

**HIGHER AND STATE AUDIT & ACCOUNTS SERVICES ASSOCIATION**  
**WEST BENGAL**  
P-3, Bharat Sabha Path (1st Floor)  
Kolkata-700 012  
Website : [www.audit-accounts.org.in](http://www.audit-accounts.org.in)

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## **FROM THE EDITORIAL BOARD**

A cold January has set the ball rolling for another year ahead. The Administrative Calendar is ready. Minds are on high alert. Daunting tasks are laying down challenges to be met. For us, however, the challenges do not spring up merely from our jobs. Jobs we have inculcated a habit of taking in our stride. For us the challenges lie outside the field in which we play. This is an off-the-ball play and it is the success in this game that accounts for our survival in a storm-ridden sea.

So far the Service has witnessed several ups and downs through its 43 years' history but no turbulence has ultimately succeeded in containing its movement forward. In spite of severe impediments we have accomplished promotion to the ore-revised Pay Scale No. 19 and now look forward to achieving the higher scales. Success does not come overnight and through the relentless effort of our members which primarily involves effective support to the Government in all its development activities we know we shall be able to prove ourselves worthy of still better positions in the administration in the days ahead.

We expect the Government to rely upon the capability of our officers and bestow upon our Service more important responsibilities in the future. As responsibilities do not come without rewards we expect all our members to rise to the occasion whenever situation demands for uplifting the status of our Service further.

As all major achievements during the year gone by have been summarized in the Report of the General Secretary, no repetition is made in this editorial but it would not be out of place to mention that it is up to us to hold on to the benefits deservedly earned. In this 44<sup>th</sup> year of our Service while we can finally say that we have come of age, a fact has to be acknowledged unhesitatingly. The members of the batches of the initial years who have carried along the mantle through the early turbulent days and also till recently are gradually fading out from the horizon. It now rests upon the younger generation to take up this daunting task upon their firm shoulders. We are glad to say that our younger brothers have already started preparing themselves for the uphill task and we are really proud of these young achievers.

We convey our very best wishes to all our members for a prosperous, peaceful and happy 2015.

## THE INFO KIOSK

### I. TEN FACTS ABOUT GST :

1. GST is a value added tax on both goods and services and is in operation in over 150 countries.
2. There will be a Central GST and a State GST.
3. GST replaces Indirect Taxes like VAT, CENVAT, Octroi, Excise, etc. in force now.
4. GST will be levied only on the value added at each stage from manufacture to sales.
5. Advantages envisaged is a simpler tax structure that will reduce administrative cost and ensure compliance.
6. Paperwork expected to be simpler. Simple taxation regime can make the manufacturing sector more competitive and save both money and time.
7. It is expected that implementation of GST might push up GDP by 1%-2%.The expected superior compliance is likely boost tax revenue.
8. As GST is to replace all other Indirect Taxes there is a possibility of lower indirect tax on goods and services which could induce better consumption and spur growth.
9. GST is expected to lower costs to the manufacturer too. This is supposed to make goods and services more competitive in the international market, thereby making Indian products more acceptable internationally boosting exports.
10. Consensus among all states to implement GST is however yet to be obtained although much headway has been achieved in recent years. States fear loss of revenue by deviating from traditional sources. Talks are still on.

### II. NEW WEBSITE :

Members must already have had a look at the newly designed website of our Association. We look forward to your suggestions in improving the site further. Any innovative idea is welcome.

### III. EXECUTIVE COMMITTEE (2013-15) RECONSTITUTED:

As resolved in the AGM held on 21st December 2014 two more posts of office bearers have been created and in the 8th meeting of the Executive Committee held on 10th January 2015 Sri Manabendra Chakraborty, Member, Executive Committee has been elected as Vice President and Sri Chandan Biswas, Treasurer has been elected as Joint Secretary. Sahidul Hasan, Member, Executive Committee has been elected as the new Treasurer. With this election the number of posts of Vice President now stands at two. Our congratulation to the newly elected office bearers!

**THE RECONSTITUTED EXECUTIVE COMMITTEE (2013-15)**

1. Sri Sushil Kumar Kundu, President
  2. Sri Manabendra Chakraborty, Vice President
  3. Sri Devendra Pant, Vice President
  4. Sri Subhashis Gangulee, General Secretary
  5. Sri Chandan Biswas, Joint Secretary
  6. Shahidul Hasan, Treasurer
  7. Sri Adhir Kumar Sarkar, Member
  8. Sri Jadab Chandra Banerjee, Member
  9. Sri Bidyut Kumar Nandy, Member
  10. Sri Babulal Hembram, Member
  11. Sri Ashutosh Bose, Member
  12. Sri Bijoy Kumar Das, Member
  13. Sri Somenath Mukherjee, Member
  14. Sri Sumit Gobinda Choudhury, Member
  15. Sri Bibek Chatterjee, Member
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### **ANNUAL REPORT 2013-14**

#### **1. Recruitment to the West Bengal Audit & Accounts Service :**

As was reported to you on earlier occasions while we are happy to reiterate that our constant persuasion has succeeded to a large extent as the process of direct recruitment to the WBA&AS has been taken up by the Government, we are feeling anxious on two counts. Firstly, even though the examination was conducted more than a year ago, no recruitment has yet been finalized. Secondly, we would have been happy and satisfied had the recruitment process been in line with the usual recruitment process followed in the earlier years. Moreover, there appears to be need for further updating the syllabus for the examination to make it more contemporary by inclusion of papers that reflect the current academic and practical changes taking place in the profession of finance, accountancy and audit

#### **2. Legal update :**

##### **2.1 Case regarding withdrawal of benefits under statement of promotion policy :**

Members are aware that the Government issued orders withdrawing benefits under Statement of Promotion Policy awarded in 1997 by the same Government as per order of the Hon'ble High Court. After lapse of 13 years, the Government considered that such benefits were awarded erroneously at that time. The Association, considering the Government action at this point of time illegal and vindictive, filed a case through 8 such affected persons challenging the Government action at the W.B.A.T. Subsequently, challenging the judgement of the W.B.A.T., a case was also filed by 7 of those affected officers in the Hon'ble High Court vide case no. COST 8/2012. The Hon'ble High Court was pleased to admit the case with ad-interim order to the effect that no recovery proceedings can be initiated. At present appeal is lying pending before the Hon'ble High Court for hearing. It is expected that the case may be taken up for hearing any day. Another 2 such cases (OA No. 130 of 2011 and OA No. 1495 of 2010) are lying pending at the W.B.A.T. for hearing. In both the cases, the W.B.A.T has given categorical order to the effect that the interim order of the High Court in the Appeal filed by those 7 officers would be applicable mutatis-mutandis.

