

**COMPENDIUM OF
IMPORTANT GOVERNMENT ORDERS OF
THE FINANCE DEPARTMENT**



**Finance Department,
Government of West Bengal**

Part - II

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सत्यमेव जयते

**COMPENDIUM OF
IMPORTANT GOVERNMENT ORDERS
OF
THE FINANCE DEPARTMENT**

**Finance Department,
Government of West Bengal
Part-II**



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4th April, 2014

P R E F A C E

The Finance Department last year had brought out 'Compendium of Important Government Orders of the Finance Department' as a compilation of all notifications and circulars pertaining to delegation of administrative and financial powers, amendments in financial rules, procurement of Goods and Services, Public-Private Partnership, service matters etc. for ready reference of the administrative departments. The administrative departments have found the Compendium useful in discharging the day to day administrative and development functions. In view of the increased demand for this Compendium, we are reprinting the Compendium as 'Compendium of Important Government Orders of the Finance Department, Part I'.

Since the publication of the Compendium last year, more Government orders and notifications on financial management and delegation of powers in financial and service matters, have been issued by the Finance Department. We have now decided to bring out 'Compendium of Important Government Orders of the Finance Department, Part II' containing all orders and notifications issued by the Finance Department since the publication of the last Compendium. Care has been taken to make the Compendium exhaustive and error free. Errors and omissions, if any, may be brought to the notice of the Finance Department, Government of West Bengal for necessary rectification.

(H.K.Dwivedi)
Principal Secretary,
Finance Department,
Government of West Bengal

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DELEGATION OF POWER

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No. 1221-F(Y)

Dated : 4th March, 2014

MEMORANDUM

The undersigned is directed by order of the Governor to make the following amendment in item no. 29(e) and 29(f) of Schedule A under Rule 18 of Delegation of Financial Power Rules, 1977, as amended (hereinafter referred to as the said Rules).

The existing provisions of item no. 29(e) and 29(f) of Schedule A under Rule 18 of the said Rules under the column 'Item of Expenditure' may be replaced with the following-

"29(e) :- Purchase, repair and Annual Maintenance Contract (AMC) of photocopier and Fax machine for already installed landline connection.

29(f) :- fees for Digital Signature Certificate from National Informatics Centre, and security audit certification fees charged by Standardisation, Testing and Quality Certificate (STQC) Directorate under Department of Information Technology (DIT) of GOI."

2. All other provisions of item no. 29 of Schedule 'A' under Rule 18 of the said Rules as inserted under notification no. 5320-F(Y) dt.22.06.2012 and the financial powers delegated thereunder shall remain unchanged.
3. Necessary amendment in Delegation of Financial Power Rules, 1977 will be made in due course.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL**Finance (Audit) Department****"Nabanna"****Mandirtala, Howrah-711 102****No.991-F(Y)****Dated, the 20th February, 2014****MEMORANDUM**

Sub : Delegation of financial powers to various officials under Health & Family Welfare Department for maintenance/repair of medical equipments.

In partial modification of this Department Memorandum No.8755-F dated 18.09.2001. the undersigned is directed by order of the Governor to say that the Governor is pleased to enhance the financial power for maintenance and repair of medical equipments of the various officials under the Health & Family Welfare Department mentioned below to the extent mentioned against each :

Item of Expenditure	Delegation to				
	DDHS (E&S)/ CMOH/MSVP of Medical College & Hospital/ Superintendent of Speciality Hospital	Superintendent			
		District Hospital	State General Hospital	Sub Divisional Hospital	Decentralised Hospital
Maintenance & repair of medical equipments	₹2.00 lakh per item at a time	₹1.00 lakh per item at a time	₹1.00 lakh per item at a time	₹1.00 lakh per item at a time	₹1.00 lakh per item at a time

2. This delegation is subject to the condition that sufficient fund is available under the appropriate head of account for the purpose at the disposal of the official concerned and open tender procedure as enjoined in Rule 47(8) and notes thereunder of West Bengal Financial Rules should be observed before incurring the expenditure.

3. The above item of expenditure will appear as a new item in Schedule 'B' under Rule 18 of the Delegation of Financial Power Rules, 1977.

4. Necessary amendment to the Delegation of Financial Power Rules, 1977 will be made in due course.

Sd/- G. Samanta
Joint Secretary to the
Government of West Bengal.

Contd.....2.

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No.8902-F(Y)

Dated, 19th December, 2013

Notification

Public Works Department of the state Government provides housekeeping service for the following Government office buildings in Howrah, Kolkata and Salt Lake- (i) Nabanna; (ii) Writers' Buildings; (iii) New Secretariat Building; (iv) Bhabani Bhavan; (v) Khadya Bhavan; (vi) Bikash Bhavan, Salt Lake; and (vii) Purta Bhavan, Salt Lake. The departments that have been shifted out of any of the Government office buildings mentioned above to other office buildings of the State Government where such service is neither provided nor arranged by the state PWD are facing problems in availing the housekeeping service in absence of any delegated financial power for such expenditure. This issue has been engaging the attention of the Government for some time past. Now, it has been decided that financial power to engage service provider for housekeeping service in the state Government office buildings other than those maintained by PWD, viz., the seven buildings mentioned above, will be delegated to the appropriate level of the Nodal Department of each such Government office buildings who will manage the housekeeping service of the entire building. The "Nodal Department" of each such Government office building will be decided by the PWD.

Therefore, in exercise of the power conferred by clause (3) of article 166 of the Constitution of India the Governor is pleased hereby to make the following amendment in the Delegation of Financial Power Rules, 1977 published under this Department's Notification no. 9751-F dated 17.11.1977, as subsequently amended (hereinafter referred to as the 'said rules')

AMENDMENT

In the said rules, in Schedule 'A' under Rule (18), insert the following items below item no., "31-General"–

Item no	Items of expenditure	D.D.O/ Head of office	District officers (collectors in charge of a district)	Heads of Dptt (other than Addl chief scy/ PI Scy/Scy./ Commissioner	Addl Chief Scy./PI. scy ./Secretary/Commissioner
31	(a) Housekeeping	Nil	Nil	nil	Full power

Notes:– Housekeeping includes providing security, sweeping, cleaning and scavenging service, etc., within the office.

Explanation:–

1. The Nodal Department of each Government office Building will exercise the financial power hereby delegated to incur the outsourced housekeeping expenditure;
2. The service provider for housekeeping service should be selected through open, fair and transparent tender process as envisaged in Rule 47(8) and notes thereunder of WBFR, since amended vide FD notification no. 5400- F(Y) dt. 25.6.2012;
3. The nodal department of each such state Government office building shall collect the standard contract documents from PWD for the purpose of the tender;
3. PWD will assist the nodal department, if necessary for the housekeeping tender.

By order of the Governor

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

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No. 4198-F(Y)

Dated, Kolkata the 27th May, 2013.

MEMORANDUM

The undersigned is directed by order of the Governor to make the following amendment in Item No.29(C) inserted in Schedule 'A' under Rule 18 of the Delegation of Financial Power Rules, 1977 vide this Department's Notification No.5320-F(Y), dated 22.06.2012.

The existing provisions of Item No.29(C) of Schedule 'A' under Rule 18 as contained under the column 'Items of Expenditure' of the aforesaid Notification may be replaced with the following -

"Purchase, repairs and Annual Maintenance Contract (AMC) of computers with peripherals including UPS and printer, LAN, storing devices such as pen drives, compact discs (CD), removable hard discs and antivirus software".

2. All other provisions of Item No.29 of Schedule 'A' under Rule 18 of Delegation of Financial Power Rules, 1977 as inserted under Notification No.5320-F(Y), dated 22.06.2012 and the financial powers delegated thereunder shall remain unchanged.

3. Necessary amendment in Delegation of Financial Power Rules, 1977 will be made in due course.

Sd/- H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No.2169-F(Y)

Dated, the 13th March, 2013

MEMORANDUM

The undersigned is directed by order of the Governor to say that the Governor has been pleased to enhance the present limit of financial power of District Magistrate and Head of the Department (other than Commissioner/Secretary) to sanction "Office Rent" as mentioned at item No.27 (a) of Schedule 'A' under Rule 18 of Delegation of Financial Power Rules, 1977 in the following manner -

Sl.	Delegation to	Existing Delegated Power	Revised Delegated Power
1.	District Magistrate	₹750/- for each house per month	₹8,000/- for each house per month
2.	Head of the Dept. (other than Commissioner/ Secretary of the Deptt)	₹1,000/- for each house per month	₹10,000/- for each house per month.

Necessary amendment in Delegation of Financial Power Rules, 1977 shall be made in due course.

Sd/- K. Maiti
Special Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No.2107 -F(Y)

Kolkata, the 12th March, 2013

MEMORANDUM

Sub : Delegation of Financial Power for procurement of relief materials.

The undersigned is directed by order of the Governor to say that the Governor has been pleased to delegate to the Additional Chief Secretary/Principal Secretary/Secretary of Disaster Management Department full financial power to incur expenditure on account of the following items of relief materials :-

- 1) Normal Gratuitous Relief (Wheat)
- 2) Special Gratuitous Relief (Rice)
- 3) Leprosy Gratuitous Relief (Rice)
- 4) Clothings (MLA Quota)

This delegation is made as new item in Schedule-B under Rule 18 of the Delegation of Financial Power Rules, 1977.

Necessary amendment in the Delegation of Financial Power Rules, 1977 will be made in due course.

Sd/- K. Maiti
Special Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL**Finance Department****Budget Branch****No. 784-F.B.****Dated, Kolkata, the 30th August, 2013.****MEMORANDUM****Sub.: Delegation of power for release of fund in respect of grants under the recommendation of the Thirteenth Finance Commission**

The Government had been considering, for some time past, to delegate power to the Administrative Departments to release fund to execute schemes with the grants under the recommendation of the Thirteenth Finance Commission. At present, the grants under the recommendation of the Thirteenth Finance Commission are available in the following cases:

- (i) Local Bodies Grants
- (ii) Water Sector Management
- (iii) Grants for Forests
- (iv) District Innovation Fund
- (v) Improvement of Statistical system
- (vi) Employees and Pensioners data Base
- (vii) Incentive for Issuing Unique Identifications
- (viii) Maintenance of Roads and Bridges
- (ix) Improvement in Justice Delivery
- (x) Elementary Education
- (xi) Disaster Relief and Capacity Building
- (xii) Police Training and Police Housing
- (xiii) Embankments/Drainage in Sunderban
- (xiv) Upgradation of Fire and Emergency services
- (xv) Construction of Health Centres
- (xvi) Construction of Anganwadi Centres
- (xvii) Road Infrastructure in Border Areas
- (xviii) Maintenance of Historical Monuments
- (xix) Incentive for reduction in infant mortality rate

2. In the above cases except Grants for Local Bodies, Elementary Education, Disaster Relief and Capacity Building and Incentive for reduction in infant mortality rate, Action Plans / Working plans are approved by the High Level Monitoring Committee (HLMC).

3. The Governor has now been pleased to decide that the Departmental Secretaries will be competent to release Central fund including the unspent fund in respect of grants under the recommendation of the Thirteenth Finance Commission within the budget provision subject to the following:

- (i) That the Action Plans/Working plans have been approved by the High Level Monitoring Committee.
- (ii) That the copy of the concerned proceedings of the meeting of the HLMC has been received by them from the Finance Department.
- (iii) That confirmation of credit of the fund to the State exchequer is obtained from the Finance Department.

Where the Action Plan /Working Plan is not required to be approved by the High Level Monitoring Committee (HLMC), Departmental Secretaries will be competent to release Central fund in respect of grants under the recommendation of the Thirteenth Finance Commission up to the budget provision subject to the credit confirmation being obtained from the Finance Department.

4. The administrative approval of the project shall be made by the Departmental Approval Committee/ Financial Advisor with the approval of the Secretary. In other cases, fund shall be released without further reference to the Finance Department.

5. The fund shall be released from the respective 13th Finance Commission budget head of account from the current financial year budget provision of the State Government. The unspent balance of previous years fund shall also be provided from the current year's budget. There will be no need for revalidation by the Finance Department.

6. While issuing order, the Administrative Departments should indicate the following in such order:

“This order issues in exercise of powers delegated under Finance Department Memo. N0.784-F.B. dated 30.08.2013.”

Sd/- H. K. Dwivedi

Principal Secretary to the
Government of West Bengal
Finance Department

GOVERNMENT OF WEST BENGAL**Finance Department****Budget Branch**

No.2219 -F.B.

Howrah, the 29th March, 2014

MEMORANDUM

The undersigned is directed by order of the Governor to say that in the interest of public service and for expeditious implementation of the Central Sector / Centrally Assisted Plan schemes, Governor has been pleased to empower the Additional Chief Secretary/Principal Secretary/Secretary of (1) **Agriculture Department** (2) **Food & Supplies Department** (3) **Health & Family Welfare Department** (4) **Minority Affairs and Madrasah Education Department** (5) **Municipal Affairs Department** (6) **Panchayats & Rural Development Department** (7) **Urban Development Department** (8) **Public Health Engineering Department** (9) **Women and Social Welfare Department** (10) **Agricultural Marketing Department** (11) **Forests Department** (12) **Irrigation & Waterways Department** (13) **School Education Department** (14) **Water Resources Investigation & Development Department** and (15) **Child Development Department** to release State's matching share as well as Central Share up to 33% of the whole year's budget provision, subject to the following conditions:

1. The Administrative Departments will be required to take a written confirmation direct from the Finance Department, Budget Branch (Group-N) that the Central Share has been credited to the State Exchequer.
2. The Administrative Department will ensure release of fund as per requirement of the specific schemes and exercise all necessary precautions to ensure the effective utilization of such project funds and also that the budgetary allocations as per Vote on Account are not exceeded in any manner.
3. The Administrative Departments may ensure before releasing any fund on these accounts that the previous released amounts have been substantially utilized, so that the moneys do not remain idle in the bank accounts.
4. The Administrative Departments will have to approach the Finance Department in case of releases beyond the budgetary allocation as per Vote on Account or in case of advance release of State share where Central share has not been received.
5. Processing for release of fund will not be done in the Finance Department. Hence Additional Chief Secretary/Principal Secretary/ Secretary of the Administrative Departments are advised to be extra careful in view of the increased responsibilities. The Administrative Department will in fact be combining the role of Finance Department to that extent.
6. It may be ensured that expenditures are made on approved items as per approved project/scheme and also to be careful that expenditures are not incurred on inadmissible items against which Central share will not be available.
7. It may be ensured that releases are made only for the administratively approved projects. Thus Administrative approvals will be needed for new scheme as per the existing procedure.

Contd.....(p/2)

8. West Bengal Financial rules including tender rules are to be strictly observed and for any deviations concurrence of Finance Department will be necessary.
9. The Administrative Department shall ensure that the releases are uploaded immediately on the Website of the Finance Department (www.wbfin.nic.in).

This order will take effect from **01.04.2014** and will remain valid upto **31.07.2014**.

(S. Datta)
OSD & EO Joint Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL

Finance Department

Budget Branch

No. 705-F.B

Dated Kolkata, the 19th August, 2013.

MEMORANDUM**Sub: INTRODUCTION OF ONLINE RE-APPROPRIATION SYSTEM**

For some time past the Government in Finance Department was considering improving the present procedure of re-appropriation for speedy implementation of the development projects by the Department within the approved Budget provision. It has been decided by the Government in Finance Department to decentralise the power of re-appropriation from the Finance Department to the concerned Administrative Department by introducing 'On-line Re-appropriation System' as an e- Governance activity with a view to establishing accountability, transparency and uniformity in the system in a centralised manner. Accordingly, the Governor is pleased to prescribe the Following Guidelines for the 'On-line Re-appropriation System':

Existing Re-appropriation Procedure

Appropriation is the allocation of funds by the Legislature to meet specified expenditure of different Departments under different Grants. Re-appropriation means the transfer of funds from one detailed head to another detailed head within the Departmental Grants. At present all Orders sanctioning Re-appropriation are issued from the Administrative Department with the prior approval of Finance Department, Group-'N'.

New On-line Re-appropriation System**A. General Guideline for re-appropriation:**

1. The Administrative Department shall log-on to Finance Department web-site [<http://www.wbfin.nic.in>] and click to 'On-line Re-appropriation System' link. The User-Id would be the same user-ID which is used by the Administrative Department for 'Plan Fund Release Information System'. The initial Password would be the same Password which is used by the Administrative Department for 'Plan Fund Release Information System' and after first time log-in the Authorised Officer of the Administrative Department shall change the password according to his/her choice.
2. Financial Advisor [F.A.] of the concerned Administrative Department with the approval of the Departmental Secretary shall re-appropriate the fund. F.A.'s U.O. No. in respect of the re-appropriation shall be mentioned in the 'On-line Re-appropriation System'.
3. The F.A. of the concerned Administrative Department should ensure that the re-appropriation has been sanctioned as per guidelines prescribed in this Order. The Department where the F.A. System has not yet been introduced, the Officer in the rank of Joint Secretary and above as authorised by the Secretary of the Department for the re-appropriation should ensure the same.
4. Re-appropriation shall be allowed after passing of full budget by the Legislature.
5. Re-appropriation shall not be made merely because of utilising the saving under any head. It should be for specific purpose and should be allowed with proper justification. It should not be done merely to avoid lapses of fund.
6. Before making any re-appropriation the administrative Department should ensure that the re-appropriated fund will be actually required and no saving will occur.

7. Grant as a whole should not be exceeded due to such re-appropriation. It should be within the overall Budgetary Allocations under the Demand of the concerned Department and within the available balance as on the date of re- appropriation.
8. The Department shall be authorised to re-appropriate within its own Demand [Demand Number] for that Department [Departmental Code] only.
9. Re-appropriated fund should not be used to undertake payments of an unapproved scheme/project or unapproved recurring liability or unauthorised employment. Re-appropriation does not mean sanctioning of any new service or any new post or any recurring liability of the State.
10. Re-appropriation should be only in multiples of Rs.1000/-.
11. Sanction Order for Re-appropriation shall be generated from the 'On-line Re- appropriation System' with system generated Sanction Number. Copy of the Order shall be sent to the Offices of the Accountant General, West Bengal and the Finance (Budget) Department.

B. Re-Appropriation shall be admissible in following cases:

1. Revenue Head to Revenue Head (Revenue Major head: 2000 to 3999)
2. Capital Head to Capital Head (Capital Major Head: 4000 to 5999)
3. Non-Salary Head to Salary Head [Detailed Head 01]
4. Salary head [Detailed Head 01] to Wages head [Detailed Head 02]
5. Other Office Expense Head [Detailed Head 13-04] to Other Heads
6. Grants-in-Aid-Other Grants (Detailed Head 31-02) to Grants-in-Aid for Capital Expenditure (Detailed Head 35)

C. Re-Appropriation shall not be admissible in the following cases:

1. During the 'Vote-on-Accounts'.
2. After 10th day of March in respect of Budget provision of that financial year.
3. Revenue Head To Capital Head & vice versa
4. Voted To Charged & vice versa
5. Plan Head To Non-Plan Head & vice versa
6. In any Loan Head [Major Head 6000 and above]
7. In Detail head Investment [Detailed head 54]
8. In Detail head Subsidies [Detailed head 33]
9. In Grants-In-Aid Other Grants [Detailed Head 31-02] or Grants-in-Aid for Capital Expenditure (Detailed Head 35) from other head.
10. In any newly opened head which is not shown in Budget Publication or re- appropriation to a head where there is no budget provision
11. Salary Head [Detailed Head 01] to Non-Salary Head.
12. Any Other Head To Other Office Expenses Head [Detailed Head 13-04]

13. (a) Heads of accounts against which Central Assistances are available i.e. Central Sector Schemes / Centrally Sponsored Schemes (b) Finance Commission Grant heads of accounts to other heads of accounts and (c) Earmarked Scheme heads of accounts to Non-Earmarked Scheme heads of accounts. A list of Earmarked Scheme is enclosed with this order.
14. There shall be no re-appropriation to that head from where any re- appropriation has been made earlier to any other head.
15. There shall be no re-appropriation from the head where any augmentation has been made.

D. Re-appropriation/Augmentation by the Finance (Budget) Department:

The matters relating to augmentation of fund and other re-appropriation cases not within the delegated power of the administrative Department shall be referred to Finance Department Group-N through the concerned administrative Group of Finance department. After due examination if such re-appropriation or augmentation is allowed by the Finance Department (Group-N) then that shall also be processed by this Department through the 'Online Re-appropriation System'. All the re- appropriation/ augmentation cases, including those which are dealt with by this department, shall be processed and approved through 'Online Re-appropriation System'

The 'Online Re-appropriation System' shall be introduced from 1st September 2013.

Sd./- H. K. Dwivedi

Principal Secretary to the
Government of West Bengal.
Finance Department.

LIST OF EARMARKED SCHEMES

Sl. No.	Description	Abbreviation
I	EXTERNALLY AIDED PROJECTS	(EAP)
II	RURAL INFRASTRUCTURE DEVELOPMENT FUND	(RIDF)
III	HOUSING AND URBAN DEVELOPMENT CORPORATION	(HUDCO)
IV	BASIC MINIMUM SERVICES	(BMS)
V	GRANTS TO LOCAL BODIES	(GLB)
VI	ACCELERATED IRRIGATION BENEFIT PROGRAMME	(AIBP)
VII	BORDER AREA DEVELOPMENT PROGRAMME	(BADP)
VIII	HILL AREA DEVELOPMENT PROGRAMME	(HADP)
IX	TRIBAL SUB PLAN	(TSP)
X	ELEVENTH FINANCE COMMISSION	(11-FC)
XI	NATIONAL CO-OPERATIVE DEVELOPMENT CORPORATION	(NCDC)
XII	GENERAL INSURANCE CORPORATION	(GIC)
XIII	URBAN REFORMS INCENTIVE FUND	(URIF)
XIV	NATIONAL SOCIAL ASSISTANCE PROGRAMME	(NSAP)
XV	ADDITIONAL CENTRAL ASSISTANCE	(ACA)
XVI	TWELFTH FINANCE COMMISSION	(12-FC)
XVII	NATIONAL E-GOVERNANCE ACTION PLAN	(NEGAP)
XVIII	JN NATIONAL URBAN RENEWAL MISSION	(JNURM)
XIX	BIDHAYAK ELAKA UNNAYAN PRAKALPA	(BEUP)
XX	CENTRAL ROAD FUND	(CRF)
XXI	BACKWARD REGION GRANT FUND	(BRGF)
XXII	RASTRIYA KRISHI VIKASH YOJANA	(RKVY)
XXIII	ARTICLE 275(I) UNDER THE CONSTITUTION	(A275I)
XXIV	THIRTEENTH FINANCE COMMISSION	(13-FC)
XXV	BACKWARD REGION GRANT FUND (SPECIAL)	(BRGFS)
XXVI	AGRICULTURAL DEVELOPMENT	(AGDEV)
XXV	ENTRY TAX FUND	(WBETF)

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No.566–F(Y)

Dated, 31st January, 2014.

MEMORANDUM

Financial Advisor (FA) system has been introduced in all the Departments of the State Government. Financial power upto Rs. 10 crore has already been delegated to the Financial Advisors vide FD memo. no. 152-FB dt.27.4.12 and 1056-FB dt.10.9.12 for release of plan fund.

Now, therefore, the Governor is pleased to issue the following guidelines for FA's function in addition to the ones already issued vide FD memo. no. 152-FB dt.27.4.12 and 1056-FB dt.10.9.12.

1. The Departments shall process all the files dealing with financial matters, both plan and non-plan, through their Financial Advisors;
2. The Departmental Secretary will exercise the financial powers delegated by Finance Department from time to time, after obtaining advice from the Financial Advisor (FA);
3. FA's shall be involved in the departmental budgetary exercise;
4. In case of any observation(s) of the FA on any proposal of the Administrative Department, the latter may send the proposal containing the observation(s) of FA to Finance Department for further clarification, if deemed necessary.

This order shall take immediate effect.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

RURAL INFRASTRUCTURE
DEVELOPMENT FUND (RIDF)

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No. 248-F(Y)

Dated, 15th January, 2014

MEMORANDUM

The financial power of releasing fund under RIDF was delegated to the departmental authority vide memo no. 32-F(Y) dt. 02.01.2014. Administrative departments were also authorised to submit the claim for reimbursement of fund directly to NABARD vide FD memo. no. 964(27)-FB/0/4P-25/12 dt.27.8.12. On further review of the RIDF projects it is felt that there is further scope of delegation of power relating to departmental approval under RIDF.

2. At present RIDF projects are undertaken by either-
- (i) Works departments having an in-house engineering set-up; or
 - (ii) Non-works departments having engineering set-up; or
 - (iii) Non-works departments not having any in-house technical / Engineering set-up.

In all cases the RIDF projects identified for sanction of NABARD are sent to Finance Department for technical examination by its RIDF wing. Considerable time is spent in this process leading to delay in the submission and sanction of projects by NABARD.

3. Expeditious sanction of RIDF projects has been engaging the attention of the Government for some time past. Now, therefore, the undersigned is directed by order of the Governor to authorise the Administrative departments to submit their DPR along with the technically vetted detailed estimate to the NABARD directly under intimation to Finance Department if the project estimate has been technically vetted by the competent engineering authority of the State Government either available within or outside the department.

4. This delegation is made subject to the condition that the total project cost should remain within the department-wise allocation made with the approval of the High-Power Committee. In case department-wise allocation is likely to be exceeded by a project, the Administrative Department concerned shall send the project file to the Finance Department for examination.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No.32 -F(Y)

Dated, 2nd January, 2014

MEMORANDUM

Finance Department (FD) through its memo no, 964(27)-FB/0/4P-25/12 dt. 27.8.12, delegated to the Departmental authority of the Administrative Departments the power of submission of loan drawal application and Utilisation Certificate directly to NABARD without routing them through FD. Now, with the introduction of Financial Advisor system in all the Administrative Departments of the State Government, it is felt that there is a scope of further delegation of power with regard to release of fund under RIDF.

