



WEST BENGAL
ESSENTIAL COMMODITIES SUPPLY CORPORATION LTD.
(A GOVERNMENT OF WEST BENGAL UNDERTAKING)
11 A, Mirza Ghalib Street, Kolkata – 700 087

No. ECSC/AC/A/.10.7.6.....

Date: 27.11. November'2017.

GUIDELINES FOR PAYMENT OF CONTINGENT EXPENDITURE
BY DISTRICT OFFICE

Whereas the Management of WBECS has decided to set up Permanent District Offices in all districts of the State, it has been decided that the Contingent Expenditure of the said District Office like Electricity Bill, Vehicle Hire charges, Telephone bill, Stationery items etc. will be made from the District Office from the designated Bank of the respective District Office. The following guidelines are to be strictly followed for drawing the fund from the Bank and disbursement of the same.

- 1) A Cash Book having machine Printed Page numbers is to be maintained and all receipts/payments are to be recorded daily basis and daily signed by the District Manager.
- 2) All payments should be made on approval of the District Manager through "A/c. Payee" cheque except petty expenses like stationery etc.
- 3) Cheque should be signed jointly by the District Manager and District Procurement Officer.
- 4) All expenditure bill vouchers are to be entered in the Payment Register with signature of District Manager. After payment bill vouchers are to be marked "paid and cancelled" and kept in a file date wise.
- 5) A monthly Cash Flow and Bank Reconciliation Statement (BRS) are to be prepared by the District Office.
- 6) The following registers having machine Printed Page numbers are to be maintained in the District Office;
 - a. Cheque receipt register,
 - b. Cheque issue register,
 - c. Payment register,
 - d. Electric Bill payment register,
 - e. Rent payment register,

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- f. Telephone bill register,
 - g. T.D.S. Recovery register,
 - h. Stationery article payment register etc.
- 7) At the end of each month District Office must submit the following documents to the Finance Division of the WBECSC Head Quarters (effectively by the 5th of the next month)
- a. Copy of payment Register,
 - b. Copy of Bank Statement,
 - c. Copy of Cash Flow Statement,
 - d. Copy of Bank Reconciliation Statement (BRS),
 - e. Copy of Cash Book,
 - f. All Original Bills Vouchers,
 - g. T.D.S. deduction statements (by the Last Working day of each calendar month & possibly by e-mail)
- 8) District Office shall withdraw cash not more than ₹2,500/- (Rupees Two Thousand Five hundred) only at a time and it should be used for immediate payment. If there is any cash balance left in hand which shall not exceed ₹2,500/- (Rupees Two Thousand Five hundred) only should be kept in a steel almirah under lock and key.
- 9) New serial number to be used in the TDS register for each month.
- 10) Erasing or overwriting of any entry once made in the Expenditure Register/Cash Book is strictly prohibited. If any mistake is detected, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one. District Manager should initial each and every correction with his dated initial.
- 11) Necessary TDS deduction to be made on Car Hire Charges bill and House Rent bill at the time of payment.
- 12) Minimum Bank balance to be maintained is ₹10,000/- (Rupees Five Thousand) only in each A/c.
- 13) Xerox copy of self attested copy of PAN is to be collected from the Payee for sending the same to Finance Division.

14) Delegation of Power for Expenditure at District Office

Sl. No.	Items	Power	Mode of payment
1	Electricity Bill	Full Power	A/c. payee cheque
2.	Telephone Bill	Full Power	A/c. payee cheque
3.	Vehicle Hire Charges	Maximum ₹25,000/- per month	A/c. payee cheque
4.	House Rent	Maximum ₹20,000/- per month or L.A. Collector approval rate whichever is lower	A/c. payee cheque
5	Stationery articles (Pen, Paper, Rubber Stamp etc.)	₹2,500/- at a time	By cheque/ cash



(Dr. A. Subbiah, IAS)
Managing Director, WBECSC Ltd.

No. ECSC/AC/A/10.76...(30)

Date: 27th November'2017.

Copy forwarded for information to:-

1. The C.G.M., WBECSC Limited.
2. The G.M. (Procurement), WBECSC Limited.
3. The G.M. (Personnel), WBECSC Limited.
4. The G.M. (I.T.), WBECSC Limited.
5. The G.M. (Finance) & F.A., WBECSC Limited.
6. The G.M.(PDS), WBECSC Limited.
7. The Company Secretary, WBECSC Limited.
8. All District managers of WBECSC Limited.



(Dr. A. Subbiah, IAS)
Managing Director, WBECSC Ltd.

ANNEXURE-I

Format of Cheque Book Receipt Register

Sl. No.	Date	Bank name	Cheque no.		Signature of District Manager	Remarks
			From	To		

Format of Cheque Issue Register

Sl. No.	Date	Party name	Cheque no.	Cheque date	Drawn on	Cheque Amount	Purpose	Signature of District Manager	Remarks

Format of Payment Register

Sl. No.	Date	Particulars of Expenditure	Amount					Party name	Mode of payment (Cheque / Cash)	Signature of District Manager	Remarks
			Gross amt	Basic amount	CGST	SGST	TDS amt.				

Format of Rent payment Register

Sl. No.	Date	Particulars of Expenditure	Amount					Party name	Mode of payment (Cheque / Cash)	Signature of District Manager	Remarks
			Gross amt	Basic amount	CGST	SGST	TDS amt.				

Format of Vehicle Hire Charges payment Register

Sl. No.	Date	Particulars of Expenditure	Amount					Party name	Mode of payment (Cheque / Cash)	Signature of District Manager	Remarks
			Gross amt	Basic amount	CGST	SGST	TDS amt.				

Format of Telephone Bill payment Register

Sl. No.	Date	Particulars of Expenditure	Amount					Party name	Mode of payment (Cheque / Cash)	Signature of District Manager	Remarks
			Gross amt.	Basic amount	CGST	SGST	Net amt.				

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ANNEXURE-I

Format of Electricity Bill Payment Register

Sl. No.	Date	Bill for the month	Meter Reading (Unit)		Total Units	Amount					Mode of payment (Cheque / Cash)	Signature of District Manager	Remarks
			From	To		Gross amt.	Basic amount	CGST	SGST	Net amt.			

Format of T.D.S. Recovery Register

Sl. No.	Date	Particulars of recovery	Gross Bill Amount	TDS Rate	TDS Amount	Net Amount	Name of the payee	PAN No.	Signature of District Manager	Remarks

Bank Reconciliation Statement for the month of(District Office.....)

Particulars	Amount	Amount
	Rs	Rs
Bank Balance as per Bank Statement		
Less: Cheques issued but not presented		
Add:		
Balance as per Bank Book		

Cash Flow Statement for the month of (District office.....)

Date	Particulars	Amount	Amount
		Receipt	Paid
		Rs	Rs
	Opening Cash Balance		
	Amount withdrawn from bank for day to day expenditure		
	Paid for.....		
	Paid for.....		
	Balance in hand		