

GOVERNMENT OF WEST BENGAL
PANCHAYATS & RURAL DEVELOPMENT DEPARTMENT
63, N S ROAD, JESSOP BUILDING, 1ST FLOOR, KOLKATA. 700001.

No. 1576-RD/ P/ NREGA/ 18A-02/ 06

Dated: 13th March 2006.

ORDER

The Funds for the Employment Guarantee Scheme shall be administered in the following manner.

1. CREATION OF EMPLOYMENT GUARANTEE FUNDS:

- 1.1. The fund for this scheme shall be kept in the State, District, Block and Gram Panchayat Employment Guarantee Funds created vide notification no. 627-RD/PAC (NREGA)/17B-5/05 dated 31st January 2006, order no. 626-RD/PAC (NREGA)/17B-5/05 dated 31st January 2006 read with orders no. 815-RD (NREGA)/ 18B-1/ 06 dated 13th February 2006 and No. 886-RD/P/NREGA/18B-01/06 dated 15th February 2006 and shall be operated and maintained as per the instructions contained therein. The State, District, Block Employment Guarantee Funds shall be revolving in nature.
- 1.2. Various Implementing Agencies other than the Gram Panchayats shall keep the funds given to them in the bank accounts to be operated by the competent authority in such Implementing Agencies.

2. RECEIPT AND DISBURSEMENT OF FUNDS

- 2.1. The following shall be credited to these Funds,
 - 2.1.1. Grants, Interest earned and Loans and Contributions from other sources with the approval of the State Government,
- 2.2. The following shall be disbursed from these funds
 - 2.2.1. Grants to the EG Funds and Implementing Agencies for execution of projects. The funds shall be transmitted from the State to the District, District to the Blocks and Blocks to the Gram Panchayats and the Implementing Agencies.
 - 2.2.2. Administrative Expenses as approved by the State Government
 - 2.2.3. Expenditure on the State Employment Guarantee Council
 - 2.2.4. Any other expenditure as approved by the State Government
- 2.3. In cases of extreme urgency funds may transmitted directly to the Gram Panchayat or to any Implementing Agency from the District or to the Programme Officers from the State.
- 2.4. The transfer of fund shall take place through bank advices as far as possible. The drafts or the cheques may be also be used.
- 2.5. In no case the fund should be diverted for any other purpose and no encumbrances unrelated to NREGA/ WBREGS should be created on these Funds.

3. PERMISSIBLE ITEMS OF EXPENDITURE:

- 3.1. The funds shall be spent only on the approved Projects permissible under the Act.
- 3.2. The funds shall be spent only on the following items.
 - 3.2.1. Wage payment to unskilled labourers,
 - 3.2.2. Wage payment to skilled & semi skilled labourers,
 - 3.2.3. Material and equipments as incorporated in the approved estimates,
 - 3.2.4. Worksite facilities & Exgratia payments as per the provisions of the Scheme
 - 3.2.5. Administrative expenses
 - 3.2.5.1. staff salary cost of additional staff engaged for this scheme with the approval of the State Government at various levels; and

- 3.2.5.2. other contingent expenses on the approved items and within the norms prescribed by the State Government; and
- 3.2.5.3. bank service charges wherever unavoidable
- 3.2.6. Unemployment Allowance.
- 3.2.7. Administrative expenses of the State Employment Guarantee Council.
- 3.3. Separate details of expenditure on the above heads shall be maintained at all the levels. This is non-negotiable, as the Central Government / Central Employment Guarantee Fund shall be sharing the cost on certain expenditures only. Non-adherence to this would mean financial irregularity.