Therefore, the undersigned is directed by order of the Governor to delegate the following financial power to the Additional Chief Secretary/ Principal Secretary/ Secretary of the Administrative Departments and prescribe below the procedure to be observed for sanction and release of RIDF fund by the Administrative Departments:-

1. The Additional Chief Secretary/ Principal Secretary/ Secretary of the administrative department can approve release of RIDF fund after processing of the same by the departmental Financial Advisor (FA);
2. Financial Advisor should apply due diligence in dealing with release of the RIDF project fund keeping in view the Plan fund release orders issued by Finance Department from time to time. An indicative checklist is given below for the Financial Advisors / Departmental secretaries:-
 - (i) DPR should be prepared incorporating all the information of the project including its financials and project estimate with BOQ;
 - (ii) Format - "P" should be duly filled up and signed by the appropriate authority of the Administrative Department;
 - (iii) Open tender should be invited for the works as per the provisions of Rule 47 of WBFR as amended vide FD notification no. 5400-F(Y) dt. 25.6.12 for selection of the contractor;
 - (iv) Tendered value should not exceed the amount sanctioned under RIDF by NABARD;
 - (v) RIDF fund should be released within the sanctioned fund and releases authorised by FD under the State Plan ;
 - (vi) Copies of work orders should be examined at the time of release of the start-up funds;
 - (vii) In case tender needs to be invited for a value more than that sanctioned by NABARD for the RIDF project, prior concurrence of Finance Department will be necessary.
3. Advance cannot be drawn out of the state budget without concurrence of the FD;
4. Fund can be sanctioned for RIDF projects only after finalisation of land for the project;
5. The Departmental Secretaries of Administrative Departments will release fund under RIDF within the limits fixed by the Finance Department under State Plan.
6. The existing procedure of sanction of the RIDF projects will continue.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

WBFR (TENDER RULES)

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No. 1956-F(Y)

Dated, 4th April, 2014

NOTIFICATION

In exercise of the power conferred by Clause (3) of Article 166 of the Constitution of India, the Governor is pleased hereby to make the following amendments in the West Bengal Financial Rules, Volume-I, as subsequently amended (hereinafter referred to as the said Rules), namely:–

In the said rules, for Rule 47(14) substitute the following –

Rule 47(14) – Subject to provision of these rules and any other special rules, suppliers / service providers sometimes need to be registered or empanelled by the departments / procurement entities on the basis of their qualification and competence because of the nature of the materials / service to be procured. Besides, in case of any emergent situation it may not always be possible to go for procurement of materials / service observing the open/advertised tender procedure as enjoined in Rule 47(8) and notes thereunder of WBFR, although value of such procurement may equal or exceed Rs. 1 lakh. In such cases where open tender is not invited and procurement is effected by limited tenders inquiry / single tender inquiry, the specific reasons for doing so should be recorded and the approval of the competent authority should be taken in writing, unless such action is taken in accordance with any instruction issued by the Government. The situations in which Limited Tender Inquiry and Single bid are permissible and its conditions are given below.

1(a) Limited Tender Inquiry (LTI)

Procurement of materials / service can be undertaken through Limited Tender Inquiry (LTI) to be issued to the suppliers who are registered / empanelled with the department concerned inviting them to offer their price. In such cases of tender, copies of the bidding document should be sent, free of cost, directly by speed post/ registered post/courier/e-mail, simultaneously to all the registered suppliers for the materials / service in question. The number of supplier firms in LTI should be more than three. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis. Web site publicity should also be given for LTIs. The lowest bid / price should be accepted in such cases of LTI.

Purchase through LTI may be adopted upto the estimated value of the procurement of Rs.10 lakh, with concurrence of the Financial Advisor of the Department, in the following circumstances:

- (i) The Departmental Secretary certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The nature of urgency and reasons why the procurement could not be anticipated earlier should be put on record.
- (ii) There are sufficient reasons, to be recorded in writing by the Financial Advisor and concurred by the Departmental Secretary, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.
- (iii) Sufficient time should be allowed for submission of bids in Limited Tender Inquiry cases.

1(b) Limited tender enquiry route may also be adopted for procurement purpose in those cases where the sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped is remote.

1(c) In case of procurement of consultancy service from the panel of Finance Department, there will be no ceiling of the consultancy fee.

2. Single Tender Inquiry

Procurement from a single source may be resorted to in the following circumstances:

2 (a) In case of urgency

- i. There is an urgent need for the materials, equipment, and service. Engaging in tendering procedure or any other method of procurement would, therefore, be impracticable. The reasons for such decision are to be recorded in writing in the related office papers and registers and approval of the competent authority should be obtained thereto, provided that the circumstances giving rise to the urgency were neither foreseeable by the procuring entity nor the result of any dilatory conduct on its part;
- ii. Owing to a catastrophic event such as, natural calamities, there is an urgent need for the goods making it impractical to use other methods of procurement because of the time involved in using those methods.

In case of procurement from a single source because of urgency, the following certificate should be given-

- (i) circumstances giving rise to the urgency were neither foreseeable by the procuring entity nor the result of dilatory conduct on its part;
- (ii) there is an urgent need for the goods making it impractical to use other methods of procurement because of the following emergent situation-
 - natural calamities at....., or
 -(specify).
- (iii) Comments of the Departmental Financial Advisor.....

2 (b) Proprietary items

- i. It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods, and the department certifies it.
- ii. The materials, equipment and related services are available only from a particular supplier or a particular supplier has exclusive rights in respect of these items and no reasonable alternative or substitute exists, and a certificate to that extent to be given by the department.

Proprietary article certificate in the following form is to be provided by the Department before procuring the goods from a single source as applicable.

- (i) The materials / equipments are manufactured by M/s. only
- (ii) No other make or model is acceptable for the following reasons
- (iii) Comments of Departmental Financial Advisor.....

3. In all such cases of procurement from single source, concurrence of the administrative group concerned and Group 'T' of Finance Department shall be obtained.

By order of the Governor

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No.1526 -F(Y)

Dated, 18th March, 2014

MEMORANDUM

Sub : **on-line receipt and refund of EMD of E-tender through State Govt. E-tender portal**

State e-tendering portal <https://wbtenders.gov.in> has been developed using the Government e- Procurement Solution developed by NIC (GePNIC) and is being utilised successfully for the e-tendering of the State Government. Due to non-integration of the e-tender portal with the State e-receipt portal, GRIPS, the bidders have to manually deposit EMD. Manual refund of EMD to the unsuccessful bidders in such cases is unavoidable and takes much more time than electronic refund. In order to ensure faster disposal of the EMD refund, the State Government for some time past has been considering alternative available electronic refund routes.

The internet banking portal of State Bank of India (SBI), the authorised agency bank of the State Government, has been found to be amenable to immediate site-to-site integration with the State Government e-tender portal. Pooling accounts need to be opened at any internet-banking enabled service branch of SBI for receipt and repayment of the EMD electronically utilising the net-banking facility of the bank. The State Government has decided to open four such accounts at the Kolkata Main Branch of SBI and utilise the SBI internet banking portal to electronically receive and repay / transfer the EMD money and tender fees related to e-tendering.

Therefore, the Governor is pleased to open the following four pooling accounts at State Bank of India, Kolkata Main Branch, and prescribe below the procedure to be adopted for deposit of EMD / Bid Security related to e-tender of the State Government and its subordinate offices / PSUs/ autonomous and local bodies.

1. The bidders participating in the e-tender of the State Government / State PSUs / State Autonomous Bodies / Local Bodies, shall deposit the EMD, electronically through their respective internet-banking enabled account maintained at any bank to the following pooling accounts opened at SBI, Kolkata Main Branch:-

Sl.no.	EMD related to E-tender of	Pooling Account no.
i	State Government Dptts	33728456372
ii	State PSUs / State Autonomous Bodies / Local Bodies	33728476252

2. In case of tender fees, if applicable, the same may also be deposited by the bidders electronically through their respective internet-banking enabled account at any bank to the following pooling accounts opened at SBI, Kolkata Main Branch:-

Sl.no.	Tender fees of	Pooling Account no.
i	State Government Dptts	33728473909
ii	State PSUs/State Autonomous Bodies/Local Bodies	33728477563

3. In case the bidder has a net-banking account at SBI, he will add these accounts for fund transfer; in case the bidder has net banking account in other banks he will add these accounts for NEFT / RTGS fund transfer.

4. The Tender inviting authority of the Government offices / State PSUs/ State Autonomous Bodies/ Local Bodies will be allotted merchant code with ID and password to view the EMD and tender fees deposited by the bidders in the pooling accounts;
5. The nodal officer of the Finance Department, Government of West Bengal will be able to view the department-wise EMD and tender fees deposited by the bidders to the pooling accounts and fund transferred downstream at various stages of the tender process to the Government accounts and bidders accounts, as applicable;
6. The EMD of the bidders disqualified at the technical evaluation will revert to the respective bidders accounts without any manual intervention following the same path in which the EMD was transferred from the bidder's bank account to the pooling account electronically, once the technical evaluation is electronically processed in the State Government e-tender portal of <https://wbtenders.gov.in>;
7. The EMD of the technically qualified bidders other than that of the LI and L2 bidders will revert to the respective bidders accounts without any manual intervention following the same path in which the EMD was transferred from the bidder's bank account to the pooling account electronically, once the financial bid evaluation is electronically processed in the state Government e-tender portal of <https://wbtenders.gov.in>;
8. The EMD of the L2 bidder will revert to the respective bidder's accounts following the same path in which the EMD was transferred from the bidder's bank account to the pooling account electronically, once the LI bidder accepts the LOI and the same is processed electronically in the State Government e-tender portal of <https://wbtenders.gov.in>;
9. The EMD of the LI bidder of the State Government Departments will automatically get transferred from the pooling account to the State Government revenue deposit head of "8443- 00-103-001-07" along with bank particulars of LI bidder in GRIPS, as soon as the bidder accepts the LOI and the same is processed electronically in the state Government e-tender portal of <https://wbtenders.gov.in>;
10. The EMD of the LI bidder of the state PSUs / state Autonomous Bodies / Local Bodies will automatically get transferred from the pooling account to their respective linked bank accounts along with bank particulars of the LI bidder, as soon as the bidder accepts the LOI and the same is processed electronically in the state Government e-tender portal of <https://wbtenders.gov.in>;
11. The tender fees will be transferred from the pooling account to the Government revenue receipt head of "0070-60-800-013-27" through GRIPS, for Government tender and to the respective linked bank account for state PSUs/state Autonomous Bodies/Local Bodies tender electronically, once the EMD of the LI bidder is transferred in the manner mentioned above;
12. SBI, Kolkata Main Branch will send daily bank scroll and DMS with the fund transfer record / report for the fund transferred from the pooling account to the state Government Revenue deposit HOA, i.e., "8443-00-103-001-07" for EMD of LI bidder and under HOA "0070-60-800-013- 27" for tender fee, to the State Government E-treasury at the Directorate of Treasuries and Accounts, Government of West Bengal, at New India Assurance Building (3rd floor), 4, Lyons Range, Kolkata-700001.

Further details of the process flow of the fund will be intimated in due course.

Sd/-H.K. Dwivedi
Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No. 1160-F(Y)

Dated : 28th February, 2014

MEMORANDUM

WHEREAS procurement of and above Rs. 5 lakh can be done only through e-tendering procedure in terms of notification no. 6932-F(Y) dt. 29.8.13;

AND WHEREAS, the tender documents meant for e-tendering needs to be uploaded in the State Government website address of <https://wbtenders.gov.in> which was specified in FD notification no. 5400-F(Y) dt. 25.6.2012;

AND WHEREAS, some Government Departments either have not yet adopted the e-tendering procedure for the procurements of and above Rs. 5 lakh, or are not using the State Government official address of <https://wbtenders.gov.in> for e-tendering;

AND WHEREAS, e-tendering norms have been made mandatory to ensure utmost transparency and fairness in the tender process for procurement;

AND WHEREAS, it has been decided that a date needs to be fixed by which all the Government Departments and their subordinate offices should ensure compliance with the e-tender norms and use of the specified web address for e-tender of the state Government;

NOW, THEREFORE, the Governor is pleased to decide that all the State Government Departments and subordinate offices should immediately switch over to the e-tender procedure through the State Government e-tender portal, namely, <https://wbtenders.gov.in>.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.



H.K. Dwivedi, IAS

Principal Secretary

Finance Department
Government of West Bengal
NABANNA
325, Sarat Chatterjee Road
Howrah-711 102

☎ : 033-2214 3695, Fax : 033-2214 1391
e-mail : fs-wb@nic.in

No.FS-33/2014

30th January, 2014

The Additional Chief Secretary/Principal Secretary/Secretary,
..... Department,
Govt. of West Bengal.

Sub : Digital Signature Certificate Registration Authority of NIC at Kolkata.

Sir,

An office of Registration Authority (RA) has been set up by the West Bengal Centre of NIC at Vidyut Bhavan (Gr. Floor), DJ Block, Sector-II, Salt Lake, Kolkata-700091 for processing new Digital Signature Certificate (DSC) applications and renewal of existing DSC. You are requested to inform all the subordinate offices under your control to avail this facility of Digital Signature Certificate registration in Kolkata which is expected to curtail the time of getting Digital Signature to a period of 3 to 4 days as intimated by the National Informatics Centre (NIC).

The procedure of getting Digital Signature Certificate as sent to us by the NIC is attached for your information and circulation from your end.

Enclo.: As stated.

Yours faithfully,

(H.K. Dwivedi)

Procedure of Getting Digital Signature Certificate (DSC)

1. The DSC Request Form can be downloaded from the site <http://nicca.nic.in> , using the option **Download DSC Request Form.**
2. Kindly note that NIC provides DSC only to the Employees of Government Organisations, PSUs and Statutory Bodies.
3. Completely filled Up DSC Request Form along with photocopies of the ***Empolyee Identity Card*** and ***PAN Card*** of the applicant, and ***Requisite Fee in form of Demand Draft in favour of "National Informatics Centre" payable at Kolkata,*** is to be submitted at National Informatics Centre (NIC), West Bengal State Centre, Gr. Floor, Vidyut Bhavan, Salt Lake, Kolkata - 700091. . Requisite Fee can be found out from the site <http://nicca.nic.in> using the option **View DSC Fee Structure.** Applicant should keep other copy of filled up DSC request Form with them for future references.
4. Application should be verified and Forwarded by NIC Coordinator as mentioned in the Application Form.
5. For Elected Members of the Statutory Bodies photocopy of Voter ID or any of the other identity Cards mentioned in the application form may submitted as identity proof.
6. For bulk application User may submit one DD of consolidated amount for all Applicants. User may also submit separate DD for individual Applicant.
7. After processing of the Application at the RA office one System Generated email will be sent to the Applicant at the email address mentioned in the Application Form , informing him User ID & Password and also requesting him to collect the USB token from the RA office. Applicant should fill up the email address clearly in the application form so that email can be properly delivered.
8. For Class II DSC, Applicant may collect the USB Token personally from NIC WBSC or through representative having proper authorization letter and identity proof (Identity Card). For Class III DSC, applicant has to collect the USB personally.
9. Applicant should visit the website <https://nicca.nic.in> and go through **Gemalto Token Instruction** (For Gemalto Token)/ **Moserbaer Token Instruction** (For Moserbar Token) and **Prerequisites for Token Installation** before using the USB Token supplied to them. All the driver software required for installation is also available at <https://nicca.ni.in>
10. Help Desk at Pranjali, Hastings, Khidderpore: 033-22236236
11. Help Desk at Jal Sampad Bhavan: 9051172998 (Mr. Bhaskar Rao)
12. For further information please visit the site <http://nicca.nic.in>

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No.460—F(Y)

Date, 27th January, 2014

MEMORANDUM

The undersigned is directed by order of the Governor to reconstitute the "State Level core committee" in the following manner for implementation and monitoring of e-tender process in Government departments and subordinate offices in the state in cancellation of this department memo no. 6424-F(Y) dt.25.7.2012.

- | | | |
|---|---|----------|
| 1. Smt S.P. Zaheer, Secretary, Finance Department | - | Chairman |
| 2. Sri. P.K. Pramanik, Senior Technical Director, NIC, WB | - | Member |
| 3. Sri Amitava Bose, Technical Director, NIC, WB | - | Member |
| 4. Sri Paul Varghese Mathai, Scientist-C, NIC, WB | - | Member |
| 5. Sri Kanakendu Sinha, Executive Engineer, City Division, PWD. | - | Member |
| 6. Sri Rajkapur Sharma, Executive Engineer, DVC Cell, I&W Dptt. | - | Member |
| 7. Sri Uttam Pahari, Law officer, Law Department | - | Member |
| 8. Sri Gautam Samanta, Joint Secretary, Finance Dptt. | - | Member |
| 9. Sri Goutam Chatterjee, Joint Secretary, Finance Dptt. | - | Member |

The Terms of reference of the core committee are as follows—

1. To develop standard bid / tender documents including standard formats of financial bid evaluation and BOQ compatible with the e-tendering;
2. To customise state's e-tender portal <https://wbtenders.gov.in> keeping in view the overall requirements of all the departments/offices of the state Government.
3. To facilitate change-over to the e-tender process;
4. To suggest e-auction measures.

The committee will function following the guidelines and advices of the Project Advisory Committee (PAC) of Ministry of Commerce and Industry, Department of Commerce, Government of India in implementing the e-tender procedure as a Mission Mode Project under National e-Governance Plan (NeGP).

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

Government of West Bengal
Finance Department
Audit Branch

No. 6932-F(Y).

Dated, Kolkata, the 29th August, 2013

NOTIFICATION

E-tendering was made mandatory for tender/auction valued at and above Rs.50 lakh with option to the Government offices to adopt e-tendering procedure for values less than Rs.50 lakh. While detailed e-tendering procedure was prescribed in notification No.3739-F(Y) dt. 03.05.2012, the mandatory provision of e-tendering was included in Note-2 below Rule 47(8) of WBFR, as amended vide notification No.5400-F(Y) dt. 25.06.2012. Help-desks were set up for the Government offices to facilitate adoption of e-tendering procedure vide memo. No. 9701-F(Y) dated 30.11.2012. All these measures while reducing the hassles involved in manual tendering process and cutting down the time involved in finalisation of bids and contracts has brought about much needed financial probity and transparency in Government procurement. In the interest of furtherance of the benefit associated with e-tendering process across wider domain of Government procurement and disposal, it has been decided that the base-level of Rs. 50 lakh for mandatory e-tendering process needs to be reduced to Rs. 5 lakh.

Now, therefore, in exercise of the power conferred by Clause (3) of Article 166 of the Constitution of India, the Governor is pleased hereby to make the following amendments in Note-2 below Rule 47(8) of WBFR, Vol-I, as amended vide Notification No.5400-F(Y) dated 25.06.2012 and para-1 of Notification No.3739-F(Y) dt. 03.05.2012, in the following manner :

Note-2 below rule 47(8) - "For Tender value of Rs.50 lakh and above, e-tendering through the centralized e-tender Portal [<http://wbtenders.gov.in>] is mandatory, in addition to publication in print media" **is replaced with "For Tender value of Rs.5 lakh and above, e-tendering through the centralized e-tender Portal [<http://wbtenders.gov.in>] is mandatory, in addition to publication in print media"**

Para 1 of Notification no.3739-F(Y) dt.03.05.2012 — The phrase "....if the Tender value is Rs.50 lakhs and above" in the last but one sentence **is replaced with "....if the Tender value is Rs.5 lakhs and above."** The last sentence of the para beginning with "The Tender value less than Rs.50 lakhs may...." **is deleted.**

This order will take effect from 1st October, 2013.

By order of the Governor,
Sd/- H. K. DWIVEDI
Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No.8385-F(Y)

22nd November, 2013.

MEMORANDUM

Different departments of the State Government have to often seek services of consultants for the purpose of project planning, feasibility studies, construction supervision/ project management, advisory services, etc. to complement the capabilities available in the Government department or other Government bodies. The existing West Bengal Financial Rules do not prescribe procurement rules for selection and engagement of consultants.

2. It is, therefore, felt necessary to prescribe guidelines for the procurement of services of the Consultants. The undersigned is directed by order of the Governor to issue the Guidelines for selection of Consultants attached as Annexure to this memo.

3. The undersigned is also directed to delegate financial power upto Rs.10 lakh per consultancy to the Additional Chief Secretary / Principal Secretary / Secretary of the Administrative Department for payment of professional service charge / fee to the Consultant out of fund available under object head of "28-payment of professional & special services-02-other charges" subordinate to the functional Major head of the Department.

Sd/- **H.K. Dwivedi**
Principal Secretary to the
Government of West Bengal.

ANNEXURE*to memo no. 8385-F(Y) dt. 22.11.2013***Guidelines for engagement of consultants**

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INTRODUCTION

1.1 Purpose

1.1.1 The purpose of these Guidelines is to define the State Government's broad policies and procedures for selection, contracting and monitoring of consultants and other professional services providers financed from the Government's resources.

1.1.2 The term consultant(s) includes a wide variety of private and public entities, including Transaction Advisors, consulting firms, engineering firms, management firms, procurement agents, inspection agents, auditors, investment and merchant bankers, universities, research institutions, Government agencies, non Government organizations (NGOs) and individuals / experts. These consultants can be engaged for help in a wide range of activities - such as policy advice; institutional reforms; management; engineering services; construction supervision / project management; feasibility studies, financial services; privatization studies and procedures, procurement services; social and environmental studies; identification of projects, preparation of DPR including those related to PPP projects, development of Computer hardware / software services etc. to complement the capabilities of the Government department or other Government authorities (referred to as "engaging Departments" hereafter).

1.2 When and how to engage Consultant

1.2.1 The following main considerations would guide the need for engaging consultants:-

- (a) Absence of required expertise in-house;
- (b) The need for high quality services;
- (c) The need for economy and efficiency;
- (d) The need to have qualified Consultants for providing the specific services;
- (e) The importance of transparency in the selection process;
- (f) The identification of scope of work and the time frame for which services are to be availed of.

1.2.2 Administrative approval and financial sanctions from the competent authority as stipulated in the West Bengal Financial Rules shall be required for engagement of consultants / professional service providers in any office of the State Government.

1.2.3 Engagement of Officials of the State Government or Retired Officers either in their individual capacity or as a part of a Consultant's team will be guided by the rules and orders of the State Government issued from time to time.

1.3 Applicability of Guidelines

1.3.1 These guidelines are applicable for selection of consultants by any department / organization of the State Government where the costs of the Project/Assignment are funded by the State Government.

1.3.2 The consulting services to which these Guidelines apply are of an intellectual and advisory nature. These Guidelines do not apply to other types of services in which the physical aspects of the activity Predominate (for example, construction of works, manufacture of goods, operation and maintenance of facilities or plant).

1.4 Consortium of Consultants

Consultants may associate with each other to form a consortium to complement their respective areas of expertise, or for other reasons provided the service is of homogeneous discipline. For instance, expertise in technical consultancy assignments should not be combined with financial and / or legal consultancy and vice versa. Such an association may be for the long term (independent of any particular assignment) or for a specific assignment. The consortium may take the form of a joint venture or of a sub consultancy. In case of a joint venture, all members of the joint venture shall sign the contract and shall be jointly and severally liable for the entire assignment. In case of consortium of consultants one of the partners of the consortium must become the lead member of the consortium and the Engaging Department shall only deal with the lead member for all the purposes. Consultancy proposals with respect to the lead firm only should be evaluated and the lead firm should always be responsible for delivery of services.

1.5 Selection of Consultants

1.5.1 For selection of the consultants, normally, the engaging Department shall adopt two stage procedure. In the first stage, the engaging Department shall identify the likely sources on the basis of formal or informal enquiries and by inviting Expression of Interest (EOI) through advertisement. On the basis of responses received, Consultants meeting the requirement will be short listed for further consideration. In the second stage, the short-listed consultant will be invited to submit (Request for Proposals or RFP) their Technical and Financial Proposals. The consultant shall be selected based on evaluation of their Technical and Financial bids, the details of which are provided in Part 3 of these guidelines.

1.5.2 The selection of consultant shall follow any of the following methods; as considered appropriate:

1. Quality and Cost Based Selection (QCBS): Under normal circumstances, this method of evaluation shall be used.
2. Combined Quality Cum Cost Based System (CQCCBS): This method of selection shall be used for highly technical projects where weightage needs to be given to higher technical standards, while finalizing the prices, as per para 3.12 below.
3. Quality Based Selection (QBS): This method of selection may be used under the following circumstances:
 - (i) the outcome of the assignment will have high impact and hence it is essential to engage most qualified consultant. Examples are national policy formulation: capacity building program etc.

(ii) the assignment is very complex or highly specialized where it is difficult to define scope of work with accuracy. Examples are country specific study; reforms related studies, high precision scientific work etc.

4. Cost Based Selection (CBS): This method of selection may be used for the assignments of following nature: (i) assignment where any experienced consultant can deliver the services without requirement of specific expertise. Examples are traffic surveys, market surveys etc. and (ii) cost of which shall not exceed Rs. Ten lakh.

1.5.3 Selection by direct negotiations: The selection by direct negotiations/nomination is permissible under exceptional circumstance such as (a) for tasks that represent a natural continuation of previous work carried out by the firm, (b) in case of emergency situation, situation arising after natural disasters, situations where timely completion of the assignment is of utmost importance, (c) situations where the execution of assignment may involve use of proprietary techniques or only one consultant has requisite expertise. Such selection may normally be restricted to a financial ceiling of Rs. Five lakh.

1.6 Consultancy Tender Evaluation Committee (CTEC)

For all cases having financial implications of more than Rs. Five lakh, a CTEC comprising of at least three members at appropriate level including Financial Adviser or his representative and also a representative of the user shall be constituted by the engaging Department in order to carry out the consultant selection procedure. The CTEC shall be responsible for all aspects and stages of the consultant selection i.e. issuance of EOI, evaluation of EOI, short-listing of consultants, deciding Terms of Reference, issuance of RFP, evaluation of technical and financial proposals, negotiations and final selection of the consultant. Even in case of selection of consultant by direct negotiations having financial implication of more than Rs. Five lakh, the CTEC shall negotiate with the consultant on technical and financial aspects. [Note: Separate committees may be constituted for separate assignments.]

1.7 Forms of Contracts

1.7.1 Various forms of the contracts may be entered into by the Engaging Department with the consultant depending upon the nature of the assignment. Following are various forms of contracts:

- (i) Lump sum contract;
- (ii) Time based contracts;
- (iii) Success fee based contract;
- (iv) Percentage contract;
- (v) Indefinite delivery contract.

1.7.2 The lump sum contract is the preferred form of contract and under normal circumstances, the engaging Department shall use this form of contract. The other forms of contract shall only be used under special circumstances, as specified in Part 5 of these guidelines.

Part-2

Expression of Interest**2.1 Invitation of Expression of Interest**

2.1.1. Where the estimated cost of work or service is upto Rs.5 lakhs preparation of long list of potential consultants may be done on the basis of formal or informal enquiries from other Departments or organizations involved in similar activities, Chambers of Commerce and Industry, Association of Consultancy Firms, etc.

2.1.2. In addition to 2.1.1 above, where the estimated cost of the work or service is above Rs. 5 lakhs but below Rs. 10 lakh, except in cases of nomination or where direct negotiation is carried out as per provisions in West Bengal Financial Rules, an advertisement called "invitation for Expression of Interest" (EOI) shall be released in at least one widely circulated English language daily newspaper and one vernacular language leading daily newspaper; for those of or above Rs.10 lakh an advertisement called "invitation for Expression of Interest" (EOI) shall be released in at least one English language National Newspaper. Simultaneously the advertisement shall be posted in the Department's website for preparing the short list. Attention of known reputed consultants may also be separately drawn wherever possible. Advertisement in newspapers shall be brief and give reference to departmental website. The advertisement must include, besides the broad scope of work or service, inputs to be provided by the Department, eligibility and the pre-qualification criteria to be met by the consultants and consultant's past experience in similar work or service, the last date of submission of EOI, how to get copy of EOI document, contact information of the engaging Department with name of contact person etc. Adequate time should be allowed for getting responses from interested consultants.

