

Government of West Bengal
Public Works Department
Establishment Branch

No.:5748(20)-E/PW/O/E-IV/14M-30/2023

Dated: 06.12.2023

From: The Assistant Secretary-II, to the Government of West Bengal, P.W.D.

To: The Chief Engineer, P.W.Dte., North Zone / South Zone / Planning / Head Quarter / West Zone / National Highway / Roads / Buildings & Research Institute / Social Sector.

1. The Chief Engineer, P.W.(Roads), West Zone / South Zone / Planning / North Zone / Head Quarters.
2. The Chief Engineer (Works),(Electrical), P.W.Dte./C.E.(Planning), Elect.,P.W.Dte
3. The Chief Govt. Architect & Ex-Officio Chief Engineer, P.W.Dte.

Sub: Misclassification of interest on loan to Government Servants under Minor head ' 800' instead of Minor head ' 118' below HOA ' 0049-04'.

The undersigned is directed to send herewith a copy of Circular No. FAW/FINAT/MCA AQ-1/2023-24/392 dated-23.11.2023 of Accountant General (Audit-I), West Bengal on the subject cited above for his kind information with the request to circulate the same to all the concerned officers under his control for taking necessary action in this regard.

Enclose: As above.


Assistant Secretary-II
Public Works Department

No.: 5748/1(8)-E/PW/O/E-IV/14M-26/2012

Dated: 06.12.2023

Copy along with copy of Circular No. 1002-F(Y)WB dated-13.02.2015 of Finance (Audit) Deptt. forwarded for information & necessary action to the:

1. Engineer-in-Chief & Ex-Officio Secretary, P.W.Dte.
2. Joint Secretary, P.W.Dte.
3. Joint Secretary (A) P.W.(Roads)Deptt.,
4. Joint Secretary (P) P.W.Deptt.
5. Deputy Secretary (P) P.W.Deptt.
6. Deputy Secretary (V) P.W.Deptt.
7. OSD & DDO., P.W.(Roads)Deptt
8. Accounts Officer and Ex-Officio A.S., P.W.Deptt.

Enclose: As above


Assistant Secretary-II
Public Works Department

No.:5748/2()-E/PW/O/E-IV/14M-30/2023

Dated: 06.12.2023

Copy forwarded for information and necessary action to:-

Superintending Engineer_____ Circle.

He is requested to circulate the same to all concerned officers under his control.


Assistant Secretary-II
Public Works Department

1580
01/12/23

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-I)

पश्चिम बंगाल

2, गवर्नमेंट प्लेस (पश्चिम), ट्रेजरी बिल्डिंग्स,

कोलकाता - 700 001



सत्यमेव जयते

OFFICE OF THE PRINCIPAL
ACCOUNTANT GENERAL (AUDIT-1),
WEST BENGAL
2, GOVT. PLACE (WEST), TREASURY BUILDINGS,
KOLKATA-700 001
Ph. (033) 2213-3151/52, Fax (033) 2213-3174
e-mail : agauwestbengal1@cag.gov.in

AQ No. FAW/FINAT/MCA AQ- 1/2023-24/392

Date: 23.11.2023

**Subject: Misclassification of interest on loan to Government Servants under
Minor head '800' instead of Minor head '118' below HOA '0049-04'.**

In terms of Correction Slip No.-975, dated-30.11.2021 to the list of Major and Minor Heads of Account, a new Minor Head '118-Interest on loan to Government servants was opened below '0049-Interest Receipts -04-Interest Receipts of State Union Territory Government with Legislature. Accordingly, Government of West Bengal issued Memorandum No:15-FB, dated-06.04.2023 whereby the opening of six new sub heads under the HOA '0049-04-118', pertaining to demand no 18, was notified to be operational from the financial year 2023-24. The memorandum ibid also stated that heads of account existing under '0049-04-800' will cease to be operative from the financial year 2023-24.

Scrutiny of VLC challan data for the financial year 2023-24(up to July'2023) revealed that the State Government is continuing booking under the old heads of account instead of the new heads opened under the new minor head '118' below '0049-04'. Hence it is obvious that the earlier heads of account have not been made inoperative in IFMS from the financial year 2023-24. As a result there is a misclassification of Rs.22.02^l lakh (challan wise details enclosed) towards interest on loan to government servant.

In view of the above it is recommended that immediate steps may please be taken to make the older heads inoperative in IFMS and ensure correct representation of interest received on loans to government servants as per LMMH.

Sd/-
Sr. Audit Officer
Financial Audit Wing

स्पीड पोस्ट
SPEED POST

Dated: 28.11.2023

28 NOV 2023

Sr. Audit Officer
Financial Audit Wing

No. FAW/FINAT/MCA AQ-1/2023-24/392E

Copy forwarded to:
The Joint Secretary,
To the Government of West Bengal,
Public Works Department, Nabanna, 8th Floor
325 Sarat Chatterjee Road,
Shibpur, Howrah-711102

Actual amount Rs.22,01,987/-in respect of 34 challans

255-DS(W)/PWB/23
01.12.23

3797 RR
01/12/23

DS(A)

+ QB
04.12.23
8304/JS/PWB/23
4/12/23

AS-II
04/12/23

Rsgo.

Emb 04.12.23

P1. Circulate
HA(RC)
04/12/23

YR_T A	ACC_MN	TR_MN	TR_CD	MJH_C D	SMJ H_C D	MIH_CD	SBH_CD	TV_T C_N O	LOP_CAC	V_TYP	N_AMT_CHD	G_PAYMT	DR_CR	Deposited by whom	Demand No
2023- 2024	7	7	BAA	0049	04	800	017	0001	CAC	CHLN	33173.00	33173.00	CR	Asit Kumar Mandal,R oller Cleaner,B ankura Highway Division	25-Public Works
2023- 2024	7	7	BRD	0049	04	800	017	0001	CAC	CHLN	31099.00	31099.00	CR	Haritaran Let,jr. Pump operator, PWD,Birb hum Electrical Division	25-Public Works
2023- 2024	4	4	HWB	0049	04	800	017	0001	CAC	CHLN	53449.00	53449.00	CR	Swapan Kumar Das,Execu tive engineer, PWD Howrah Division	25-Public Works