

West Bengal State Electricity Board Officers' Association

(Regd. No. S/16108)

A united Organisation of WBSEDCL, WBSETCL & WBPDC

Vidyut Bhavan: Bidhannagar

Block-DJ: Sector-II: Kolkata-91

Memo No.: WBSEBOA/2019 - 21/92

Date: 13/05/2020

To
The Director (HR),
WBSEDCL,
Vidyut Bhavan.

Subject: Objection against requirement of signature of HR & A Officers in trial balance report.

Ref: Circular No. Comp/182 dated 20/04/2020 of the Adviser (F & A) & Ex Officio GM (F & A), WBSEDCL.

Sir,

It has been noted that in the format enclosed as Annexure - A the above-referenced Circular, it has been prescribed that the concerned HR & A Head of the respective units are to certify the trial balance report. In this respect, your kind attention is being drawn to the fact that in WBSEDCL, preparation of trial balance report has traditionally been the responsibility of the concerned F & A Officers of the respective units. In fact, the data sought in sl. nos. 1 to 68 of Annexure - A of the aforesaid Circular has no involvement of HR & A Officers whatsoever, and totally come under the purview of the F & A Wing.

The certifications required (sl. nos. 1 to 4 in the certification part) also do not come under the purview of HR & A Officers. Regarding sl. no. 1, service acceptance is unrelated to submission of bills. Service acceptance has to be done on the SAP-ERP system for any service availed by WBSEDCL, irrespective of whether bills for said service has been done or not. Certification of bills are done separately by concerned Officers at the time of processing of bill before payment. Thus, there is no involvement of HR & A Officers in this regard. Sl. nos. 2 - 4 have no involvement of HR & A Officers whatsoever.

It is also understood that DDOs have to make manual journal entries instead of 100% expenditure booking through service acceptance in the SAP-ERP system since in practice a lot of Orders are still issued *post-facto*. While HR & A Officers are prepared to provide any clarification regarding the necessity behind placing any *post-facto* Orders from HR & A Wing, certification of trial balance report for this alone does not stand to reason, since (as already explained above) HR & A Officers do not have any involvement in the data provided in the trial balance report.

It is further noted from the aforementioned Circular that this is the fifth (final) trial balance for the financial year 2019-20. Since no signature had been required from HR & A Officers in the previous four trial balance reports for the financial year 2019-20, it is not clear as to why there is a sudden requirement for signature of HR & A Officers in the fifth (final) trial balance for the financial year 2019-20.

Thus, it is earnestly requested that this matter be taken up from your end with the concerned authority for necessary review and revision of the trial balance report format, and the HR & A Officers of WBSEDCL be relieved from the additional responsibility of certifying trial balance report. HR & A Officers shall be happy to provide necessary certification or clarification regarding matters in which they are directly involved.

Thanking you.

Yours faithfully,

sd/-

Siladitya Sengupta,
General Secretary,
WBSEBOA.


S. Sengupta
13.5.18

Memo No.: WBSEBOA/2019 - 21/92(2)

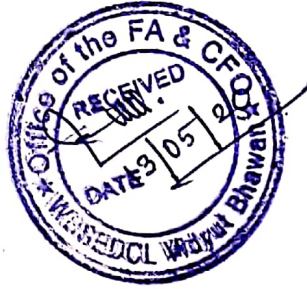
Date: 13/05/2020


Distribution:

1. The Financial Adviser & Chief Financial Officer, WBSEDCL, Vidyut Bhavan
2. The Adviser (F & A) & Ex Officio GM (F & A), WBSEDCL, Vidyut Bhavan
3. Office copy


13/5/2020
Siladitya Sengupta,
General Secretary,
WBSEBOA.





original
handed over to Director (bn)
by me on 13.5.2020.

13/5/2020