2.2 EOI Document

2.2.1 The Engaging Department shall prepare an EOI document. The EOI document shall contain following information:

- (i) Invitation to EOI: It shall include a copy of the advertisement whereby consultants are invited to submit their EOI.
- (ii) Brief about objectives and scope of work : This may include brief description about objective of carrying out the assignment, broad scope of work and expected deliverables of the assignment. This may also include the place of execution of the assignment.
- (iii) Instructions to the Consultants: It may include instructions regarding nature of job, inputs, if any, to be provided by the Department, submission requirement; requirement of bid processing fees, if any; last date of submission; place of submission; and any related instruction;

- (iv) Pre-qualification Criteria: this may clearly lay down the prequalification criteria which shall be applied by the engaging Department including consultant's past experience in similar work or service, for short listing the consultants.
- (v) Formats for submission: This section shall specify the format in which the consultants are expected to submit their EOI.

2.2.2 The engaging Department shall make available the copies of the EOI document to the interested consultants in hard copies as well as on its web site.

2.3 Short List of Consultants

2.3.1 The Engaging Department shall evaluate the consultants for short listing, inter-alia, based on their past experience of handling similar types of projects, strength of their man power and financial strength of the firm.

2.3.2 The engaging Department may assign scores to the response of each consultant based on weightages assigned to each of the criteria in EOI. Normally, the following weightages may be used for such evaluation:

Serial no.	Criteria	Weightage
1.	Past experience of the firm <ul style="list-style-type: none"> ● Number of years experience ● Past experience of studies/job of similar nature ● Past experience in carrying out studies/ job in related sectors ● Studies/job carried out in West Bengal 	60% 20% 50% 20% 10%
2.	Experience of Key personnel. <ul style="list-style-type: none"> ● Qualifications ● Relevant experience 	25% 30% 70%
3.	Financial strength of the consultant. <ul style="list-style-type: none"> ● Turnover figure for last three years. ● Net profit figure for last three years 	15% 50% 50%

2.3.3 The Engaging Department shall short list all the consultants who secure the minimum required marks [normally 50%]. The minimum qualifying requirement shall be specified in the EOI document.

2.3.4 Alternatively, the engaging Department may specify in the EOI document minimum qualifying requirement for each of the criteria i.e. minimum years of experience, minimum number of assignments executed, minimum turnover etc. Under such circumstances, the engaging Department shall apply pass-fail test, and short list all the consultants who meet the minimum requirement as specified.

2.3.5 The short lists shall normally comprise at least three firms.

2.4 Cost Based Selection

2.4.1 For small assignments, where the engaging Department decides to select the consultant based on CBS method, the consultant shall be selected following single stage bidding procedure. Under single stage bidding procedure, the engaging Department shall invite financial proposals along with the EOI in two separate envelopes.

2.4.2 The financial proposals of all the consultants who have been short listed, as per clause 2.3 above, shall be opened in the presence of the short listed consultants who choose to remain present. The consultant, who has submitted the lowest financial bid, shall be selected as the LI and shall be called for further negotiations.

Part-3

SELECTION OF CONSULTANTS

3.1 Once the short listing of consultants is completed, the engaging Department shall start the process of final selection of the consultant. The selection process generally includes the following steps:

- (a) preparation of Terms of Reference (TOR);
- (b) preparation of cost estimate and the budget;
- (c) preparation and issuance of the Request for Proposals (RFP);
- (d) pre-bid meeting;
- (e) receipt of proposals;
- (f) evaluation of technical proposals: consideration of quality;
- (g) public opening of financial proposals;
- (h) evaluation of financial proposal;
- (i) selection of the winning proposal;
- (j) negotiations with the selected consultant, if required
- (k) award of the contract to the selected firm.

3.2 Terms of reference

The Engaging Department shall be responsible for preparing the TOR for the assignment. TOR shall be prepared by those who have sufficient knowledge and experience in the area of the assignment. If the required experience is not available in-house, the task of preparation of the TOR can also be assigned to experienced consultants. The TOR shall include:

- i) Purpose/ objective of the assignment;
- ii) Detailed scope of work;
- iii) Expected input of key professionals (number of experts, kind of expertise required);
- iv) Proposed schedule for completing the assignment;
- v) Reports/deliverables required from the consultant.
- vi) Background material, records of previous surveys etc. available and to be provided to the consultant
- vii) Facilities such as local conveyance, office space, secretarial assistance etc., which can be provided to the consultant
- viii) Procedure for review of the work of consultant after award of contract.

The scope of the services described in the TOR shall be compatible with the available budget. TOR shall define clearly the objectives, goals, and scope of the assignment and provide

background information (including a list of existing relevant studies and basic data) to facilitate the consultants' preparation of their proposals. If transfer of knowledge or training is also an objective, it should be specifically outlined along with details of number of staff to be trained, and so forth, to enable consultants to estimate the required resources. TOR shall list the services and surveys necessary to carry out the assignment and the expected outputs (for example, reports, data, maps, surveys). However, TOR should not be too detailed and inflexible, so that competing consultants may propose their own methodology and staffing. Firms shall be encouraged to comment on the TOR in their proposals. The engaging Department's and consultants' respective responsibilities should be clearly defined in the TOR.

3.3 Cost Estimate (Budget)

Preparation of a well-thought-through cost estimate is essential if realistic budgetary resources are to be earmarked. The cost estimate shall be based on the engaging Department's assessment of the resources needed to carry out the assignment: staff time, logistical support, and physical inputs (for example, vehicles, laboratory equipment). Costs shall be divided into two broad categories:

- (a) fee or remuneration (according to the type of contract used) and
- (b) reimbursable, and further divided into foreign (if applicable) and local currency payments.

The cost of staff time shall be estimated on a realistic basis for the personnel, as applicable, by ascertaining the prevalent market conditions and consulting other organizations engaged in similar activities.

3.4 Preparation and Issuance of the Request for Proposals (RFP)

3.4.1 Request For Proposal (RFP) is the bidding document in which the technical and financial proposals from the consultants are obtained. It contains the following:

- (i) A letter of invitation (LOI)
- (ii) Instructions to consultants (ITC)
- (iii) Terms of Reference (TOR)
- (iv) List of key positions / professionals required for the assignment
- (v) Requirement of qualification and experience of the firm and of the key professional staff
- (vi) Criteria of bid evaluation and selection procedure
- (vii) Standard formats for technical proposal
- (viii) Standard formats for financial proposal
- (ix) Proposed form of contract.

The engaging Department shall use the applicable standard RFP with minimal changes as necessary to address project-specific issues. The engaging Department may use an electronic system to distribute the RFP. If the RFP is distributed electronically, the electronic system shall be secured to avoid modifications to the RFP and shall not restrict the access of short listed consultants to the RFP. The RFP will be sent only to the short listed consultants.

3.4.2 Letter of Invitation (LOI)

The LOI shall state the intention of the engaging Department to enter into a contract for the provision of consulting services, the details of the engaging Department and the date, time, and address for submission of proposals.

3.4.3 Instructions to Consultants (ITC)

3.4.3.1 The ITC shall consist of two parts, (1) Standard information, and (2) Assignment specific information. The assignment specific information is added through "data sheet". The ITC, therefore, contains all necessary information that would help the consultants prepare responsive proposals, and shall bring as much transparency as possible to the selection procedure by providing information on the evaluation process and by indicating the evaluation criteria and factors and their respective weights and the minimum passing quality score. The standard information include clauses relating to the procedure of bid submission, the procedure relating to pre-bid meeting, procedure for seeking clarifications etc. The assignment / job specific information will be prepared separately and it will include the date and time of bid submission, contact address, the qualification criteria, the method of selection, the evaluation process, the factors of evaluation and their respective weights etc.

3.4.3.2 The ITC shall not indicate the budget (since cost is a selection criterion), but shall indicate the expected input of key professionals (staff time). Consultants, however, shall be free to prepare their own estimates of staff time necessary to carry out the assignment. The ITC shall specify the proposal validity period (normally 90-120 days).

3.4.4 Standard formats for technical and financial proposals

3.4.4.1 The standard formats for technical proposal include:

- (i) Format for Letter of Proposal submission
- (ii) Format for Consultant's organization and experience
- (iii) Format for Comments and suggestions on TOR
- (iv) Format for Approach and methodology
- (v) Format for Team Composition
- (vi) Format for Curriculum Vitae of key professionals
- (vii) Format for Staffing Schedule
- (viii) Format for Work Schedule
- (ix) Format for Comments / modifications suggested on draft contract.
- (x) Format for information regarding any conflicting activities and declaration thereof.

3.4.4.2 The standard formats for financial proposal include:

- (i) A summary sheet of the cost estimate to be quoted by the consultant.
- (ii) Remuneration payable.
- (iii) Reimbursables.

3.4.5 Proposed form of contract

3.4.5.1 The contract includes accepted TOR methodology, general and specific conditions of contract, etc. wherever possible, the engaging Department shall use the Standard Form of Contract.

3.4.5.2 The general conditions of contract shall include all such conditions which are common in nature and not project specific. Such conditions include clauses pertaining to sub contracting, methods of payment, termination and extension of contracts, arbitration, variation in quantities, indemnity and insurance, force majeure, conflict of interest, compliance to local laws and taxes and duties, franking clause etc.

3.4.5.3 The project specific conditions include clauses relating to the assignment in hand. These clauses should be carefully developed to protect the interest of the engaging Department.

3.5 Pre-bid meeting

In all cases of large value or complex assignments, a pre-bid meeting may be prescribed in the RFP. The date and time for such a meeting should normally be after 15 to 30 days of issue of RFP and should be specified in the RFP itself. During this meeting, the scope of assignment, responsibilities of either parties or other details should be clearly explained to the prospective bidders so that there is no ambiguity later on at the time of submission of technical/financial bids. Where some significant changes are made in the terms/scope of RFP as a result of pre bid meeting or otherwise considered necessary by the engaging Department a formal Corrigendum to RFP may be issued, to all short listed consultants. In such cases, it should be ensured that after issue of Corrigendum, reasonable time (not less than 15 days) is available to the bidders to prepare/submit their bid. If required, the time for preparation and submission of bids may be extended, suitably.

3.6 Receipt of proposal

3.6.1 The engaging Department should allow enough time to the short listed consultants to prepare their proposals. The time allowed shall depend on the assignment, but normally shall not be less than four weeks and more than three months. In cases, where participation of international consultants is contemplated, a period of not less than eight weeks should normally be allowed. If necessary, the Government Department shall extend the deadline for submission of proposals. The technical and financial proposals shall be submitted at the same time. To safeguard the integrity of the process, the technical and financial proposals shall be submitted in separate sealed envelopes. The technical bids will be opened immediately after closing of

receipt of technical bids by the Consultancy Tender Evaluation Committee (CTEC). The financial proposals shall remain sealed and shall be opened publicly only of those firms who have qualified technically. Any proposal received after the closing time for submission of proposals shall be returned unopened.

3.6.2 Government Departments may use electronic systems permitting consultants to submit proposals by electronic means, provided the Department is satisfied with the adequacy of the system, including, inter alia, that the system is secure, maintains the confidentiality and authenticity of the proposals submitted, uses an electronic signature system or equivalent to keep consultants bound to their proposals and only allows proposals to be opened with due simultaneous electronic authorization of the consultant and the Government Department.

3.6.3 Late Bids:

Late bids that is bids received after the specified date and time of receipt shall not be considered and shall be returned unopened.

3.7 Evaluation of Proposals: Consideration of responsiveness

The evaluation of the proposals shall be carried out in two stages: At the first stage evaluation of technical proposals is taken up. Proposals without earnest money (bid security), bid processing fees, if specified, unsigned and incomplete (i.e. when the required bid formats have not been submitted), not responding to the TOR fully and properly and those with lesser validity than that prescribed in the RFP will be summarily rejected as being non-responsive, before taking up the appraisal of the technical proposal for evaluation of quality. Evaluators of technical proposals shall not have access to the financial proposals until the technical evaluation is concluded. The envelope containing the financial proposal is not opened till the technical evaluation is complete. The financial proposal of only such bidders will be opened which obtain minimum qualifying marks / standards prescribed for the technical proposal. The evaluation shall be carried out in full conformity with the provisions of the RFP.

3.8 Evaluation of the Quality

3.8.1 The Engaging Department shall evaluate each technical proposal (using the evaluation committee, CTEC), taking into account criteria as prescribed in the RFP: (a) the consultant's relevant experience for the assignment, (b) the quality of the methodology proposed, (c) the qualifications of the key staff proposed and (d) capability for transfer of knowledge. Each of the responsive technical proposal will be evaluated for the criteria prescribed in the RFP by awarding marks so as to make total maximum technical score as 100. The criteria and weightage to each criteria or sub-criteria would depend on the requirements of each case and may be fixed objectively. A model scheme of maximum marks is, however, proposed as under:

<u>Details</u>	<u>Max. Marks</u>
1. Experience of the firm	20
2. Methodology, work plan and understanding of TOR	25
3. Suitability of the Key personnel for the assignment	45
4. Capability for Transfer of knowledge/training*	10
TOTAL	100

* *If this criteria is not required, the marks can be adjusted against some other criteria.*

The weight given to the firm's experience can be relatively modest, since this criterion has already been taken into account when shortlisting the consultant. More weight shall be given to the methodology in the case of more complex assignments (for example, multidisciplinary feasibility or management studies). Alternatively a simplified procedure for evaluation of quality can be followed which has been described in para 3.9 below.

3.8.2 For evaluation of the technical bids with the simplified and detailed methods of evaluation, suggested formats have been given at Annexures I & II respectively of this manual. They can be referred to for guidance. Suitable modifications can be made based on the requirements of the evaluation criteria.

3.8.3 The CTEC shall normally divide the above criteria mentioned in para 3.8.1 into sub criteria. For example, sub criteria under methodology, work plan and understanding of TOR can be divided into (i) understanding of TOR, (ii) acceptability and detailing of methodology and work plan (iii) innovation, if it is important. However, the number of sub criteria should be kept to the minimum that is considered essential. The sub criteria for suitability of the key professionals for the assignment can also be divided into: (i) Educational qualifications (20% weight), (ii) professional experience in the required area of assignment (80% weight).

3.8.4 Evaluation of only the key personnel is recommended. Since key personnel ultimately determine the quality of performance, more weight shall be assigned to this criterion if the proposed assignment is complex. The CTEC shall review the qualifications and experience of proposed key personnel in their curricula vitae, which must be accurate, complete, and signed by an authorized official of the consultant and the individual proposed. When the assignment depends critically on the performance of key staff, such as a Project Manager in a large team of specified individuals, it may be desirable to conduct interviews.

3.8.5 **At the end of the technical evaluation process, the CTEC shall prepare a technical evaluation report of the "quality" of the proposals and take competent authority's approval.** The report shall substantiate the results of the evaluation and describe the relative strengths and weaknesses of the proposals. All records relating to the evaluation, such as individual mark sheets, shall be retained until completion of the project and its audit.

3.8.6 Minimum qualifying marks or relative qualifying method for assessment / evaluation of the technical proposal will be prescribed and indicated in the RFP. The consultants who are qualifying as per the technical evaluation criteria will only be considered for financial evaluation.

3.9 Simplified procedure for evaluation of quality

Alternatively, the following simplified procedure for technical evaluation can also be followed.

3.9.1 **Purpose:** Most of the Govt, departments need consultants who should only fulfil a minimum qualifying standard. For such assignment a higher technical score of 60% and above may not be necessary. Engagement of accountants, auditors, consultant engineers etc. can be carried out by following this simplified procedure for evaluation of technical quality.

3.9.2 Under this procedure minimum qualifying standards / criteria will be fixed for each parameter. As mentioned earlier, the following parameters can be used:

- (i) Minimum experience including number of assignments handled by the firm similar to the area of assignment.
- (ii) Turn over and other financial parameters of the firm, if required.
- (iii) Minimum educational qualifications of each of the key professionals.
- (iv) Minimum requirement of experience of the key professionals in an area similar to the proposed assignment.

3.9.3 All the firms which meet the minimum qualifying standards / criteria so prescribed will stand technically qualified for consideration of their financial bids. No ranking of firms among the qualifying firms will be required.

3.10 Evaluation of Cost

3.10.1 **After evaluation of quality has been completed, the engaging Department shall notify those consultants whose proposals did not meet the minimum qualifying standard or were considered non- responsive to the RFP and/or TOR, indicating that their financial proposals will be returned unopened after completing the selection process.** In case of QCBS, the engaging Department shall simultaneously notify the consultants that have successfully satisfied the qualifying standard or attained the minimum qualifying marks where marks have been awarded, **and indicate the date and time set for opening the financial proposals. In such a case, the opening date shall not be later than three weeks after the notification date.** The financial proposals shall be opened publicly in presence of the representatives of the technically qualified consultants who choose to attend. The name of the consultant, the qualification scores, and the proposed prices shall be read aloud and recorded when the financial proposals are opened. **The engaging Department shall prepare the minutes of the public opening.**

3.10.2 The CTEC will then examine if there are any arithmetical errors to be corrected. For the purpose of comparing proposals, the costs shall be converted to Indian Rupees as stated in the RFP. The CTEC shall make this conversion by using the selling exchange rates for those currencies as per exchange rate quoted by an official source e.g. State Bank of India. **The RFP shall specify the source of the exchange rate to be used and the date of exchange rate to be taken for comparison of the costs. This date shall be the date of opening of financial bids.**

3.10.3 **For the purpose of evaluation, the total cost shall include all taxes and duties for which the engaging Department makes payments to the consultant and other reimbursable expenses, such as travel, translation, report printing, or secretarial expenses.**

3.10.4 **If there are conditions attached to any financial proposal, which shall have bearing on the total costs as indicated in the proposal, the CTEC shall reject any such proposals as non-responsive financial proposal.** However, if the CTEC feels it necessary to seek clarification on any financial proposals regarding taxes, duties or any such matter, the CTEC may do so by inviting responses in writing.

3.11 Selection of the winning consultant

Under the QCBS procedure as mentioned in paras 3.8 and 3.9, the financial proposals will be ranked in terms of their total evaluated cost. The least cost proposal will be ranked as L-1 and the next higher and so on will be ranked as L-2, L-3 etc. The least cost proposal (L-1) will be considered for award of contract. **The CTEC will put up a report on financial evaluation of the technically qualified consultants to the competent finance authority along with the recommendation that the least cost proposal (L-1) can be approved /invited for negotiation and for final award of contract.** Negotiations will be carried out as per the guidelines in para 3.13.

3.12 Cost Evaluation under Combined Quality Cum Cost Based System (CQCCBS)

3.12.1 Under CQCCBS, the technical proposals will be allotted weightage of 70% while the financial proposals will be allotted weightages of 30%.

3.12.2 Proposal with the lowest cost may be given a financial score of 100 and other proposals given financial scores that are inversely proportional to their prices.

3.12.3 The total score, both technical and financial, shall be obtained by weighing the quality and cost scores and adding them up. The proposed weightages for quality and cost shall be specified in the RFP.

3.12.4 Highest points basis: On the basis of the combined weighted score for quality and cost, the consultant shall be ranked in terms of the total score obtained. The proposal obtaining the highest total combined score in evaluation of quality and cost will be ranked as H-1 followed

by the proposals securing lesser marks as H-2, H-3 etc. The proposal securing the highest combined marks and ranked H-1 will be invited for negotiations, if required and shall be recommended for award of contract.

As an example, the following procedure can be followed. In a particular case of selection of consultant, It was decided to have minimum qualifying marks for technical qualifications as 75 and the weightage of the technical bids and financial bids was kept as 70 : 30. In response to the RFP, 3 proposals, A,B & C were received. The technical evaluation committee awarded them 75, 80 and 90 marks respectively. The minimum qualifying marks were 75. All the 3 proposals were, therefore, found technically suitable and their financial proposals were opened after notifying the date and time of bid opening to the successful participants. The price evaluation committee examined the financial proposals and evaluated the quoted prices as under:

<u>Proposal</u>	<u>Evaluated cost</u>
A	Rs.120.
B	Rs.100.
C	Rs.110.

Using the formula LEC / EC , where LEC stands for lowest evaluated cost and EC stands for evaluated the committee gave them the following points for financial proposals:

A: $100 / 120 = 83$ points

B: $100 / 100 = 100$ points

C: $100 / 110 = 91$ points

In the combined evaluation, thereafter, the evaluation committee calculated the combined technical and financial score as under:

Proposal A: $75 \times 0.70 + 83 \times 0.30 = 77.4$ points.

Proposal B: $80 \times 0.70 + 100 \times 0.30 = 86$ points

Proposal C : $90 \times 0.70 + 91 \times 0.30 = 90.3$ points.

The three proposals in the combined technical and financial evaluation were ranked as under.

Proposal A: 77.4 points : H3

Proposal B: 86 points : H2

Proposal C: 90.3 points : H1

Proposal C at the evaluated cost of Rs.110 was, therefore, declared as winner and recommended for negotiations/approval, to the competent authority.

3.12.5 Under QBS method, the consultant who has secured first rank in technical evaluation shall be called for further negotiation after opening and evaluation of its financial proposals.

3.12.6 The Name of the successful bidder along with details of cost etc. shall be posted on the departmental website after the award to the successful bidder has been made and communicated to him in writing.

3.13 Negotiations and Award of Contract

3.13.1 Negotiations are not an essential part of the selection process. In many cases, however, it is felt necessary to conduct negotiations with the selected consultant. Negotiations shall include discussions of the TOR, the methodology, staffing, Government Department's inputs, and special conditions of the contract. These discussions shall not substantially alter the original TOR or the terms of the contract, lest the quality of the final product, its cost, and the relevance of the initial evaluation be affected. The final TOR and the agreed methodology shall be incorporated in "Description of Services," which shall form part of the contract.

3.13.2 Financial negotiations shall only be carried out if due to negotiations as mentioned in para 3.13.1 above, there is any change in scope of work which has any financial bearing on the final prices or if the costs/cost elements quoted are not found to be reasonable. In such negotiations, the selected firm may also be asked to justify and demonstrate that the prices proposed in the contract are not out of line with the rates being charged by the consultant for other similar assignments. **However, in no case such financial negotiation should result into increase in the financial cost as originally quoted by the consultant and on which basis the consultant has been called for the negotiations.**

3.13.3 If the negotiations with the selected consultant fail, the engaging Department shall cancel the bidding procedure and re-invite the bids.

3.14 Rejection of All Proposals, and re-invitation

The Government Department will have the right to reject all proposals. However, such rejections should be well considered and normally be in cases where all the bids are either substantially in deviation to the TOR or considered unreasonably high in cost and in latter case, the lowest qualified bidder during negotiations fails to reduce the costs to a reasonable level. **If it is decided to reinvite the bids, the terms of reference should be critically reviewed / modified so as to address the reasons of not getting any acceptable bid in the earlier Invitation for Bids.**

3.15 Confidentiality

Information relating to evaluation of proposals and recommendations concerning awards shall not be disclosed to the consultants who submitted the proposals or to other persons not officially concerned with the process, until the award of contract is notified to the successful firm.

Part – 4

Other Methods of Selection

4.1 Selection through Direct Negotiations (Single Source Selection)

4.1.1 Selection of consultants through direct negotiations does not provide the benefits of competition in regard to quality and cost, lacks transparency in selection, and could encourage unacceptable practices. Therefore, single-source selection shall be used only in exceptional cases.

4.1.2 This method of selection may be adopted only if it presents a clear advantage over competition and under circumstances as mentioned in para 1.5.3.

4.1.3 When continuity for downstream work is essential, the initial RFP shall outline this prospect and, if practical, the factors used for the selection of the consultant should take the likelihood of continuation into account. Continuity in the technical approach, experience acquired, and continued professional liability of the same consultant may make continuation with the initial consultant preferable to a new competition subject to satisfactory performance in the initial assignment. For such downstream assignments, the Department shall ask the initially selected consultant to prepare technical and financial proposals on the basis of TOR furnished by the Department, which shall then be negotiated.

4.1.4 If the initial assignment was not awarded on a competitive basis or was awarded under tied financing or reserved procurement or if the downstream assignment is substantially larger in value, a competitive process shall normally be followed in which the consultant carrying out the initial work is not excluded from consideration if it expresses interest.

4.1.5 For selecting a consultant under this method, the engaging Department should prepare a full justification and take the approval of the competent authority, which normally should not be below the rank of a head of department.

4.1.6 While selecting the consultant under this method, the engaging Department shall ensure that the consultant has the requisite qualification and experience to undertake the assignment. Normally the engaging Department shall adopt the same short listing criteria as applied to similar assignments while evaluating the EOI.

4.2 Selection of Service Providers:

Government Departments are also often engaging various service providers such as, for upkeep and maintenance of office (other than Civil & Electrical Works etc.), transport services etc. In such cases, which are generally low value contracts, it may not be necessary to take separate technical and financial proposals. In such case CBS method of selection can be used, after stating the minimum qualifying criteria (such as past experiences etc.).

4.3 Procurement Agents (PAs). When a Govt. department lacks the necessary organization, resources or experience, it may be efficient and effective for it to employ, as its agent, a firm that specializes in handling procurement. When PAs provide only advisory services for procurement and do not act as "agents" and are not paid a percentage fee at all, they shall be selected following the appropriate procedures as for other consulting assignments, specified in these Guidelines.

4.4 Inspection Agents. Government Departments may wish to employ inspection agencies to inspect and certify goods prior to shipment or on arrival in the Government Department / country. The inspection by such agencies usually covers the quality and quantity of the goods concerned. Inspection agencies may be selected using two bid system procedures and using a contract format with payments based on a percentage of the value of goods inspected and certified.

Part – 5

Types of Contracts

5.1 Lump Sum (Firm Fixed Price) Contract : Lump sum consultancy contracts are used mainly for assignments in which the content and the duration of the services and the required output of the consultants are clearly defined. They are widely used for simple planning and feasibility studies, environmental studies, detailed design of standard or common structures, preparation of data processing systems, and so forth. Payments are linked to outputs (deliverables), such as reports, drawings, bills of quantities, bidding documents, and software programs. While lump sum consultancy contracts are easy to administer because payments are due on clearly specified outputs, it is essential that the terms of payments for these consultancy contracts are linked with the output and the time frame within which each of the defined activities are to be completed. This type of contracts shall normally be used by all Government Departments for hiring services of the consultants under this guideline.

