2ND FLOOR, KOLKATA-700 001**

No. 371-F(Pen)

Dated, Kolkata, the 28th March, 2007

M E M O R A N D U M

**Subject : extension of the benefit of the merger of d.a. equal to 50% of basic pay
w.e.f. 01.04.2007 for computing pensionary benefits**

Dearness allowance equal to 50% of basic pay has already been merged with basic pay for the purpose of payment of dearness allowance only w.e.f. 01.04.2007 in terms of this department memo no. 2415 dt. 27.03.2007.

Since D.A. equal to 50% of the Basic Pay is converted to Dearness Pay, a question arises whether this element, i.e, Dearness Pay will be considered for the purpose of computation of Pension, Gratuity and Commutation of Pension.

After careful consideration of the matter, the Governor has now been pleased to decide that:

- (i) The employee retiring on or after 01.04.078, his Dearness Pay to the Basic Pension and extent of 50% of Basic Pension will be converted to Dearness Pension and in such cases, Dearness Relief will be computed on the Dearness Pension taken together;
- (ii) Such pensioners (retiring on or after 01.04.07) will be entitled to Leave Salary and Gratuity on the basis of Basic Pay, Dearness Pay as extended in terms of Memo No. 2415 dt. 27.03.07 and Dearness Allowance as has been allowed in terms of Memo No. 2416 dt. 27.03.07 or will be allowed from time to time;
- (iii) For the pensioners (retiring on or after 01.04.07) commuted value of pension will be calculated on the basis of Basic Pension only. Dearness Pay as extended in terms of Memo No. 2415 dt. 27.03.07 will not be taken into consideration.

Sd/-

Joint Secretary to the
Government of West Bengal

Copy forwarded for information and necessary action to:

- 1) The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700 001.
- 2) The Manager, Reserve Bank of India, 15, Netaji Subhas Road, Kolkata-700 001.
- 3) The Manager, Reserve Bank of India (Public Ac/s. Deptt.), Deptt. of Govt. & Bank Accounts, C-7, Bandra- Kurla Complex, 3rd Floor, Bandra (East), Mumbai- 400 051.
- 4) The Accounts Officer, West Bengal Secretariat, Writers Buildings, Kolkata-700 001.
- 5) The Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata-700 001.
- 6) The Dy. Accountant General (Pension), West Bengal, Treasury Buildings, Kolkata-1.
- 7) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata-700 012.
- 8) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata-700 073.
- 9) The Treasury Officer
- 10) The Deputy Accountant General (A&E), Deptt./Dte.
- 11) The District Magistrate / District Judge
- 12) The Superintendent of Police,
- 13) The Commissioner,
- 14) The Sub-Divisional Officer
- 15) The Principal, Industrial Training Institute
- 16) The Superintending Engineer/ Executive Engineer
- 17) The Accountant General (A&E)
 - i) Uttar Pradesh, Allahabad-211 001.
 - ii) Bihar, Birchand Patel Marg, Patna-800 001
 - iii) Orissa, Bhubaneswar-751 001
 - iv) Madhya Pradesh, Gwalior-474 002
 - v) Assam, Bhangagarah, Gauhati-781 005
 - vi) Andhra Pradesh, Hyderabad- 500463.
 - vii) Kerala, Trivandrum 6695 039.
 - viii) Tamilnadu, Chennai- 600 018.
 - ix) Rajasthan, Jaipur 302 001
 - x) Punjab, Chandigarh 160 017
 - xi) Maharashtra, Mumbai- 400 020
 - xii) Gujarat, Ahmedabad- 380 001.
 - xiii) Karnataka, Bangalore-560 001.
 - xiv) Haryana, Chandigarh-160 017.
 - xv) Tripura, Agartala- 799 001.
 - xvi) Nagaland, Kohima-797 001.
 - xvii) Manipur, Imphal-795 001.
 - xviii) Meghalaya, Shillong 793 001.
 - xix) Jammu & Kashmir, Srinagar-190 001.
- 18) The Senior Deputy Accountant General (A&E)
 - i) Sikkim, Gantak-737 001.
 - ii) Himachal Pradesh- Simla-171 003.
 - iii) Chandigarh -160 017
- 19) The Pay & Accounts Officer
 - i) Goa, Panaji-403 001.
 - ii) Pondicherry, Pondicherry - 605 001.
 - iii) Andaman & Nicobar Islands, Port Blair- 744 101.

- 20) The Director Accounts, Govt. of Arunachal Pradesh, Nabar Lagun-791 110
- 21) The Director of Audit, Central Revenue-II, Indraprastha Estate, New Delhi-110001.
- 22) The Controller of Accounts (Pension), Delhi Administration, Mori Gate, Delhi-110007.
- 23) The Assistant Military Attache (Pension), Embassy of India, Military Pension Branch, Katmandu, Nepal-1.

- 24) Pensionersø Association, I Pashim Banga Rajya Sarkari Pensionersø Samity, 125, Raja Romohan Sarani, Kolkata-700009.

- 25) Public Sector Banks in Kolkata

Sd/-

Joint Secretary to the
Government of West Bengal

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
PENSION BRANCH
WRITERS' BUILDINGS, BLOCK-IV
2ND FLOOR, KOLKATA-700 001**

No. 283-F(Pen)

Dated, Kolkata, the 28th March, 2007

M E M O R A N D U M

**Subject : Grant of dearness relief to the state government pensioners /
family pensioners w.e.f. april 1, 2007.**

The state government pensioners / family pensioners are in receipt of dearness relief @ 71% w.e.f. january 1, 2007 in terms of this department memo no. 9-f(pen) dt.03.01.2007.

Dearness relief equal to 50% of basic pension has already been merged with basic pension w.e.f. april 1, 2007 for the purpose of payment of dearness relief in terms of this department memo no. 2415 dt. 27.03.2007.

The governor is now pleased to decide that the state government pensioners / family pensioners shall draw dearness relief @ 24% w.e.f. april 1, 2007.

The calculation of dearness relief shall be made taking into account the basic pension and dearness pension as introduced in this department memo no. 2415 dt. 27.03.2007.

Payment of relief on pension / family pension involving a fraction of a rupee shall be rounded off to the next higher rupee.

It will now be the responsibility of the Pension Disbursing Authority to calculate the quantum of relief on Pension / Family Pension payable in individual case.

For the purpose of payment of relief sanctioned herein, the Principal Accountant General (A&E), West Bengal will issue authority to the Public Sector Banks in Kolkata and the Accountant Generals of other States.

The Treasury/Sub-Treasury officers in this State will give effect to this order without the authority of the Accountant General (A&E), West Bengal.

The benefit of additional Dearness Relief as has been allowed in the aforesaid Memorandum for the State Government Pensioners will also be allowed to the teaching and Non-Teaching pensioners of the State Aided Non-Government Educational Institutions and Pensioners of Statutory Bodies/ Govt. Undertakings / Panchayats including Panchayat Karmee and Municipal Corporations / Municipalities, Local Bodies etc. who are in receipt of Dearness Relief on pension @ 71% of basic pension with effect from January 1, 2007. In such cases the respective Administrative Department may sanction this benefit of relief @24% with effect from April 1, 2007 to the pensioners concerned under their control calculating the amount of relief in terms of Finance Department's Memo No. 2415 dt. 27.03.2007 without making any further reference to Pension Branch of this Department. It has also been decided that in case of Public Undertaking/ Statutory Bodies, the additional expenditure should be borne by such Undertaking / Bodies themselves out of their own resources or out of financial assistance provided for them in

the budget and that no additional financial assistance will be given to them on account of sanction of Dearness Relief.

Sd/- P. Dasgupta
O.S.D. &E.O. Special Secretary
to the Government of West Bengal
Finance Department

No. 283/1(5000)-F(Pen)

Dated, Kolkata, 28-3- 2007

Copy forwarded for information and necessary action to:

- 26) The Accountant General (A&E), W.B., Treasury Buildings, Kolkata-700 001.
- 27) The Manager, Reserve Bank of India, 15, Netaji Subhas Road, Kolkata-700 001.
- 28) The Manager, Reserve Bank of India (Public Ac/s. Deptt.), Deptt. of Govt. & Bank Accounts, C-7, Bandra- Kurla Complex, 3rd Floor, Bandra (East), Mumbai- 400 051.
- 29) The Accounts Officer, West Bengal Secretariat, Writers Buildings, Kolkata-700 001.
- 30) The Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata-700 001.
- 31) The Dy. Accountant General (Pension), West Bengal, Treasury Buildings, Kolkata-1.
- 32) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata-700 012.
- 33) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata-700 073.
- 34) The Treasury Officer
- 35) The
- 36) The District Magistrate / District Judge
- 37) The Superintendent of Police,
- 38) The Commissioner,
- 39) The Sub-Divisional Officer
- 40) The Principal, Industrial Training Institute
- 41) The Superintending Engineer/ Executive Engineer
- 42) The Accountant General (A&E)

- i) Uttar Pradesh, Allahabad-211 001.
- ii) Bihar, Birchand Patel Marg, Patna-800 001
- iii) Orissa, Bhubaneswar-751 001
- iv) Madhya Pradesh, Gwalior-474 002
- v) Assam, Bhangarrah, Gauhati-781 005
- vi) Andhra Pradesh, Hyderabad- 500463.
- vii) Kerala, Trivandrum 695 039.
- viii) Tamilnadu, Chennai- 600 018.
- ix) Rajasthan, Jaipur 302 001
- x) Punjab, Chandigarh 160 017
- xi) Maharashtra, Mumbai- 400 020
- xii) Gujarat, Ahmedabad- 380 001.
- xiii) Karnataka, Bangalore-560 001.
- xiv) Haryana, Chandigarh-160 017.
- xv) Tripura, Agartala- 799 001.
- xvi) Nagaland, Kohima-797 001.
- xvii) Manipur, Imphal-795 001.

- xviii) Meghalaya, Shillong 793 001.
- xix) Jammu & Kashmir, Srinagar-190 001.