##### **2.2 Status of court case opposing ante-dating of merger :**

Members are aware that 3 cases were filed in W.B.A.T in this regard in 2009. The combined judgment delivered by WBAT on 16-01-2011 was challenged in the High Court separately in

these 3 cases (COST-2 of 2012, WPST-178 of 2012 and WPST-319 of 2012). After admission of the cases an ad interim order has been passed by the Hon'ble High Court in respect of all the cases taken together to the effect that any step taken by the State in furtherance of the Notification dated 23-09-2009 will be subject to the result of these writ petitions and each of the private Respondents who retire during the pendency of these writ petitions shall give an undertaking to refund the excess payment of pension in case they do not succeed in the writ petition.

The Hon'ble High Court has also ordered to list the petitions for final hearing in their chronological order in February 2013 analogously. Since then the cases are pending for hearing and may be heard any day.

### **3. Training of newly recruited officers :**

Thanks to our sustained efforts there has been a noticeable change in the training module of fresh WBA&AS officers, yet it leaves a lot to be desired. Even the institutional training programme at ATI needs a touch of professionalism and most of the areas need to be improved upon. The new module will have to be watched carefully and improvements suggested in due course. Since rules, regulations, taxation procedures, etc. are getting tougher day by day, full and proper hands-on training has become a dire necessity, particularly for our members who are going to take up the mantle of Drawing & Disbursing Officers in different offices during the initial stages of their career. The in-service training programme should be designed in such a way so as to build up a team of Finance Managers/Analysts instead of Accounts Officers.

### **4. Service blues :**

#### **4.1 Transfer & Posting :**

This is an area that finds place in discussions on an almost regular basis. Various constructive suggestions have been given to the Government from time to time on this particular issue. Through constant persuasion at different levels in the Finance Department we have been able to remedy quite a number of transfer/posting issues pending for long. This has become almost a continuous process and very recently reminders have been sent to the Finance Department to fill up posts lying vacant for long and those posts that will fall vacant with ensuing retirements.

#### **4.2 Gradation of posts :**

This is yet another region that needs to be constantly kept under watch. As you know, we had submitted a draft format of such gradation of posts in August, 2010 on the basis of which a Draft Memorandum on Transfer Policy and Gradation of posts of WBA&AS was published by the Finance Department in August, 2012 but it was not without errors. The Association pointed out the errors and made further suggestions on the said draft memo in October, 2012. We expect the notification to be published soon incorporating our suggestions but the delay on the part of the Government is nothing less than a dampener. We urge upon you not to lose heart as the matter is being pursued from all corners and we sincerely believe that like many other cases

we shall ultimately come out victorious. As per Cadre Rules there is a provision to upgrade the Cadre Schedule. We need to urge upon the Government to update the same.

**5. Elevation to the unrevised Scale No. 21 :**

This is now part of history that the introduction of uniform policy of career growth for the officers of the Constituted State Services by the Government has seen many of our senior officers who have had successfully completed 25 years of their career, being elevated to the pre-revised Scale No.19. The process is continuing and we are glad to count it as one of our many important achievements.

It was not at all a smooth affair and we achieved this development with appropriate support from the members of other constituted state services. Subsequently our constant endeavour saw the Government partially modifying its earlier order to tone down the eligibility rating bringing it at par with that of the WBCS officers.

We have subsequently moved towards obtaining Grade pay of Rs.10,000 in PB-5 for our very senior members. Persuasion is on at every possible level and we hope to hear a favourable response from the Government in near future.

**6. Attempt to extend unlawful benefit to officers of the erstwhile West Bengal Jr. Audit & Accounts Service :**

You may already be knowing, my dear colleagues, that we lodged our protest against the manner in which interested groups in the Finance Department were trying to extend the benefit of Pay Band 5 to the officers of the erstwhile West Bengal Jr. Audit & Accounts Service by allowing their service to be counted from the date of their joining the WB JrA&AS, or with effect from 01-04-81 notionally, whichever was later, instead of from the dates of their actually joining the West Bengal Audit and Accounts Service. This is necessary because this has resulted in directly recruited senior officers of the cadre drawing less pay than their counterparts who are junior in service to them. Not a single application for pay protection made by them during the four years following merger has so far been considered by the Finance Department but we shall not give up and win we shall, at the end of the day. I am confident about that.

**7. Posting as Departmental Financial Advisers :**

Posting of at least nine of our senior and capable officers to the post of Departmental Financial Adviser newly created in about twenty Government departments, side by side with officers from the Indian Administrative Service and the West Bengal Civil Service (Exe), should be counted as one of our most important achievements. It reveals the changing mindset of the Government that now seems to give due recognition to our prowess, depth of knowledge and experience.

**8. Selection to the Indian Administrative Service :**

The trend is on for selection of WBA&AS officers in I.A.S. from 2006. As you may already know the selection process has already started for the elevation of 8 officers from constituted services other

than the WBCS (Exe) to the IAS this year. The results have been announced and two of our officers, Sri Bijan Mondal (1984) and Sri Achintya Kumar Pati (1986) have made it to the IAS this year. We convey our congratulations to them.

**9. Newsletter and Website :**

It is our sincere endeavour to make the periodical Newsletter more regular as well as informative and attractive to the members. It is also a bridge between the general members and the Executive Committee of the Association. We welcome contributions from all members on subjects of academic and practical interest for being published in the Newsletter. Interested members may please contact any member of the Executive Committee in this respect.

We are also trying to give a more attractive look to the website and make it more interactive, informative and user-friendly for the benefit of all our members. The work has already been taken up and the demo site has already been prepared.

However, finalization of the new website as well as publication of the last issue of the Newsletter for the current calendar year was somewhat delayed for reasons beyond control. We assure you to complete either task within the briefest possible time.

**10. The Co-operative Credit Society of the Association :**

The Co-operative Credit Society run by the Association performed a challenging role by providing short-time credits to its members. During the year 2013-14 the total recovery and disbursement of loan was Rs.42,53,629/- and Rs. 42,01,253/- respectively and as on 31st March 2014 the total amount lying with members as loan was Rs.1,78,21,052/-. We hope that the recovery position will improve up to its potential.