5.2 Time-Based Contract: This type of contract is appropriate when it is difficult to define the scope and the length of services, either because the services are related to activities by others for which the completion period may vary, or because the input of the consultants required to attain the objectives of the assignment is difficult to assess. This type of contract is widely used for complex studies, supervision of construction, advisory services, etc. Payments are based on agreed hourly, daily, weekly, or monthly rates for staff (who are normally named in the contract) and on reimbursable items using actual expenses and/or agreed unit prices. The rates for staff include salary, social costs, overhead, fee (or profit), and, where appropriate, special allowances. This type of contract shall include a maximum amount of total payments to be made to the consultants. This ceiling amount should include a contingency allowance for unforeseen work and duration, and provision for price adjustments, where appropriate. **Time-based contracts need to be closely monitored and administered by the Department to ensure that the assignment is progressing satisfactorily and that payments claimed by the consultants are appropriate.**

5.3 Retainer and/or Contingency (Success) Fee Contract.

Retainer and contingency fee contracts are widely used when consultants (banks or financial firms) are preparing companies for sales or mergers of firms, notably in privatization operations. The remuneration of the consultant includes a retainer and a success fee, the latter being normally expressed as a percentage of the sale price of the assets.

5.4 Percentage Contract.

These contracts are commonly used for architectural services. They may be also used for procurement and inspection agents. **Percentage contracts directly relate the fees paid to the consultant to the estimated or actual project construction cost, or the cost of the goods procured or inspected.** The selection is made based on two stage bidding. The final selection is made among the technically qualified consultants who has quoted the lowest

percentage while the notional value of assets is fixed. **It should be borne in mind that in the case of architectural or engineering services, percentage contracts implicitly lack incentive or economic design and are hence discouraged. Therefore, the use of such a contract for architectural services is recommended only if it is based on a fixed target cost and covers precisely defined services.**

5.5 Indefinite Delivery Contract (Price Agreement). These contracts are used when a Department needs to have "on call" specialized services to provide advice on a particular activity, the extent and timing of which cannot be defined in advance. These are commonly used to retain "advisers" for implementation of complex projects (for example, dam panel), expert adjudicators for dispute resolution panels, institutional reforms, procurement advice, technical troubleshooting, and so forth, normally for a period of a year or more. The Government Department and the firm agree on the unit rates to be paid for the experts, and payments are made on the basis of the time actually used. The consultant shall be selected based on the unit rate quoted by them for providing the services.

Part – 6

Important Provisions in RFP / Contract

6.1. Currency. Under normal circumstances, all the contracts should be based on Indian Rupees only. However, for exceptional case, contracts in foreign currency may be permitted with prior approval of competent authority. RFPs shall clearly state that firms may express the price for their services, in the currency specified in RFP. If RFP allows proposals in any other currency, the rate and the exchange date for converting all the bid prices to Indian Rupees shall be indicated in RFP.

6.2 Payment Provisions. Payment provisions, including amounts to be paid, schedule of payments, and payment procedures, shall be agreed upon during negotiations vis-a-vis RFP and also indicated in the draft contract. Payments may be made at regular intervals (as under time-based contracts) or for agreed outputs (as under lump sum contracts). Payments for advances if any should normally be backed by Bank Guarantee. The limit for advance payment will be as prescribed in West Bengal Financial Rules. Normally, it should not exceed 10% of the cost of the contract. Any advance payment should be backed by a bank guarantee.

6.3 Bid Securities and bid processing fees. The consultants submitting the proposals shall provide bid security along with their proposal. The amount, form and mode of submission of bid security and the method of refund of the bid security shall be specified in the RFP document. The engaging Department may also charge an appropriate bid processing fees, which is not refundable.

6.4 Conflict of Interest. The consultant shall not receive any remuneration in connection with the assignment except as provided in the contract. The consultant and its affiliates shall not engage in consulting activities that conflict with the interest of the client under the contract and shall be excluded from downstream supply of goods or construction of works or purchase of any asset or provision of any other service related to the assignment other than a continuation of the "Services" under the ongoing contract. It should be the requirement of the consultancy contract that the consultants should provide professional, objective and impartial advice and at all times hold the client's interests paramount, without any consideration for future work, and that in providing advice they avoid conflicts with other assignments and their own corporate interests. Consultants shall not be hired for any assignment that would be in conflict with their prior or current obligations to other clients, or that may place them in a position of being unable to carry out the assignment in the best interest of the Engaging Department. Without limitation on the generality of the foregoing, consultants shall not be hired, under the circumstances set forth below:

- a) **Conflict between consulting activities and procurement of goods, works or services:** A firm that has been engaged to provide goods, works, or services for a project, and each of its affiliates, shall be disqualified from providing consulting services

related to those goods, works or services. Conversely, a firm hired to provide consulting services for the preparation or implementation of a project, and each of its affiliates, shall be disqualified from subsequently providing goods, works or services for such preparation or implementation.

- b) **Conflict among consulting assignments:** Neither consultants (including their personnel and sub-consultants) nor any of their affiliates shall be hired for any assignment that, by its nature, may be in conflict with another assignment of the consultants. As an example, consultants hired to prepare engineering design for an infrastructure project shall not be engaged to prepare an independent environmental assessment for the same project, and consultants assisting a client in the privatization of public assets shall neither purchase nor advise purchasers of such assets. Similarly, consultants hired to prepare Terms of Reference (TOR) for an assignment shall not be hired for the assignment in question.
- c) **Relationship with Government Ministry / Department's staff:** Consultants (including their personnel and sub-consultants) that have a business or family relationship with such member(s) of the Department's staff or with the staff of the project implementing agency, who are directly or indirectly involved in any part of; (i) the preparation of the TOR of the contract, (ii) the selection process for such contract, or (iii) supervision of such contract; may not be awarded a contract unless it is established to the complete satisfaction of the employing authority, for the reason to be recorded in writing, that such relationship would not affect the aspects of fairness and transparency in the selection process and monitoring of consultant's work.

6.5 Unfair Competitive Advantage

Fairness and transparency in the selection process require that consultants or their affiliates competing for a specific assignment do not derive a competitive advantage from having provided consulting services related to the assignment in question. To that end, the request for proposals and all information would be made available to all short listed consultants together.

6.6 Professional Liability. The consultant is expected to carry out its assignment with due diligence and in accordance with prevailing standards of the profession. As the consultant's liability to the engaging Department will be governed by the applicable law, the contract need not deal with this matter unless the parties wish to limit this liability. If they do so, they should ensure that (a) there must be no such limitation in case of the consultant's gross negligence or wilful misconduct; (b) the consultant's liability to the engaging Department may in no case be limited to less than the total payments expected to be made under the consultant's contract, or the proceeds the consultant is entitled to receive under its insurance, whichever is higher; and (c) any such limitation may deal only with the consultant's liability toward the engaging Department and not with the consultant's liability toward third parties.

6.7 Staff Substitution. During an assignment, if substitution is necessary (for example, because of ill health or because a staff member proves to be unsuitable, or the member is no longer working with the consultant), the consultant shall propose other staff of at least the same level of qualifications for approval by the Engaging Department. The contract must specifically make provision for terms and conditions under which the staff can be replaced, about the remuneration to be paid etc.

6.8 Applicable Law and Settlement of Disputes. The contract shall include provisions dealing with the applicable law, which should be the law applicable in India and the forum for the settlement of disputes.

6.9 Training or Transfer of Knowledge

If the assignment includes an important component of training or transfer of knowledge to Government/Project staff, the Terms of Reference (TOR) shall indicate the objectives, nature, scope, and goals of the training program, including details on trainers and trainees, skills to be transferred, time frame, and monitoring and evaluation arrangements. The cost for the training program shall be included in the consultant's contract and in the budget for the assignment.

6.10 Standards of ethics: Government Department as well as consultants should observe the highest standard of ethics during the selection and execution of such contracts.

- (a) In pursuance of the above objective, this policy defines the terms set forth below as follows:

"corrupt practice" means the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official in the selection process or in contract execution; and "fraudulent practice" means a misrepresentation or omission of facts in order to influence a selection process or the execution of a contract,

"Collusive practice" means a scheme or arrangement between two or more consultants, with or without the knowledge of the engaging Department, designed to establish prices at artificial non-competitive levels.

"Coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in a procurement process, or affect the execution of a contract.

- (b) It is further provided that :-

- (i) Engaging Department will reject a proposal for award if it determines that the consultant recommended for award has engaged in corrupt, fraudulent collusive or coercive activities in competing for the contract in question;
- (ii) The Government will declare a consultant ineligible, either indefinitely or for a stated period of time, to be awarded a Government contract if it at any time determines that the consultant has engaged in corrupt, fraudulent collusive or coercive practices in competing for, or in executing, a contract; and

The engaging Department has the right to require that, in contracts, a provision be included requiring consultants to permit the engaging Department to inspect their accounts and records relating to the performance of the contract and to have them audited by auditors appointed by the engaging Department.

6.11 Monitoring of the Contract: The Department awarding the consultancy contract should be involved throughout in monitoring the progress of the assignment. Suitable provision for this should be made in the contracts which should also take care of the need to terminate / penalize the contractor or to suspend payments till satisfactory progress has not been achieved.

Part – 7

Selection of Individual Consultants

7.1. Individual consultants are normally employed on assignments for which (a) teams of personnel are not required, (b) no additional outside professional support is required, and (c) the experience and qualifications of the individual are the paramount requirement.

7.2. Selection of Individual consultants shall be carried out by advertising the requirement in at least one national newspaper of repute. Selection shall be based on their qualifications for the assignment. They shall be selected through comparison of qualifications of at least three candidates among those who have expressed interest in the assignment or have been approached directly by the Engaging Department. Individuals employed by Engaging Department shall meet all relevant qualifications and shall be fully capable of carrying out the assignment. Capability is judged on the basis of academic background, experience, and, as appropriate, knowledge of the local conditions, such as local language, culture, administrative system, and Government organization.

7.3. Selection will be carried out by the CTEC as mentioned in para 1.6 which will award marks for the educational qualifications and experience and select the most suitable candidate for the assignment. The CTEC may also interview the candidates and award marks for their performance in the interview and recommend the remuneration to be paid.

7.4. From time to time, permanent staff or associates of a consulting firm may be available as individual consultants. In such cases, the conflict of interest provisions described in these Guidelines shall apply to the parent firm.

7.5. Individual consultants may be selected on a direct negotiation basis with due justification in exceptional cases such as: (a) tasks that are a continuation of previous work that the consultant has carried out and for which the consultant was selected competitively; (b) assignments lasting less than six months; (c) emergency situations resulting from natural disasters; and (d) when the individual is the only consultant qualified for the assignment.

Annexure I
Format for Simplified evaluation of quality.

Name of the consultancy firm:

1. Responsiveness

Serial no.	Item	Required response
1.	Has the consultant paid the RFP document fees ?	Yes
2.	Has the consultant submitted the requisite bid processing fee and bid security?	Yes
3.	Have all the pages required to be signed by the authorized representative of the consultant been signed ?	Yes
4.	Has the power of attorney been submitted in the name of authorized representative ?	Yes
5.	In the case of JV/consortium, whether the MOU has been submitted.	Yes
6	Has the consultant submitted all the required forms of the technical proposal ?	Yes
7	Does the technical proposal contain any financial information ?	No
8	Is financial proposal submitted separately in a sealed cover ?	Yes

2. Evaluation of proposal.

Serial no.	Item	Required response
1.	Does the consultancy firm have the required experience?	Yes
2.	Does the proposed methodology of work fulfill the objectives of the assignment/job till the last detail of the TOR?	Yes
3.	Do the methodology, work plan and staffing schedule provide coverage of the entire scope of work as described in TOR?	Yes
4.	Does the team leader fulfill the minimum educational qualification and experience criteria?	Yes
5.	Has the consultant provided for all the professionals for requisite expertise?	Yes
6.	Does the key professional (indicate the position) fulfill the minimum educational qualification and experience criteria? [Evaluate for all the proposed key personnel]	Yes
7.	Are the staffing schedule including the key professionals proposed, the responsibility assigned to them and the support staff together adequate for performing the entire scope of work indicated in the TOR?	Yes

Note: If the answer is yes, in all the cases except for 1.7, the consultancy firm is considered technically qualified for the assignment.

Annexure II

Format for Detailed evaluation of quality.

Summary Sheet

(Compiled from II-A, II-B, II-C, II-D)

(Only for proposals considered as responsive)

Serial no.	Name of the consultant	Firm's experience (Max. Marks)	Methodology & work schedule (Max. Marks)	Qualifications of key professionals (Max. Marks)	Total Marks. (Max. Marks 100)

II-A

Responsiveness

Name of the Consultancy Firm

Serial no.	Item	Required response
1.	Has the consultant paid the RFP document fees?	Yes
2.	Has the consultant submitted the requisite bid processing fees and bid security?	Yes
3.	Have all the pages required to be signed by the authorised representative of the consultant been signed?	Yes

Serial no.	Item	Required response
4.	Has the power of attorney been submitted in the name of the authorised representative	Yes
5.	In the case of JV/Consortium, whether the MOU/Contract Agreement has been submitted?	Yes
6.	Has the consultant submitted all the required forms of the technical proposal?	Yes
7.	Has the consultant provided all the professionals for the requisite expertise?	Yes
8.	Does the technical proposal contain any financial information?	No
9.	Is the financial proposal submitted separately in a sealed cover?	Yes

II-B

Evaluation of Consultancy Firm's Experience

Serial no.	Name of the consultancy firm	Number of projects of similar nature	Marks awarded (Max. Marks)

II-C

Evaluation of Methodology & Work Schedule

Serial no.	Name of the consultancy firm	Understanding of TOR (Max. Marks)	Work Plan & Methodology (Max. Marks)	Organization and staffing for the proposed assignment (Max. Marks)	Total

Serial no.	Name of the consultancy firm	Understanding of TOR (Max. Marks)	Work Plan & Methodology (Max. Marks)	Organization and staffing for the proposed assignment (Max. Marks)	Total

II-D**Evaluation of the Consultants Key Professionals**

Name of the Consultancy Firm :

Serial no.	Name of the key professionals	Educational qualification	Max. Marks	No. of projects of similar nature	Max. Marks	Experience of the region (No. of projects in the region)	Max. Marks	Total Marks (4 + 6 + 8)
1	2	3	4	5	6	7	8	9

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No.4470-F(Y)

Dated, Kolkata, 5th June, 2013

MEMORANDUM

The undersigned is directed by order of the Governor to make the following amendment in Finance Department memo no. 1240-F(Y) dated, 18.2.2013.

Para-3.1 (Payments under its contract) of Annexure-A may be replaced with the following:-

“ 3.1 Payments under its contract:

Payments to the Executing Agency (second party) for the construction work will be released by the Administrative Department (first party) in the following manner :-

- | | |
|--|--|
| i. On signing of agreement after administrative approval, technical sanction and financial sanction to the drawing, design and estimate prepared by the agency | : 10% of total cost |
| ii. start of the construction work | : 40% of the total cost |
| iii. 50% completion of the construction work | : 25% of the total cost |
| iv. 100% completion of the construction work - on actual measurement | : 20% of the total cost |
| v. performance security | : 5% subject to satisfactory performance to be certified by the officer in charge of the work in the administrative department after lapse of the test performance period / Defect Liability Period to be fixed by the competent authority of the Department concerned." |

All other terms and conditions of the articles of the agreement contained in Annexure-A of 1240-F(Y) dated 18.02.2013 will remain unchanged.

Sd/- H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No.: 4245-F(Y)

Kolkata, the 28th May, 2013.

MEMORANDUM

Subject: Clarification regarding exemption from payment of Earnest Money and Security Deposit given to SSI units participating in Government tenders.

The undersigned is directed to state in clarification of this Department's Notification No. 10500-F, dated 19.11.2004 that exemption from payment of Earnest Money and Security Deposit given to Small Scale Industrial (SSI) units under rules 47A(1) and 47B(7) of West Bengal Financial Rules, Volume-I is applicable to supply contracts only and not to works contracts.

Such units participating in works tender will have to deposit Earnest Money and if selected, Performance Security / Security Deposit as usual.

Sd/- H.K. Dwivedi.
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No. 1240-F (Y)

Dated, Kolkata, 18.02.2013

MEMORANDUM

Sub - Accounting procedure of execution of works through PSU's

Works execution by Government Departments other than Works Departments through Public Sector Units, Autonomous Bodies and Development Authorities being a new concept, various Government Departments have been approaching the Finance Department for advice on the procedure to be followed for drawal of fund and accounting for the same in the books of accounts of the Departments and the offices subordinate to them. Government has devised the procedure of drawal of fund from the Treasury, disbursement of the same to the executing agencies, and accounting for the same in the books of accounts of the Government Departments and offices.

Accordingly, the undersigned is directed by order of the Governor to prescribe the procedure as follows:-

PROCEDURE OF DRAWAL AND DISBURSEMENT OF FUND AND PREPARATION OF ACCOUNTS RELATED TO EXECUTION OF WORKS BY NON-WORKS DEPARTMENTS OF THE GOVT THROUGH PSU's/AUTONOMOUS BODIES/DEVELOPMENT AUTHORITIES.

1. Non-Works departments of the state Government need to enter into an Agreement/MOU with the selected PSU/state autonomous body/ development authority for terms and conditions of the works contract a model of which is given at **Annexure-A**.
2. Rough cost estimate and detailed estimate will be prepared by the selected PSU/autonomous body generally on the basis of the SOR of the state PWD and submit the estimates to the civil department concerned for administrative approval and technical sanction.
4. Procedure of expenditure sanction to the project and drawal of fund for the purpose by the civil department concerned will be regulated by the existing WBTR and WBFR.
5. Expenditure for the purpose will be sanctioned by the competent authority in lump, i.e., the total project cost administratively approved and technically sanctioned.
6. Administrative approval to the project / work and Financial Sanction will be accorded by the Administrative Department following the procedure laid down in rule 165 of West Bengal Financial Rules, vol-I and Delegation of Financial Power Rules as amended by Finance Department order nos.1880-F dt.7.3.2007, 8651-F(Y) dt.24.8.2010, 8325-F(Y) dt.24.8.2011, 9144-F(Y) dt.22.9.2011, 95-FB dt.18.4.2012, 10184-F(A-II) dt.13.12.2012, 10257-F(A-II) dt.18.12.2012, 96-FB dt.18.4.2012, 3053(14)-FB dt. 17.3.2012, 152-FB dt.27.4.2012, 1056-FB dt.10.9.2012, 2895-F(Y) dt.5.4.2012.
7. Technical sanction may be accorded by the engineers of the non-works department. In case of projects of the Departments having no such engineering expertise and also in all cases of the projects with the estimated cost of Rs.5 crore and above shall be vetted for Technical sanction by a duly constituted Technical Committee in the Finance Department.

8. Agreement / MOU (Memorandum of Understanding) shall be entered into by the non- works department with the agency, i.e., the selected PSU/autonomous body/Development Authority etc., only after drawing, designing and estimate of the work has been prepared by the agency, administrative approval has been accorded by the department and Technical sanction to the work given in the manner specified at paras 6 and 7 above

9. The project execution will be regulated under the terms and conditions of the Agreement/MOU between the employing non-works department and the selected PSU/autonomous body/Development Authority etc. The detailed procedure of drawal of fund and accounting of expenditure is prescribed below:-

- (i) A requisition for fund as per the payment schedule supported by a bill in format given at **Annexure B1** shall be submitted by the agency to the employing Department. The officer in charge of the work in the Department shall certify the claim in the following format under his/her signature.

"Certified that (name of the agency) has done the work upto (mention the stage of the work) as on as per prescribed drawing, specifications and original estimate in respect of construction of at and is/are entitled to the payment claimed as per the payment terms of the agreement / MOU"

- (ii) fund placed to the Department with budgetary provisions shall be drawn as per Agreement/MOU from the treasury in TR form no.26 by the Department concerned to make payment to the executing agency as per the payment terms scheduled in the MOU/Agreement;
- (iii) details showing the name of the work, the number and date of the order of administrative approval, technical sanction and financial sanction of the work, the amount of the sanctioned estimate, name of the agency executing the work and the no. and date of the Agreement / MOU should invariably be mentioned in the bill to be submitted to the treasury;
- (iv) the requisition along with **Annexure B1** and the certificate mentioned at item no. (i) above shall be treated as supporting sub-voucher of the claim in TR form no. 26 for drawal of fund from the treasury;
- (v) disbursement of the fund to the agency organisation may be made either by cheque drawn in its favour or by transfer credit to its deposit account maintained in the treasury;
- (vi) In case of final claim after 100% completion of the work, a requisition along with a bill in format given at **Annexure B2** and a completion certificate in format given at **item (i) above** certifying 100% completion of the work as per prescribed drawing, specifications and original / revised estimate signed by the officer in charge of the work in the employing Department shall be treated as voucher for the purpose of drawal of fund from the treasury;
- (vii) In cases where approved estimate has been exceeded in the process of execution of work or where additional work has been done, administrative approval, technical sanction and financial sanction to the revised estimate for the additional work/excess over original estimate shall be obtained from the competent authority of the administrative department concerned. A Detailed Completion Report of the work in format given at **Annexure-C** signed by the authorised official of the agency organisation and countersigned by the competent authority of the employing Government Department shall be submitted to the AG., WB along with the accounts mentioned at (xi) below;
- (viii) The agency engaged for execution of the work shall do so by engagement of contractors to be selected through tender process;

- (ix) The agreement to be entered into between the agency and the contractor shall be in the same line as done in case of Public Works contract;
- (x) The agency PSU/ autonomous body will submit accounts for the fund received and utilised by them for the purpose of execution of the works to the employing Department;
- (xi) The accounts to be submitted will be prepared by the employed agency supported by all the contractors' vouchers in terms of the codal provisions under TR 4.222 and submitted to the employing Government Department who in its turn shall submit the same to AG, WB, in the manner and within the time as prescribed under TR 4.223 of WBTR, 2005 after necessary checking and countersignature by the authorized officer.
- (xii) The officer-in-charge of supervision of the work in the employing department shall maintain and submit to the Head of the Department / Departmental Secretary works Slip in format given in **Annexure-D** at periodic interval to closely monitor the progress of the work and its expenditure in the interest of taking timely steps for revised estimate, if situation so demands.
- (xiii) Total cost of the works as ascertained from the accounts submitted by the employed agency and as checked and accepted by the employing Departmental authority shall be entered in the Asset Register as its value with full description of the asset created or value added to, as the case may be.

Necessary amendment in West Bengal Financial Rules, and West Bengal Treasury Rules will be made in due course.

Sd/-H.K. Dwivedi
Principal Secretary
Finance Department

Annexure - A

**Draft Agreement form for
Execution of work through agency**

ARTICLES OF AGREEMENT

This deed of agreement is made in the form of agreement on _____ day _____ month _____ 20____, between the _____ (Employer) or his authorized representative (hereinafter referred to as the first party) and _____ (Name of the agency) (hereinafter referred to as the second party), to execute the work of construction of _____ (hereinafter referred to as works) on the following terms and conditions.

2. Cost of the Contract

The total cost of the works (hereinafter referred to as the "total cost") is Rs. _____ as reflected in Annexure - I.

3.1 Payments under its contract:

Payments to the second party for the construction work will be released by the first party in the following manner :-

- | | | | |
|------|---|---|---|
| i. | On signing of agreement after administrative approval, technical sanction and financial sanction to the drawing, design and estimate prepared by the agency | : | 10% of total cost |
| ii. | 25% completion of the construction work | : | 10% of the total cost |
| iii. | 50% completion of the construction work | : | 20% of the total cost |
| iv. | 75% completion of the construction work | : | 20% of the total cost |
| v. | 100% completion of the construction work - on actual measurement | : | 35% of the total cost |
| vi. | performance security | : | 5% subject to satisfactory performance to be certified by the officer in charge of the work in the administrative department after lapse of the test performance period to be fixed by the competent authority of the Department concerned. |

3.2 Payments at each stage will be made by the first party :

- (a) on the second party submitting a requisition in Format given in B1 or B2, as the case may be, for an amount equivalent to that admissible as per the terms of payment scheduled above and as certified by the first party ;

- (b) on certification of the requisition by the first party with respect to quality of works format in Annexure - II; and

4. Notice by agency to employing Government department

The second party, on the works reaching each stage of construction, issue a notice to the first party or the Engineer nominated by the first party (who is responsible for supervising the works of the agency, administering the contract, certifying the payments due to the agency, issuing and valuing variations to the contract, awarding extensions of time etc.), to visit the site for certification of stage completion. Within 15 days of the receipt of such notice, the first party or the engineer nominated by it, will ensure issue of stage completion certificate after due verification.

5. Completion time

The works should be completed in _____ (months/weeks/days) from the date of this Agreement. In exceptional circumstances, the time period stated in this clause may be extended in writing by mutual consent of both the parties.

6. If any of the contingency events mentioned below would prevent the work from being completed by the intended completion date, the first party will decide on the intended completion date being extended by a suitable period :
- (a) The first party does not give access to the site or a part thereof by the agreed period.
 - (b) The first party orders a delay or does not issue completed drawings, specifications or instructions for execution of the work on time.
 - (c) Ground conditions are substantially more adverse than could reasonably have been assumed before issue of letter of acceptance and from information provided to second party or from visual inspection of the site.
 - (d) Payments due to the second party are delayed without reason.
 - (e) Certification for stage completion of the work is delayed unreasonably.
7. Any wilful delay on the part of the second party in completing the construction within the stipulated period will render him liable to pay liquidated damages. @ Rs. _____ per day which will be deducted from payments due to him. The first party may cancel the contract and take recourse to such other action as deemed appropriate once the total amount of liquidated damages exceeds 2 % of the contract amount.

(Note : The amount of liquidated damages per day should be determined at 0.05 % of the contract value of the works and indicated here).

8. Duties and responsibilities of the first party

- 8.1 The first party shall be responsible for providing regular and frequent supervision and guidance to the second party for carrying out the works as per specifications. This will include written guidelines and regular site visit of the authorized personnel of the first party, for checking quality of material and construction to ensure that it is as per the norms.

- 8.2** The first party shall supply 3 sets of approved drawings, specifications and guidelines to the second party for the proposed works. The second party will give to the first party 5 sets of detailed drawing and design, where preparation of detailed drawing and design is the responsibility of the second party.
- 8.3** Possession of the site will be handed over to the second party within 10 days of signing of the agreement.
- 8.4** The Engineer or such other person as may be authorized by the first party shall hold meeting once in a month where the second party or his representative at site will submit the latest information including progress report and difficulties if any, in the execution of the work. The whole team may jointly inspect the site on a particular day to take stock of activities.
- 8.5** The Engineer or such other person as may be authorized by the first party shall record his observations/ instructions at the time of his site visit in a site register maintained by the second party, The second party will carry out the instructions and promptly rectify any deviations pointed out by the engineer. If the deviations are not rectified within the time specified in the Engineer's notice, the first party as well as the engineer nominated by it, may instruct stoppage or suspension or the construction. It shall thereupon be open to the first party or the engineer to have the deviations rectified at the cost of the second party.

