

Government of West Bengal
Finance Department
Audit Branch

No. 1984- F(Y)

Dated 07.04.2016

MEMORANDUM

Finance Department has already released 33 per cent of budgetary provisions for the periods from April to July 2016 vide Memo No. 1632-FB dated 31st March 2016. **The administrative departments and controlling officers are expected to sub-allot the fund released by Finance Department immediately to the DDOs through e-Bantan module of IFMS, since availability of fund is a precondition of submission of bill to the Treasury / PAO. Therefore, necessity may not arise for drawl in anticipation of allotment of fund, if sub-allotment is done through the system by the departments and controlling officers timely.**

2. However, in very rare cases in which allotment of fund could not reach DDO and Treasury / PAO electronically in time, the State Government has decided to allow acceptance of the following categories of bills by Treasuries / PAOs in anticipation of allotment of fund for the first three months of the Financial Year, 2016-2017, i.e., up to 30th June, 2016, by which time the allotment is expected to reach the DDOs and the Treasuries / PAOs.

- (i) Salary / Remuneration / Wages.
- (ii) Honorarium and Additional Honorarium for ICDS staff and expenditure for running ICDS Centers
- (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) Diet and oxygen costs
- (vii) Washing charges for linens used in hospitals.
- (viii) Cost of postage stamp and Franking machine charges.
- (ix) Cost of disposal of unclaimed dead bodies.
- (x) Salary of doctors appointed by Health & Family Welfare Department on ad-hoc basis.
- (xi) Charges for Scavenging by service providers engaged by Health & Family Welfare Department on Ad-hoc basis.
- (xii) Charges of Security agencies engaged by Health & Family Welfare Department.
- (xiii) State share of Pension of Freedom Fighters.
- (xiv) Old Age, Widow Pension and Disability Pension drawn under the Major head "2235"
- (xv) Leave Travel Concession for Government employees.
- (xvi) Medical reimbursement / Advances under WBHS-2008.
- (xvii) Medical reimbursement under AIS (MA Rules) drawn under the detailed head "07-Medical Reimbursement".
- (xviii) Medical reimbursement / advances in respect of Judicial Officers including retired judicial officers governed by separate rules.
- (xix) Funeral expenses

3. No fund shall be transferred from any scheme head to any deposit account. If there is any special reason for such credit to Deposit Accounts, prior permission will be required from

Group – T, Finance Department. Order of the Finance department must be quoted o.
order sanctioning the transfer to deposit account.

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 Corporation, Company, Undertaking, Development Authority under Rule 47D of WBFR, the transfer of fund is permissible as per the payment schedule of the MOU/ Agreement 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 and in case of Programme Implementing Agencies as per terms and conditions of memo. no. 3626-FY() dt.10.7.14;
 - (ii) In case of payment for any other purpose, if it is mentioned in the Government Order that the fund has been sanctioned as Grant-in-aid in favour of such Corporation, Company, Undertaking, Development Authority, and Apex body of societies.
4. There will be no restriction on drawl of fund from any Deposit Account / Local Fund / PL Account up to Rs. 25 Crores per month, if such drawl is for incurring expenditure on approved schemes for making payment directly to the beneficiaries / recipients or for meeting establishment charges. The expenditure from Deposit / Local Fund / PL Accounts should be covered by availability of fund in the said Deposit Account / Local Fund / PL Account.

However, withdrawal from Deposit Accounts exceeding Rs. 25.00 Crore in a month prior permission of the Finance Department, Group -T will be necessary. In case of WBIDC the monthly withdrawal limit has been fixed at Rs. 27 Crore. There shall also be no restriction on drawl of fund from Debutter Trust Board of Cooch Behar maintained at Cooch Behar Treasury-I.

All payments from Deposit Account / Local Fund / PL Account shall be made by direct credit to the bank account of the beneficiaries. Where payment by cheque is mandatory, cheques may be drawn.

In case, where transfer of fund from Deposit Account and Local Fund Account to Bank account of the organisation / Local bodies / Corporation is unavoidable then prior concurrence of Finance Department, Group -T will be necessary in each case.

5. For drawal of fund in any case not covered by this order or in excess of the limits fixed I this order, specific approval of Finance Department will be necessary.
6. All the Departments are requested to make available to all of its subordinate offices necessary allotment of fund in time to square up the shortfall, if any, under various detailed heads for which bills were passed by the Treasuries / Pay & Accounts Offices in anticipation of allotment.
7. The net grant statement for F.Y.2015-16 should be sent by each Government office to its concerned authority accordingly.
8. This order supersedes all previous orders issued in this context.

(H.K. Dwivedi)

Principal Secretary to the
Government of West Bengal

U.O. NO. DS(W-II) - 30

dt. 29.04.2016

Nodal officer, e-Governance, DEWDH

Requested to upload in the Deptt-2 web site immediately under heading
" Acceptance of bills by Treasuries without sufficient allotment upto 30/6/2016 "
for few categories of expenditure in 2016-17"

28.4.2016

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