**11. Farewell Ceremony on superannuation :**

The Association has been consistently following the system of honouring our colleagues on the occasion of their superannuation with a written felicitation and a token gift. This is just a manifestation of the deep bond existing between the members of different batches – old and new. We pledge to hold on to this practice.

**12. Annual Accounts of the Association :**

The annual audited accounts of the Association for the year 2013-14 have been computer-generated like in the last year and are placed before you for approval and adoption. In this connection we would like to put on record the untiring efforts of Sri Chandan Biswas, our Treasurer, who undertook great pains amidst his hectic office schedule to take time out to compile the accounts in due time.

**13. All India Federation of State Finance Service Association :**

Despite our best efforts, we could not make much headway towards revitalization of the All India Federation of States' Finance Service Associations. It is felt that only a proper thrust at the national

level can compel the Central and all the State Governments to introduce without further delay the accrual basis of accounting in government accounts as suggested by the Government Accounting Standards Advisory Board (GASAB) and successively recommended by the 12th and 13th Finance Commissions.

#### **14. Publications of the Association :**

One of our achievements this year has been the publication of the 5th revised and updated edition of our popular and prestigious publication, the “*Pashchimbanga Panchayat – Gram Panchayat Budget, Hishab o Niriksha Bidhi*” for use by almost 3300 gram panchayats in the state and all officials dealing with the panchayat system in the state. The book has already been receiving rave reviews and we are confident that as in the past, this current edition of the book will also rake in handsome funds to the Association’s kitty.

The Association has, with the able support of our members, been also trying to bring out a “Guide Book” containing questions and answers on Commerce papers as well as Service Rules, Treasury Rules and Financial Rules should be published for the purpose of the Departmental Examination of West Bengal Audit & Accounts Services as well the Departmental Examinations of other State Services, under the banner of the Association to highlight our Association’s efforts in helping out new entrants to all State Services. Efforts have been taken to make the book useful for the departmental examination for members of other services as well. The book is under production and we are certain that it is bound to be a hit among the aspirants of various constituted state services. We are also hopeful that it will come in handy for our existing members as well in the discharge of their day to day duty.

We feel proud when we say that all these are our own publications and the authors are chosen from among the most able, proficient and efficient State Government officers who are serving the State in the capacity of WBA&AS officers. We also take pride in stating that no other association of officers has been ever able to take such initiatives that speaks volumes about the quality and ability of our service members.

We are hopeful that the members will continue with this legacy and the future will see the release of many such publications under the aegis of the Higher and State Audit & Accounts Services Association.

#### **15. Roadmap of the Association for the coming years :**

1. Publication of up-to-date Cadre Schedule.
2. Publication of the Seniority Rules and preparation of Gradation List of the Officers of WBA&AS.
3. Re-designation of the remaining posts of WBA&AS in the various Departments according to Scale of Pay.
4. Maintenance of inter-service seniority criterion among the Officers of Constituted State Services while posted under same hierarchy.
5. Granting facility of Training to the Officers of the Constituted State Services on uniform basis at State level, All India Level and International level.

6. The West Bengal Audit & Accounts Service Officers, having specialized knowledge in the areas of activities, should be appointed to the following posts :
  - i. Director of Treasuries & Accounts, West Bengal
  - ii. Director of Pension Provident Fund & G.I., West Bengal
  - iii. Director of Accounts (Education) under the School Education Department
  - iv. Director of Co-operative Audit under the Co-operation Department
  - v. Pay & Accounts Officers of Kolkata Pay & Accounts Office – I
  - vi. Additional Pay & Accounts Officers of Kolkata Pay & Accounts Offices
  - vii. Treasury Officer, Kolkata Collectorate Treasury
  - viii. Financial Advisor in the Departments
7. Adoption of a uniform policy in the matter of promotion to IAS from the constituted Group-A State Civil Services.
8. Granting of benefits to the members of the West Bengal Audit & Accounts Service of the unrevised scale no. 21 under ROPA (1998).
9. Granting of two additional increments in unrevised scale nos. 17 and 18 under ROPA 1998.

Subhashis Gangulee  
**General Secretary**

Sushil Kumar Kundu  
**President**

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### **Proceedings of the 36th Annual General Meeting of the Association held on 21.12.2014 at the Poura Bhavan, Bidhannagar (Salt Lake City)**

The 36th Annual General meeting of Higher and State Audit & Accounts Services Association], West Bengal was held on 21st December 2014 at the Poura Bhavan, Bidhannagar, Salt Lake. The election of the members of the Executive Committee of the Association was also slated to be held on the same day.

The 36th Annual General Meeting of the Association commenced at about 12-00 noon. Sri Sushil Kumar Kundu, the President of the Association, was elected to the chair unanimously.

In his opening address Sri Kundu delivered his thanks to all members who, in spite of institutional resistance, have been able to keep the internal fabric of the Association intact. He recapitulated the traversed path over the past year that saw its invariable ups and downs negotiated with the concerted effort of the members. He warned the members not to remain complacent with the success achieved as there still remained a lot to be accomplished.

Sri Kundu's address was followed by adoption of the minutes of the 35th AGM by show of hands.

The General Secretary, Sri Subhashis Gangulee could not be present at the meeting because of some grave personal problems which was intimated to the house by Sri Kundu and Sri Gangulee's absence was condoned by the house. The report of the General Secretary was read out by Sri Devendra Pant, Vice President of the Association.

The President, in his address, stated that the Service has traversed a long way and today the Service is being reckoned at par or above with comparable State Services. He further said that fight was now on for attaining posts in the pre-revised scale no. 21.

He warned the house of an attempt being taken by a section of officials in the Finance Department to antedate the effect of merger of the Junior Service with the State Service. At the same time he also intimated about the timely intervention by the Association although it could not yet be said for sure that the threat has been fully thwarted. He mentioned about the importance of revising the Gradation List and finalising Seniority Rules and expressed his concern over both the matters being delayed by the Finance Department even after repeated requests.

Sri Kundu apprised the house about how the process of creation of the post of Departmental Financial Advisers started and how starting from the initial 4 posts, till now 9 posts of Financial Adviser have been

allotted to the Service. He said there was an urgent need for review of the Cadre Schedule with the inclusion of new and re-designated posts. He mentioned that the Association has already taken up the matter of granting two additional increments in the pre-revised scale nos. 17 and 18 to the officers of the WBA&AS. Speaking about selection in the IAS, Sri Kundu requested the members not to indulge in any unhealthy competition.