9. Duties and responsibilities of the second party

9.1 The second party shall -

- a) take up the works and arrange for its completion within the time period stipulated in clause 5;
- b) employ suitable contractors / skilled persons to be selected through tender process to carry out the works. In case of acceptance of any bid other than LI, the justification of the same should be adequately explained;
- c) standard NIT form for invitation of bids for the works should be used;
- d) enter into agreement with the selected contractor(s) for doing the job in the standard form of agreement for Public Works;
- e) regularly supervise and monitor the progress of work ;
- f) abide by the technical suggestions / direction of supervisory personnel including engineers etc, regarding building construction ;
- g) be responsible for bringing any discrepancy to the notice of the representative of the first party and seek necessary clarification :
- h) ensure that the work is carried out in accordance with approved specifications, drawings and within the total of the contract amount without any cost escalation ;
- i) keep the first party informed about the progress of work ;
- j) be responsible for all security and watch and ward arrangements at site till handing over of the building to the first party ;
- k) maintain necessary insurance against loss of materials/cash, etc. or workman disability compensation claims of the personnel deployed on the works as well as third party claims; and

- l) pay all duties, taxes and other levies payable by construction agencies as per law under the contract and recover the same from the contractor's bills, if due from them (First party will effect deduction from running bills in respect of such taxes as may be imposed under the law).

10. Variations / Extra Items

The works shall be carried out by the second party in accordance with the approved drawings and specifications. However, if, on account of site conditions or any other factors, variations are considered necessary, the procedure laid down below shall be followed -

- a) The second party shall provide the first party / Engineer of the first party with a quotation for carrying out the variation when requested to do so by the Engineer. The Engineer shall assess the quotation, which shall be given within seven days of the request before the Variation is ordered;
- b) If the quotation given by the second party is unreasonable, the first party / Engineer of the first party may order the variation and make a change to the original estimate which shall be based on the first party's / its Engineer's own forecast of the effects of the variation on the second party's cost;
- c) The second party shall not be entitled to additional payment for costs which could have been avoided by giving early warning

11. Securities

The Performance Security shall be provided to the Employer not later than the date specified in the Letter of Acceptance and shall be issued in an amount and form and by a bank or surety acceptable to the Employer. The Performance Security shall be valid until a date 28 days from the date of issue of the Certificate of Completion in the case of a Bank Guarantee.

12. Termination

12.1 The first party may terminate the Agency Contract, if the second party causes a fundamental breach of the Contract.

12.2 Fundamental breaches of Contract include, but shall not be limited to the followings:-

- (a) the second party stops work for 28 days and the stoppage has not been authorized by the Engineer/supervising official of the first party;
- (b) the second party has become bankrupt or goes into liquidation other than for a reconstruction or amalgamation;
- (c) the Engineer / supervising official of the first party gives Notice that failure to correct a particular Defect is a fundamental breach of Contract and the second party fails to correct it within a reasonable period of time determined by the Engineer;

12.3 Notwithstanding the above, the first party may terminate the Contract for convenience.

12.4 If the Contract is terminated the Second Party shall stop work immediately, make the Site safe and secure and leave the Site as soon as reasonably possible.

13. Payment upon Termination

13.1 If the Contract is terminated because of a fundamental breach of Contract by the Second Party, the Engineer shall issue a certificate for the value of the work done less advance payments received up to the date of the issue of the certificate, less other recoveries due in terms of the contract, less taxes due to be deducted at source as per applicable law.

13.2 If the Contract is terminated at the First Party's convenience, the Engineer shall issue a certificate for the value of the work done, the reasonable cost of removal of Equipment, repatriation of the Third Party Contractor's personnel employed solely on the Works, and the Agency's / Contractor's costs of protecting and securing the Works and less advance payments received up to the date of the certificate, less other recoveries due in terms of the contract and less taxes due to be deducted at source as per applicable law.

14. Force Majeure

14.1 The second party shall not be liable for forfeiture of its performance security, liquidated damages or termination for default, if its delay in performance or other failure to perform its obligations under the Contract is the result of an event of Force Majeure.

14.2 For purposes of this Clause, "Force Majeure" means an event beyond the control of the second party and not involving the fault or negligence of the second party and not foreseeable. Such events may include, but are not limited to, acts of the first party either in its sovereign or contractual capacity, wars or revolutions, fires, floods, epidemics, quarantine restrictions and freight embargoes.

14.3 If a Force Majeure situation arises, the second party shall promptly notify the first party in writing of such conditions and the cause thereof. Unless otherwise directed by the first party in writing, the second party shall continue to perform its obligations under the Contract as far as is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event.

15. Dispute settlement

Except where otherwise provided in the contract all questions and disputes relating to the meaning of the specifications, designs, drawings and instructions herein before mentioned and as to the quality of workmanship or materials used on the work or as to any other question, claim, right, matter or thing whatsoever, in any way arising out of relating to the contracts designs, drawings specifications, estimates, instructions, orders or these conditions or otherwise concerning the works, or the executions or failure to execute the same, whether arising during the progress of the work, or after the complete abandonment thereof shall be dealt with as mentioned hereinafter:

If the agency / contractor considers any work demanded of him to be outside the requirements the contract, or disputes any drawings, record or decision given in writing by the Engineer-in-Charge on any matter in connection with or arising out of the contract or carrying out of the work, to be unacceptable, he shall promptly within 15 days request the Chairman of the Dispute Redressal Committee in writing for written instruction or decision. Thereupon, the Dispute Redressal Committee shall give its written instructions or decision within a period of three months from the date of receipt of the contractor's letter.

The Dispute Redressal Committee shall be constituted with the following officials as members —

1	Additional Chief Secretary/ Principal Secretary/ Secretary of the Department concerned	Chairman
2	One Designated officer of the Department to be nominated by them	Member Secretary and Convenor
3	One Engineer representative of a works Department	Member
4	One representative of Finance Department of the Government not below the rank of Joint Secretary / Financial Adviser where IFA system has been introduced	Member

Annexure I

BILL OF QUANTITIES

Sl.No.	Description of Work	Qty.	Unit	Estimated Cost		Amount
				In figure (Rs.)	In Words	

Gross Total Cost : Rs.

We agree to execute the works in accordance with the approved drawings and technical specifications at percentage above/below the estimated rates, i.e., for a total contract price of Rs. (amount in figures) (Rs amount in words).

Signature of agency / Contractor

Format of certificate

"Certified that (name of the agency) has done the work upto (mention the stage of the work) as on as per prescribed drawing; specifications and original estimate in respect of construction of at and is/are entitled to the payment claimed as per the payment terms of the agreement / MOU"

Signature

Name & Designation (Official address)

Place :

Date :

Office seal

Annexure – B1

**AGENCY BILL
(for intermediate payments on running account)**

Bill No. dated

Name of Agency

Name of work

Serial No. of the claim (for this work) (to start with 1 - to be filled up by the employing Govt Dptt)

No. and date of his previous Bill for this work

Reference to agreement

Date of written order to commence work

I. Account of Work

	Rs.	P.	progress %-age
1. Approximate value of work done up to date along with %-age of physical progress F			
2. Deduct amount withheld(reasons to be recorded here) (a) from previous bill (b) from this bill			
3. Balance i.e., "up-to-date" intermediate payments (items 1-2) K			
4. Deduct intermediate payments already made as per entry "K" of the last Bill D			
5. Intermediate payment now to be made (items 3-4) in the manner detailed below-			
	Rs.	P.	
i. by recovery of amount creditable to this work, (such as mobilization advance) G			
ii. By cheque H			

Certified that % of the total work has been completed as on as per agreement. Please pay Rs. (..... % of total cost of work) for the completed work as stipulated in para 3.1 of the MOU/Agreement.

Date

Signature of the authorised signatory of the agency organisation executing the work

II. Certificates and Signatures

I have satisfied myself by* that the work done up-to-date excluding the measured up additions and alterations is not less than% of the total work as per the agency agreement and that with the exception of authorized additions and alterations the work has been done according to the prescribed drawings and specification.

2. The detailed measurements of authorized additions and alterations up-to-date were made by on and are recorded at page of Measurement Book No.

Dated signature of officer preparing the bill

Rank

Passed for Payment #(Rs. only)

Dated signature of the officer of the Government Department

Authorizing the payment

Designation

III. Acquittance

Received** (Rs.) Rupees as intermediate payment in connection with the contract referred to above.

Stamp

Full signature of the authorized signatory
of the agency organization executing the job

Paid by me by Cash
Cheque no. dated

Dated signature of the person actually making the
payment

* Here specify the method employed for estimating the value of work.

Here specify the net amount payable, vide Item 5(ii) of Account I.

** The Payee's acknowledgement should be for the gross amount paid as per item 5(i + ii) of Account I.
Payment to be made after receipt of the cheque from the Treasury / Pay & Accounts office

Annexure – B2

AGENCY FINAL BILL

(to be used for “final payments” on lump sum contracts)

Bill No. dated

Name of Agency

Name of work

Serial No. of the claim *(for this work)* *(to start with I-to be filled up by the employing Govt Dptt)*

No. and date of his previous Bill for this work

Reference to agreement

Date of written order to commence work

Date of actual completion of work

I. Account of Work Executed

Sub-work, subhead or item of work	Rate		Unit	Up to date			Remarks
	Rs.	P.		Quantity %-age of work	Rs.	P.	
			Lump sum for each				
1	2		3	4	5		6
Total							
Additional Work							
Deduct omissions							
Total value of works done to date - F							

Certified that 100% of the total work has been completed as on as per agreement. Please pay Rs. (..... % of total cost of work) for the completed work as stipulated in para 3.1 of the MOU/Agreement.

Date

Signature of the authorised signatory of the agency organisation executing the work

II. Certificates and Signatures

I certify that the work has been completed 100% of the total work in accordance with the prescribed drawing and specification and in conformity with the terms of the agency agreement. After taking into account all the authorized additions and alterations the value of work done up to date is Rs.

Important Government Orders

2. The detailed measurements of the authorized additions and alterations mentioned above were made by on and are recorded at page of Measurement Book No. and I am satisfied that they are correct.

Dated signature of the certifying Engineer
Rank/Designation

Countersigned

officer in charge of the work in the employing Government Department with date

III. Memorandum of Payments

				Rs.	P.	
1. Total value of work done up to date as per 'F' of Account I of this Bill						
2. <u>Deduct</u> : Up-to-date intermediate payment already made as per entry 'K' of Account I of last Bill No. date						D
3. Payments now to be made :- (a) by recovery of amounts creditable to this work (<u>as unrecovered balance of mobilization advance</u>)						G
(b) By cheque						H

† Passed for Payment (Rs.) Rupees

Dated

Signature of the officer authorizing payment
Rank

† Here specify the net amount payable, vide item 3 (b) of Account III.

IV. Acquittance

**Received (Rs.) Rupees as above in full settlement of all demands on account of the contract.

Stamp

Signature of the authorised signatory of the agency organisation executing the work

Paid by me by _____ Cash
Cheque no. dated

Dated

Initials of person actually making payment
Rank

** The payee's acknowledgement should be for the gross amount as per item 3(a + b) of Account III.

Annexure - C

DETAILED COMPLETION REPORT

Name of the agency organisation

Name of the Government Department on whose order job done

Detailed Completion Report of works completed during the month of

Name of work	Amount						% -age of excess	Date of written order to commence work	Date of actual completion of work
	Estimate		Expenditure		Excess				
1	2		3		4		5	6	7
	Rs.	P.	Rs.	P.	Rs.	P.			

Names of Engineers and subordinates by whom the work supervised

Names	Period of incumbency.	
	From	To

Explanations of excesses

(1)

(2)

Signature of the authorised official of the agency organisation

(To be printed on reverse)

Name of work

Name of the agency

items of estimate	As estimated				As executed				Differences*				Reference to paragraphs overleaf explaining excess	
	Quantity		Rate		Amount		Quantity		Rate		Amount			
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		
Total	Rs.				Rs.				Rs.					

*Excess to be entered in red ink; Savings in black ink.

Dated the

Office-in-charge of the work in the employing Department

Annexure - D

WORKS SLIP

(to be maintained by the employing Department)

Name of work

Month

Sub-heads	Unit	As per estimate			As executed			Probable cost of work remaining to be done and value of work already done but not brought to account			Explanations of deviations, excesses etc.
		Quantity	Rate Rs.	Cost Rs.	Quantity	Rate Rs.	Actual cost to date/Rs.	Approximate quantity	Rate Rs.	Probable cost Rs.	
1	2	3	4	5	6	7	8	9	10	11	12
Total of estimate					Total charges against final heads			Probable further expenditure - A			
Add –							Remarks				
Total booked outlay to date											
Probable further expenditure as per entry A above											
Total											
Deduct – suspense accounts recoverable											
Ultimate anticipated expenditure on the work											

Work commenced in Present state of progress in general terms

Accounts officer of the Department

Officer in charge of the work

Date

Date

Comments/observation of the Head of the Department / Departmental Secretary

Signature with date

- ACTION POINTS -

- * Works slips should be prepared by the Officer responsible for supervision of the work and submitted to the Head of the Department / Departmental Secretary.
- * The Work Slips enable the Head of the Department / Departmental Secretary to investigate the excess total expenditure under each sub-head of a work, in contrast with the sanctioned estimate, with a view to deciding whether or not a revised estimate will be required for the work.

WORKS TENDER ACCEPTANCE
AND
CONTRACT

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No. 2254-F(Y)

Dated : 24th April, 2014

NOTIFICATION

In exercise of the power conferred by Clause (3) of Article 166 of the Constitution of India, the Governor is pleased hereby to make the following amendments in the West Bengal Financial Rules, Volume-I, as subsequently amended (hereinafter referred to as the said Rules), namely:–

1. clause (a) of Rule 177 of the said rules is deleted
2. clause (c) of Rule 177 of the said rules is substituted with the following:–
 - i. Subject to any special rule or order or procedure that may be prescribed by the Government in respect of a particular department, open tender shall invariably be invited for execution of works worth Rs. 1,00,000 = 00 or more.
 - ii. For works valued at Rs. 5 lakh and above, e-tendering through the centralized e-Tender Portal [<http://wbtenders.gov.in>] is mandatory, in addition to publication in print media.
 - iii. E-Tender documents should be made available only through the State Government e-tender portal, namely, <https://wbtendgrs.Rov.in> free of cost.
 - iv. For works exceeding Rs.10 lakh or for purchasing plant, machinery, etc, of complex and technical nature, bids may be invited in two parts under two-bid system laid down in Rule 47C.
 - v. Selection of agency should be made on the basis of at least three tenders, which shall be opened in presence of willing agents. If the number of tenders received is less than three, tender should be invited afresh.
 - vi. In case of invitation of tender under two-bid system, if the number of tenderers/bidders qualified in the technical bid is less than three, tender should be invited afresh.
 - vii. The lowest tender for such works should be accepted as a rule. If for any reason, the lowest tender is not accepted, reference shall be made to Government for orders as to which of the contractors the work should be given.
 - viii. Tender notice shall always be given due publication through the leading dailies in English, Hindi and Bengali. Open tender for execution of works worth Rs.1,00,000/- or more shall be invited in the following manner:

Sl. No.	Item	Manner of Tender
i.	For execution of works with estimated value of or exceeding Rs.1 lakh upto Rs.5 lakh.	Publication of the work on the notice board and on the website of the administrative department, if maintained and also brief referral advertisement in one daily Bengali newspaper [in case.of hill areas of Darjeeling District in Nepali newspaper].

Important Government Orders

ii.	For execution of works and services with estimated value exceeding Rs.5 lakh upto Rs.10 lakh.	Publication of the work on the notice board and on the website of the administrative department, if maintained and also brief referral advertisement in two daily newspapers, one in Bengali [in case of hill areas of Darjeeling District in Nepali newspaper] and the other in English.
iii.	For execution of works and services with estimated value exceeding Rs.10 lakh.	Publication of the work on the notice board and on the website of the administrative department, if maintained, and also in the official website of Government of West Bengal, and also brief referral advertisement in three daily newspapers, one each in Bengali [in case of hill areas of Darjeeling District in Nepali newspaper], in English and in Hindi.

Explanation : Brief referral advertisement will contain only certain title information such as name and location of the scheme, last date for submission of tender, names of the websites where details are available.

ix. A minimum period, as stated below, shall be allowed for submission of the tenders from the final publication date.

Sl. No.	Item	Minimum period for submission of tender from the last date of publication
a.	For supply of articles or stores or for execution of works and services with estimated value not exceeding Rs.10 lakh.	7 days
b.	For supply of articles or stores or for execution of works and services with estimated value exceeding Rs.10 lakh upto Rs. 1 Crore.	14 days
c.	For supply of articles or stores or for execution of works and services with estimated value exceeding Rs. 1 Crore.	21 days"

3. the following clause is inserted after clause (c) of Rule 177 of the said rules:-

"(d) In case of e-tendering, EMD/Bid security shall be collected as soft copy (scanned copies of the originals) for instruments (Cheques/bank Draft/bank Guarantee, etc.) and in case of deposit of money it should compulsorily be deposited on-line by the bidders. The L1 bidder shall submit the hard copy of the documents to the tender inviting authority with his acceptance letter of the LOI.

Failure to submit the hard copy with the acceptance letter within the time period prescribed for the purpose, may be construed as an attempt to disturb the tendering process and dealt with accordingly legally including blacklisting of the bidder."

By order of the Governor

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL
Public Works Department
Accounts Branch

NOTIFICATION

No. 137/1-A/PW/0/10C-02/14. - 24th April, 2014. - Whereas, it is, in the wake of issuance of Memorandum No. 1177-F(Y); dated 28-02-2014 read with Memorandum No. 1592-F(Y); dated 20-03-2014 of the Finance (Audit Branch) Department, considered expedient so to do;

Now, therefore, the Governor is pleased hereby to make the following amendments in the Public Works Department Code, as subsequently amended (hereinafter referred to as the said Code) :—

Amendments

1. In the said Code, in Volume I:—
 - (a) "Rule 215 shall be omitted."
 - (b) "Rule 216(1) shall be omitted."
 - (c) "Rule 216(2) shall be omitted."
 - (d) For rule 217(1), substitute the following:—

"217(1 a) All works of and above Rs. 5.00 Lac, for which e-tendering is mandatory, shall be awarded through open e-tender without any reservation for any particular Class of Contractors."

"217(1b) All other works valuing less than Rs. 5.00 Lac shall be awarded through open tender. The qualifying experience and other technical criteria required for such works shall be such as may be prescribed by the Department from time to time."
 - (e) "Note below Rule 217(2) shall be omitted."
 - (f) "For Rule 218, substitute the following :—

"218 There shall, as a general rule, be no provision for splitting of any work.

However, a work may, with the previous approval of the Department, be split into smaller parts following the principles :—

 - (i) The primary consideration governing splitting up shall be expedition in execution thereof consistent with economy and efficiency;
 - (ii) Splitting shall not be resorted to for the purpose of evading the financial powers of the officers calling for tenders; and
 - (iii) Care shall be taken to see that splitting up does not technically damage the structural soundness of the work as a whole and where such possibility exists, the work shall not be split up into smaller parts."
 - (g) "Rule 219 shall be omitted."
 - (h) For rule 222(1), substitute the following :—

"222(1) Intending tenderers shall not be charged for tender documents in respect of tender for any work of any value.

However, in respect of work valuing more than Rs. 50.00 Crore, the intending tenderers shall be charged such fees for tender documents as may be prescribed by the Department by notification from time to time."

(i) For rule 222(2), substitute the following :—

"222(2) The contractors may, where necessary, be charged for additional copies of drawings, specifications, schedules, etc. at such fees as may be determined by the concerned Tender Inviting Authority."

(j) For rule 226, substitute the following :—

"226(1) Notices for open e-tenders for works each of and above Rs. 5.00 Lac shall, as a general rule, include the following clause:-

(a) **In respect of 1st Call of N.I.T. :—**

'The intending tenderers shall have to produce credentials of similar nature of work valuing minimum 40% of the estimated amount put to tender.'

(b) **In respect of 2nd Call of N.I.T. :—**

'The intending tenderers shall have to produce credentials of similar nature of work valuing minimum 30% of the estimated amount put to tender.'

(c) **In respect of 3rd Call of N.I.T. :—**

'The intending tenderers shall have to produce credentials of similar nature of work valuing minimum 20% of the estimated amount put to tender'.

"(2) Notices for open tenders for works each below Rs. 5.00 Lac shall include such clauses as may be prescribed by the Department by notification from time to time."

(k) For rule 229, substitute the following rule :—

"229 In every case of open e-tender or open tender, as the case may be, an Earnest Money amounting to 2% of the Estimated Value of the work put to tender shall be required to be deposited by every tenderer alongwith each tender. Such Earnest Money shall be deposited by the tenderers in such form and in such manner as may be prescribed by the Department by notification from time to time."

(l) "Rule 230 shall be omitted."

(m) For rule 231, substitute the following rule :—

"231(1) In every case of open e-tender, the Earnest Money of every technically disqualified tenderer as well as that of every technically qualified tenderer other than L₁ (i.e. 1st Lowest Tenderer) and L₂ (i.e. 2nd Lowest Tenderer) tenderers shall revert to his respective account without manual intervention following the same path through which such Earnest Money was electronically transferred from the tenderer's bank account to the Pooling Account."

"231(2) The Earnest Money of L₂ shall, after the L₁ has accepted the LOI (i.e. Letter of Intent), revert to his respective account without manual intervention following the same path through which such Earnest Money was electronically transferred from the tenderer's bank account to the Pooling Account."

"231(3) The Earnest Money of L₁ shall, after he has accepted the LOI (i.e. Letter of Intent), automatically get transferred from the Pooling Account to the State Government revenue deposit head."

"231(4) In every case of open e-tender or open tender, as the case may be, where Earnest Money is deposited in physical form, the Earnest Money of every technically disqualified tenderer as well as that of every technically qualified tenderer other than L₁ (*i.e.* 1st Lowest Tenderer) and L₂ (*i.e.* 2nd Lowest Tenderer) tenderers shall be refunded to him within three (3) days after the comparative statement has been prepared and approved."

"231(5) The Earnest Money of L₂ shall be refunded to him within three (3) days after the L₁ has accepted the LOI (*i.e.* Letter of Intent).

"231(6) The Earnest Money of L₁ shall, after he has accepted the LOI (*i.e.* Letter of Intent), be credited to the State Government revenue deposit head finally by the Tender Accepting Authority."

(n) "Rule 232 shall be omitted."

(o) "Rule 233 shall be omitted."

2. In the said Code, in Volume II:—

"Appendix 8 shall be omitted".

This bears the concurrence of Group T of Finance (Audit) Department vide their U.O. No. 100 dated 24-04-2014.

By order of the Governor,
INDEVAR PANDEY,
Principal Secretary to the
Govt, of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No. 1592-F(Y)

Dated : 20th March, 2014

MEMORANDUM

In order to further streamline the process of selection of the contractor / supplier through open and transparent competition and also in the interest of discovery of the price through free, transparent and fair means, Government has decided to relax the provision of submission of hard copy of the original EMD documents to the tender inviting authority before financial evaluations of bids in case of e-tender.

Therefore, the undersigned is directed by the order of the Governor to substitute item no. iv of FD memo. No. 1177-F(Y) dt. 28.02.2014 with the following:—

“iv. in case of e-tendering, EMD/Bid security shall be collected as soft copy (scanned copies of the originals) for instruments (Cheques/bank Draft/bank Guarantee, etc.) and in case of deposit of money it should compulsorily be deposited on-line by the bidders. The LI bidder shall submit the hard copy of the documents to the tender inviting authority with his acceptance letter of the LOI. Failure to submit the hard copy with the acceptance letter within the time period prescribed for the purpose, may be construed as an attempt to disturb the tendering process and dealt with accordingly legally including blacklisting of the bidder.”

The Works departments will take action to amend their departmental codes accordingly. Necessary amendment will be made in the West Bengal Financial Rules in due course.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No. 1177-F(Y)

Dated : 28th February, 2014

MEMORANDUM

It has come to the notice of the state Government that enlistment of contractors is coming in the way of the e-tender procedure, since in such cases scope of the tender gets limited only to those contractors who are enlisted in the Department. The updating of enlistment is also not done on a periodic basis, depriving new entrepreneurs from participating in development efforts of the State Government. Thus the system of enlistment is not only defeating the transparency introduced through e-tender, but also is hindering the interest of new contractors / entrepreneurs. In the works departments, enlistment of contractors has been done on the basis of threshold value of the works which in many cases exceed Rs. 5 lakh, i.e., the base level of e-tender. Bringing financial propriety, fairness and transparency through open tender procedure has been engaging the attention of the State Government for some time past. Accordingly, e-tender for procurement of and above Rs. 5 lakh has been made mandatory by the State Government vide FD notification no. 6932-F(Y) dt.29.8.13 read with notification no. 5400-F(Y) dt.25.6.12.

Now, therefore, the Governor is pleased to issue the following instructions regarding contractors enlisted by the works departments of the State Government and availability of their tender documents:-

- i. The Works Departments, i.e., PWD, I&WD, Housing, WRIDD, PHED, Sundarban Affairs Dptt (incl. Sunderban Development Board), P&RD (including PR institutions), MED, UD (including organization / autonomous bodies under the dptt) shall abolish the system of enlistment of contractors with immediate effect, until further order. All works of and above Rs. 5 lakh for which e-tendering is mandatory would be awarded through open e-tender without any reservation for any particular class of contractors;
- ii. The Works Departments will give effort to develop new contractors for works valued below Rs.5 lakh for which conventional procedure of open tender is adopted, say, by scaling down the qualifying experience and other technical criteria required for selection.
- iii. All the works departments will ensure availability of tender documents free of cost in their departmental website even for works valued below the base level of e-tender;
- iv. In case of e-tendering, EMD / Bid security shall be collected as soft copy (scanned copies of the originals) for instruments (Cheques/Bank Draft / Bank Guarantee, etc.) and in case of deposit of money it should be compulsorily deposited on-line by the bidders. The hard copy of the documents given online by the bidders should be submitted to the tender inviting authority in separate cover before tender opening date;
- v. E-Tender documents should be made available only through the State Government e-tender portal, namely, <https://wbtenders.gov.in> free of cost.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No.3212-F(Y)

Dated, Kolkata the 22nd April, 2013

MEMORANDUM

Sub : Clarification regarding rule 47D of West Bengal Financial Rules, Vol.-I

The undersigned is directed to issue the following clarifications regarding engagement of 'Agency' under rule 47D of West Bengal Financial Rules, Vol.-I, inserted by Finance Department's Notification No 5400-F(Y), dated 25.06.2012 as amended vide Memorandum No.8183-F(Y), dated 26.09.2012 and No.3007-F(Y), dated 12.04.2013.