43) The Senor Deputy Accountant General (A&E)

- i) Sikkim, Gantak-737 001.
- ii) Himachal Pradesh- Simla-171 003.
- iii) Chandigarh - 160 017

44) The Pay & Accountys Officer

- i) Goa, Panaji-403 001.
- ii) Pandicerry, Pandicerry - 605 001.
- iii) Andaman & Nicobar Islands, Port Blair- 744 101.

45) The Director Accounts, Govt. of Arunachal Pradesh, Nabar Lagun-791 110

46) The Director of Audit, Central Revenue-II, Indraprastha Estate, New Delhi-110001.

47) The Controller of Accounts (Pension), Delhi Administration, Mori Gate, Delhi-110007.

48) The Assistant Military Attache (Pension), Embassy of India, Military Pension Branch, Katmandu, Nepal-1.

49) Pensionersø Association, I Pashim Banga Rajya Sarkari Pensionersø Samity, 125, Raja Romohan Sarani, Kolkata-700009.

50) Public Sector Banks in Kolkata

Sd/- P. Dasgupta
O.S.D. &E.O. Special Secretary
to the Government of West Bengal

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

No. 3603-F

Date: 07-05- 2007

To : C.C. Bhattacharya
Joint Secretary to the
Government of West Bengal
Finance Department

From : The Additional Chief Secretary / Principal Secretary/ Secretary
í í í í í í í í í í í í í í í í í í í ..Department

**Sub.: PROCEDURE FOR ACCORDING ADMINISTRATIVE APPROVAL TO
PLAN PROJECTS/ SCHEMES**

Sir,

In continuation of this Deptt. Memo.1880-F dated 07-03-2007 on the captioned subject, I am directed to furnish herewith a list containing the names of the Special Secretaries / Joint Secretaries in charge of the Administrative Groups of this Department and the corresponding Administrative Departments for inclusion in the respective Departmental Approval Committee (DAC) as Member in accordance with the provision of the aforesaid Memo.

Yours faithfully

Encl.: As stated above.

Sd/- C.C. Bhattacharya
Joint Secretary to
the
Government of West Bengal
Finance Department

No. 3603-F

Date: 07-05- 2007

Copy forwarded for information and necessary action to :

- 1) All Special Secretaries / Joint Secretaries of this Department
- 2) Shri H.G. Mushib , F.A. , Food & Supplies Department and E.O. Joint Secretary, Finance Department
- 3) Shri P.N. Samaddar , F.A. , Development & Planning Department and E.O. Deputy Secretary, Finance Department
- 4) All Groups of this Department.

Sd/- C.C. Bhattacharya
Joint Secretary to the
Government of West Bengal
Finance Department

LIST SHOWING NAMES OF SPECIAL SECRETARIES / JOINT SECRETARIES OF FINANCE DEPARTMENT NOMINATED FOR INCLUSION IN THE DEPARTMENTAL APPROVAL COMMITTEE OF THE ADMINISTRATIVE DEPARTMENTS AS SHOWN AGAINST THEIR NAMES.

Group	Name of the officer with designation	Jurisdictions
A	Shri P.K. Guha Roy, O.S.D. & E.O. Special Secretary	Agriculture Department Food & Supplies Department Animal Resources Development Deptt. Fisheries Department Consumer Affairs Department Co-operation Department
B	Shri Shyamal Das, Joint Secretary (When he joins)	School Education Department Development & Planning Department Higher Education Department Paschimanchal Unnayan Affairs Deptt. Technical Education Department Mass Education Extension Department All Universities Science & Technology Department Food Processing Industries Department Sunderban Affairs Department Bio-Technology Department
C	Shri M.K. Das, O.S.D. & E.O. Special Secretary	Department of Micro & Small Scale Enterprises and Textile Commerce and Industries Department Industrial Reconstruction Department Public Enterprises Department
D	Shri P.K. Dasgupta, O.S.D. & E.O. Special Secretary	Home Department Parliamentary Affairs Department C.M&S Secretariat Personnel and Administrative Reforms Department Jails Department
E	Shri M.K. Das, O.S.D. & E.O. Special Secretary	Disaster Management Department Refugee Relief and Rehabilitation Deptt. Minorities Development & Welfare and Madrasah Education Department. Backward Classes Welfare Department Women & Child Development & Social Welfare Department

F	Shri Swapan Bhattacharya, Joint Secretary	Public Works Department Public Works (Roads) Department Public Works (CB) Department Housing Department Irrigation and Waterways Department Public Health Engineering Department Water Investigation & Development Dept.
G	Shri Asim Muhherjee, Joint Secretary	Panchayat & Rural Development Deptt. Municipal Affairs Department Hill Affairs Department Land & Land Reforms Department Fire & Emergency Services Department.
I	Smt. Dipita Ghosh, Joint Secretary	Information and Cultural Affairs Deptt. Tourism Department Forests Department Environment Department Sports & Youth Services Department
L	Shri M.K. Das, O.S.D. & E.O. Special Secretary	Labour Department Law Department Judicial Department
M	Shri P.K. Guha Roy, O.S.D. & E.O. Special Secretary	Department of Self Help and Self Employment
O	Shri P.K. Guha Roy, O.S.D. & E.O. Special Secretary	Health and Family Welfare Department
R	Shri Swapan Bhattacharya, Joint Secretary	Urban Development Department Power & Non-conventional Energy Sources Department Transport Department
S	Shri P.K. Guha Roy, O.S.D. & E.O. Special Secretary	Information and Technology Department

**Government of West Bengal
Finance Department
Budget Branch**

No. 777-FB.

Kolkata, the 31st July, 2007.

M E M O R A N D U M

The undersigned is directed to say that the Governor has assented to the West Bengal Appropriation (no.2) Bill, 2007 allowing appropriation of funds for the whole of the current financial year.

1) In continuation of this Department Memo No. 2300 ó F.B. dated 31st March, 2007, the Governor is
been pleased to decide that

a) The Administrative Departments / Controlling Authorities may now make further allotment of fund relating to **Non-Plan** expenditure for salary items (including wages) and non-salary items for the months **upto December 2007** so that the allotment from April, 2007 to December, 2007 does not exceed 75% of the whole year's budget provision.

b) Within the power delegated under delegation of Financial Power Rules, 1977 as amended from time to time or by virtue of the power delegated in specific cases, the Administrative Departments / Controlling Authorities may sanction expenditure out of the Non-Plan allotment of Fund **except** in the following cases: **i) 33- Subsidies ii) Finance Commission's Grants iii) Schemes for which Central assistance is available.** In case of new projects / schemes and also approved projects/ schemes for which deviations from approved norms are considered necessary, approval of the Finance Department will be required before release of fund by the Administrative Departments / Controlling Authorities The concerned Departments will be required to furnish information in prescribed proforma regarding repayment of loans as Finance Department Memo No.80-F.B. dated 17.04.2006.

c) The Administrative Departments / Controlling Authorities may now make allotment of fund relating to **State Plan** expenditure for the months months **upto December 2007** so that the allotment from April, 2007 to December, 2007 does not exceed 75% of the whole year's budget provision and also sanction expenditure except in the following cases for which concurrence from the Finance Department will have to be obtained: **i) Schemes relating to the EAP,RIDF, 12th FC, NCDC, REC, CRF, APDRP, AIBP, BADP, ACA under Article 275(I), TSP, BRGF, NPAG, NeGAP, GLB, JNNURM, One time ACA and ii) State Share of Centrally Sponsored Schemes or any other Scheme for which Central assistance is available and (iii) Central Share shown in the budget under State Plan.** In the case of new projects / schemes and also approved projects / schemes for which deviations from approved norms are considered necessary, approval of the Finance Department will be required before release of fund by the Administrative Departments / Controlling Authorities All proposals for release of fund for **Centrally Sponsored and Central Sector Schemes** will have to be referred to the Finance Department for concurrence. The concerned Departments will be required to furnish necessary information in prescribed proforma regarding release of Plan Fund as per Finance Department Memo No.52 (75)- F.B. Dated 12.04.06.

2) All Departments should immediately issue orders for allotment to their subordinate offices. It may be noted that subject to the provision contained in Finance Department Memo No. 2523 óF dated 30.03.2007, no bill will be passed by the Treasury / Pay & Accounts Office without an allotment order. The Treasuries/ Pay & Accounts Offices have been advised accordingly.

3) While issuing Orders for sanctioning expenditure in exercise of the powers delegated under this Memorandum, the following sentence should be inserted in such Orders:

“This Order issues in exercise of the powers delegated under Finance Department Memo No. 777-F.B. dated 31.07.2007”.

4) The powers delegated to the Administrative Department / Controlling Authorities to release of fund are subject to the following conditions:-

- a) The project / scheme for which fund is to be released has been administratively approved following the existing procedure after obtaining concurrence of the Finance Department;
- b) There are no deviations ó technical or otherwise ó from the approved norms;
- c) Restrictions on creation of posts, purchase / hiring of cars and other restrictions imposed by the Finance Department are observed.

Sd/ Kamal Kunmar Pal
Joint Secretary

No. 777/1(300)-F.B.

Copy forwarded for information and necessary action to :-

1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata ó 700 001.
2. The Pr. Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata ó 700 001.
3. The Accountant General (LBA), West Bengal, C.G.O. Complex, 3rd M.S.O. Building, 5th Floor, Block-DF, Salt Lake, Sector - I, Kolkata ó 700 064.
4. The Director of Treasuries & Accounts, West Bengal, 4 Lyons Range, 2nd Floor, Kolkata-700001.
5. The Addl. Chief Secretary/ Principal Secretary/ Special Secretary / Joint Secretary, ..Department. (Copy of the relevant Act is enclosed).
6. ..Group/Branch, Finance Department.
7. The Commissionerí ..Division.
8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2 Phears Lane, Kolkata-700 012.
9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1,Hyde Lane, Kolkata-700 073.
10. The Treasury Officerí Treasury
11. The District Magistrateí ..District.
12. The District Judgeí ..District.
13. ..Department

Kolkata
The 31st July, 2007

Sd/ Kamal Kumar Pal
Joint Secretary

**Government of West Bengal
Finance Department
Audit Branch**

No. 8045-F

Kolkata, the 24th September, 2007.