The President concluded his address by informing the house that the Association now had 6 litigation cases pending in different courts. He kept an appeal before all the members by reminding them that it was their responsibility to contribute to the best of their ability to the Association's Litigation Fund. He also mentioned about the contribution of Sri Tapas Kanti Chaudhuri, former President of the Association and Sri Gautam Chattopadhyay, former Vice-President of the Association, both of whom retired from service in 2014, in shaping the present structure of the Service from the platform of the Association.

Both the persons were invited to the dais by Sri Sushil Kumar Kundu and the whole house joined in chorus to acknowledge their selfless services. Sri Chaudhuri, in his brief note, advised the members to stand by the Association. Sri Gautam Chattopadhyay also stressed on the need of members giving out their best efforts for the cause of the Association while giving due importance to their work in office side by side, a practised phenomena that had seen the Service grow in stature over the years among its peer services. Sri Biplab Guha Roy and Sri Biswanath Bera also spoke on the occasion stressing on the need of more cohesiveness and camaraderie in the Association.

**Before wrapping up his dialogue Sri Sushil Kumar Kundu proposed before the house the need for creation of two more posts of office bearers, namely one Vice-President and one Joint Secretary for better execution of the functions of the Association which were getting complicated day by day. The proposal was unanimously accepted by the house.**

The President concluded his address by stressing on the need of building up good Administrative and Financial Managers through training, both initial and in-service, which was hugely applauded by the members before the meeting paused for lunch break.

The post-lunch session began at around 2-00 P.M. with Sri Sarbasish Biswas (2007) seeking information on the steps taken in connection with the recent benefits extended to the WBCS (Exe) in the form of two fortuitous increments and creation of fifty extra posts of Joint Secretary. He was informed that both the cases have been taken up by the Association. While a letter had already been issued to the Finance Secretary seeking additional increments a move requesting reduction of the time for being promoted to the unrevised scale no. 19 was under contemplation and was to be sent soon.

Sri Indrajit Nath (2004) who was the next to speak on the need of immediate upgradation of the website was informed that work was already on and though the work got delayed for certain reasons beyond control, the new site was to get ready within the shortest possible time. He also voiced his opinion that steps for attaining two extra increments for officers of the WBA&AS should have been accorded the same importance as was given to the demand for awarding the benefit of unrevised scale no. 21.

Sri Amit Kumar Sarkar (1991) expressed the opinion that it would have been better had names for promotion to the IAS been submitted batch-wise and not in the clubbed form as it was being done now. It was explained to him that the system currently in practice had been so as selection of WBA&AS officers to the quota for promotee IAS officers was a relatively new phenomenon and as eligibility was based primarily on the age of the incumbent, batch-wise separation of the candidates would pose a problem because the number of vacant promotional posts were rarely in direct proportion with the number of eligible officers competing at a time. When he stressed on the need of introduction of training programmes for development of managerial skill of WBA&AS officers, he was told that the matter was already under consideration and it had already been mentioned in the current report of the General Secretary. Sri Sushil Kumar Kundu, President of the Association added that there was need to devolve a training module for the purpose internally before suggesting it to the Government. He also stressed on the need of arranging workshops and seminars to attain the objective of development of managerial and financial skills.

Sri Prabir Kumar Ghatak (1999) who expressed his anxiety over the fact that he and some others like him were not sure of the posts in the Finance Department that they had been transferred to was told that the Finance Secretary had already been apprised of the matter.

The last speaker, Sri Partha Chakraborty (2004) stressed on the need of increasing the membership of the Association.

Retired members, Sri Abani Bhusan Dwari, Sri Biplab Guha Roy, Sri Biswanath Bera, Sri Gadadhar Das, Sri Gautam Chattopadhyay, Sri Hirak Mukhopadhyay, Sri Samir Kumar Das and Sri Tapas Kanti Chaudhuri were felicitated on the occasion with a memento, a bouquet of flowers and sweets as per usual practice of the Association.

Felicitations were also accorded to new members of the Association who were enrolled in 2014.

The meeting then closed formally with vote of thanks to and from the Chair.

Sushil Kumar Kundu  
**President**

In a recently issued memorandum the Finance Department has chosen to reorganise the departmental clusters attached to the Financial Advisers. The reasons as have been pointed out in the memorandum that bears the number 664-F(Y) dated 6th February 2015, are very justifiable in the situation mentioned. The order has created 3 new clusters which are yet to be manned. There is vacancy in further 10 posts, too, which needs to be filled up.

In this connection we would like to bring it to the attention of the members that till now we have 7 officers of the WBA&AS posted as Departmental Financial Advisers.

Members may be happy to note that besides the 5 officers mentioned in the memorandum at serial numbers 3, 4, 5, 8 and 13, we have Sri Arun Kumar Mallick of the 1977-batch posted as the Financial Adviser of the P&AR, I&CA and PW Departments and Sri Buddhadev Chattopadhyay of the 1980-batch posted as the Financial Adviser of the Home, Parliamentary Affairs, Hill Affairs and Correctional Administration Departments.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**AUDIT BRANCH**

No. 664–F(Y)

Dated 6<sup>th</sup> February, 2015

**MEMORANDUM**

Out of 26 posts of Financial Advisors, 17 posts have been filled up by officers belonging to IAS, WBCS and WBA&AS cadres. This has resulted in leaving out of the FA system some departments on the one hand and attaching some FA's with a number of large departments.

Besides, many Government departments have moved away from Writers' Buildings to other Govt. buildings scattered in and around Kolkata. As a result some departments have requested to attach their Financial Advisors (FA) in department clusters either in the same building or in nearby buildings.

Keeping in view all these factors the State Government felt it necessary to reorganise the department clusters attached to each FA.