1. Rule 47D of West Bengal Financial Rules, Vol.-I, inserted under Notification No.5400-F(Y), dated 25.06.2012, is meant for works execution by Non-Works Departments.
2. These Non Works Departments having no engineering infrastructure of their own may have to get the works executed through any PSU, Autonomous Body, etc., enumerated in Annexure 'C' and 'D' of Notification No. 5400-F(Y), dated 25.06.2012, read with Memo. No. 8183-F(Y), dated 26.09.2012, as envisaged in rule 47D of W.B.F.R., Vol.-I.
3. The estimates to be prepared by the agency, in such cases, need to be approved by the Government. The Non-Works Government Department employing the agency being handicapped due to absence of any technical expertise may get the estimates vetted by the Chief Engineer of Public Works Department, as mentioned in Memorandum No. 3007-F(Y), dated 12.04.2013.
4. Memo. No.3007-F(Y), dated 12.04.2013 is not applicable to autonomous bodies, Development authorities and the Non-Works Departments that have their own engineering infrastructure / Technical expertise for works execution.

Sd/- H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No. 3007-F(Y)

Kolkata, the 12th April, 2013.

MEMORANDUM

The undersigned is directed by order of the Governor to make the following amendment in rule 47(D) inserted in West Bengal Financial Rules vide Finance Department Notification No.5400- F(Y) dated 25.06.2012.

The existing provisions in sub-clause(ii) of clause (b) under Sub-rule (4) of rule 47D may be replaced with the following :-

“47D(4)(b)(ii) - All the projects with estimated cost of Rs.5 crore and above meant for execution through Public Sector Units shall be vetted by the Chief Engineer of Public Works Department.”

2. The relevant provisions in para-7 of Finance Department Memo. No. 1240-F(Y), dt. 18.02.2013 also stand modified by this amendment.

Necessary amendment in West Bengal Financial Rules will be made in due course.

Sd/- H.K. Dwivedi

Principal Secretary to the
Government of West Bengal

**GOVERNMENT OF WEST BENGAL
PUBLIC WORKS DEPARTMENT
WORKS BRANCH
WRITERS' BUILDINGS, KOLKATA-700001**

No. 375-W(C) 1M-62/13**Date:23/04/13****MEMORANDUM**

In terms of G.O. No. 3007-F(Y) dated 12.04.13 of Finance Department, Audit Branch, the existing provisions in sub-clause (ii) of clause (b) under Sub-rule (4) of rule 47D of West Bengal Financial Rules have been replaced with the following :-

“47D(4)(b)(ii) - All the projects with estimated cost of Rs. 5 crore and above meant for execution through Public Sector Units shall be vetted by the Chief Engineer of Public Works Department.”

2. It has been decided to constitute separate vetting cells for Civil and Electrical wings of the department.

Serial Number	Cell for	Headed by	Contact Number
1.	Civil Works	Assistant Chief Engineer-II, Public Works Dte., 2 nd floor Main Block, Writers' Buildings Kolkata-700001.	Office: 2214-3074 Mobile: 9433587127
2.	Electrical Works	Additional Chief Engineer, (Electrical)I, PWD, 3 rd Floor, Main Block, Writers' Buildings Kolkata- 700001.	Office: 2214-3462 Mobile: 9830133257

3. The respective Departments are requested to furnish the following documents along with detail estimate :-

For Civil Works:-

1. Copy of architectural Plan duly approved by the competent authority
2. Copy of Structural drawing approved by Competent Authority
3. Rate analysis for Non Schedule items and supporting documents
4. Minimum 2(two) copies of estimate.

For Electrical Works:-

1. Minimum 2(two) Copies of Electrical Estimates along with electrical lay out plan of building and/or site.

The procedure for vetting of estimates would be as follows:

- (i) For estimates involving only civil works, the file containing detailed estimate would be submitted to vetting cell of civil wing, which would take necessary action.
- (ii) For estimates involving only electrical works, the detailed estimate should be submitted to the vetting cell of the electrical wing
- (iii) For estimates involving both civil and electrical works, the papers for vetting would be submitted to the civil wing first, which after vetting the civil portion would pass on the file/complete set of papers to electrical wing for vetting. The finally vetted estimate would be collected by the department/ office concerned from the electrical wing.

The time limit for vetting by a single wing (civil/electrical) would be 4 working days. For estimates involving both works, the estimate would be vetted in 7 working days.

All departments are requested to take necessary action as per procedure as prescribed above.

Sd/- I. PANDEY
Principal Secretary

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No. 1679-F(Y)**Dated : 24th March, 2014**

MEMORANDUM

It has come to the notice of State Government that the deductions made from different types of Bills for different purposes are not properly deposited / booked under appropriate heads of accounts by some of the Cheque Drawing Officers / DDOs of Works and Forest Departments, although procedural guidelines in respect of deposit of the fund recovered from the contractor's bills were issued vide FD memo. no. 3962-F dated 29.05.2006. The detailed heads of accounts for deposit of the fund recovered for various purposes including Government revenue were not mentioned in the FD memo. no. 3962-F dated 29.05.2006. In order to remove any difficulty in following the procedure prescribed in the FD memo no., referred to above, the State Government feels it necessary to specify the heads of accounts for deposit of the recovered fund.

Now, therefore, it is clarified that the fund recovered by deduction from the contractor's bills shall be deposited under the following Receipt heads of Accounts / in the following manner, by the Cheque Drawing Officers/public works disbursers by drawing separate LOC cheque and challan for each category of receipt mentioned against each head of account below:

Sl.no.	Category of Receipt	Head of account
1	Professional Taxes	0028-00-107-001-03.
2	Group Insurance(1987):	8011-00-107-004-19. (Insurance fund) 8011-00-107-005-19. (Savings fund)
3	Provident Fund -Group-D	8009-01-101-002-19.
4	Sales Tax (TDS)	0040-00-102-005-35.
5	Security Deposit	8443-00-103-001-07.
6	Income Tax (TDS)	Shall be deposited to the designated bank branches as authorised by the Income Tax Authority through their specified Challan No./ITNS 281 (form enclosed). Only in case of transfer-credit the head of account '8658-00-112-001-20' shall be used.
7	Service Tax	Shall be deposited directly to the appropriate authority of the Government of India
8	Labour Cess	Shall be deposited directly to the appropriate authority of the State Government
9	Other deductions like fine / penalties / forfeitures etc.	'0070-01-102-003-06' or in the appropriate departmental receipt head.

This Order issues in continuation of this Department Memo. No. 3962-F dated 29.05.2006.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No. 3962-F**Kolkata, the 29th May, 2006**

MEMORANDUM

Sub : procedure of dealing with and Accounting for Government Revenue and Deposit Receipts in Divisional Accounts of Works.

Issuance of a clear-cut guideline on the mode of dealing with and accounting for the dues recovered on account of government revenue and deposit from the gross amount of works and work-charged establishment bills has been under consideration of the Government for some time past since it has come to the notice of the Government that in many cases, moneys being recovered by deduction from such bills on account of revenues and deposit receipts are not being deposited to the treasury for incorporation in the Government accounts by the Divisional Offices maintaining works system of accounts. This has caused loss of revenue of the Government on the one hand and contributed to the minus balance in the Group Insurance and Savings Scheme account maintained in the treasury on the other. Now the Government has decided to lay down a suitable procedure to be followed by the Divisional Engineers and the Divisional Accountants/Divisional Accounts officers in order to prevent recurrence of such undesirable situations.

I am, accordingly, directed by order of the Governor to prescribe the following procedural guideline for the Works and Forest Divisions:—

The Divisional Officer shall –

1. draw LOC cheque(s) for the net amount of the bill(s) required for disbursement;
2. draw LOC cheque(s) in favour of the Government of West Bengal for the money recovered by deduction from the bill(s) on account of the State Government revenue and GISS subscription and remit the cheque(s) with two copies of challans/schedules prescribed for the remittance for each of revenue/ deposit receipts head of account to which the recoveries are to be deposited and accounted for in the treasuries;
3. draw LOC cheque(s) in favour of the authority of the Central Government for the central revenue recovered by deduction from the bill(s) and remit the cheque(s) with the required number of challans to the bank in the form prescribed for the purpose by the Central Government;
4. book expenditure for the works and work-charged establishment in the works accounts under the functional head of account complete upto the detailed head for the gross amount which is equal to the amount of all the LOC cheques drawn against the bill(s) and the amount of internal transfer of the division;
5. effect recoveries and their remittance under the appropriate head of account and book the transactions in the various registers and schedules as prescribed by the Government in CPWA code and the State Government Rules.

In the pay order enfacd in the related bill(i) the net amount shall be passed for payment by issuance of a/c payee or order LOC cheque for disbursement as stipulated in the codal provisions; (ii) the total amount of revenue and deposit receipts recovered by deduction from the bill shall be passed for payment by issuance of separate order LOC cheque for remittance under the appropriate Government revenue and deposit receipt heads. The amount recovered by deduction from the gross claim of the bill for the Government revenue and deposit receipts other than security deposits shall be remitted to the treasury-link bank with two copies of duly filled challan for each head of account to which the recovery is to be deposited and will be credited under the head of account of "8782-00-102-002-20-receipts" in the works accounts after drawal of LOC cheque for the amount of the revenue and deposit to be remitted to the bank. The cheque shall be remitted to the bank with two copies of duly filled challan for each head of account to which the recovery is to be deposited. For example, for recovery of P. Tax the challan form prescribed in the P. Tax Act shall be drawn for credit under the head of '0028', for recovery of Sales Tax the challan prescribed for the purpose shall be drawn for credit under the head of '0040', for recovery of GISS the schedule prescribed in the GISS Act shall be filled in and sent to the treasury-link bank for credit under the head of '8011', for recovery of GPF the account of which is maintained by the AG(A&E), W.B. the challan in TR 7 shall be drawn for credit under the head of '8009' and so on. The recovery by deduction from the gross claim of the bill for the central revenue such as Income Tax will be accounted for after drawal of a separate LOC cheque for the amount and remittance of the same to the bank with the Income Tax challan prescribed for the purpose by the Income Tax authority. All the LOC cheques drawn shall be entered in the payment side of the works cash book in the bank column. The debit head of account of the bill for which the LOC cheque(s) is (are) drawn shall be entered in the appropriate column in the payment side of the works cash book.

Sd/- P.K. Guha Roy
OSD & e.o. Special Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL

Finance Department

Budget Branch

No. 110-F.B.

Dated Kolkata, the 26th April, 2013.

MEMORANDUM

Sub : Introduction of New Letter of Credit System

For some time past the Government in Finance Department was considering improving the present system of issuing and monitoring the 'Letter of Credit' (LOC) by different Works and Forest Departments of the State Government with a view to establishing accountability, transparency and uniformity in the system in a centralised manner.

Existing LOC System

In the existing system, 'LOC Cheque Drawing Officers' in the Works and Forest Divisions send proposal for issuing LOC (Project wise) to 'LOC Issuing Authorities' directly or through their immediate higher authority for execution of works in respect of (i) Projects/Plan related works (ii) (a) Maintenance Works, (b) expenses for 'Work-Charged Establishment' and (iii) 'Deposit Works' in the following manner:

- (i) Project/Plan related works : The proposal is submitted with administrative approval and financial sanction of the competent authority;
- (ii) (a) Maintenance Works: Administrative approval and financial sanction need not accompany LOC proposal;
(b) Works-Charged Establishment: Administrative approval and financial sanction need not accompany LOC proposal;
- (iii) Deposit Works: Copy of receipted Treasury Challan for deposit of fund for 'Deposit Works' under major head '8782'.

Finance Department issues LOC authorisation (Project wise) on request from LOC Issuing Authorities.

'LOC Issuing Authorities' issue LOC (Project wise), within the ceiling authorised by Finance Department, to the concerned Works / Forest Divisional officers declared as 'LOC Cheques Drawing Officers' by their respective Administrative Departments with the approval of Accountant General (A&E), West Bengal.

The 'LOC Cheques Drawing Officers' send monthly accounts to the Accountant General (A&E), West Bengal and LOC utilisation reports to 'LOC Issuing Authorities'.

It may be noted that as per rule 4.150(3) of WBTR, 2005, appropriation under the departmental establishment head meant for execution of departmental works of any department through works divisions should be placed at the disposal of the authority of the works department for execution of the work within the authorised LOC limit.

New LOC System:

Under the guidance of Finance Department the National Informatics Centre [NIC] has developed a new system for on-line authorisation and issue of LOC to make transfer of fund faster for timely execution of the developmental works in a transparent manner. It will also facilitate proper monitoring of the progress of implementation of the project. For this purpose Finance Department in its website [www.wbfin.nic.in] has made necessary link 'LOC Monitoring System' [LOCMS] from the financial year 2013-14. All the LOC related works would be processed and monitored through this system.

After careful consideration of the matter, the Governor has been pleased to prescribe the following procedures in this respect.

1. **Role of the Finance Department:** Finance Department shall authorise on-line the LOC Issuing Authorities through 'LOCMS' from time to time for issuing LOC to their authorised 'LOC Cheque Drawing Officers' within the limit of authorisation for (i) execution of Project related works and (ii) (a) Maintenance Works (b) Work-Charged Establishment separately.
2. **Role of the LOC issuing authority:**
 - (i) **For project related Works:** Based on the proposal received from the Divisional Officers of Works / Forest Divisions, the LOC Issuing Authorities shall issue LOC on-line through 'LOCMS' to the concerned 'LOC Cheque Drawing Officers' on specific approved project according to head of account and the budget provision of that head. The LOC may be for a part or whole of the amount of financial sanction subject to overall authorisation of the finance department in this respect.
 - (ii) **For Maintenance Works:** Based on the proposal received from the 'LOC Cheque Drawing Officers', the LOC Issuing Authorities shall issue LOC on-line through 'LOCMS' to the concerned 'LOC Cheque Drawing Officer' for (a) Maintenance Works (b) Work-Charged Establishment for requisite amount, subject to overall authorisation of the Finance Department as well as budget provision under the head in this respect.
3. **Role of the 'LOC Cheque Drawing Officers':**
 - (i) **For Project related Works:** 'LOC Cheque Drawing Officers' shall upload the proposal request on-line through 'LOCMS' for issuing the LOC by filling up the required data in the prescribed format. They may also upload the scanned copy of relevant supporting document.
 - (ii) **For Maintenance Works:** 'LOC Cheque Drawing Officers' shall fill up the prescribed format for (a) Maintenance Works (b) Work-Charged Establishment.
 - (iii) **Uploading the data in respect of utilisation of LOC Fund:** 'LOC Cheque Drawing Officers' shall upload the data of the utilised LOC amount cheque number-wise in the 'LOCMS' against each LOC and each head of account in respect of (a) Project related Works, (b) Maintenance Works, (c) Work-Charged Establishment and (d) Deposit Works.
 - (iv) **Remittance and recording of 'Deduction at Source':** All deductions from the 'Work-Charged' Bills, Contractors Bills and other Bills such as, Income Tax, Sales Tax, VAT, P. Tax, GPF, G.I., Security / Earnest Money Deposit etc., shall be remitted / deposited to the appropriate head of account by issuing LOC Cheque along with Treasury Challan (T.R. Form No. 7) to the concerned Treasury-linked Bank.

Procedure for 'Deposit Works'

- (a) 'LOC Cheque Drawing Officers' shall deposit the cheque / bank draft in respect of 'Deposit Works' to the concerned Treasury-lined Bank in Treasury Challan (T.R. Form No. 7) under the head of account mentioned below. On application from the Depositor along with copy of receipted Challan, the concerned Treasury officer / Pay and Accounts Officer shall issue the 'Credit Verification Certificate' in respect of that deposit within five working days. The 'Credit Verification Certificate' issued by the Treasury / Pay and Accounts Office shall contain receipt head of account, Challan no. Challan date and amount in respect of that deposit. The receipt head of account for the purpose would be (i) "8782-00-102-001-20" for Works Division and (ii) "8782-00-103-001-20" for Forest Division.

- (b) The 'LOC Cheque Drawing Officers' shall fill up the prescribed format on-line through 'LOCMS'. He may upload the scanned copy of the receipted Challan of deposit of demand draft or cheque along with the 'Credit Verification Certificate' received from the Treasury / Pay and Accounts office on-line through LOCMS.
- (c) The Administrative Department of the concerned 'LOC Issuing Authority' shall verify the admissibility of the Deposit Works and the correctness of the deposit amount before authorising the 'LOC Issuing Authority' to issue LOC for that Deposit Work. The 'LOC Issuing Authority' shall issue the LOC to the concerned 'LOC Cheque Drawing Officers' upto the amount deposited without any authorisation from Finance Department.
- (d) Receipt of fund for Deposit Works shall be debited in the books of accounts of the Works / Forest Division when remitted to Treasury under head "8782-00-102-001-20" for Works Division and "8782-00-103-001-20" for Forest Division and credited to head '8443-00-108-001-07' for Works Division [8443-00-108-002-07' for NHA] and '8443-00-109-001-07' for Forest Division. Payment made by LOC cheque shall be credited to head '8782-00- 102-002-20' for Works Division and '8782-00-103-002-20' for Forest Division and debited to head '8443-00-108-001-23' for Works Division ['8443-00-108- 002-23' for NHA] and '8443-00-109-001-23' for Forest Division respectively.

The existing LOC System and this New LOC System will run simultaneously for three months from 1st April 2013 to 30th June 2013 and thereafter from 1st July 2013 the existing LOC system will be discontinued.

Sd/- H. K. Dwivedi
Principal Secretary to the
Government of West Bengal.
Finance Department

FINANCIAL MANAGEMENT

GOVERNMENT OF WEST BENGAL
Finance Department
Budget Branch
NABANNA

No. 2088– F. B.

Dated, the 28th February, 2014.

MEMORANDUM**Sub.: Introduction of Integrated Financial Management System (IFMS)**

The Government of West Bengal in Finance Department for some time past was considering restructuring the existing systems of fund allocation to the Administrative Departments and Drawing & Disbursing Officers (DDOs) and financial transactions including entire Treasury Management System to ensure transparency, accuracy, and efficiency in fund and financial management. Accordingly, the Governor is pleased to introduce the 'Integrated Financial Management System' [IFMS] for on-line real time management monitoring and control of all fund allocations and financial transactions in different Departments and their subordinate offices under the State Government. The project will be implemented, in phased manner, within 18 months with effect from 1st April, 2014. It will be a centralised system and all servers located at State Data Centre of West Bengal will be linked with steady MPLS and WBSWAN network connectivity.

The modules and the facilities available that comprise the IFMS are summarised below:

A. e-Bantan [e-Allocation of Fund] :**a) Allotment of Fund From Finance Department to Administrative Departments and to DDOs :**

- (i) Allotment /release of fund including Budgetary allocation to the Administrative Departments shall be uploaded from time to time by the Finance Department in e-Bantan.
- (ii) The Administrative Departments shall allot the fund to the DDOs directly or through their Directorates / Subordinate Offices using e-Bantan module.
- (iii) Allotment of fund made to the DDOs shall be available to the concerned Treasury and DDOs through e-Bantan module.

b) Allotment of fund through LOC :

The existing online LOC system will be integrated in this module.

B. E - Billing :

- (i) Submission of all bills electronically to the Pay and Accounts Offices / Treasury by the DDO will be routed through this module only. DDO shall be required to log on to the web-based e-Bantan module for submission of bills.
- (ii) In the initial phase, Bills in both physical and electronic form have to be submitted to the Treasury. The treasury shall accept bills in physical form only if the electronic bill has been submitted through e-Bantan.

C. E-Receipt - Government Receipts and Information System (GRIPS) :

- (i) The existing system of GRIPS will be upgraded and integrated into IFMS.
- (ii) All State Government receipts of tax and non tax revenues, deposits and refunds thereof will be

covered in this module.

D. E-Pradan (Government e-Payment System) :

e-Pradan is a Web-based Government e-Payment System [**GePS**] through which all payments will be electronically disbursed to the bank-account of the payee /employee / contractor / beneficiary.

E. Works and Forest Accounts Computerization System (WFACS) :

The preparation and compilation of works and forest accounts will be done through this module.

F. Centralised Treasury System (CTS) :

- (i) Processing of bills submitted by DDOs, payments and receipts will be done through this module.
- (ii) The other treasury activities like pension management, Personal Ledger and Local Fund Account Management of Bank Accounts, Provident Fund Account, Public Deposit Account, stamp management and preparation of Treasury Accounts will also be done through this module.

G. Human Resource Management System (HRMS) :

The work of manpower planning and management, personal information, personal claims , loans, leave, transfer, posting and joining, promotion, retirement, etc. will be mandatorily processed through this module.

The above modules will be inter-related to each other wherever required through inbuilt interfaces in the IFMS. Detailed guidelines for each module will be issued in due course.

In the first phase, e-Bantan will be implemented, tentatively from 1st April 2014. All the Departments shall, therefore, arrange for creating their respective master database through the link available under Finance Department website [www.wbfin.nic.in] towards allotment of fund to their respective Directorates and subordinate offices by 15th March, 2014 positively.

The IFMS implementation team will impart training and extend hand holding support at different Levels such as Department, Directorate, Head of Office and Drawing & Disbursing Office levels to enable hassle free switch over to the new web based system under IFMS from the existing systems.

Each Administrative Department of the Government of West Bengal will select a nodal officer for implementation of IFMS project and inform the same to Finance Department.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No. 9055-F(Y)

Dated, 30th December, 2013

MEMORANDUM

Integrated Financial Management System (IFMS) is going to be introduced in the state from the Financial Year 2014-2015, ie., beginning 01,04.2014. It is an IT-enabled system to integrate and record all the Government financial transactions, online-monitoring, generation of MIS reports etc., including treasury computerisation and integration of treasury function with Drawing and Disbursing officers (DDO), Banks, and AGWB. Since IFMS in its initial stage of implementation will start from budgetary distribution (e-Bantan) and on-line generation of salary bills, all the Department-wise and DDO-wise allotments are expected to be done through the IFMS online system. All the DDO's already have computers and printers by virtue of FD memo. no. 1829-F(Y) dt.01.03.12 read with no. 4111-F(Y) dt.17.05.12. Financial power has been delegated to the departmental secretary and other various levels of officers to incur expenditure related to, inter alia, installation of broad band connection in the existing landline telephones, vide FD notification no. 5320-F(Y) dt. 22.6.12. The availability of internet facility down to the level of each and every DDO is critical to implementation of IFMS.

Keeping this in view, the State Government has been considering for some time past to undertake a special drive to make available a land-line telephone with broad-band internet connection to the DDO's who may not have such telephone line and internet connection in their office.

Therefore, the undersigned is directed by order of the Governor to delegate to the Additional Chief Secretary / Principal Secretary / Secretary of each Administrative Department the financial power of sanctioning one landline telephone for the DDO's who have no direct landline telephone connection in their office. Broad band internet connections in the telephone lines may be sanctioned by the authorities under financial power already delegated vide FD notification no. 5320-F(Y) dt. 22.6.12. Orders sanctioning landline telephone connections by the Administrative Departments in exercise of the power delegated in this order should include the following sentence at the end of the order-

"This sanction for installation of landline telephone connection is accorded in exercise of the financial power delegated vide FD memo. no. 9055-F(Y) dt.30th December; 2013"

Total telephone and Broad band charge should not exceed Rs.2,000/- per month for each DDO's landline telephone with Broad band internet facility. In case the monthly charge exceeds Rs.2,000/- per month for any DDO, approval should be taken of the departmental secretary of the Administrative Department.

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

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No. 1746-F(Y)

Dated, 26th March, 2014

MEMORANDUM

In terms of FD memo no. 2088-FB dt.28.2.2014 Integrated Financial Management System (IFMS) is going to be operative from 1st April, 2014 for flow of fund (e-Bantan), to make allotment / sub-allotment under the Appropriation Act to the various departments of the State Government and subordinate offices upto the level of Drawing and Disbursing officers.

Consequently, there may not be any scope of absence of fund under any head / sub-head of the departmental budget. Now, therefore, the following instructions are hereby issued for drawal of fund from the Pay and Accounts offices / Treasuries of the State Government during the financial year, 2014-15:-

1. There will, in general, be no restriction on drawal of fund provided-
 - (i) the expenditure can be accommodated within the allotment of fund under the appropriate head and sub-head (subject to relaxations given in para 2 below);
 - (ii) the expenditure has been incurred within the financial power delegated under Delegation of Financial Power Rules, as amended, or other delegation order(s) issued by Finance Department from time to time;
 - (iii) prior approval of the concerned administrative group of Finance Department will be necessary for advance drawal under Rule 4.138 of WBTR, 2005.
2. However, considering that the IFMS is a new system and Government offices may need some time to get themselves conversant with the online electronic system of fund management, the State Government has decided to allow drawal of fund from the treasuries / Pay and Accounts offices of the State Government in anticipation of allotment of fund for the following items of expenditure for the period upto 31st July, 2014.
 - i) Salary / Remuneration / Wages;
 - ii) Honorarium and Additional Honorarium for ICDS staff and expenditure for running ICDS centres;
 - iii) Stipends in respect of Internees, House-staff, P.G. Students and Trainee Nurses of Medical Colleges and hospitals of different nature under Health & Family Welfare Department;
 - iv) Office telephone bills;
 - v) Electricity charges of office establishments;
 - vi) Medical Reimbursement / Advances under West Bengal Health Scheme, 2008;
 - vii) Medical reimbursement under A.I.S (M.A.) Rules drawn under the detailed head "07-Medical Reimbursement".
 - viii) Diet and oxygen costs;
 - ix) Washing charges for linens used in hospitals;
 - x) Cost of postage stamp and franking machine charges;

- xi) Cost of disposal of unclaimed dead bodies;
 - xii) Salary of doctors appointed by Health & Family Welfare Department on ad-hoc basis;
 - xiii) Charges for scavenging by service providers engaged by Health & Family Welfare Department;
 - xiv) Charges of security agencies engaged by Health & Family Welfare Department;
 - xv) Medical reimbursement / Advances in respect of Judicial Officers, including retired Judicial Officers governed by separate Rules.
 - xvi) State share of Pension of Freedom Fighters;
 - xvii) Old Age Pension and Widow Pension drawn under the major head "2235";
 - xviii) Funeral expenses;
 - xix) Leave Travel Concession for Government employees.
3. Drawal of fund from a Scheme head by transfer credit to Deposit Account shall not be allowed. If there is any special reason for such credit to Deposit Accounts, prior permission will be required from Group-T, Finance Department.