M E M O R A N D U M

**Subject : Grant of Ad-hoc bonus to the State Government employees and some
other categories of employees for the year 2006-2007.**

The undersigned is directed by order of the Governor to say that the Governor is pleased to decide that the State Government employees who are not covered by any of the productivity Linked Bonus Schemes, and whose actual emoluments did not exceed Rs.10,000/- per month as on 31st March, 2007 will be entitled to ad-hoc bonus for the accounting year 2006-2007 at the rate of Rs.1,000/- per head. The upper eligibility ceiling of Rs.10,000/- p.m. as on 31st March, 2007 will be applicable irrespective of whether the emoluments are drawn in the pre-revised or revised scale of pay or on fixed/consolidated contract pay.

2. The benefit will be admissible subject to the following terms and conditions :-

(i) Ad-hoc bonus admissible under this order will be worked out on the basis of emoluments as admissible on 31.03.2007. For the employees drawing pay and allowances in terms of the West Bengal Services (Revision of Pay and Allowances) Rules, 1998, the term 'emoluments' in this order will mean and include basic pay, personal pay, special pay (additional remuneration) under rule 5(33) of the WBSR-I, Dearness Allowances, Deputation (Duty) allowance, but will not include Specialist pay and other allowances such as house rent allowance, medical allowance, compensatory allowances, etc.

For those who are drawing pay and allowances in the unrevised scale, the term 'emoluments' will mean and include basic pay, Special Pay, Fixed Pay, Dearness Pay, if any, dearness allowance, additional dearness allowances, deputation (Duty) allowance, Steno allowance and interim relief, if any, but will not include Specialist pay and other allowances such as house rent allowance, medical allowance, compensatory allowance etc. In no case the 'Interim Relief' sanctioned under Finance Department's Memo No.11955-F, dated 29.11.1995 and No.2896-F, dated 27.03.1997 will be included in the term 'emoluments'. For those who are drawing remuneration on contract basis, the term 'emoluments' will mean the consolidated contract pay drawn by them.

Contd.....p/2

(ii) The employees whose emoluments on 31.03.2007 exceeded Rs.10,000/- p.m. but during the year 2006-2007 their emoluments at least for six months were less than Rs.10,000/- p.m. i.e. the said emoluments exceed the eligibility ceiling of Rs.10,000/- p.m. on account of promotion, drawal of increment, implementation of C.A. Scheme, enhancement of dearness allowance etc. after remaining less than Rs.10,000/- p.m. for at least six months, will be entitled to ad-hoc bonus of Rs.1,000/- per head under this order.

(iii) The employees who were in services in service on 31.03.2007 and rendered at least 6 months continuous service during the year 2006-2007 will be eligible for payment of ad-hoc bonus under this order.

Pro-rata payment will be admissible in such cases to the eligible employees for periods of continuous service during the year ranging from six months to full year, the eligibility period being taken in terms of number of months of service (rounded off to the nearest number of months). A fraction of 15 days or more should be counted as one month.

(iv) The amount of ad-hoc bonus on pro-rate payment as admissible under para 3(iii) above will have to be calculated according to the following formula :-

$$\begin{array}{r} \text{Emoluments as on} \\ 31^{\text{st}} \text{ March, 2007} \end{array} \quad \times \quad \begin{array}{r} \text{Eligibility period} \\ \text{In number of months} \\ \text{-----} \\ 12 \end{array}$$

= The amount of ad-hoc bonus, subject to maximum amount of Rs. 1,000/- only.

(v) The casual workers who have put in work at least for 120 days and the employees on consolidated pay in the year 2006-2007 will also be entitled to ad-hoc bonus under this order according to the following formula :-

$$\begin{array}{r} \text{Total amount of Salary/Wages earned during the year 2006-2007} \\ \text{-----} \\ 12 \end{array}$$

= The amount of ad-hoc bonus, subject to maximum amount of Rs. 1,000/- only.

The salary/wages in these cases should have the same meaning as 'emoluments' as defined in para 2(i) above.

3. The disbursement of ad-hoc bonus sanctioned here in above should be completed by 5th October, 2007.

In case of failure, the disbursement should be made as early as possible before the festival of Durga Puja / Id-Ul-fitre.

4. The charge in respect of payment of ad-hoc bonus under this order will be debitible to the detailed head viz. 'Ad-hoc Bonus' the opening of which was sanctioned under the 'Salary' head sub-ordinate to all Major, Minor and Sub-heads in the Revenue Expenditure section of the State Budget in terms of para 9 of this Department's Order No.4611-F, dated 22.04.1988 and necessary fund for this purpose have been provided under the above detailed head in the budget grant available for 2007-2008.

5. The Governor further pleased to direct that the benefit of ad-hoc bonus sanctioned under this order will also be available to the different categories of employees who had been allowed the same in the last year in accordance with Finance Department's Memo No.8806-F, dated 13.09.2004 by issue to Government orders by various Departments in this connection with the concurrence of the Finance Department. As in the last year, orders for grant of ad-hoc bonus in respect of the employees of Statutory Bodies/Local Bodies/Stateaided Non-Government Educational Institutions and such other categories of employees of various establishments, who were allowed ad-hoc bonus/ex-gratia at par with the State Government employees or at the rate not more than Rs.1,000/- per head as approved by the Government in the last year, should be issued by the Departments concerned without referring the file to Finance Department, Group-P.

6. Clarifications issued in previous years in respect of various points raised in connection with admissibility and drawal of ad-hoc bonus would continue to apply.

Sd/- P.K.Dasgupta
O.S.D. & E.O. Special Secretary
to the Government of West Bengal
Finance Department

Contd.....p/4

No. 8045(500)-F

Kolkata, the 24th September, 2007.

Copy forwarded for information and necessary action to :-

1. The Principal Accountant General (A&E), West Bengal,
Treasury Buildings, Kolkata ó 700 001.
2. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I,
81/2/2, Phears Lane, Kolkata ó 700 012.
3. The Pay and Accounts Officer, Kolkata Pay and Accounts Office-II,
P-1, New C.I.T. Road, Kolkata ó 700 073.
4. The Accounts Officer, West Bengal Secretariat.
Writers Buildings, Kolkata ó 700 001.
5. The Sub-Divisional Officer, í ..
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6. The District Magistrate/Judge, í .
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10. The Superintendent of Police, í
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11. The Principal, Industrial Training Institute, í í í í í í í í í í í í í í í í í í í ..
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12. The Ex-Engineer/Superintendent Engineer, í í í í í í í í í í í í í í í í í í í .
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It is requested that this Memo may be circulated to all offices under their control.

Sd/-
Deputy Secretary to the
Government of West Bengal
Finance Department

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

No.8046-F

Kolkata, the 24th September, 2007.

M E M O R A N D U M

**SUB : GRANT OF INTEREST-FREE FESTIVAL ADVANCE TO STATE
GOVT. EMPLOYEES FOR THE YEAR, 2007.**

The undersigned is directed by order of the Governor to say that the Governor has been pleased to order that if a State Government employee, whose emoluments on 31st March, 2007 exceeded Rs.10,000/- per month but did not exceed Rs.15,000/- per month applies for Interest-free festival advance, he may be granted an advance upto a maximum of Rs.1,000/- only.

The authorities competent to sanction the interest-free festival advance are those mentioned in Rule 320 of the West Bengal Financial Rules, Volume-I.

2. The undersigned is further directed to say that the benefit of interest-free festival advance may also be allowed to (a) the whole time piece-rate workers, either permanent or temporary and (b) the employees belonging to work charged/contingent establishments. Such employees drawing emoluments exceeding Rs.10,000/- p.m. but not exceeding Rs.15,000/- p.m. as on 31st March, 2007 may be allowed to draw the interest-free festival advance of Rs.1,000/- only if they apply for the same.

3. In case of the employees falling under para-2 above, the authority sanctioning the advance shall certify after being satisfied that the employee is likely to continue in service until the recovery is completed.

4. The advance will be recovered from the salary of the Govt. employees concerned in not more than 10 monthly instalments. If the amount of advance is exactly divisible by ten, it will be recovered in ten equal monthly instalments. If not, the figure obtained by dividing the amount by ten should be rounded off to the nearest rupee which will be the amount of each of the first nine monthly instalments, and the balance will be recovered in the tenth monthly instalment. The same method of calculation will apply mutatis-mutandis where the advance will be repaid in less than ten instalments. The recovery of the advance sanctioned under this order will begin either from the salary for the month of November, 2007 or from the salary for the month following the month in which the advance is drawn, whichever is later. However, recovery in all cases should be completed by the 31st August, 2008 at the latest.

Contd.....p/2

5. The State Government employees who will retire/leave Government service on a date after the issue of this order but before 1st November, 2007 will not be allowed any festival advance. However, an employees who will retire after 1st November, 2007 will be eligible for interest-free festival advance sanctioned in this order subject to the condition that the recovery should be completed on or before the month of his superannuation.

6.(a) Persons who will enter into State Government Service for the first time after 31st March, 2007 but before 1st October, 2007 will be entitled to the benefit of interest-free festival advance as sanctioned in this order subject to fulfillment of the terms and conditions laid down and their emoluments for the purpose of payment of advance will be determined on the basis of their emoluments at the time of entry into Government Service.

(b) The benefit of interest-free festival advance sanctioned above will also be admissible to the State Government employees who have been appointed on regular or contract-basis provided they are not eligible to draw ad-hoc bonus or ad-hoc bonus on pro-rate basis sanctioned for the accounting year 2006-2007 and provided their regular or contract emoluments did not exceed Rs.15,000/- per month.