Therefore, the Governor is pleased to entrust the officers named in column 'B' below with the function of acting as Financial Advisor of the Government departments named under col. 'C' in place of the existing arrangement as mentioned under col 'D' below.

| Sl. No. | Name of FA                          | Names of dptts (revised cluster)  | Existing dptt cluster   | Transfer  |
|---------|-------------------------------------|---|---|---|
| A       | B                                   | C   | D   | E   |
| 1.      | Sri Pradip Gobinda Chowdhuri, WBCS  | 1. Agriculture<br>2. Disaster Management<br>3. Agri-Marketing                                     | Agriculture, Agri-Marketing, Disaster Management, L&LR, MA&ME | Transfer of L&LR, and MA&ME to sl. no. 2  |
| 2.      | NEW                                 | 4. L&LR<br>5. MA&ME   | New cluster   |   |
| 3.      | Sri Mohan Kr. Chattopadhyay, WBA&AS | 6. Higher Education<br>7. School Education<br>8. Mass Edu & Libr. serv<br>9. Science & Technology | HE, SE, ME&L, TE&T  | Transfer of TE&T to sl. no. 9; Transfer of Science & Technology from sl. no. 14 |

| Sl. No. | Name of FA                     | Names of dptts (revised cluster)   | Existing dptt cluster                                     | Transfer  |
|---------|--------------------------------|--|---|---|
| A       | B                              | C  | D   | E   |
| 4.      | Sri Manas Chakraborty, WBA&AS  | 10. W&SW<br>11. Child Development<br>12. BCW<br>13. Tribal Dev.                | W&SW, CD, BCW, Cooperation                                | Transfer of Cooperation to sl. no. 13.  |
| 5.      | Sri Shyamal Chatterjee, WBA&AS | 14. Fire & Emergency Service<br>15. Civil Defence<br>16. Paschimanchal Unnayan | Fire & Emergency Service, Civil Defence, Labour, WRI&D    | Transfer of Labour to sl. no. 12, WRI&D to sl. no. 11.  |
| 6.      | Sri Gopal Ghosh, WBCS          | 17. Urban Development  | Urban Dev., Municipal Affairs                             | Transfer of Municipal Affairs to sl. no. 10   |
| 7.      | VACANT                         | 18. H&FW<br>19. Bio-Technology   | H&FW  | Transfer of Biotechnology from sl. no. 14   |
| 8.      | Sri Goutam Dey, WBA&AS         | 20. P&RD<br>21. Planning<br>22. Statistics & P.I.                              | P&RD  | Transfer of Statistics & PI from sl. no. 13; Planning new insertion                           |
| 9.      | NEW                            | 23. TE&T<br>24. RR&R   | New cluster   | Transfer of TE&T from sl. no. 3 and of RR&R from sl. no. 12                                   |
| 10.     | NEW                            | 25. Municipal Affairs<br>26. Law<br>27. Judicial                               | New cluster   | Transfer of Municipal Affairs from sl. no. 6; Judicial from sl. no. 13; Law new insertion     |
| 11.     | Sri Gopal Ch. Das, IAS         | 28. Food & Supplies<br>29. Consumer Affairs<br>30. WRI&D                       | Food & Supplies, MSME&T, Consumer Affairs                 | Transfer of MSME&T to sl. no. 12, WRI&D from sl. no. 5.                                       |
| 12.     | Sri Asis Kr. Ghosh, IAS        | 31. Transport<br>32. Labour<br>33. MSME&T<br>34. Self-help Group & SE          | Transport, RR&R, Self-help group & SE                     | Transfer of RR&R to sl. no. 9; Labour from sl. no. 5, and MSME&T from sl. no. 11.             |
| 13.     | Sri Ashok Kr. Ghosh, WBA&AS    | 35. Cooperation<br>36. Tourism<br>37. Sports<br>38. Youth Service              | Tourism, Statistics & PI, Sports, Youth Service, Judicial | Transfer of Statistics & PI to sl. no. 8; Judicial to sl. no. 10; Cooperation from sl. no. 4. |

| <b>Sl. No.</b> | <b>Name of FA</b>         | <b>Names of dptts (revised cluster)</b>                                   | <b>Existing dptt cluster</b>   | <b>Transfer</b>  |
|----------------|---------------------------|---|--|--|
| <b>A</b>       | <b>B</b>                  | <b>C</b>  | <b>D</b>   | <b>E</b>   |
| 14.            | Sri Subrata Dutta,<br>IAS | 39. I&W<br>40. Sundarban Affairs<br>41. Food Processing &<br>Horticulture | I&W, Science &<br>Technology,<br>Biotechnology,<br>Sundarban Affairs | Transfer of Science &<br>Technology to sl. no. 3,<br>Biotechnology to sl. no.<br>7; Food Processing &<br>Horticulture new<br>insertion |

The change in the departments attached to each Financial Advisor will equally apply to the respective Dy., Financial Advisors, and Accounts officers of the FA establishments also.

Action is being taken to fill up the new and vacant posts of Financial Advisors.

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

## **A STUDY OF THE TRENDS IN INCOME TAX DEVOLUTION UNDER RECOMMENDATIONS OF VARIOUS FINANCE COMMISSIONS IN INDIA**

**Sumit Gobinda Choudhury**, WBA&AS  
Accounts Officer, Integrated Finance, Branch, PWD

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*“The increasing number of Centrally Sponsored Schemes (CSS), though largely funded by the Centre, has, nevertheless, significant expenditure implications for states in terms of cost sharing, provision of supporting infrastructure and committed liability. The sharp increase in outlays on CSS, thus, requires greater contribution from states as well. For example, under the Sarva Shiksha Abhiyan (SSA), the matching contribution of states has gone up from 15 to 40 per cent.....the 13th Finance Commission recommended that the share of states in the net proceeds of shareable central taxes be raised from 30.5 per cent to 32 per cent. The recommended increase in the share of states in net central taxes is unlikely to impose a burden on the Centre and can be accommodated by pruning and better targeting of subsidies as well as through the restructuring of some of the Centrally Sponsored Schemes.”*

***In the first of a series of articles Sri Sumit Gobinda Choudhury, Accounts Officer, Integrated Finance Branch, PWD has tried to underline the mechanism of distribution of Income Tax between the Centre and the States on the basis of recommendation of the Central Finance Commissions.***

### **Historical background**

The Government of India Act, 1935 envisaged the assignment and distribution among the provinces and the states which acceded to the Indian federation, a share in the net proceeds of taxes on income other than agricultural income. The act also provided that duties on salt, federal duties of excise and export duties, while they should be levied and collected by the federation, could be assigned and distributed either wholly or partly to the provinces by necessary federal legislation. The provincial share in income-tax was fixed at 50 per cent of the net proceeds based on the recommendations of Sir Otto Niemeyer. The states' vertical share in income-tax continued at 50 per cent till the First Finance Commission stepped it up to 55 per cent in 1952.