However, transfer of fund to the Deposit Account of any Corporation, Company, Undertaking, Development Authority, and Apex body of societies shall be allowed subject to the following conditions-

- (i) In case of payment for works execution through the Corporation, Company, Undertaking, Development Authority under Rule 47D of WBFR, the transfer of fund is permissible as per the payment schedule of the MOU entered into between the department and the corporation, company, undertaking, development authority concerned in terms of FD memo no. 1240-F(Y) dt.18.2.13 as amended by no. 4470- F(Y) dt. 05.6.13;
 - (ii) In case of payment for any other purpose, if it is mentioned in the Government Order that the fund has been sanctioned in favour of such Corporation, Company, Undertaking, Development Authority, and Apex body of societies.
4. There will be no restriction on drawal of fund from any Local Fund Account, if such drawal is necessary for incurring expenditure on approved schemes or for meeting establishment charges. The expenditure from Local Fund Accounts should be covered by availability of fund in the LF account for the relevant scheme.

However, in case of transfer of fund from Local Fund Account to Bank Account prior concurrence of Group-T, Finance Department will be necessary.

5. There shall be no restriction on drawal of fund from the Personal Ledger Accounts of the District Magistrates and L.A. Collectors, if such drawal is necessary for meeting expenditure on approved schemes or making payment in L.A. cases, as the case may be.

There shall also be no restriction on drawal of fund from the P.L. Account of Debutter Trust Board of Cooch Behar maintained at Cooch Behar Treasury-I.

6. Finance Department's clearance will not be required for drawal of fund from a Deposit Account subject to a maximum of Rs. 25.00 crore in a month , provided fund is available in the account for such drawal and such drawal is necessary for incurring expenditure on approved schemes or meeting establishment charges.

Important Government Orders

7. For drawal of fund in any case not covered by this order or in excess of the limits fixed in this order, specific approval of Finance Department will be necessary.
8. All the Departments are requested to make available to all of its offices necessary allotment of fund to square up the shortfall under various detailed heads for which bills were passed by the Treasuries/Pay & Accounts Officers in anticipation of allotment within the last working day of the Financial Year, 2013-2014.
9. The net grant statement for F.Y. 2013-14 should be sent by each Government office to its concerned authority accordingly.
10. This order supersedes all previous orders issued in this context.

Sd/- H. K. Dwivedi
Principal Secretary to the
Government of West Bengal

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

No. 2261-F(Y)

Dated: 15th March, 2013.

MEMORANDUM

Sub : Investment by the State Government Institutions in the Term Deposit.

It has been brought to the notice of the Government that the practice of inviting competitive bids for placing term/fixed deposits with banks is prevalent in many State Government Departments, Directorates, Regional and District Offices, Companies, Corporation, Autonomous/Statutory/Local Bodies. This leads to frequent transfer of Term/Fixed Deposit Account of the Government Office/Organisation from one Bank to another, engaging their attention more in the rate of interest offered rather than in fund management and its security.

Now, in terms Government of India, Ministry of Finance, Department of Expenditure O.M. No. 7(2)/E.Coord/2007 dated 15 January, 2008 and in continuation of this Department Memorandum No. 585-F(Y) dated 21st January 2013, the Governor is pleased to direct that the State Government Departments, Directorates, Regional and District Offices, Companies, Corporation, Autonomous/Statutory/Local Bodies shall forthwith discontinue the practice of inviting competitive bids for Term/Fixed Deposits from the Banks and shall place their deposits with the bank(s) with whom they have a regular course of business, including public sector banks.

Sd/- H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

Writers' Buildings, Kolkata- 700 001

No. 585-F(Y).

Dated: 21st January, 2013.

MEMORANDUM

A comprehensive guideline was issued by Finance Department in memo no. 675-F dated, 22.01.2008 for opening and maintenance of bank accounts with Government fund for implementation of various schemes/projects of the Government. Accordingly, the Departments, Directorates, Regional and District Offices, Companies, Corporation, Autonomous /Statutory / Local Bodies looking after implementation of various schemes / projects approach Finance Department for permission to open bank accounts. Such permission is given subject to observance of the guidelines issued by Finance Department vide memo no. mentioned above. Review of the system of operation of bank accounts undertaken recently by Finance Department reveals that in many cases the guidelines are not being followed, especially the ones specified at item no. 7, 10 and 12 of memo no. 675-F dt.22.01.2008. Hence, it is reiterated that -

1. Bank account-wise consolidated plus-minus report prepared in the manner prescribed in item 7 of memo. No. 675-F dt.22.01.2008 should be submitted at the quarterly interval;
2. Fund allowed to be deposited in the bank account should not be kept in Fixed Deposit at the bank, and should be utilized in the manner suggested in the scheme / project guideline for the purpose for which it was sanctioned as early as possible;
3. Reconciliation of the balance of the bank account should be made on quarterly basis as suggested at item 12 of the memo no. 675-F dt.22.01.2008.

Moreover, Departmental Controlling Officers and officers operating bank accounts at the Government Departments, Directorates, Regional and District Offices, Companies, Corporation, Autonomous/Statutory/ Local Bodies should exercise prudence while depositing money in the bank account or fixed deposit and be cautious enough not to be carried away by unreasonably high rate of interest, however alluring the rate may be. Simultaneously, the cheque signing authorities should exercise caution while enfacing cheques with the payee's name and the amount both in words and figures.

The Government Companies, Corporation, Autonomous and Statutory Bodies also invest in Fixed Deposit/ Time Deposit of a Bank/Financial institution.

The undersigned is, therefore, directed by order of the Governor to issue the following additional guidelines for operation of bank account opened with Government money.

- (i) Space, if any, in a cheque before and after the name of the Payee, amount in words and figures should be scored through by drawing a straight horizontal line before signing the cheque in order to eliminate any scope of interpolation in the blank space;
- (ii) For opening a bank account or investment in Fixed Deposit the officer designated/authorised to operate the account should personally visit the bank for the purpose without taking any help of any agent/third party.
- (iii) Similarly, for investment in fixed deposit/time deposit of a bank / Financial institution which is usually done by the Government Companies, Corporation, Autonomous and Statutory Bodies, the officer responsible to invest the fund should personally visit the bank/financial institution for the purpose without the help of any agent/third party.

- (iv) Verification and reconciliation of the balances of the bank accounts including fixed deposit, if any, should be done at the earliest and once in a month through personal visit to the bank by a responsible officer of the Department, Directorate, or the concerned office / organization / autonomous body, as the case may be, for which the bank account is operated. A report on such verification and reconciliation should be submitted to the Departmental Secretary every month. Any case of discrepancy should be brought to the immediate notice of the Departmental Secretary and Principal Secretary, Finance Department.
- (v) Help should be taken of the net banking facility, where available, by the controlling officer of the department or office operating the bank account to keep tab on the transaction recorded in the account statement and the available balance.

These guidelines should strictly be followed by the Controlling Officer/Cheque Signing Authority. Any loss arising from defalcation or fraud due to non-observance of strict fiscal prudence in operating the bank account or investment in Fixed Deposit or such other instrument will be solely attributable to the concerned controlling officer/cheque signing authority who would be held personally responsible for the loss.

Sd/- H. K. Dwivedi
Principal Secretary to the
Government of West Bengal.

PUBLIC - PRIVATE
PARTNERSHIP (PPP)

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No.8954-F(Y)

Dated, 20th December, 2013

MEMORANDUM

Finance Department issued a Panel of Transaction Advisors (TA) vide notification no., FS-116(PPP Cell)/2012 dt. 10.9.12. In the meantime, Government departments, vide FD memo no. 8384-F(Y) and 8385-F(Y) dt. 22.11.13, have been exempted from the necessity of obtaining FD's approval to the Terms of Reference (TOR) of the TA's for PPP and other projects. Now, a question has been raised by various Government departments with regard to examination of PPP documents from legal point of view.

2. It is clarified that the job of the TA's of the FD panel includes providing legal advisory service for PPP projects as per para 5 of the notification no. FS-116(PPP Cell)/2012 dt. 10.9,12. Therefore, the TOR of the Transaction Advisors should include vetting of the PPP document / DPR from legal point of view. All the Government Departments who undertake PPP and other such projects availing TA services for the purpose shall ensure that the PPP documents, such as, RFP, RFQ, Concession Agreements etc., prepared by the TA's are vetted by their legal experts before its finalisation.

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

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No. 8384-F(Y)

22nd November, 2013.

MEMORANDUM

A Panel of Transaction Advisors (TA) for PPP projects selected through open competitive bidding process was issued under the Finance Department vide Notification No. FS-116(PPP Cell)/2012 dt.10.9.2012 with the objective of assisting the State Government departments and organisations in project planning and execution of PPP projects in terms of the PPP policy of the State Government contained in resolution no. 5266-F(H) dated 21.6.2012.

2. It has been observed that many departments approach Finance Department for approval of the TA where less than three bids are received. Besides, the departments are also approaching Finance Department for vetting the Scope of work / Terms of Reference of the engagement of the TA. This is resulting in unnecessary delay in the engagement of the Transaction Advisor and also the subsequent stages of project planning and execution.

3. The issues involved have engaged the attention of the Government for some time past. Therefore, in order to remove delay in engagement of TA, the undersigned is directed by order of the Governor, to issue the following guideline and clarification for the selection of TA:-

- (i) A minimum of two bids will be sufficient to select the TA out of the FD panel for PPP projects;
- (ii) A Government Department may select Transaction Advisor through open tender process under para 6 of notification no. FS-116(PPP Cell)/2012 dt. 10.9. 2012 read with rule 47(8) of WBFR, Vol-I, since amended vide FD notification no. 5400-F(Y) dt.25.6.12, if the Department is of the opinion that the panel is not suitable for the intended project;
- (iii) The Scope of work/TOR of the TA need not be referred to the Finance Department for vetting/ concurrence;
- (iv) The TA panel of FD may be utilised by the Government Departments to select TA for advisory service in (a) disinvestment related work, (b) exit from existing JV/PPP, and (c) projects which may not necessarily be PPP projects but involve complexity in terms of project preparation and execution. The concurrence of the Finance Department is also not required in such cases.

4. The undersigned is also directed by order of the Governor to delegate the Full financial power to Additional Chief Secretary / Principal Secretary / Secretary of the Administrative Department to incur expenditure for payment of professional service charge / fee to the TA out of fund available under object head of "28-payment of professional & special services-02-other charges" subordinate to the functional Major head of the Department concerned.

5. Necessary amendment will be made in West Bengal Financial Rules (WBFR) in due course.

Sd/- H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

TREASURY AND GOVERNMENT
RECEIPTS

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No.1726-F(Y).

Dated, 25th March,2014.

MEMORANDUM

Sub.: Inclusion of new head of account for e-receipt of examination fees of Public Service Commission, West Bengal and Traffic fines of West Bengal Police through GRIPS Portal

On-line receipt of examination fees and traffic fines through GRIPS portal was under consideration of the Government for some time past to expand the reach of the GRIPS portal and avail the advantage of electronic deposit of money in Government account and its accounting without the hassles associated with manual dealing of the fund. Public Service Commission, West Bengal (PSCWB), and West Bengal Police (WBP) having completed the process of tuning their system to electronic receipt of examination fees and traffic fines respectively, approached Finance Department to enable the GRIPS portal to receive the fees and the fines from this year.

Now, therefore, the Governor is pleased to include the following heads of account in GRIPS Portal for online and off-line receipt of fees for examinations to be conducted by the PSCWB and fines imposed by the 19 nos of Distt Police authorities and 5 nos of Police Commissionerates under WBP through all / any of the participant bankers in the GRIPS portal.

The Guidelines issued in this regard vide F.D notification no.8298-F(Y) dt. 03.10.12, Memo.Nos. 9668-F(Y) dt.30.11.12, 10578-F(Y) dt.28.12.12 & 5533-F(Y) dt.09.07.13 will apply mutandis mutandis.

Heads of account under which the examination fees of PSCWB and traffic fines imposed by WBP can be deposited by the depositors through GRIPS portal

Account head	Description
0051-00-105-001-16	Collection of examination fees of Public Service Commission, West Bengal
0055-00-105-004-06	Collection of traffic fines of West Bengal Police

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No.531-F(Y).

Dated, 30th January,2014.

MEMORANDUM

Sub: Inclusion of new head of account for e-receipt of online examination fees of West Bengal Health Recruitment Board through GRIPS Portal

On-line receipt of examination fees through GRIPS portal was under consideration of the Government for some time past to expand the reach of the GRIPS portal and avail the advantage of electronic deposit of money in Government account and its accounting without the hassles associated with manual dealing of the fund. West Bengal Health Recruitment Board having completed the process of tuning their system to electronic receipt of examination fees approached Finance Department to enable the GRIPS portal to receive fees for examination to be conducted by them from this year.

Now, therefore, the Governor is pleased to include the following head of account in GRIPS Portal for on-line and off-line receipt of fees for examinations to be conducted by West Bengal Health Recruitment Board through all/any of the participant bankers in the GRIPS portal.

The Guidelines issued in this regard vide F.D notification no.8298-F(Y) dt. 03.10.12, Memo.Nos. 9668-F(Y) dt.30.11.12, 10578-F(Y) dt.28.12.12 & 5533-F(Y) dt.09.07.13 will apply mutandis mutandis.

Head of account under which the examination fees of WBHRB can be deposited by the depositors through GRIPS portal

Account head	Description
0051-00-104-002-16	Collection of examination fees of West Bengal Health Recruitment Board

This order shall take immediate effect.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No.5533 -F(Y)

Kolkata, the 9th July, 2013

MEMORANDUM

Sub.: Inclusion of 3(three) more Banks as Participant Bankers in GRIPS Portal

In continuation of this Department Memo. No. 10578-F(Y) dated 28.12.2012 regarding online and off-line receipts of Tax and Non-tax Revenue through Government Receipt Portal System [GRIPS], the Governor is pleased to allow the following 3(three) more banks to act as the Participant Bankers in the e-receipt portal:

1. Vijaya Bank

2. Oriental Bank of Commerce

3. Bank of Maharashtra

The Guidelines issued in this regard vide F.D. notification No.8298-F(Y) dated 03.10.12 and Memo. No.10578-F(Y) dated 28.12.2012 will apply mutatis mutandis.

A revised list of all participating banks in GRIPS portal is enclosed with this Memorandum as Annexure-B.

Sd/- H. K. Dwivedi

**Principal Secretary to the
Government of West Bengal**

Annexure-B**List of participating Banks in GRIPS Portal along with their respective Focal Point Branches**

Sl. No.	Name of the Bank	Name of the Focal Point Branch with IFS Code
1	State Bank of India	Chowringhee Branch, SBIN0001054,
2	United Bank of India	Old Court House Street Branch, UTBIOOCH175.
3.	Allahabad Bank	Kolkata Main Branch, ALLA0210031.
4	ICICI Bank Ltd.	Sir R.N. Mukherjee Road Branch, ICIC0000006.
5	Axis Bank Ltd	Kolkata Branch, UTIB0000005.
6	HDFC Bank Ltd	Central Plaza Branch, Kolkata, HDFC0000014.
7	Union Bank of India	India Exchange Place Branch, Kolkata, UBIN 0530166.
8	Indian Bank	Kolkata Main Branch, IDI3000C001.
9	IDBI Bank	Park Street Branch, IBKL0000012.
10	Bank of Baroda	India Exchange Place Branch, BARBOINDIAB.
11	Central Bank of India	Kolkata Main Branch, CBIN0280107.
12	Indian Overseas Bank	India Exchange Place Branch, IOB.A0000015.
13	UCO Bank	Kolkata Main Branch, UCBA0000190.
14	Punjab National Bank	Brabourne Road Branch, PUNB0010000,
15	Canara Bank	Kolkata Brabourne Road Branch, CNR 30000344.
16	Bank of India	Kolkata Main Branch, BK1D0004000.
17	Corporation Bank	Brabourne Road Branch, CORB0000052.
18	Vijaya Bank	Service Branch VIJB0009203
19	Bank of Maharashtra	N.S. Rd Branch, Kolkata MAHB0000455
20	Oriental Bank of Commerce	Strand Rd Branch OR BC01000392

GOVERNMENT OF WEST BENGAL**Finance Department****Audit Branch****No. 1241-F(Y)****Kolkata, the 18th February, 2013.****MEMORANDUM**

The Government has for some time past been considering adoption of suitable measures to alleviate the problem being faced by the Tax payers in getting the head of account for Tax deposit rectified once the tax is paid to the Government through e-payment, GRIPS portal under wrong head of account inadvertently. Although a number of Government orders were issued from Finance Department authorising assessing officers of the Revenue Directorates to adjust the paid tax in the correct Minor head/sub-head where payment was made inadvertently under a wrong Minor head/sub-head but under the correct major head, cases of such wrong deposit are often being referred to Finance Department for necessary order. This is delaying the process of adjustment on the one hand and issuing clearance to the tax payer for the tax paid by him/her to the Government, on the other.

Now, therefore, the undersigned is directed by order of the Governor to lay down the following procedure for correction of wrong head of account in order to ensure speedy settlement of discrepancies in receipts to the correct head and issuing clearance to the tax payer /depositor concerned without hassle, for payment made through e-payment/GRIPS portal of the Government.

- (1) The assessing officers of the Revenue Receiving Directorate shall adjust the paid tax in the correct Minor head/sub-head where the payment was made by a tax payer under a wrong Minor head/sub-head using wrong challan form.
- (2) In case of mistake in Major head, correction can be done only if sanctioned by the Finance Department.
- (3) The Revenue Tax Receiving Directorate shall verify the claim and forward a copy of the application of the Tax payer/depositor for correction alongwith a copy of the receipted e-challan to the Directorate of Treasuries and Accounts, West Bengal, after taking necessary action under para (1) or para (2) above, as the case may be.
- (4) The e-treasury at the Directorate of Treasuries and Accounts on receipt of the duly verified claim for correction of the head of account of deposit as well as copy of the e-challan shall issue necessary "Correction Memo" to the Accountant General(A&E), West Bengal.
- (5) For all other corrections, the concerned Directorate shall take necessary action at their appropriate level. There is no necessity to refer such cases to Finance Department.

Sd/- H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

RECRUITMENT AND SERVICE
RELATED

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

NOTIFICATION

No.175-F(P), dated 9th January, 2014.- In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make the following amendments in the West Bengal Services Rules, Part-I, as subsequently amended (hereinafter referred to as the said rules)

Amendments

In the said rules,-

(1) in rule 5,-

(a) after clause (10), insert the following clauses:-

"(10A) Deputation means any appointment made by transfer on a temporary basis against a sanctioned post outside the regular line and in the public interest.

(10B) Detailment means utilization of service of an employee in any job for a temporary period in the public interest under any Department or office of the Government or in any Company, Corporation, Undertaking and Statutory Body etc., which is wholly or substantially owned or controlled by the State Government or by any body which is funded by the State Government.";

(2) in CHAPTER XII,-

(a) for the heading, substitute the following heading:-

"FOREIGN SERVICE, DEPUTATION AND DETAILMENT";

(b) for the words "foreign service", wherever they occur, substitute the words "foreign service or on deputation.";

(c) rule 97 shall be renumbered as sub-rule (1) of that rule,-

(i) in sub-rule (1) so renumbered,-

(A) for the words "No Government employee shall be transferred whether within or outside India, against his will," substitute the following words:-

"Any Government employee may, in the interest of public service, be transferred to foreign service or on deputation within or outside India,";

(B) for the proviso, substitute the following proviso:-

"Provided that in case of transfer to foreign service or on deputation outside India, the consent of the Government employee shall be necessary to his transfer to such foreign service or on such deputation outside India.";

(ii) after sub-rule (1), insert the following sub-rule:-

"(2) A Government employee may, if the State Government may deem fit and proper to do so to meet the exigency for any job and for optimum utilization of manpower as well as to realize full potential of such Government employee, be detailed in any other Department or office under the Government or in any Company, Corporation, Undertakings, Statutory Government or by any body which is funded by the State Government, for a period not exceeding six months without following the provisions contained in this Chapter or elsewhere in these rules and during such detailment, the terms and conditions of service including drawal of pay and allowances, promotion, sanction of leave, disciplinary control etc., shall remain with the parent cadre controlling authority or Department or office, as the case may be and shall not be any way altered to the disadvantage of such Government employee and the period of detailment of such Government employee may be extended beyond the period of six months, if the concerned cadre controlling authority, or Department or the office or the Company, Corporation, Undertaking, Statutory Body etc. as above, feels it necessary or at the option of the concerned Government employee.";

(iii) in Note.- (1), add the following proviso:-

"Provided that in case of a transfer to foreign service or on deputation or by detailment to any Department or office of the Government or in any Company, Corporation, Undertaking, Statutory Body etc., which is wholly or substantially owned or controlled by the State Government or by any body which is funded by the State Government, within the State, of any Government employee, no deputation allowance will be admissible to such Government employee for such transfer

(iv) in Note.- (2), for words "without previous consultation with the Finance Department.", substitute the following words, figure and brackets:-

"in consultation with the Finance Department either prior to issue of the order of transfer or post facto. In case of detailment as mentioned in sub-rule (2), no such consultation will be necessary.";

(v) in Note.- (4), for the words "after prior consultation", substitute the word "in";

(3) Omit sub-rule (a) of rule 98.

By order of the Governor,
Sd/- H. K. Dwivedi
Principal Secy, to the Govt. of West Bengal

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch
'NABANNA', HOWRAH-2

No. 1084-F(Y)

Dated, 25th February, 2014.

MEMORANDUM

Sub.: Engagement of Software Personnel in the e-Governance Project on temporary basis.

In continuation of this Department Memorandum No. 5859-F(Y) dtd. 22.07.2013 the Governor is pleased to include the following category of Software Personnel in the list given in Para 14 of the Memorandum ibid for direct engagement by Departments/Directorates/Offices of the State Government in e-Governance Projects on temporary basis :-

Designation	Minimum Qualification & Experience	Consolidated Professional Fee per month	
		Fresher	Rs. 22,000/-
System Administrator(SA)	B.Tech/B.E./MCA/MSc. & OEM L2 Certification on System/Server- Linux Or System/Server - Windows	Enhancement of Rs. 700/- in Professional Fee per year during first 5 years in the project, subject to the condition mentioned at para 11 of the Memorandum No. 5859-F(Y) dated 22.07.2013.	

This order shall take effect from 01.02.2014.

This order issues with the concurrence of Group P2 of this Department vide their U.O. No.09 dated 17.01.2014.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal,
Finance Department

**Government of West Bengal
Finance Department
Audit Branch
Writers' Buildings, Kolkata- 700 001**

No. 5859-F(Y).

Dated: 22nd July, 2013.

MEMORANDUM

Sub: Engagement of Software Personnel in the e-Governance Project on temporary basis.

Most of the Departments /Directorates/Offices of the State Government are now implementing different types of e-Governance projects. For this purpose, it is required to engage different categories of Software Personnel, as per requirement of the job, on contractual basis for development and implementation of the Project. It has been noticed that different State Government offices are engaging different types of Software Personnel at different remuneration. The modes of their engagements are also different; some personnel are being engaged through some Agencies and some are being appointed directly by the Departments. The Agencies are sometimes charging higher rates whereas the Software Personnel are getting low rates of remuneration. For maintenance of uniformity and transparency in the matter the Governor is pleased to issue the following guidelines for direct engagement of Software Personnel:

1. The engagement shall be purely temporary on contractual basis and may be terminated at the completion of the job or at the end of the project whichever is earlier, or in the circumstances mentioned at para 12 below.
2. They will be paid 'Professional Fee' on monthly or daily basis under the "Detail Head- 28- Payment of Professional & Special Services - 02 - Other Charges".
3. They may be engaged as 'Developer' or 'Software Support Personnel' or "Data Entry Operator" as per requirement of the job/project.
4. Requirement of appropriate Software Personnel for a project shall be assessed by the concerned head of the Department/Directorate in consultation with NIC or IT Department.
5. Contract for engagement of manpower can be done by the Department/Directorate purely on "temporary basis" for a period of one year or less for development & implementation of e- Governance Projects which can be renewed on Monthly or Yearly basis by the Head of Department/Directorate as per requirement of the Project.
6. The Department/Directorate shall disclose in their Project Report the requirement of Software Personnel, their number and period of engagement. The Administrative Approval to the Project shall be obtained by the Administrative Department from the Competent Authority as per existing norms.
7. Monthly remuneration in the form of Professional Fee shall be drawn by the concerned Department/ Directorate/Office and disbursed directly to the Software Personnel based on his/her performance & attendance in that month duly certified by the project In-charge or by the NIC/IT Department project leader, as the case may be. The Income Tax and other Taxes, as applicable as per rule, shall be deducted at source from the Professional Fee.
8. Selection of manpower shall be done by a "Selection Committee" comprising of at least three officers of whom one representative should be from NIC/IT Department and one representative from concerned Department/Directorate.

9. Professional Fee of the Software Personnel shall be based on the minimum qualification & specified years of experience in Government project (supported by experience certificate from previous Government Authority) as mentioned above.
10. During selection of Software Personnel, merely having the qualification & specified numbers of years of experience in Government project does not entitle the Software Personnel to get the relevant Professional Fee slab. It will be decided by the "Selection Committee".
11. While working in a project, merely attaining the specified years of experience does not entitle the Software Personnel to get Professional Fee of next higher slab or next higher designation. The Department/Directorate shall also consider the recommendation of the IT Department / NIC project leader or the project In-charge based on performance of the Software Personnel in the project.
12. If performance of any Software Personnel in the project is found to be not satisfactory, the Department/ Directorate may terminate service of the Software Personnel based on the recommendations of IT Department / NIC project leader or the project In-charge.
13. Existing Software Personnel in any Government Project may be put in appropriate slab of Professional Fee according to their present designation and job requirement provided such engagement has been made with the approval of Finance Department against the approved project.

14. Professional Fee / Remuneration of the Software Personnel:

Designation	Minimum Qualification & Experience	Consolidated Professional Fee per month (Experience wise Levels)	
		Fresher	Rs. 11,000/-
Data Entry Operator (DEO)	Graduation with Certificate in Computer Applications	Fresher	Rs. 11,000/-
		Enhancement of Rs. 500/- in Professional Fee per year during First 5 years in the project, subject to condition mentioned above.	
		Enhancement of Rs. 600/- in Professional Fee per year after 5 years in the project, subject to condition mentioned above.	
Software Support Personnel (SSP)	PGDCA / B.Sc (Computer Science) / BCA / DOEACC 'A' level course of three year duration or equivalent from recognized University / Institute. With skill in (a) installation, maintenance of application software & DBMS (b) Implementation Support	Fresher	Rs. 16,000/-
		Enhancement of Rs. 700/- in Professional Fee per year during First 5 years in the project, subject to condition mentioned above.	
		Enhancement of Rs. 800/- in Professional Fee per year after 5 years in the project, subject to condition mentioned above.	
Software Developer (SD)	1st Class MCA <i>or</i> , 1st Class M. Sc. In IT/Computer Science <i>or</i> , 1st Class BE in IT/Computer Science <i>or</i> , 1st Class B. Tech in IT/Computer Science With skill in software design, development, documentation & implementation support	Fresher	Rs. 25,000/-
		Enhancement of Rs. 900/- in Professional Fee per year during first 5 years in the project, subject to condition mentioned above.	