7. The benefit of interest-free festival advance sanctioned above will also be admissible to the personal staff of Chief Minister, Ministers and Minister of State as well as to the personal staff attached to the Speaker and Deputy Speaker of the West Bengal Legislative Assembly on the same terms and conditions as laid down above provided they are not eligible to draw ad-hoc bonus for the accounting year 2006-07.

8. The benefit of interest-free festival advance will also be admissible to the personal staff of the Leader of the opposition of the West Bengal Legislative Assembly provided they are not sanctioned ad-hoc bonus for the year 2006-2007.

9. Central Government employees on deputation to the State Govt. may be granted festival advance as may be sanctioned by the Govt. of India for Central Government employees, subject to the terms and conditions as may be laid down by the Government of India in this regard.

10. For the purpose of this order, members of All India Services serving the connection with the affairs of the State will be regarded as State Government employees.

11. The term 'emoluments' in the case of employees drawing pay and allowances in the un-revised scale, will include basic pay, personal pay, special pay, specialist pay, Dearness pay, Dearness Allowance, Additional Dearness Allowance, Deputation (Duty) Allowance and Interim Relief. For the employees who are drawing pay in the revised scale, the terms 'emoluments' will, however, mean basic pay, Personal Pay Special (Allowance Additional remuneration) under rule 5(33) of WBSR-I, Specialist Pay, Dearness Allowance and Deputation (Duty) Allowance. In case of retired Government employees on re-employment, the term 'emoluments' will include re-employment pay, Personal Pay Special Pay, Dearness Pay, if any, Dearness Allowance, Additional Dearness Allowance and Pension.

12. Application for interest-free festival advance on the strength of this order by all employees shall be made as early as possible.

DISBURSEMENT OF INTEREST-FREE FESTIVAL ADVANCE (WHEREVER APPLIED FOR) ON THE STRENGTH OF THIS ORDER MAY BE MADE TO THE EMPLOYEES BEFORE 5TH OCTOBER, 2007.

In case of failure, such disbursement should be completed before the 31st December, 2007 in case of all employees at the latest. The drawing and Disbursing Officers in order to minimize the number of bills, should as far as possible, prepare one bill for advance in such cases in respect of the establishment/office for which they act as Drawing and Disbursing Officers.

13. The advance excluding the advance to the employees borne on work-charged establishment will be debited to the standard detailed head -Salaries-payø under all major, minor and sub-heads in the budget grant available for the financial year 2007-2008, the recoveries thereof being automatically adjusted by monthly deduction of instalments of advance paid to an employee from this pay. No new detailed head is required to be opened for this purpose as per now classification in accounts. The advance to persons borne on work-charged establishment will be debited to the same head from which their wage are met.

Sd/- P.K.Dasgupta

O.S.D & E.O. Special Secretary
to the Government of West Bengal
Finance Department

Contd.....p/4

Copy forwarded for information and necessary action to :-

1. The Principal Accountant General (A&E), West Bengal,
Treasury Buildings, Kolkata ó 700 001.
2. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I,
81/2/2, Phears Lane, Kolkata ó 700 012.
3. The Pay and Accounts Officer, Kolkata Pay and Accounts Office-II,
P-1, Hyde Lane, Kolkata ó 700 073.
4. The Accounts Officer, West Bengal Secretariat.
5. The Sub-divisional Officer, í ..
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6. The District Magistrate/Judge, í .
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11. The Principal, Industrial Training Institute, í í í í í í í í í í í í í í í í í í í ..
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12. The Ex-Engineer/Superintendent Engineer, í í í í í í í í í í í í í í í í í í í .
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It is requested that this Memo may be circulated to all offices under their control.

Sd/-
Deputy Secretary to the
Government of West Bengal,
Finance Department

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
PENSION BRANCH
WRITERS' BUILDINGS, BLOCK-IV
2nd FLOOR, KOLKATA – 700 001.**

No. 838-F (Pen)

Dated, Kolkata, the 24th September, 2007

MEMORANDUM

The undersigned is directed by order of the Governor to say that in order to provide some relief to the State Government pensioners during the ensuing festivals, the Governor has been pleased to decide that all State Government pensioners including the holders of provisional pension who retired prior to 30.09.2006 and also the pensioners who retired or died after 30.09.2006 but prior to 01.10.2007 and are not eligible to receive ad-hoc bonus shall be paid an ex-gratia grant of Rs.400/- (Rupees four hundred) only in lump per head irrespective of the amount of their monthly pension.

2. The charge is debit to the head 2071-Pension and other retirement Benefits-01-Civil-800-Other Expenditure during the current financial year.

3. The ex-gratia grant sanctioned herein will also be admissible to :-

- i) The holders of family pension, ex-gratia family pension and ad-hoc family pension;
- ii) Pensioners (including widow pension holders) who draw their pension sanctioned under French Pension Rules;
- iii) Holders of extra-ordinary pension ; and
- iv) Holders of ex-gratia pension.

This benefit will also be admissible to the pensioners of the undivided Government of Bengal and the pensioners of the erstwhile East Pakistan (now Bangladesh) Government who migrated to West Bengal and are receiving pension under Provisional Payment of Pension Scheme.

4. The ex-gratia grant sanctioned herein will not be admissible to the Special categories of pensioners, such as :-

- i) Pensioners who have migrated from Pakistan;
- ii) Political Pensioners;
- iii) Special Pensioners;
- iv) War Risk Pensioners;
- v) Pensioners who draw their pension sanctioned under pension Rules of Non-Government School/college/Organization/Bodies;
- vi) Pensioners governed by the All India Rules.

Contd. .p/2

5. The benefit will also not be admissible to those who are entitled to ad-hoc bonus sanctioned by the State Government and those who are employed /re-employed under any Public Undertakings/Statutory Bodies under the Government and are in receipt of bonus or ex-gratia payment in lieu their of during the current year.

6. State Government pensioners who draw their pension through Public Sector Banks will get this ex-gratia grant through their Bank Account. The Principal Accountant General (A&E), West Bengal will issue an authority for this purpose to all such Banks under the Kolkata Payment Scheme immediately on receipt of this order so that the pensioners may draw the ex-gratia grant immediately to make their commitments for their festival. The Treasury / Sub-Treasury Office will take appropriate steps for issue of cheque to the respective paying branches and Post Offices, so that the pensioners receiving pension through Banks and Money Order get the payment of ex-gratia immediately to meet their commitments for their festival. No authority of the Principal Accountant General (A&E), West Bengal will be required for this purpose.

7. Subject to para 6 above, this order will also be applicable to those who are eligible for this ex-gratia grant but whose pension/family pension has not yet been sanctioned. In their cases and in the case of persons who are drawing provisional pension, this amount of ex-gratia will be drawn by the authority competent to draw provisional pension in the same manner as the amount of provisional pension is drawn by him. In their cases, the facts of payment of ex-gratia grant should be intimated to the Principal Accountant General (A&E), West Bengal at the time of forwarding their pension papers for final sanction of pension.

This benefit of exgratia grant of Rs.400/- per head as has been sanctioned in this memorandum for the State Government Pensions of State aided Non-Government Educations Institutions and Pensioners of Panchayats, the Pensioners of Municipal Corporations / Municipalities / Local Bodies and other Organisations for whom pension id authorized either by Accountant General, West Bengal or DPPG, West Bengal. In such cases the respective Administrative Department may sanction the benefit of exgratia grant of Rs.400/- per head this year to the pensioners concerned under their control without making any further reference to Pension Branch of this Department

The payment of exgratia as sanctioned herein above should be made alongwith the Pension of the Pensioners for the month of September, 2007.

Sd/- A.K. Charaborty
Joint Secretary to the
Government of West Bengal

No. 838/1(500)-F (Pen)

Dated, Kolkata, the 24th September, 2007

Copy forwarded for information and necessary action to :-

1. The Principal Accountant General (A&E), West Bengal (with 300 spare copies).
2. The Manger, Reserve Bank of India (Public A/cs. Deptt.), Kolkata.
3. The Manager, Reserve Bank of India (Public A/cs. Deptt.), Mumbai.
4. The Accounts Officer, West Bengal Sectt. Writers Buildings, Kolkata.
5. The Treasury Officers, _____
6. The _____
7. The District Magistrate/District Judge, _____

Sd/-
Joint Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. 9491-F

Kolkata, the 30th November, 2007.

NOTIFICATION

In exercise of the power conferred by the explanation to Section 25 of the Negotiable Instruments Act, 1881 (XXVI of 1881), read with Government of India, Ministry of Home Affairs, Notification No. 20/25/56-Pub(I) dated the 8th June, 1957, the Governor is pleased to declare the following days to be public holidays during the year 2008 :-

** Muharram	:	19 th January, Saturday
Netaji's Birthday	:	23 rd January, Wednesday
** Republic Day	:	26 th January, Saturday
Shree Panchami	:	11 th February, Monday
Doljatra & Good Friday	:	21 st March, Friday
Bengali New year's Day	:	14 th April, Monday
May Day	:	1 st May, Thursday
Independence Day	:	15 th August, Friday
Mahatma Gandhi's Birthday & Id-UI-Fitre	:	2 nd October, Thursday
Durga Puja :		
Saptami	:	6 th October, Monday
Astami	:	7 th October, Tuesday
Nabami	:	8 th October, Wednesday
Dashami	:	9 th October, Thursday
Laxmi Puja	:	14 th October, Tuesday
Kali Puja	:	28 th November, Tuesday
GuruNanak's Birthday & Paraswanath's Rathajatra	:	13 th November, Thursday
Id-Uz-zoha	:	9 th December, Tuesday
Christmas Day	:	25 th December, Thursday

NOTES :

- (1) Sundays are holidays under the Negotiable Instruments Act.
- (2) In the year 2008, the festival Mahalaya (28th October falls on Sunday which are public Holidays under N.I.Act. As such the day has not been included in this list.
- (3) The holiday with double asterick mark i.e.(**) is applicable to those Government offices only where Saturday is not observed as full holiday.
- (4) General instructions laid down below Notification No. 8094-F dated 30th November, 2007 enclosed herewith are to be followed in case of Muslim festivals.