4. MAINTAINENCE OF ACCOUNTS

- 4.1. The WBSRDA shall keep the correct account of the disbursements made and the expenditures incurred and maintain separate Cash Book and Ledger and other required books of accounts, documents and registers.
- 4.2. For the sake of uniformity at present the accounts at the district level will be maintained on the pattern of the “DRDA Accounting Procedure 2001” in double entry system. But as the requirement of this Scheme may necessitate instructions different from these Rules. In such case the instructions would prevail over these rules. These accounts shall be maintained at the DRDC and DRDC shall keep the correct account of the disbursements made and the expenditures incurred and maintain separate Cash Book and Ledger for these funds and other required books of accounts, documents and registers.
- 4.3. For the sake of uniformity at present the accounts at the Programme Officer level shall be maintained on the pattern of the “Zilla Parishad and Panchayat Samiti Accounts Rules” in double entry system. But as the requirement of this Scheme may necessitate instructions different from these Rules. In such case the instructions would prevail over these rules. These accounts shall be maintained taking assistance of the Block or the Panchayat Samiti Employees. The Programme Officer shall keep the correct account of the disbursements made and the expenditures incurred and maintain separate Cash Book (not Subsidiary Cash Book) and Ledger for these funds and other required books of accounts, documents and registers.
- 4.4. The Gram Panchayat shall keep the correct account of the disbursements made and the expenditures incurred and maintain a Subsidiary Cash Book and Ledger for these funds and other required books of accounts, documents and registers.
 - 4.4.1. Total receipt and expenditure recorded in the Subsidiary Cash Book for every month shall be brought into the Principal Cash Book by recording such receipt or expenditure on the last working day of the month.
- 4.5. The Bank Account passbook shall be reconciled every month with the Cash Book by the third day of the next month at every level.
- 4.6. The Cash book shall be closed daily and the Cash in hand shall be verified daily and the following shall sign the Cash book for this scheme daily after closing
 - 4.6.1. WB EG Fund: Financial Controller, WBSRDA,
 - 4.6.2. District EG Fund: Project Director, DRDC or any other officer designated by the DPC for this purpose
 - 4.6.3. Block EG Fund: Joint/ Assistant Programme Officer,
 - 4.6.4. GP EG Fund: Executive Assistant/ Secretary
- 4.7. The following shall sign the Cash Book for this scheme after the Bank reconciliation:
 - 4.7.1. WB EG Fund: SPC or the Deputy SPC,
 - 4.7.2. District EG Fund: DPC or Additional DPC
 - 4.7.3. Block EG Fund:: Programme Officer,

4.7.4. Gram Panchayat EG Fund: Pradhan

5. FLOW OF FUND

- 5.1. The WBREG Fund will release initial installment to the District EG Funds and the Districts would release initial installment to the Block EG Funds. The State Government shall also specify the break up of the fund into the project fund and the administrative expenses. The fund for administrative expenses shall be disbursed separately to the POs/GPs/IAs and shall be monitored separately. The initial installment may be distributed among the districts and in the districts among the Blocks depending on the registration figures. Later the funds shall be reimbursed as per the demand.
- 5.2. The Programme Officers would release the first installment equal to the 50% of the estimated cost against the approved projects to the Gram Panchayats and the Implementing Agencies. The fund for number of projects may be released simultaneously to ensure that not less than 50% of the works in terms of monetary allocations are executed by the Gram Panchayats and sufficient resources are available at the Gram Panchayat for execution of the works at hand and for meeting the wage demand.
- 5.3. Gram Panchayats and the Implementing Agencies will be authorized to spend the project fund released to them only on the approved projects to be executed by them.
- 5.4. The Gram Panchayats and the Implementing Agencies would submit a monthly expenditure statement in the prescribed format, given at annexure F-1, giving details of expenditure on various components (e.g. material, skilled, semiskilled and unskilled wages, worksite facilities, exgratia etc) and required undertakings/certificates. They may also apply simultaneously or separately to the Programme Officer for release of second installment if 60% of the allocation given for any project(s) has been spent in the format so prescribed given at annexure F-2.
The following undertakings/certificates would be required:-
 - 5.4.1. all the payments have been recorded in the job cards of the workers;
 - 5.4.2. no payment of wages was delayed for more than 14 days;
 - 5.4.3. no fund has been embezzled or diverted for any other purpose;
 - 5.4.4. all the muster rolls have been entered in the Registration cum employment register;
 - 5.4.5. the board, giving the salient features of the project, is erected at the work site; and
 - 5.4.6. certify the monthly expenditure. The monthly expenditure certificate would
- 5.5. The Programme Officer after satisfying himself about the proper utilization will ensure the release of second installment within two weeks of the request. The Programme Officer shall inspect personally or cause the inspection to be done by the block level officers and staff of all the projects running, at some stage of implementation or the other.
- 5.6. The Gram Panchayat shall be responsible to carry out any rectification in the proposal as directed by the Programme Officer
- 5.7. The Gram Panchayats and the Implementing Agencies will supply the Utilisation Certificate and Completion Certificate in the prescribed format and the report of the Beneficiary Committee after the completion of the project and not later than one month of completion. Once the completion documents have been submitted the scheme would not be shown in the monthly statement. Three set of photographs of the site one at the beginning; one at progress and one at completion should be submitted with the completion documents.
- 5.8. The Programme Officer would submit a monthly expenditure statement in the prescribed format, given at annexure F-3, giving details of expenditure, executing agency-wise including the Gram Panchayats, on various components (e.g. material, skilled, semiskilled and unskilled wages, worksite facilities, exgratia etc) and required undertakings/certificates. The Programme Officer would be reimbursed the monthly