Important Government Orders

Designation	Minimum Qualification & Experience	Consolidated Professional Fee per month (Experience wise Levels)	
Senior Software Developer (SSD)	1st Class MCA <i>or</i> , 1st Class M. Sc. In IT/Computer Science <i>or</i> , 1st Class BE in IT/Computer Science <i>or</i> , 1st Class B. Tech in IT/Computer Science With 5 years experience as Software Developer in Government Project	Fresher having required experience	Rs. 30,000/-
		Enhancement of Rs. 1000/- in Professional Fee per year, subject to condition mentioned above.	
		Maximum limit of Professional Fee for this purpose will be Rs. 40,000/- per month.	

This Order shall take effect from 01.04.2013. Past cases need not be reopened.

This Order issues with the concurrence of Group-P2 of this Department vide their U.O. No. 1971 dated 17.07.2013.

Sd/- H. K. Dwivedi

Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No.4011-F(P)

Kolkata the 20th May, 2013

MEMORANDUM

In terms of this Department's Memo No. 9008-F(P), dated 16th September, 2011, it was decided to allow appropriate emoluments and other certain terminal benefits to the Casual / Daily rated / Contractual Workers who rendered service for a substantial period remaining attached to various Governments Establishments.

The question of upward revision of monthly remuneration of the said Casual / Daily Rated / Contractual Workers who have remained engaged in various Government Establishments for a considerable period of time has been under active consideration of the Government for some time past.

After careful consideration of the matter and in modification of Memo No. 9008-F(P), dated 16th September, 2011, the undersigned is directed by order of the Governor to say that the Governor has now been pleased to enhance the remuneration of the Casual / Daily Rated / Contractual Workers as follows :-

Casual / Daily Rated / Contractual Workers**In Group 'D' category**

Less than 10 years	Rs. 7,000/- p.m.
More than 10 years	Rs. 8,500/- p.m.

In Group 'C' category

Less than 10 years	Rs. 8,500/- p.m.
More than 10 years	Rs. 11,000/- p.m.

The number of years of engagement will be determined as on 01.04.2013. All other terms and conditions will be same as in Finance Department's Memo No. 9008-F(P), dated 16th September, 2011.

This order will be effective from 01.05.2013.

Sd/- A. K. Das

O.S.D. & E.O. Jt. Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL

Finance Department

NABANNA

HOWRAH

No.2089 -F.B.

Dated Howrah the 28th February 2014.

MEMORANDUM

Sub.: INTRODUCTION OF NEW HOUSING AND MEDICAL BENEFITS FOR THE STATE GOVERNMENT EMPLOYEES

The State Government with the objective of promoting the welfare of State Government Employees and improve their health and housing benefits has decided to introduce the following measures:

1. Introduction of a new Scheme 'AKANKSHA' for housing of Government Employees.

The State Government has decided to introduce a new housing scheme named "AKANKSHA" for providing House Building Loan to the State Government Employees with an initial provision of Rs.100 Crore.

The State Government will also provide land for housing free of cost in different locations. The employees will either construct their own houses after obtaining loans from the State Government /Banks / Financial Institution or have Government agencies build on their behalf. The Eligibility Criteria and the Detailed Procedure will be later issued by the Finance Department.

2. Extension of Date for Enrolment to the West Bengal Health Scheme (Health for All)

The State Government has decided to extend the enrolment under the Health for All scheme upto 31.03.2015 for the State Government Employees and Government Pensioners. The time extension will provide opportunity to those employees and pensioners who could not earlier enrol themselves under the scheme.

3. Introduction of a New Cashless facility for treatment upto Rs.1 lakh under the Health for All Scheme

The State Government has decided to introduce a New Cashless facility under Health for All Scheme up to Rs. 1 lakh for indoor treatment. The enlisted hospitals under the Scheme will now claim the treatment amount upto Rupees one lakh from the State Government. The Detailed Procedure will be later issued by the Finance Department

The above Memorandum is issued in supersession of all previous Memos issued in this regard and comes into immediate effect.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

NOTIFICATION

No.177-F(P), dated 9th January, 2014.- In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make, with immediate effect the following amendments in the West Bengal Services (Secretariat Common Cadres of Deputy Secretaries and Assistant Secretaries) Rules, 1984, as subsequently amended (hereinafter referred to as the said rules) :-

Amendments

In the said rules -

- (1) NOTE to sub-rule (1) of rule 4 shall be renumbered as NOTE 1 to sub-rule (I) of rule 4, after NOTE 1, so renumbered, insert the following Note:-

"NOTE 2: The Government in the Finance Department shall have the authority to include or exclude any other Secretariat Departments or offices including those at the regional levels mentioned in the said schedule.";

- (2) in sub-rule (3) of rule 5, insert the following proviso:-

"Provided that the Government in the Department of Personnel and Administrative Reforms shall have the authority to transfer any Government employee belonging to the Common Cadre to foreign service or on deputation, or to utilize the services of a Government employee on detailment, in accordance with the provisions contained in Chapter XII of the West Bengal Service Rules (Part-I)."

By order of the Governor,
Sd/- H. K. Dwivedi
Principal Secy. to the Govt. of West Bengal

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

NOTIFICATION

No.176-F(P), dated 9th January, 2014.- In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make, with immediate effect, the following amendments in the West Bengal Services (Secretariat Common Cadres) Rules, 1984, as subsequently amended (hereinafter referred to as the said rules) :-

Amendments

In the said rules, -

- (1) NOTE to sub-rule (1) of rule 4 shall be renumbered as NOTE 1 to sub-rule (1) of rule 4, after NOTE 1, so renumbered, insert the following Note:-

"NOTE 2: The Government in the Finance Department shall have the authority to include or exclude any other Secretariat Departments or offices including those at the regional levels mentioned in the said Schedule.";

- (2) in sub-rule (3) of rule 5, insert the following proviso:-

"Provided that the Government in the Department of Personnel and Administrative Reforms shall have the authority to transfer any Government employee belonging to the Common Cadre to foreign service or on deputation, or to utilize the services of a Government employee on detailment, in accordance with the provisions contained in Chapter XII of the West Bengal Service Rules (Part-I)."

By order of the Governor,
Sd/- H. K. Dwivedi
Principal Secy. to the Govt. of West Bengal

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch

No. 307-F(P)**Dated : 17.01. 2014**

MEMORANDUM

Rule 5 and Chapter XII of WBSR, Part-I have been amended vide notification No.175-F(P) dated 9.1.2014. Consequential amendments in the West Bengal Services (Secretariat Common Cadres) Rules, 1984 and the West Bengal Services (Secretariat Common Cadres of Deputy Secretaries and Assistant Secretaries) Rules, 1984 have also been made vide Notification Nos.176-F(P) dated 9.1.2014 and 177-F(P) dated 9.1.2014 respectively.

2. Now, the Governor has been pleased to decide that all cases of transfer to foreign service or on deputation or utilization of services on detailment of any employee belonging to both the Common Cadres will be done purely on 'case to case basis' by the Cadre Controlling authority. In case of employees borne in other cadres or services or appointed to any post, the concerned department under which the employee is posted will send proposal through the concerned controlling department to the Finance Department which will issue necessary orders after examination of the case with the exception that where any post has been created to be filled up on deputation from any service or cadre and there is such provision in the recruitment rules for the said post duly framed up with the concurrence of Finance Department, posting in such post by deputation may be made by the controlling department without any reference to Finance Department. As a similar exception, service of an employee may be utilized on detailment in any office under the controlling department without any reference to Finance Department.

This will take immediate effect.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

OFFICE PROCEDURE

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH
NABANNA, HOWRAH-711102**

No. 1181- F (H)

Dated: 28-02-2014

ORDER

For some time past, the Government in Finance Department has been contemplating to introduce a Computerized Central Clearing System (CCCS) in Finance Department at Nabanna to facilitate orderly physical dispatch of files to the Administrative Departments located within or outside Nabanna. Accordingly, the Governor is pleased to introduce the Central Clearing System in Finance Department at Nabanna with effect from 05.03.2014.

In the proposed system, there will be a Computerized Central Clearing System in the Finance Department. The CCCS will be located at Room No. 1207, 12th floor of Nabanna. All the files meant for dispatch from Finance Department will be sent to the Central Clearing System by different Groups of Finance Department using 'online workflow based File & Letter Tracking System (WFTS) which is available at Finance Department Portal www.wbfin.nic.in. An SMS alert that the files have been sent for dispatch to the Computerized Central Clearing System of Finance Department will be automatically sent to the ACS/Principal Secretary/Secretary of the Administrative Departments. The Files, after receipt, will be retained at Central Clearing System Room for handing over to the messengers of the Administrative Department till 01 PM of the next working day. Thereafter, files which are not physically collected by the Administrative Departments will be dispatched through Speed Post. The flow of the proposed system will be as follows:-

1. Different Groups of Finance Department located at Nabanna will send files, after disposal, to CCCS using WFTS along with online indication of the name of the recipient administrative department.
2. When the files are physically handed over to the Central Clearing Room, receipt will be generated through WFTS for handing over to the different Groups of Finance Department.
3. An SMS alert will be sent to the ACS/Principal Secretary/Secretary of the recipient administrative department, the moment the File is received at the Central Clearing System.
4. ACS/Principal Secretary/Secretary of the recipient administrative department can also view online the list of files which are ready for physical collection from Central Clearing Room of Nabanna. A link in this regard titled "CCSF - Central Clearing System of Finance Department for Dispatch of Files" is made available in the home page of Finance Department Portal under "online e-services". No password will be required to access this link.
5. On receipt of SMS or on viewing the list of files ready for dispatch at Computerized Central Clearing Room through aforesaid link, recipient administrative departments may collect the file from Central Clearing Room of Nabanna. Computer Operator will then change the status of file as 'Handed Over' along with the particulars of the Receiver.
6. If Recipient Administrative Department does not collect the file within 01 PM of the next working day, the File will be sent by Speed Post from Central Clearing Room. The Computer Operator will enter the Speed Post Dispatch Number.

7. ACS/Principal Secretary/Secretary of the recipient administrative department may also view online the list of files which are sent through Speed Post, so that recipient administrative department can note the Speed Post Dispatch Number and interact with the Post Office to track the File movement.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

E-PAYMENT OF SALARY AND COSA

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No.1872-F(Y)

Dated, 2nd April, 2014.

MEMORANDUM

Sub: Submission of grant-in-aid bills/cheques for salary in COSA- compliant format

Preparation and generation of salary bills including those under grant-in-aid through COSA software developed by NIC was made mandatory vide FD Memo No. 1829-F(Y) dated 1st March 2012.

Now, it has been brought to the notice of the Government in Finance Department that -

- (i) Grant-in-aid salary bills of non-Government aided Secondary Schools / Madrasahs are being generated through a different software, namely, "On-line Salary Management System (OSMS)" which has been made COSA-compliant. OSMS is a web-based application software which has been developed by NIC to facilitate creation of employees' database at the DDO-level based on the online requisition from schools, finalisation and approval of the database at the DI of Schools (Secondary) level and generation of grant-in-aid salary bills at the DDO-level. In case of these grant-in-aid salary bills, one DDO draws and disburses salary for a number of schools/madrasahs.
- (ii) Generation of grant-in-aid salary bills through COSA package or COSA-compliant package is necessary for the local bodies / autonomous institutions which draw salary of its employees from the LF / Deposit account of the concerned institutions. In these cases, the grant-in-aid salary in lump is at first transfer-credited to the LF / Deposit account by submission of bill in simple receipt form to the Treasury / PAO, and then drawal of salary for the employees is made by submission of LF / Deposit account cheque together with detailed salary bill for the employees to the Treasury / PAO concerned.

The State Government, after consideration of the various issues and aspects involved in the above-mentioned two categories of grant-in-aid salary bill generation, has decided that-

- (a) Grant-in-aid salary bills of non-Government aided Secondary schools/madrasahs generated through "On-line salary management system (OSMS)" of School Education Department of the State Government shall be accepted in the Treasury / PAO; and
- (b) Salary bills generated through COSA software should accompany the LF / Deposit account cheques for the grant-in-aid salary falling under item no. (ii) above. COSA software package meant for state Government employees has been suitably modified.

Therefore, the undersigned is directed by order of the Governor to say that-

1. Treasuries/Pay & Accounts Offices shall accept grant-in-aid salary bills of non-Government aided Secondary Schools / Madrasahs generated through "On-line Salary Management System (OSMS)", along with a soft copy of the bills w.e.f 01.04.2014 (i.e the bills pertaining to the salary of April'2014).
2. In case of other grant-in-aid bills, the DDO shall generate the salary bills through COSA software and submit such salary bills to TO / PAO along with soft copy of the bills from April, 2014 onwards.
3. Treasuries/Pay & Accounts Offices shall accept LF / Deposit account cheques for monthly Salary of employees of the local bodies / autonomous institutions accompanied with COSA-generated salary bill and its soft copy for April'2014 and onwards.

Important Government Orders

4. DDO of grant-in-aid salary bill of non-Government aided Secondary Schools / Madrasahs will advise the TO / PAO to issue cheque in favour of the specified branch of the nodal bank.
5. Treasuries/Pay & Accounts Offices shall issue treasury cheques for grant-in-aid salary bills of non-Government aided Secondary Schools / Madrasahs in favour of the nodal bank who in its turn will disburse the salary by credit to the salary account of each employee as per advice of the DDO concerned.
6. Salary credit certificate issued by the nodal bank shall be taken as legal quittance for disbursement of the grant-in-aid salary.
7. Undisbursed salary shall be returned by the nodal bank to the DDO by draft/ banker's cheque accompanied with bank's advice detailing the reason for non-disbursement.
8. The DDO may either disburse the undisbursed salary after encashment of the draft/ banker's cheque or refund the undisbursed salary to the Government account, as the situation demands.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

Government of West Bengal
Finance Department
Audit Branch

No. 5655-F(Y).

Dated, 15th July, 2013

MEMORANDUM

Sub: Further measures to facilitate COSA implementation

A number of Government orders were issued from Finance Department on 'COSA' (Computerisation of Salary Accounting) and a number of facilitative measures were taken by Finance Department vide FD memo no. 1829-F(Y) dt. 01.03.2012 to create an enabling situation for the DDO's to adopt the said application software. While most of the DDO's have availed themselves of the enabling and facilitative measures and started generation of salary bills through 'COSA' software by the dateline fixed in the FD memo no. 1829-F(Y) dt. 01.03.2012, a few DDO's are yet to start generation of salary bills through the application software. In order to enable the DDO's lagging behind in 'COSA' software implementation further facilitative steps appear to be necessary.

The undersigned is, therefore, directed by order of the Governor to take the following further measures in addition to those taken vide memo no. 1829-F(Y) dt. 01.03.2012.

1. Salary bills of State Government offices:
 - i. The DDO's of State Government offices, who are yet to start generation of soft copy of salary bills through 'COSA', are allowed to submit salary bills in hard copies in 'COSA' format upto the month of August, 2013 (i.e., upto the salary bills related to August, 2013);
 - ii. All the DDO's should invariably submit salary bills in 'COSA' format, both soft copies and hard copies, thereafter to the Treasury / Pay & Accounts office;
 - iii. 'Head of office' may purchase computers and peripherals for the purpose in exercise of the power delegated to him in para 7 of FD memo no. 1829-F(Y) dt. 01.03.12., in anticipation of allotment, in case of its shortfall.
2. Salary bills under Grant-in-aid:
 - i. Process for generation of Salary bills under Grant-in-aid related to non-Government secondary schools, Panchayat samities and Zilla Parishads having been completed, such bills related to those offices, once generated through 'COSA' by the DDO and presented in hard copy and soft copy will be accepted by the Treasury / Pay & Accounts office.

Sd/- H.K. DWIVEDI
 Principal Secretary to the
 Government of West Bengal

GOVERNMENT OF WEST BENGAL

**Finance Department
Audit Branch**

No.1678-F(Y).

Dated, 24th March,2014.

MEMORANDUM

Sub: Submission of 24G/24Q/26Q by TOs and DDOs within specified time

It has come to the notice of the State Government that penalties and fines have been imposed by the Income Tax authority for non-filing of IT return in time. Consequently references are being made by the departments to Finance Department for sanction of the fund to pay the fines and penalties to the IT authority. While it is the responsibility of the DDO's to recover the Income Tax and file the various IT returns within the stipulated time, the individual Government employees are responsible to see that their personal income tax due to salary income is recovered from their salary at source in time. Hence, there is no scope of sanction of expenditure for payment of penalty and fine due to non-recovery of IT at source and non-submission of IT returns by the DDO.

In the meantime CBDT, Department of Revenue, Ministry of Finance, GOI has extended the date of filing the returns vide F.NO. 275/27/2013-IT(B) dt. 4th March, 2014. Copy of the circular is enclosed.

All the DDO's/ Cheque drawing officers of Works and Forest Dptts. / Treasury officers and departmental authorities are requested to avail the extension of return filing dates and thus be relieved of the fines and penalties already imposed by the IT authority. The returns in question must be filed within 31.3.2014.

The Finance Department will not entertain any request for sanction of fines, penalties etc., due to non filing of arrear returns even by the extended date of 31st March, 2014, vide circular no. F.NO. 275/27/2013-IT(B) dt. 4th March, 2014 of CBDT.

Now, therefore, attention of all DDO's/ Cheque drawing officers of Works and Forest Dptts./ Treasury officers/ PAO's is drawn to the following points for compliance without fail:

- 1) No Late filing fees are required to be paid by DDOs/ Cheque drawing officers of Works and Forest Dptts. /TOs /PAOs for all the quarters of 2012-13 and 1st three quarters of 2013-14.
- 2) TOs/PAOs/DDOs/ Cheque drawing officers of Works and Forest Dptts. who have not yet submitted the quarterly returns as yet must submit the same within 31.03.2014. No late filing fees will be borne from the Government exchequer in case non filing of the same within 31.03.2014.
- 3) TOs/PAOs/DDOs/ Cheque drawing officers of Works and Forest Dptts. must file correct 24G within specified time positively w.e.f 01.04.2014. DDOs/ Cheque drawing officers of Works and Forest Dptts./ PAOs/TOs must submit the quarterly returns ie 24Q/26Q which falls due on or after 01.04.2014 within specified time. No late filing fees will be borne from the Government exchequer in case of non filing of the same within stipulated time.
- 4) DDOS/ Cheque drawing officers of Works and Forest Dptts. / PAOs/TOs are requested to download the justification statement from I.T website and upload the revised return after rectifying the reasons of short deduction/short payment, where applicable.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal.

PENSION

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch
Writers' Buildings, Kolkata — 700 001

No.1751-F(Y)

Kolkata the 27th February, 2013

MEMORANDUM

Sub: Clarification on refund of money Deposited to GPF Account or Suspense Head of Account in respect of the Officers of All India Services covered under New Pension Scheme.

In partial modification of this Department's Memorandum No.10263-F(Y) dated 18.12.2012, the Governor is pleased to substitute the Para (A)(i) and Para (B)(I)(i) of the said Memorandum by the following:

Para (A)(i) "The Head of office shall submit an application to the O/o. the Accountant General (A&E) West Bengal requesting them to confirm the amount credited in the account of the concerned Officer under the head '8658'.

Only in case of any missing credit or any difference, the Head of Office shall submit a Statement, duly verified by the DDO, to the O/o. the Accountant General (A&E) West Bengal showing the drawal head of account [14-Digit head of account-up to Detail Head], Voucher No. & Date, Challan No. & Challan Date [to be collected from the concerned Treasury], Name of Treasury, Amount deducted under the head for each month for the financial year in which the missing credit occurred."

Para (B)(I)(i) "The Head of office shall submit an application to the O/o. the Accountant General (A&E) West Bengal requesting them to refund the amount credited in the account of the concerned Officer under the head '8009'.

Only in case of any missing credit or any difference, the Head of Office shall submit a Statement, duly verified by the DDO, to the O/o. the Accountant General (A&E) West Bengal showing the drawal head of account [14-Digit head of account-up to Detail Head], Voucher No. & Date, Challan No. & Challan Date [to be collected from the concerned Treasury], Name of Treasury, Amount deducted under the head for each month for the financial year in which the missing credit occurred."

Sd/- H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL

Finance Department

Audit Branch

No.5307-F(Y)

Kolkata the 3rd July, 2013

MEMORANDUM

Sub : Amendment of Rule 4.192(7) of WBTR, 2005

WHEREAS, the existing provisions of Rule 4.192(7) of WBTR, 2005, makes it mandatory to surrender pensioner's portion of PPO after death of the pensioner to the pension disbursing authority who will keep in his custody both the disburser's portion and pensioner's portion ;

WHEREAS, a family pensioner too is required to surrender his/her portion of PPO to the pension disbursing authority, after the death of the pensioner;

WHEREAS, pension and family pension, in case of death of the pensioner, is sanctioned and PPO is issued by the authority authorising pension payment to the family pensioner at the time of issue of PPO, subject to observance of some specified terms and conditions by the Pension Disbursing Authority and the family pensioner;

WHEREAS, representations have been received from family pensioners expressing the problem being faced for dispossessing them of their own portion of PPO; AND,

WHEREAS, it has been decided after careful consideration of the pros and cons of the issue that the provision needs to be modified in order to enable the pension disbursing authority to return the family pensioner's portion of PPO to the concerned family pensioner, retaining the disburser's portion at his/her disposal;

NOW, THEREFORE, the undersigned is directed by order of the Governor to make the following amendment in the West Bengal Treasury Rules, 2005.

The existing provision of sub-Rule (7) under Rule 4.192 of West Bengal Treasury Rules, 2005, is replaced with the following provision :-

"(7) In case family pension arises after the death of the pensioner, the family pensioner shall appear before the Pension Disbursing Authority with family pensioner's portion of the PPO for verification and identification. If no such family pension has been authorised in the pension payment order, both portions of the Pension Payment order shall be returned by the Pension Disbursing Officer to the PPO issuing authority, such as Accountant General (Accounts & Entitlement), West Bengal, with the report of death and fact of payment of arrears of pension. Once family pension is commenced, the report of such commencement shall be intimated by the Pension Disbursing Authority to the PPO issuing Authority."

This order shall take immediate effect.

Necessary amendment in the WBTR, 2005 will be made in due course.

Sd/- H. K. Dwivedi

Principal Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
Finance Department
Audit Branch
Writers' Buildings, Kolkata — 700 001

No.1833-F(P)

Dated, Kolkata the 1st March, 2013

MEMO

In partial modification of this Department memorandum no.6620 F. dt. 20.08.1981, the Governor is pleased to delete para 15 of the said memo which relates to obtaining certificate for 20 years qualifying service from A.G. W.B. before voluntary retirement and to order that henceforth controlling officers would issue such certificate.

The Governor is also pleased to direct that para 7 of the above memo shall stand deleted as the provision of allowing weightage has now become irrelevant with the admissibility of full pension after 20 years of qualifying service .

Sd/- A. K. Das

O.S.D. & E.O. Joint Secretary to the
Government of West Bengal

GOVERNMENT OF WEST BENGAL
Finance (Audit) Department
A.P.S. Branch
131/A, B.B. Ganguly Street, Kolkata-700012

No. 03 A.P.S.

Dated, Kolkata, the 15th January, 2013

MEMORANDUM

The State Government has been considering for some time past the matter relating to continuation of Assistance to Political Sufferers Scheme (hereinafter referred to as the said Scheme) launched to provide State allowance to the Freedom Fighters and Post Democratic Political Sufferers under the specific terms and conditions;

After careful consideration of the matter, the State Government has decided that the said Scheme which has not been serving the interest of public in general may be discontinued;

Now, the Governor is pleased hereby to direct that the said Scheme shall be discontinued with effect from the 1st day of February, 2013.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal
Finance Department

GOVERNMENT OF WEST BENGAL
Finance (Audit) Department
A.P.S. Branch
131/A, B.B. Ganguly Street, Kolkata-700012

No. 04 A.P.S.

Dated, Kolkata, the 15th January, 2013

MEMORANDUM

Subject: Scheme for providing monthly allowance to the freedom fighters and their dependent family members who were receiving such allowance under the Assistance to Political Sufferer Scheme.

In view of discontinuation of the Assistance to Political Sufferer Scheme vide Finance Department Memo. No. 03 A.P.S. dt. 15.01.2013 the State Government has been considering introduction of a new Scheme for the freedom fighters and their dependent family members in the following categories who were receiving such allowance under the earlier Scheme as mentioned above to get the same quantum of assistance;

- A) Indian National Army
- B) Rani Jhansi Regiment
- C) Andaman Prisoners
- D) Swatantrata Sainik Samman Pension

The Governor, is now pleased to decide that-

- i) A new Scheme namely, 'Assistance to Freedom Fighters' Scheme' is hereby introduced for providing monthly allowance to the freedom fighters and the dependent member(s) of their family already in receipt of such allowance under the earlier one since discontinued.

The term "family" for this purpose includes the following relations of a recipient of a freedom fighter.

- (a) Widow of the recipient of the monthly allowance.
- (b) Dependent unmarried and unemployed daughter/daughters.
- (c) Dependent minor child/children.

- ii) The quantum of allowance will be Rs.3250/- only per month for the freedom fighters.

After death of a freedom fighter, the aforesaid amount of Rs.3250/- only per month will be granted to the widow of the freedom fighter.

After death of the widow of a freedom fighter, an amount of Rs.1500/- only per month will be granted to the other dependents as mentioned in (b) & (c) above. In that case all of them will select one among themselves for receiving the amount. The recipient will have to furnish an affidavit sworn on a non-judicial stamp paper worth Rs.10/- that she will take care of all other dependents

- iii) In case of death of a freedom fighter receiving such monthly allowance, his dependent family members will not be entitled to have the monthly allowance automatically. They will have to apply afresh for it with the proof of death of the recipient of the monthly allowance and of their own eligibility otherwise. Sanction of this monthly allowance to dependents will be effective from the month of issuance of Government Order sanctioning such allowance.

Important Government Orders

2. Persons belonging to any of the categories but not in receipt of such allowance and consider themselves eligible for such monthly allowance under this scheme may also apply in such Form as will be prescribed in this regard by the State Government. The Form duly filled in is to be accompanied with such particulars and documents as mentioned therein.
3. The payment of allowance sanctioned under this scheme shall be made through Treasuries.
4. For the purpose of payment of monthly allowance under this Scheme, the Accountant General (A&E), West Bengal will issue necessary P.P.O to the concerned Treasury on the basis of sanction order issued by the Finance Department for making payment therefrom.
5. This will take effect from the 1st day of February, 2013.

Sd/- H.K. Dwivedi
Principal Secretary to the
Government of West Bengal
Finance Department