CONTDÍ .P/2

No. 9492-F**Kolkata, the 30th November, 2007.**

In exercise of the power conferred by the explanation to section 25 of the Negotiable Instruments Act, 1881 (XXVI of 1881) read with Government of India, Ministry of Home Affairs, Notification No. 20/25/56-Pub(I) dated the 8th June, 1957, the Governor is pleased to declare the following days to be public holidays during the year 2008 :-

1. Yearly closing of Bankø Account : 1st April, Tuesday
2. Half-yearly closing of Bankø Account : 30th September, Tuesday

NOTE : All the State Government Offices including Treasuries & Sub-Treasuries shall remain open on the 1st April, 2007 & 30th September, 2008, which have been declared as Public Holidays under N.I. Act, under this Notification.

No.9493-F**Kolkata, the 30th November, 2007.**

The Governor is pleased to notify that on the following days during the year 2007, which are not declared to be Public Holidays, the offices under the Government of West Bengal, with the exception of the offices of the Registrar of Assurances, Kolkata and Collector of the Stamp Revenue, Kolkata, shall be closed :-

- | | | |
|-----------------------------------|---|------------------------------------|
| Birth Day of Rabindra Nath Tagore | : | 8 th May, Thursday |
| Ekadasi of Durga Puja | : | 10 th October, Friday |
| Bhatridwitya | : | 30 th October, Thursday |

NOTE:

In the year, 2008 the festivals Fateh-Duaz-Daham (21st March), Birthday of poet Bhanu Bhakat (13th July) & Jnmastami (24th August) have not been included in this list as the festival -Fateh-Duaz-Dahamø coincides with the festivals -Doljatraø & -Good Fridayø and the festivals -Janamastamiø (24th August) & Birthday of poet Bhanu Bhakat (13th July) fall on Sundays which are public Holidays under N.I. Act.

CONTDí ..P/3

The Governor is pleased to declare that the following days may be observed Sectional Holidays in the year 2008 for the employees of different communities mentioned against each :

Mahabir Jayanti	:	18 th April, Friday (for Jains only)
** Easter Saturday	:	22 nd March, Saturday (for Christians Only)
Buddha Purnima	:	19 th May, Monday (for Buddhists only)

NOTE :

In the year, 2008, the Sikh festival -Bengali New Yearø Dayø and the Muslim festival -Sab-e-Barat (17th August) falls on Sunday which are Public holidays under N.I. Act. As such, these festivals have not been included in this list. The holiday with double asterisk mark (**) is applicable to those Government Offices only where Saturday is not observed as full holiday.

**GENERAL INSTRUCTIONS TO BE FOLLOWED IN ALL TYPES OF
HOLIDAYS INCLUDING HOLIDAYS FOR THE MUSLIM FESTIVALS**

- 1) No substitute holiday should be allowed if any of the festival-holidays initially notified subsequently happens to fall on a weekly off or any other non-working day or in the event of more than one festival falling on the same day.
- 2) If there is any change in the date of ID-UL-Fitre, ID-UZ-Zoha, Muharram, Fateh-Duaz-Daham, Sab-e-Barat depending upon the sighting of the Moon, holiday will be declared by a separate order for the date on which the festival would be actually observed in lieu of the date originally notified as holiday for this festival.
- 3) It may so happen that the change of the date of the above occasions has to be notified at a very short notice.

In such situation, announcement would be made through T.V. / A.I.R. / Newspaper and the Head of Department / Offices of the State Government may take action according to such announcement without waiting for a formal order, about the change of date.

By order of the Governor,
Sd/- B. Lahiri
Deputy Secretary to the
Government of West Bengal
Finance Department

**Government of West Bengal
Finance Department
Budget Branch**

No. 1800-FB.

Kolkata, the 31st December, 2007.

M E M O R A N D U M

In continuation of this Department memo No. 2300-F.B.dated 31st March, 2007 and No.777-F.B. dated 31st July, 2007, the Governor has now been pleased to decide that

I) The Administrative Departments / Controlling Authorities may now make allotment of fund for the

balance 25% of the whole year's budget provision for the months from **January to March 2008** relating to **Non-Plan** expenditure for salary items (including Wages) and non-salary items.

a) Within the power delegated under delegation of Financial Power Rules, 1977 as amended from time to time or by virtue of the power delegated in specific cases, the Administrative Departments / Controlling Authorities may sanction expenditure out of the Non-Plan allotment of Fund **except** in the following cases: **i) 33- Subsidies ii) Finance Commission's Grants iii) Schemes for which Central assistance is available.** In case of new projects / schemes and also approved projects/ schemes for which deviations from approved norms are considered necessary, approval of the Finance Department will be required before release of fund by the Administrative Departments / Controlling Authorities The concerned Departments will be required to furnish information in prescribed proforma regarding repayment of loans as Finance Department Memo No.80-F.B. dated 17.04.2006.

b) The Administrative Departments / Controlling Authorities may now make allotment of fund for the

balance 25% of the whole year's budget provision for the months from **January to March 2008** relating to **State Plan** expenditure and also sanction expenditure **except** in the following cases for which concurrence from the Finance Department will have to be obtained: **i) Schemes relating to the EAP,RIDE, 12th FC, NCDC, REC, CRF, APDRP, AIBP, BADP, ACA under Article 275(I), TSP, BRGF, NPAG, NeGAP, GLB, JNNURM, One time ACA and ii) State Share of Centrally Sponsored Schemes or any other Scheme for which Central assistance is available.** In the case of new projects / schemes and also approved projects / schemes for which deviations from approved norms are considered necessary, approval of the Finance Department will be required before release of fund by the Administrative Departments / Controlling Authorities. All proposals for release of fund for **Centrally Sponsored and Central Sector Schemes** will have to be referred to the Finance Department for concurrence. The concerned Departments will be required to furnish necessary information in prescribed proforma regarding release of Plan Fund as per Finance Department Memo No.52 (75)- F.B. dated 12.04.06.

II) All Departments should immediately issue orders for allotment to their subordinate offices. It may be noted that subject to the provision contained in Finance Department Memo No. 2523 ó F dated 30.03.2007, no bill will be passed by the Treasury / Pay & Accounts Office without an allotment order. The Treasuries/ Pay & Accounts Offices have been advised accordingly.

III) While issuing Orders for sanctioning expenditure in exercise of the powers delegated under this Memorandum, the following sentence should be inserted in such Orders:

“This Order issues in exercise of the powers delegated under Finance Department Memo No.1800-F.B. dated 31.12.2007”.

IV) The powers delegated to the Administrative Department / Controlling Authorities to release of fund are subject to the following conditions:-

- a) The project / scheme for which fund is to be released has been administratively approved following the existing procedure after obtaining concurrence of the Finance Department;
- b) There are no deviations ó technical or otherwise ó from the approved norms;
- c) Restrictions on creation of posts, purchase / hiring of cars and other restrictions imposed by the Finance Department are observed.

Sd/ Kamal Kunmar Pal
Joint Secretary

No. 1800/1(300)-F.B.

Copy forwarded for information and necessary action to :-

1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata ó 700 001.
2. The Pr. Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata ó 700 001.
3. The Accountant General (RW & LBA), West Bengal, C.G.O. Complex, 3rd M.S.O. Building, 5th Floor, Block-DF, Salt Lake, Sector ó I, Kolkata ó 700 064.
4. The Director of Treasuries & Accounts, West Bengal, 4 Lyons Range, 2nd Floor, Kolkata-700001.
5. The Addl. Chief Secretary/ Principal Secretary/ Special Secretary / Joint Secretary, ..Department. (Copy of the relevant Act is enclosed).
6. ..Group/Branch, Finance Department.
7. The Commissionerí ..Division.
8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2 Phears Lane, Kolkata-700 012.
9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1,Hyde Lane, Kolkata-700 073.
10. The Treasury Officerí Treasury
11. The District Magistrateí .District.
12. The District Judgeí .District.
13. ..Department

Kolkata
The 31st December, 2007

Sd/ Kamal Kunmar Pal
Joint Secretary

**Government of West Bengal
Finance Department
Audit Branch**

No. : 14 (65) -F

Kolkata, the 1st January, 2008.

From : P.K. Dasgupta
O.S.D.& E.O. Special Secretary
to the Government of West Bengal
Finance Department

To : The Principal Secretary / Secretary
í í í í í í í í í í í í í í í í

Sub. :- Grant of Dearness Allowance to the Teachers & Non-Teaching Employees of Non-Govt. Educational Institutions / Employees of Statutory Bodies/ Government Undertakings / Panchayats including Panchayat Karmee and Municipal Corporation/ Municipalities, Local Bodies etc. with effect from January, 2008.

Sir,

It has been decided to revise the rate of Dearness Allowance to the State Government Employees with effect from January, 2008 vide Finance Department's Memo No. 13-F dated 01/01/2008 copy of which is enclosed for ready reference.

2. This benefit of Dearness Allowance, as has been sanctioned in the aforesaid Memorandum for the State Government employees will also be allowed to Teachers & Non- Teaching Employees of Non-Govt. Educational Institutions / Employees of Statutory Bodies / Government Undertakings / Panchayats including Panchayat Karmee and Municipal Corporation / Municipalities / Local Bodies etc. who are in receipt of Dearness Allowance at State Government rates i.e. 24% of basic pay and Dearness Pay taken together with effect from April, 2007. The respective Administrative Department may sanction the benefit of D.A. @ 29% with effect from January 1, 2008 to the employees concerned under their control in terms of Finance Department's Memo No. 13-F dated 01/01/2008 without making any further reference to Group--Pø of this Department. However, this benefit will not apply to those who are in receipt of variable Dearness Allowance based on the movement of Consumer Price Index. It has also been decided that in the case of Public Undertakings / Statutory Bodies the additional expenditure should be borne by such Undertakings / Bodies themselves out of their own resources or out of financial assistance provided for them in the budget and that no additional financial assistance will be given to them on account of sanction of Dearness Allowance. A separate order will be issued for those employees of the Government Undertakings who now enjoy D.A. at different rates.