At the time of drafting the new Constitution, the financial relations between the centre and the states were examined by an expert committee headed by N R Sarkar which suggested that a Finance Commission should be set up to deal, among other things, with matters connected with the division of revenues between the centre and the units and the distribution of respective shares among the units. After the enactment of the Constitution in 1950, there have so far been thirteen Finance Commissions and the Fourteenth Finance Commission has been appointed in January 2013.

### **Income tax devolution under Recommendations of Finance Commissions**

The **First Finance Commission (1952)** held that it was undesirable to concentrate on income-tax as a balancing factor in the adjustment of the resources between the centre and the states, but still it increased the divisible pool in income-tax from 50 to 55 per cent mainly on account of the fact that as against nine states which were entitled to a share in income-tax earlier there would now be 16 states among whom the share had to be distributed consequent on their integration with the rest of India.

The **Second Finance Commission** constituted in 1956, while holding that the income-tax ceased to be an expanding source of revenue, raised the percentage of the divisible pool from 55 to 60 per cent mainly to satisfy the unanimous desire of the states for a larger share. Prior to the constitution of the Third Finance Commission in 1960, an amendment mainly aimed at simplification in the scheme of company taxation resulted in the entire income-tax paid by companies being defined as corporation tax. This change, however, created a major irritant in the centre-state financial relations since the corporation tax, according to the Constitution, is not shareable with the states.

The **Third Finance Commission(1960)**, sympathizing with the states which had suffered a loss of revenue on this account, increased the share of the states from 60 to 66 1/3rd per cent of the net proceeds of the income tax.

The **Fourth Finance Commission (1964)** stepped up this level to 75 per cent taking into consideration the fact that the corporation tax was showing greater buoyancy than income-tax after the amendment to the Income Tax Act in 1959.

While the **Fifth Finance Commission (1968)** chose to maintain the divisible pool at the level of 75 per cent, the **Sixth Finance Commission (1972)** suggested a modest increase from 75 to 80 per cent.

The **Seventh Finance Commission (1977)** took the view that the central government was having recourse to surcharge on income-tax by increasing the rate from 10 to 15 per cent more as a revenue-raising measure rather than for meeting any specific union purposes. The commission held that the

surcharge continued indefinitely could very well be called additional income-tax shareable with the rest of the proceeds of income-tax but as the surcharge is not shareable with the states as per the constitutional provisions, the commission decided to increase the divisible pool from 80 to 85 per cent.

The **Eighth(1983)** and **Ninth (1987) Finance Commissions** have maintained the divisible pool at this level because they have felt that any further increase beyond 85 per cent may not be pragmatic.

The **10th Finance Commission (1992)** has recommended a downward revision in the share in the income tax by states at 77.5 %. In a major restructuring of the jurisdictions over tax revenue, by the 80th amendment to the Constitution in 2000 all the central taxes were made shareable.

Subsequent to this development the **11th Finance Commission (1998)** recommended for distribution of 29.5 % of the net proceeds among the states. It was further recommended that if any state levies and collects sales tax on sugar, textile and tobacco it will be eligible for 28 % of the net proceeds.

The **12th Finance Commission (2003)** recommended that the share of the states in the net proceeds of shareable central taxes be raised from 29.5 per cent to 30.5 per cent. For this purpose, additional excise duties in lieu of sales tax on textiles, tobacco and sugar were to be treated as part of the general pool of central taxes. If, however, the tax rental arrangement was terminated and if states were allowed to levy sales tax (or VAT) on these commodities without any prescribed limit, the share of the states in the net proceeds of shareable central taxes would be restricted to 29.5 per cent.

The **13th Finance Commission (2007)** had recognized that the buoyancy of the central taxes shall always remain more than that of state taxes. Further, the Centre has the advantage of resorting to levy of cesses and surcharges to meet some of its expenditure commitments. The share of cesses and surcharges in gross tax revenue of the Centre increased sharply from 3.51 per cent in 2001-02 to 13.63 per cent in 2009-10 (BE). This has led to considerable reduction in the divisible pool as a percentage of gross revenue receipts of the Centre.

The increasing number of Centrally Sponsored Schemes (CSS), though largely funded by the Centre, has, nevertheless, significant expenditure implications for states in terms of cost sharing, provision of supporting infrastructure and committed liability. The sharp increase in outlays on CSS, thus, requires greater contribution from states as well. For example, under the Sarva Shiksha Abhiyan (SSA), the matching contribution of states has gone up from 15 to 40 per cent. In addition, the responsibility of maintaining the services and assets created under CSS ultimately rests with the states.

There are substantial direct transfers to implementing agencies in states under the CSS. The assets created by local bodies through direct transfers have to be ultimately maintained by states as

own revenue generation by these local bodies is very poor. Considering all these factors the 13th Finance Commission recommended that the share of states in the net proceeds of shareable central taxes be raised from 30.5 per cent to 32 per cent. The recommended increase in the share of states in net central taxes is unlikely to impose a burden on the Centre and can be accommodated by pruning and better targeting of subsidies as well as through the restructuring of some of the Centrally Sponsored Schemes.

*To be continued...*

### **AN APPEAL TO ALL MEMBERS**

**As you are all aware your Association has always fought for your cause in the matter of improvement of service conditions and advancement in career, be it at the Government level or in a court of law. As going into litigations need money, we take this opportunity to appeal before all members who have recently been benefitted from getting promoted to the erstwhile Pay scale no. 19, to strengthen the Litigation Fund of the Association by donating Rs.5,000 each to the Fund.**

**Any member who is yet to clear his/her donation against our earlier appeal may also take this opportunity to clear up the dues. Please appreciate that every effort taken by you to support your Association works only in your favour.**

# **INTRODUCTION OF ACCRUAL SYSTEM OF ACCOUNTING IN THE GOVERNMENT**

**Subhashis Gangulee, WBA&AS**

Controller of Finance & Ex-officio Joint Secretary  
Public Enterprises & Industrial Reconstruction Department

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*Government accounting system in almost every country traditionally follows the cash-based system in both receipts and expenditure, budget and fiscal measures. The system, though trusted over years, have some inherent lacunae which can be overcome by switching over to the commercial or accrual system.*