expenditure on the basis of this certified expenditure statement. The Programme Officer may also claim the reimbursement if the 60% of the funds already placed at his disposal have been utilized before the end of the month. The PO shall keep the copies of the utilization certificates furnished by the executing agencies and the GPs at his level for audit etc. PO shall also submit an annual Utilisation Certificate to the DPC in the prescribed format.

- 5.9. The District Programme Coordinator after satisfying himself about the proper utilization will ensure the release within two weeks of the request equal to the amount utilized by the Programme Officer. The Programme Officer shall be responsible to carry out any rectification in the proposal as directed by the District Programme Coordinator. The District Programme Coordinator shall get 10% of the schemes verified/inspected by the District and the Sub divisional level officers.
- 5.10. The District Programme Coordinator would submit a monthly expenditure statement in the prescribed format, given at annexure F-4, giving details of expenditure, Block wise, on various components (e.g. material, skilled, semiskilled and unskilled wages, worksite facilities, exgratia etc) and required undertakings/certificates. The District Programme Coordinator would be reimbursed the monthly expenditure on the basis of this certified expenditure statement. The District Programme Coordinator may also claim the reimbursement if the 60% of the funds already placed at his disposal have been utilized before the end of the month. The District Programme Coordinator shall keep the copies of the utilization certificates furnished by the Blocks at his level for audit etc. DPC shall also submit an annual Utilisation Certificate to the State Government in the prescribed format.
- 5.11. The State Government after being satisfied about the proper utilization will ensure the release within two weeks of the request equal to the amount utilized by the District Programme Coordinator. The District Programme Coordinator shall be responsible to carry out any rectification in the proposal as directed by the State Government.

(M N Roy)
Principal Secretary to the
Government of West Bengal

No. 1576/ 1(20)-RD/ P/ NREGA/ 18A-02/ 06

Dated: 13th March 2006.

Copy forwarded for information and necessary action to –

- 1) District Magistrate and District Programme Coordinator, Jalpaiguri, Uttar Dinajpur, Dakshin Dinajpur, Malda, Murshidabad, Paschim Medinipur, Bankura, Purulia, Birbhum and South 24-Parganas district. He is requested to communicate this order to the concerned BDOs & Programme Officers of the Blocks and Pradhans of the Gram Panchayats for compliance. Concerned SDOs should also be kept informed.
- 2) The ADM/AEO looking after NREGA of Jalpaiguri, Uttar Dinajpur, Dakshin Dinajpur, Malda, Murshidabad, Paschim Medinipur, Bankura, Purulia, Birbhum and South 24-Parganas districts.

(Anoop Kumar Agrawal)
Joint Secretary

No. 1576/ 2(11)-RD/ P/ NREGA/ 18A-02/ 06

Dated: 13th March 2006.

Copy forwarded for information to –

- 1) P.A. to Minister-in-Charge, Panchayats & Rural Development Department for kind information of the Minister-in-Charge.
- 2) C. A. to Sabhadhipati of Jalpaiguri, Uttar Dinajpur, Dakshin Dinajpur, Malda, Murshidabad, Paschim Medinipur, Bankura, Purulia, Birbhum and South 24-Parganas districts for kind information of the Sabhadhipati.

(Anoop Kumar Agrawal)
Joint Secretary