Yours faithfully

Sd/- P.K. Dasgupta
O. S.D. & E.O. Special Secretary
to the Government of West Bengal
Finance Department.

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
PENSION BRANCH
WRITERS' BUILDINGS, BLOCK-IV
2ND FLOOR, KOLKATA-700 001**

No. 1-F(Pen)

Dated, Kolkata, the 2nd January, 2008

M E M O R A N D U M

Subject : Grant of Dearness Relief to the State Government Pensioners / Family Pensioners w.e.f. April 1, 2008.

In continuation of this Department Memo No. 283-F (Pen) dt.28.03.2007 sanctioning an installment of relief to the State Government Pensioners / Family Pensioners, the undersigned is directed to state that the Governor is pleased that to decide that the State Government Pensioners / Family Pensioners shall draw Dearness Relief @ 29% w.e.f. January 1, 2008 in supersession of the mentioned in the Order dt. 28.03.07 as mentioned above.

The calculation of Dearness Relief shall be made taking into account the Basic Pension and Dearness Pension as introduced in this Department Memo No. 2415 dt. 27.03.2007.

Payment of relief on Pension / Family Pension involving a fraction of a rupee shall be rounded off to the next higher rupee.

It will now be the responsibility of the Pension Disbursing. Authority to calculate the quantum of relief on Pension / Family Pension payable in individual case.

For the purpose of payment of relief sanctioned herein, the Principal Accountant General (A&E), West Bengal will issue authority to the Public Sector Banks in Kolkata and the Accountant Generals of other States.

The Treasury/Sub-Treasury officers in this State will give effect to this order without the authority of the Accountant General (A&E), West Bengal.

The benefit of additional Dearness Relief as has been allowed in the aforesaid Memorandum for the State Government Pensioners will also be allowed to the teaching and Non-Teaching pensioners of the State Aided Non-Government Educational Institutions and Pensioners of Statutory Bodies/ Govt. Undertakings / Panchayats including Panchayat Karmee and Municipal Corporations / Municipalities, Local Bodies etc. who are in receipt of Dearness Relief on pension @ 24% of basic pension with effect from April 1, 2007. In such cases the respective Administrative Department may sanction this benefit of relief @29% with effect from January 1, 2008 to the pensioners concerned under their control calculating the amount of relief in terms of Finance Department's Memo No. 2415 dt. 27.03.2007 without making any further reference to Pension Branch of this Department. It has also been decided that in case of Public Undertaking/ Statutory Bodies, the additional expenditure should be borne by such Undertaking / Bodies themselves out of their own resources or out of financial assistance provided for them in the budget and that no additional financial assistance will be given to them on account of sanction of Dearness Relief.

Sd/- A.K.Chakraborty
Joint Secretary to the
Government of West Bengal

Copy forwarded for information and necessary action to:

- 1) The Accountant General (A&E), W.B., Treasury Buildings, Kolkata-700 001.
- 2) The Manager, Reserve Bank of India, 15, Netaji Subhas Road, Kolkata-700001.
- 3) The Manager, Reserve Bank of India (Public Ac/s. Deptt.), Deptt. of Govt. & Bank Accounts, C-7, Bandra- Kurla Complex, 3rd Floor, Bandra (East), Mumbai- 400 051.
- 4) The Accounts Officer, West Bengal Secretariat, Writers Buildings, Kolkata-700 001.
- 5) The Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata-700 001.
- 6) The Dy. Accountant General (Pension), West Bengal, Treasury Buildings, Kolkata-1.
- 7) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata-700 012.
- 8) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata-700 073.
- 9) Directorate of Treasuries and Accounts, 4, Lyons Range, Kolkata-700 001.
- 10) The Treasury Officer
- 11) The ..Deptt./Dte.
- 12) The District Magistrate / District Judge
- 13) The Superintendent of Police,
- 14) The Commissioner,
- 15) The Sub-Divisional Officer
- 16) The Principal, Industrial Training Institute
- 17) The Superintending Engineer/ Executive Engineer
- 18) The Accountant General (A&E)
 - i) Uttar Pradesh, Allahabad-211 001.
 - ii) Bihar, Birchand Patel Marg, Patna-800 001
 - iii) Orissa, Bhubaneswar-751 001
 - iv) Madya Pradesh, Gwalior-474 002
 - v) Assam, Bhangagarah, Gauhati-781 005
 - vi) Andhra Pradesh, Hyderabad- 500463.
 - vii) Kerala, Trivandrum 695 039.
 - viii) Tamilnadu, Chennai- 600 018.
 - ix) Rajasthan, Jaipur 302 001
 - x) Punjab, Chandigarh 160 017
 - xi) Maharastra, Mumbai- 400 020
 - xii) Gujrat, Ahmedabad- 380 001.
 - xiii) Karnataka, Bangalore-560 001.
 - xiv) Haryana, Chandigarh-160 017.
 - xv) Tripura , Agartala- 799 001.
 - xvi) Nagaland, Kohima-797 001.
 - xvii) Manipur, Imphal-795 001.
 - xviii) Meghalaya, Shillong 793 001.
 - xix) Jammu & Kashmir, Srinagar-190 001.
- 19) The Senor Deputy Accountant General (A&E)
 - i) Sikkim, Gantak-737 001.
 - ii) Himachal Pradesh- Simla-171 003.
 - iii) Chandigarh - 160 017
- 20) The Pay & Accountys Officer
 - i) Goa, Panaji-403 001.
 - ii) Pandicerry, Pandicerry - 605 001.
 - iii) Andaman & Nicobar Islands, Port Blair- 744 101.
- 21) The Director Accounts, Govt. of Arunachal Pradesh, Nabar Lagun-791 110
- 22) The Director of Audit, Central Revenue-II, Indraprastha Estate, New Delhi-110001.
- 23) The Controller of Accounts (Pension), Delhi Administration, Mori Gate, Delhi-110007.

- 24) The Assistant Military Attache (Pension), Embassy of India, Military Pension Branch, Katmandu, Nepal-1.
- 25) Pensioners Association, I Pashim Banga Rajya Sarkari Pensioners Samity, 125, Raja Romohan Sarani, Kolkata-700009.
- 26) Public Sector Banks in Kolkata

Sd/-
Joint Secretary to the
Government of West Bengal

**Government of West Bengal
Finance Department
Audit Branch**

No. : 383-F

Dated, Kolkata, the 11th January , 2008.

M E M O R A N D U M

At present, orders are being issued every month fixing the dates of disbursement of salaries of State Government employees and other categories of employees whose salary / honorarium etc. are paid out of Government exchequer. The Government has now decided to discontinue the practice of issuing separate orders every month and issue the following standing order for payment of salaries etc. to the above mentioned categories of employees.

1. Salary of State Government Employees

- a. In respect of Drawing Disbursing Officers attached to Pay & Accounts Office, Kolkata and forthose transferred from the Pay & Accounts Office, Kolkata to Bidhannagar Treasury, salary shallbe disbursed on the last 2 working days of the month.
- b. **In the Districts:** Salary shall be disbursed on the last working day of the month and the first dayof the following month. If the first two consecutive days of the following month are holidays, then the salary may be disbursed on the last 2 working days of the month to which the salary relates. If the first day of the following month is a holiday, but the second day is a working day, the second date of disbursement of salary etc., shall be the second day of the month following the month to which the salary etc. relates.

2. Wages, Honorarium, Stipend and any kind of remuneration drawn by submission of bill to the treasury and salary paid out of Local Fund (in case of DPSC, only the staff of District Primary School Councils), PL A/c and Deposit A/c.:

- i) **In Kolkata-** the last working day of the month to which the salary, wages, remuneration, etc.relates shall be the disbursement day.
- ii) **In Districts** - The first day of the following month shall be the disbursement day. If the first two consecutive days of the following month are holidays, then the salary, wages etc. may be disbursed on the last working day of the month to which they relate. If the first day of the following month is a holiday, but the second day is a working day, the date of disbursement of salary, wages etc. shall be the second day of the month following the month to which they relate.

3. Salary of Panchayat Bodies paid out of Grants-in-aid:

Disbursement shall be made on the first day of the following month. If the first two consecutive days of the following month are holidays, then the salary may be disbursed on the last working day of the month to which they relate. If the first day of the following month is a holiday, but the second day is a working day, the date of disbursement of salary, etc. shall be the second day of the month following the month to which the salary etc., relates.

4. Salary,Wages of work-charged Establishment and of the Establishment to which provisions under sub-rule 1,2 & 3 of Rule 4.086 of WBTR 2005 are applicable –

The cheques may be drawn in time to ensure disbursement of salary / wages on the first day of the following month. If the first two consecutive days of the following month are holidays, then the salary may be disbursed on the last working day of the month to which they relate. If the first day of the following month is a holiday, but the second day is a working day, the date of disbursement of salary, etc. shall be the second day of the month following the month to which the salary etc.,

relates. However, the cheques should not be drawn more than 7 days before the date of disbursement of the salary, wages etc.

5. Salary of teaching and non-teaching staff of Non-Govt. Aided Educational Institutions including Universities, Colleges, Secondary schools, Junior high schools, Primary schools and Madrasahs, and also of the Establishment under the Director of Library Service, West Bengal paid out of Grant-in-aid –

The salary shall be disbursed on and from the 4th working day of the following month. The disbursement should be completed within 5 days from the 4th working day.

6. The salary cheques for items 1 to 4 above shall be marked “not payable before.....(the date of disbursement of salary, wages etc., to be mentioned)”. The salary cheques for item 5 shall be issued by the Treasury marking “not payable before..... (the 4th working day of the month to which the claim relates to be mentioned)”.

Henceforth, no separate monthly instruction shall be issued by the Finance Department for disbursement of salary, wages etc.