*The most important step in this regard has been the introduction of International Public Sector Accounting Standards (IPSAS). The IPSAS have been developed for use by Governments and public sector entities worldwide for maintenance of accounts. The IPSAS Board is an independent body facilitated by International Federation of Accountants (IFAC) and supported by the World Bank, the Asian Development Bank, and the governments of Canada, New Zealand, and Switzerland.*

*“Developed countries such as the UK, the US, Canada, Australia, and New Zealand have consciously attempted to move to the accrual system. However, very few governments have actually adopted the full accrual basis for the financial statements of their ministries. According to the International Monetary Fund (IMF), in September 2009, New Zealand, Australia, the US, the UK, Canada, Colombia and France adopted the full accrual basis of accounting (source : Wikipedia).”*

*In India, the Twelfth Finance Commission recommended the introduction of accrual accounting in government. The Government accepted the recommendation in principle and, accordingly, the Government Accounting Standards Advisory Board (GASAB) framed the roadmap for transition from cash to accrual accounting system. So far, 21 State Governments have agreed in principle to introduce accrual accounting.*

*The Indian Government Financial Reporting Standards (IGFRS) approved by GASAB and under consideration of the Government of India are :*

*IGFRS 1 : Presentation of Financial Statements*

*IGFRS 2 : Property, Plant & Equipment*

*IGFRS 3 : Revenue from Government Exchange Transactions*

*IGFRS 4 : Inventories*

*IGFRS 5 : Contingent Liabilities (other than guarantees) and Contingent Assets : Disclosure Requirements*

*The GASAB has advised adoption of cash basis IPSAS for cash transactions and corresponding accrual IPSASs for those transactions recorded on other than the cash basis. The path for transition from cash to accrual accounting system has been chalked out and it is expected that gradual evolution of the system could consume up to at least ten years. The Indian Government and the majority of Indian state governments are in favour of implementing accrual accounting. A major stride in this respect has already been taken by the Municipal Affairs Department and Panchayats & Rural Development Department of the Government of West Bengal. Although strides have been taken in the right direction, the ultimate goal still seems to be a distant dream to be achieved. We expect the transition to move at a faster pace enabling the Government to exert total control on the acquirement and maintenance of its fixed assets, its receivables and liabilities. It is only through this system that due and proper control over all economic and development activities can be exercised by the Government.*

*With this idea we have endeavoured to re-publish a partially modified article on the subject from the March 2011 issue of the Newsletter.*

It was on a sultry summer day on the 7th of May 2009 that a National Round Table Conference held at the CAG office on Deen Dayal Upadhyay Marg in New Delhi laid out the initial foundation for **Accrual Basis Accounting** in the government for the first time ever in India.

It was an issue entirely new, entirely fresh, something that had never happened in the annals of the accounting history of the government. It was (and indeed we need to be proud of that) something which was being demanded for in West Bengal since quite a long time by the Higher and State Audit & Accounts Services Association. So, we rejoiced.

A deliberation on the issue of migration from cash to accrual basis accounting and laying down of the roadmap for the migration process were the key issues that were settled at the Conference. The Conference was held under the aegis of the Government Accounting Standards Advisory Board

(GASAB) of the CAG of India. The invitees of the Comptroller and Auditor General of India (CAG) included Principal Secretaries from State Governments, officials from Department of Posts, Accountants General of various states and World Bank officials who discussed plans to move from cash to accrual basis accounting in government within a five-year time frame in accordance with the recommendation of the 12th Finance Commission, a proposal that has also found an expected and full-throttled support from the succeeding 13th Finance Commission.

It was decided that henceforth the Union and States would have a common format of financial statements that would include a Balance Sheet, a Statement of financial performance and a Cash flow statement.

The accrual based financial statements are expected to provide more appropriate presentation of financial performance and position of the government. The framework for the accrual accounting will be the Indian Government Financial Reporting Standards (IGFRS) issued by GASAB. The IGFRS are harmonized with International Public Sector Accounting Standards (IPSAS), the international standards for governments.

The CAG chose the Department of Posts, Government of India and selected government departments in Andhra Pradesh, Haryana, Madhya Pradesh, and West Bengal to start pilot studies on accrual basis accounting meant as precursor to a national rollout aimed at materialising within a five-year time frame. The pilot studies were decided to be conducted by teams from the State Accountant General offices with international and national consultants and with the support of the respective state governments.

Unfortunately in the state of West Bengal the synchronisation with the selected departments could not make a headway resulting in untimely culmination of the pilot project in this state. It's a case worth ruing for.

The pilot project, however, was extremely successful in the Government of Andhra Pradesh where the study took place with technical assistance from Deloitte Touche' Tohmatsu India Private Limited.

To quote from the Research Study, "The model formats have been piloted in one accounting office each of Department of Tribal Welfare and Transport Department of the State of Andhra Pradesh. The piloting of the model formats at these pilot offices includes Identification of Income, Expenses, Asset & Liability, recognition, measurement and valuation of accrual transactions for the financial year 2008-09, as relevant.

"The key learning from this study has been identified and documented. These relate to the existing cash system, key accounting issues relating to switch over to accrual accounting and key implementation issues."

It is commonplace knowledge that financial management and accounting in government have, for ages, aimed at ensuring compliance with the budget and proper utilisation of public money. As the entire idea centred round finding cash to fund public schemes, a cash accounting process had been a sufficient tool to execute the function. The naïve practice had found obvious supporters among certain indifferent government officials who, because of lack of knowledge of what accounting is all about, blissfully carried out the cash-based single entry procedure as an annual obligatory ritual, paying little heed to the need of generating meaningful information to assist in the decision-making process of the government.