In case of establishment where allotment is in shortfall, salary / wages / remuneration bills as well as stipend bills in respect of interneers, house-staff, post-graduate students, trainee nurses of medical colleges and hospital of different natures of Health and Family Welfare Department may be passed in anticipation of allotment of fund.

This order shall supersede all orders issued earlier by the Finance Department in this respect.

Notwithstanding anything contained in this order the Finance Department may issue separate and specific orders for disbursement of salary, wages, honorarium etc. for any particular month, if considered necessary. In absence of such specific orders, the directions contained in these standing orders shall be followed.

The above instruction is issued for disbursement of salary, wages etc. for all months other than the month of March. For the month of March separate orders will be issued on each occasion.

The term ‘Holiday’ used in this order includes Saturdays, Sundays, the State Government Holidays, Holidays declared under Negotiable Instrument Act and Half yearly and Yearly Accounts closing days of the Treasury-link Banks.

This order shall apply to the payment of salary, wages, remuneration, honorarium etc. related to the month of January, 2008 onwards and remain valid until further orders.

Sd/- B. Bandyopadhyay
Joint Secretary to the
Government of West Bengal
Finance Department.

Copy forwarded for information and necessary action to :ô

1. The Addl. Chief Secretary / Pr. Secretary / Secretary_____
2. The Assistant General Manager (PAD), Reserve Bank of India, 15, N.S. Road, Kolkata 700001.
3. The Assistant General Manager (GAD), State Bank of India, Samriddhi Bhawan, Strand Road, Kolkata 700001.
4. The Assistant General Manager (F.S.L.O.), State Bank of India, Samriddhi Bhawan, Strand Road, Kolkata 700001.
5. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata 12.
6. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata 73.
7. The Director of Treasuries & Accounts, West Bengal, New India Assurance Building (2nd & 3rd Floor), 4, Lyons Range, Kolkata 700001
8. The F.S.L.O., State Bank of India, Samriddhi Bhawan, Strand Road, Kol. 700001.
9. The Accounts Officer, West Bengal Secretariat, Writers Buildings, Kol. 700001.
10. The Accounts Officer, West Bengal Secretariat, Bikash Bhawan, Salt Lake, Kolkata 700091.
11. The Accounts Officer, Public Accounts Department, Reserve Bank of India, 15, N.S. Road, Kolkata 700001.
12. The Dist. Magistrate, _____
13. The Treasury Officer, _____
14. The Sub-Divisional Officer, _____
15. The Commissioner, _____ Division
16. The Dist. Inspector of Schools (Primary Education), _____
17. The Dist. Inspector of Schools (Secondary Education), _____
18. The Director of Public Instruction, Bikhas Bhawan, Salt Lake, Kolkata 700091.
19. The Director of Primary Education, Bikhas Bhawan, Salt Lake, Kolkata 700091.
20. The Director of Secondary Education, Bikhas Bhawan, Salt Lake, Kolkata 700091
21. The Joint Secretary, Group-B, Finance Department, Bikash Bhawan, Salt Lake, Kolkata 700091.
22. The Director of Library Services, Govt. of West Bengal, Salt Lake, Kol. 700091

Sd/-
Joint Secretary to the
Government of West Bengal
Finance Department.

**Government of West Bengal
Finance Department
Budget Branch**

No. 2320-FB.

Kolkata, the 31st March, 2008.

M E M O R A N D U M

The undersigned is directed to say that Vote-on-Account Budget of the State Government for the first four months of 2008-2009 has been passed by the West Bengal State Legislative Assembly.. Copies of West Bengal Appropriation (Vote-on-Account) Act, 2008 have been forwarded to the Administrative Departments under Finance (Budget) Department Memo. No.2319-F.B. dated the 31st March, 2008.The Governor is pleased to decide as follows:

I) The Administrative Departments / Controlling Authorities may now make allotment of fund relating to **Non-Plan** expenditure for Salary items (including Wages) and Non-Salary items for the first four months (**April, May, June and July 2008**) of the financial year 2008-2009 upto **33%** of the whole year's budget provision subject to the amount provided under Vote- on- Account.

a) Within the power delegated under delegation of Financial Power Rules, 1977 as amended from time to time or by virtue of the power delegated in specific cases, the Administrative Departments / Controlling Authorities may sanction expenditure out of the Non-Plan allotment of Fund **except** in the following cases: **i) 33- Subsidies ii) Finance Commission's Grants iii) Schemes for which Central assistance is available.**

In case of new projects / schemes and also approved projects/ schemes for which deviations from approved norms are considered necessary, approval of the Finance Department will be required before release of fund by the Administrative Departments / Controlling Authorities The concerned Departments will be required to furnish information in prescribed proforma regarding repayment of loans as Finance Department Memo No.80-F.B. dated 17.04.2006.

b) The Administrative Departments / Controlling Authorities may now make allotment of fund relating to **State Plan** expenditure for the first four months (**April, May, June and July 2008**) of the financial year 2008-2009 upto **33%** of the whole year's budget provision subject to the amount provided under Vote- on- Account and also sanction expenditure except in the following cases for which concurrence from the Finance Department will have to be obtained: **i) Schemes relating to the EAP,RIDF, 12th FC, NCDC, REC, CRF, APDRP, AIBP, BADP, ACA under Article 275(I), TSP, BRGF, NPAG, NeGAP, GLB, JNNURM, One time ACA**

and ii) State Share of Centrally Sponsored Schemes or any other Scheme for which Central assistance is available.

In the case of new projects / schemes and also approved projects / schemes for which deviations from approved norms are considered necessary, approval of the Finance Department will be required before release of fund by the Administrative Departments / Controlling Authorities

All proposals for release of fund for **Centrally Sponsored and Central Sector Schemes** will have to be referred to the Finance Department for concurrence.

The concerned Departments will be required to furnish necessary information in prescribed proforma regarding release of Plan Fund as per Finance Department Memo No.52 (75)- F.B. Datd12.04.06.

II) All Departments should immediately issue orders for allotment to their subordinate offices. It may be noted that subject to the provision contained in Finance Department Memo No. 2400 óF dated 27.03.2008, no bill will be passed by the Treasury / Pay & Accounts Office without an allotment order. The Treasuries/ Pay & Accounts Offices have been advised accordingly.

III) While issuing Orders for sanctioning expenditure in exercise of the powers delegated under this Memorandum, the following sentence should be inserted in such Orders:

“This Order issues in exercise of the powers delegated under Finance Department Memo No.2320F.B. dated 31.03.2008”.

IV) The powers delegated to the Administrative Department / Controlling Authorities to release of fund are subject to the following conditions:-

- a) The project / scheme for which fund is to be released has been administratively approved following the existing procedure after obtaining concurrence of the Finance Department;
- b) The amount to be released can be accommodated within the budget provision under the project / scheme;
- c) There are no deviations ó technical or otherwise ó from the approved norms;
- d) Restrictions on creation of posts, purchase / hiring of cars and other restrictions imposed by the Finance Department are observed.

Sd/- S. Datta
Joint Secretary

No. 2320/1(300)-F.B.

Copy forwarded for information and necessary action to :-

14. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata ó 700 001.
15. The Pr. Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata ó 700 001.
16. The Accountant General (R W & LBA), West Bengal, C.G.O. Complex, 3rd M.S.O. Building, 5th Floor, Block-DF, Salt Lake, Sector - I, Kolkata ó 700 064.
17. The Director of Treasuries & Accounts, West Bengal, 4 Lyons Range, 2nd Floor, Kolkata-1.
18. The Addl. Chief Secretary/ Principal Secretary/ Special Secretary / Joint Secretary, í ..Department. (Copy of the relevant Act is enclosed).
19. í Group/Branch, Finance Department.
20. The Commissionerí ..Division.
21. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2 Phears Lane, Kolkata-700 012.
22. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1,Hyde Lane, Kolkata-700 073.
23. The Treasury Officerí Treasury
24. The District Magistrateí ..District.
25. The District Judgeí ..District.
26. í ..Department

Kolkata
The 31st March, 2008

Sd/- S. Datta
Joint Secretary

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
PENSION BRANCH
WRITERS' BUILDINGS, BLOCK-IV
2nd FLOOR, KOLKATA-700 001**

No. 138-F(Pen)

Dated, Kolkata, the 3rd March, 2008

M E M O R A N D U M

Sub. : Extension of scope of family pension to Unmarried daughters of State Government Employees / Pensioners

As per existing provisions of rule-7(e) of WBS (DCRB) Rules, 71 read with Memo. No.1097-F (Pen) dt. 18.6.91 unmarried daughters of State Government Employees / Pensioners are eligible for grant of family pension till they attain the age of 25 years or upto the date of their marriage whichever is earlier. In terms of rule 104-A of WBS (DCRB) Rules, 71, if the son or daughter of a Government Employee is suffering from any disorder or disability of mind or is physically crippled or disabled so as to render him or her unable to earn by any means after attaining the age of 25 years, family pension shall be payable to such son or daughter for life subject to some conditions. Orders were also issued vide this office Memo. No. 620-F (Pen) dt. 29.06.06 regarding eligibility of widowed / divorced daughter of Government employees / pensioners till her remarriage or death. Now a point has been raised to extend scope of family pension to unmarried daughters of the Government employees / pensioners even after her attaining the age of 25 years at par with the widowed / divorced daughters.

After careful consideration of the matter, the Governor has been pleased to decide that the benefit of family pension shall be extended to the unmarried daughters of Government employees / pensioners even after her attaining the age of 25 years till her remarriage or death subject to the condition that the incumbent has monthly income less than Rs.2600/- from any employment in Government, Semi Government, Statutory bodies, Corporation, Private Sector, Self employment etc. Salary / Income Certificate may be obtained from the employer in case when the incumbent is under the employment in Government, Semi Government / Statutory bodies/ Corporation / Private Sector etc. In case they are self-employed or are in receipt of income from sources other than employment, any Central Government officer / State Government officer belonging to Gr. A Service shall be the competent authority to issue such income certificate.

Formal amendment to the relevant rule will be made in due course.