To quote from the Fourteenth Report of the Second Administrative Reforms Commission of the Government of India on 'Strengthening Financial Management Systems Public Finance Management-Concepts and Core' published in April 2009 :

**Accruals (2.02)**

*"Cash and accruals represent two end points on a spectrum of possible accounting and budgeting bases. The cash end of the spectrum has traditionally been applied by Member-countries for their public sector activities. In recent years, there has been a major trend towards accruals end of the spectrum in Member-countries. About half of Member-countries have now adopted accruals to one degree or another. This is a very rapid migration; it was only in the early 1990s that the world's first accrual basis financial statements and budget were produced by a government (New Zealand). The objective of moving to accruals is to make the true cost of government more transparent. For example, accruals attributes the pension costs of government employees to the time period when they are employed and accumulating their pension rights rather than having this as an unrelated (and uncontrollable) expenditure once they have retired. Instead of spikes in expenditures when individual capital projects are undertaken, accruals incorporate them into the annual operating expenditures through an allowance for depreciation. Treating loans and guarantee programs on an accrual basis fosters more attention to the risks of default by those who have been granted them, especially if there is a requirement for such default risks to be pre-funded. In a cash system, outstanding government debts can be designed in such a way that all interest expenditure is paid in a lump-sum at the end of the loan rather than being spread through the years when the loan was outstanding as would be the case under accruals. All of these examples show how a focus on cash only can distort the true cost of government.*

*“A further objective for adopting accruals is to improve decision-making in government by using this enhanced information. This needs to be seen in a wider context. The countries that have adopted accruals have generally been at the forefront of public management reforms in general. These reforms have been highlighted in this paper. A key aim is to hold managers responsible for outcomes and/or outputs while reducing controls on inputs. In this context, it is expected that managers should be responsible for all costs associated with the outcomes and/or outputs produced, not just the immediate cash outlays. Only accruals allow for the capture of these full costs, thereby supporting effective and efficient decision-making by managers. In short, when managers are given flexibility to manage their own resources (inputs), they need to have the necessary information to do this. The adoption of accruals is therefore an inherent part of these wider reforms...”*

### **Capital charges (2.03)**

*“Capital has tended to be viewed as a free good in the public sector. Once an asset was in place, there was no mechanism to track and charge for the cost of capital tied up in the asset. A number of Member-countries have been making headway in this regard.*

*“Capital charging regimes generally operate as follows. The government decides to levy a charge on the cost of capital tied up in all assets in an agency. For example, if an agency has \$10 million in assets, the government will levy a charge (often equivalent to the long-term government bond rate), of 10%. This means that the agency will have to pay the finance ministry 1 million dollars annually. When the system is first introduced, the appropriations to all agencies will be increased by the amount of their capital charge, so there’s no net impact on agencies or for the government as a whole. However, agencies will in future be allowed to dispose of the assets and thus relieving themselves of the capital charge while retaining the original appropriation to cover it (or part thereof). This creates the incentive. Thus, they could decide to sell excess assets or move from high-priced areas to lower-priced areas and use the amount of the capital charge they save for other purposes. This has had a great impact on asset management in government, a field that was simply neglected previously.*

### **Carry-overs (2.04)**

*“All countries operate on the principle of an annual budget. Previously, this meant that all appropriations lapsed at the end of the fiscal year thus creating a great and irrational rush to spend moneys before the end of the fiscal year. Not only because they would*

*otherwise lose the money this year, but also because future years appropriations would take account of this underspending as well. You were losing what you did not spend in one year, permanently. This has now changed with operating expenditures generally being freely transferable (sometimes up to a certain limit) from one year to the next. Only in cases where an agency continuously, year-on-year, builds up carry-overs does the Ministry of Finance intervene. The advent of medium-term expenditure frameworks also gives a benchmark for agencies to see that their appropriations are in fact being carried-over.*

### ***Interest-bearing accounts (2.05)***

*“Some countries have also introduced interest-bearing accounts for agencies. This means, for example, that the appropriation of an agency is divided into twelfths (representing each month) and deposited into an agency’s account (either within the finance ministry or with a commercial bank.) If an agency spends at less than this rate, they will receive interest on the difference. If they spend at a faster rate, they will pay interest on the difference. The ability of individual agencies to vary their spending patterns, does of course vary significantly but they are now much more aware of cash management practices.*

*“All of these practices – accruals, capital charges, carry-overs of unused appropriations and interest-bearing accounts – serve to improve the information available for agency heads and giving them increased freedom to act on that information. Although a very technical area, the impact on the government’s finances is great given the sheer size of government.”*

The stress is obvious. Though years behind the Government has finally realised the rationale behind adoption of the accrual technique in accounting. But the constraints, mostly from the age old practitioners of naivety in the form of contemporary forces adverse to the change, are only too visible to be obscure, at least in our state. The reason perhaps does not warrant any detailed elaboration. With the adoption of the accrual system accounts would, for once at least, tend to go out of the reach of hands that had retarded its progress thus far. Accounts would no more be the lay man’s pie. Rather it will acquire the propensity of being understood and maintained only by those within whose domain knowledge accounting falls. It is obvious that the Government will have to fall back upon those people who will be able to keep the books in line with the global accounting system. And it is here that a silver lining arises in the horizon of progress of our cadre in the not too distant future.

So tightening up our belts is all the more necessary at this crucial juncture. Although the pilot project slated to be initiated in our state did not see the light of the day, advent of the accrual system in government accounting in West Bengal may not be kept at bay for long. In fact, the system has

already been introduced in municipal accounting and is on the threshold of being launched in the Panchayats & Rural Development Department where double entry accounting on cash basis was initiated about 5 years ago. The later department is now working on a unified codification of accounts that would be necessary when accrual system is imbibed by all the PRI (Panchayati Raj Institution) bodies. It is flattering to note that it is the WBA&AS officers among other experts who are instrumental in effecting all these accounting reforms. The role of our cadre is thus gaining in importance by the day which is perhaps the main reason behind certain adverse forces trying to thwart the development of the service from whichever corner is possible. These forces are yet to realise that the obvious can be obstructed from view but for a fleeting moment only.

It is now clear that if reforms are to be ushered in it cannot be without contribution from the WBA&A Service and it is also a proven fact that no financial reform can be introduced without a strong and meaningful accounting backbone. This is an internationally established truth whether in the private sector or in the government sector. To give shape to meaningful development the importance of accounting has been recognised by countries throughout the world including India. Sadly, however, the government in our state has always lagged behind in understanding this simple truth simply because of a myopic vision lent out to it by certain wily usurpers of power, fame and control, overdependence on who has tended to sever the Government's attachment from reality. And that has indeed been a sad chapter in the proper development of the state. Perhaps this is now going to end with the thrust from above introduced by the Central Government. And with it is also expected that the WBA&A Service will have to take up the cudgel to introduce the accrual system in every sphere of government accounting and that is assured to be not only an onerous task but of immense responsibility as well where our members will have to exploit their professional skill to the hilt. In fact, I see no other cadre service which can act as the harbinger in this respect.

**FOR THE KIND ATTENTION OF READERS**

**The views expressed in the articles are personal views of the contributors and the Higher and State Audit & Accounts Service Association owes no responsibility in this regard.**

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