This benefit will be effective from the date of issue of this memorandum.

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

No. 138/1(500)-F(Pen)

Dated, Kolkata, the 3rd March, 2008

Copy forwarded for information and necessary action to:

1. The Accountant General (A & E) , W.B. Treasury Buildings, Kolkata-1.
2. The Treasury Officer

**Government of West Bengal
Finance Department
Audit Branch**

No. : 4236-F

Kolkata, the 12th June , 2008.

M E M O R A N D U M

Sub. : Grant of Dearness Allowance to the State Government employees and further ad-hoc increase

in the wages of daily rated workers under the Government w.e.f. January, 2008.

1. The Governor is now pleased to decide that the whole time State Government employees drawing pay upto Rs.26000/- p.m. shall draw Dearness Allowance @ 35% with effect from June 1, 2008. The calculation of Dearness Allowance shall be made taking into account the basic pay drawn in the prescribed scales of pay including stagnation increments & N.P.A., if any, and Dearness Pay as introduced in Finance Department Memo. 2415-F dated 27.03.2007 (read with Finance Department Memo No.2803-F dated 11.04.07 for Medical Officers).
2. The Dearness Allowance sanctioned hereinabove should be rounded off to the nearest rupee in each case.
3. The Governor has also been pleased to decide that the daily rated workers under the Government whose wages are not regulated by any statutory provisions like the Minimum Wages Act, etc. there will be a further ad-hoc increase in their existing daily rate of wages by Rs.7/- (Rupees seven) only with effect from June 1, 2008.

Sd/- P.K. Dasgupta

O. S.D. & E.O. Special Secretary
to the Government of West Bengal
Finance Department.

No.4236/1(500)-F Kolkata, the 12th June , 2008.

Copy forwarded for information and necessary action to :

1. The Pr. A. G. (A&E), West Bengal, Treasury Buildings, Kolkata-700 001.
2. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I
81/2/2, Phears Lane, Kolkata-700 012.
3. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II
P-1, New C.I.T. Road, Kolkata ó 700 073.
4. The Accounts Officer, West Bengal Secretariat.
Writers Buildings, Kolkata ó 700 001.
5. The Accounts Officer, West Bengal Secretariat.
Bikash Bhawan, Kolkata ó 700 091.
6. The Sub-Divisional Officer, _____
7. The Dist. Magistrate/Judge, _____
8. The Treasury Officer, _____
9. The _____ Deptt./Dte.
10. The Commissioner, _____ Division
11. The Principal, Industrial Training Institute, _____
12. The Superintendent of Police, _____
13. The Suptd.Engineer / Exe. Engineer , _____

Sd/-

Deputy Secretary to the
Government of West Bengal
Finance Department.

**Government of West Bengal
Finance Department
Audit Branch**

No. : 13-F

Kolkata, the 1st January, 2008.

M E M O R A N D U M

Sub. : Grant of Dearness Allowance to the State Government employees and further ad-hoc increase in the wages of daily rated workers under the Government w.e.f. January, 2008.

1. The Governor is now pleased to decide that the whole time State Government employees drawing pay upto Rs.26000/- p.m. shall draw Dearness Allowance @ 29% with effect from January 1, 2008. The calculation of Dearness Allowance shall be made taking into account the basic pay drawn in the prescribed scales of pay including stagnation increments & N.P.A., if any, and Dearness Pay as introduced in Finance Department Memo. 2415-F dated 27.03.2007 (read with Finance Department Memo No.2803-F dated 11.04.07 for Medical Officers).
2. The Dearness Allowance sanctioned hereinabove should be rounded off to the nearest rupee in each case.
3. The Governor has also been pleased to decide that the daily rated workers under the Government whose wages are not regulated by any statutory provisions like the Minimum Wages Act, etc. there will be a further ad-hoc increase in their existing daily rate of wages by Rs.6/- (Rupees six) only with effect from January 1, 2008.

Sd/- P.K. Dasgupta
O. S.D. & E.O. Special Secretary
to the Government of West Bengal
Finance Department.

Contd....

No.13/1(500)-F

Kolkata, the 1st January , 2008.

Copy forwarded for information and necessary action to :

1. The Pr. A. G. (A&E), West Bengal, Treasury Buildings, Kolkata-700 001.
2. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata-700 012.
3. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II P-1, New C.I.T. Road, Kolkata ó 700 073.
4. The Accounts Officer, West Bengal Secretariat. Writersø Buildings, Kolkata ó 700 001.
5. The Accounts Officer, West Bengal Secretariat. Bikash Bhawan, Kolkata ó 700 091.
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13. The Suptd.Engineer / Exe. Engineer , _____

**Government of West Bengal
Finance Department
Audit Branch**

No. 3724 –F.

Kolkata, the 10th May 2007.

MEMORANDUM

Sub: Procedure for classification & Accounting of ‘Refund of Revenue’ and ‘Recoveries of Overpayment’

The undersigned is directed to say that the question of laying down the procedure for classification & accounting of ‘Refund of Revenue’ and ‘Recoveries of Overpayment’ has been under consideration of the Government in Finance Department for some time past. After careful consideration of the matter, the Governor has been pleased to decide that the procedure as detailed below may be followed for classification & accounting of ‘Refund of Revenue’ and ‘Recoveries of Overpayment’:

Procedure for classification & Accounting of ‘Refund of Revenue’ and ‘Recoveries of Overpayment’

1) Receipt Heads :-

‘Refund of Revenue’ shall as general rule, be taken in reduction of the Revenue Receipts under the same Major, Sub-major, Minor and Sub-head where the revenue was originally booked and the detail head shall be ‘Refund’ When it is not practicable to account for such refund under the proper functional classification, ‘Deduct Refunds’ may be opened (i) as a minor head under the major/sub-major heads falling in the sector ‘B-Non-Tax Revenue’ (ii) as a sub-head under the major, sub-major, minor heads falling in the sector ‘A-Tax Revenue’ Detail head shall be ‘Refund’ in both the above cases.

2) Expenditure Heads (Revenue Accounts) :-

Recovery of overpayment whether deposited in cash or by short drawal from bill, during the same financial year in which such overpayment was made, shall be recorded as Reduction of Expenditure under the same major, sub-major, minor & sub-head where the expenditure was originally exhibited and the detailed head shall be ‘Deduct Recoveries’

Recovery of overpayment pertaining to previous year(s) shall be recorded under a district minor head ‘Deduct-Recoveries of Overpayment’ and detail head shall be ‘Deduct Recoveries’ under the same major, sub-major, scheme head where the expenditure was originally exhibited.

Recoveries of overpayment of Pay and Allowance for same financial year shall be shown as ‘(-) Expenditure’ in the Pay Bill concerned.

Recoveries of overpayment of Pay and Allowance for previous financial year shall be shown as minor head ‘Deduct-Recoveries of Overpayment’ and detail head shall be ‘Deduct Recoveries’ under the same major, sub-major, scheme head where the expenditure was originally exhibited. However, this shall be shown in deduction portion of the relevant Pay Bill with the detail information of the year, month and voucher number on which the overpayment was made.

3) Expenditure Heads (Capital Accounts) :-

Deduct Recoveries on Capital Accounts may be opened after consultation with the Budget Branch of this Department, wherever necessary as a sub-head ‘Deduct Recoveries on Capital Accounts’ below the relevant minor head under the various Capital major/sub-major heads where from the expenditure was initially incurred for both same and previous year and detail head shall be ‘Deduct Recoveries’ Where such recoveries on Capital accounts are not identifiable with any programme minor head, the same may be adjusted as a sub-head ‘Deduct Recoveries on Capital Accounts’ under the minor head ‘Other Expenditure’ under the concerned major/sub-major head and detail head shall be ‘Deduct Recoveries’

As an exception, recoveries (sale proceeds etc.) relating to schemes of Government Trading, where expenditure of bulk purchase and distribution of certain commodities is required to be

shown in Capital Section of Accounts, may be shown under the district minor head 901-Deduct Recoveries on Capital Accounts to be opened below the concerned major head and detail head shall be 70-Deduct-

Recoveries

For opening of a new minor head (900-Deduct Refunds / 911-Deduct-Recoveries of Overpayment / 900-Deduct Recoveries on Capital Accounts / 901-Deduct Recoveries on Capital Accounts), which is not exhibit in the Budget Publication of that year, the procedure as mentioned in this Department No. 70106F dated 13.09.2006 shall be observed.

This Order issues with the concurrences of the Budget Branch of this Department vide their u/o No. 3066-Group-N dated 19.03.2007 and O/o the Accountant General (A&E) West Bengal vide their u/o No. A.M.1/34 dated 07.03.2006.

Sd/- B. Bandyopadhyay
Joint Secretary to the
Government of West Bengal

No.3724/1(400)-F

Kolkata, the 10th May , 2007.

Copy forwarded for information and necessary action to :

1. The Accountant General (A&E), West Bengal, Treasury Bldgs., Kolkata-700 001.
2. The Pr. Accountant General (Audit), West Bengal, Treasury Bldgs., Kol.-700 001.
3. The Accountant General (Receipts. Works & Local Bodies Audit), West Bengal, C.G.O. Complex, 3rd M.S.O. Building, 5th Floor DF Block, Kolkata-700 064.
4. The Commissioner, .
5. The Addl. Chief Secretary/ Pr. Secretary/ Secretary
6. The Director
7. The Collector
8. The District Magistrate / Judge
9. The Financial Advisor,
10. The Superintendent of Police
11. The Sub-Divisional Officer
12. The Accounts Officer, West Bengal Secretariat, Writers Bldgs., Kolkata 700 001.
13. The Accounts Officer, West Bengal Secretariat, Bikash Bhawan, Kolkata-700 091.
14. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Civil Defence Building, Kolkata-700 012.
15. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Johar Building, P-1, Hyde Lane, Kolkata 700 073.
16. The Treasury Officer
17. .Branch / Grpoup Finance Department

Sd/- B. Bandyopadhyay
Joint Secretary to the
Government of West Bengal