

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

No. 1934-F/DTA-33/P-89

Dated, the 23<sup>rd</sup> February, 1989

**MEMORANDUM**

Provisions of S.R.-92 of Treasury Rules, Volume-I contains general instructions regarding preparation and form of bills. There is now Decentralisation and Delegation of Financial Powers. As a result, the Head of the Offices are not the Drawing and Disbursing Officers and in some cases, the Officers other than the D.D.O.s are now required to pass the sub-vouchers e.g. the Assistant Secretary, the Register and Section Officer of each department pass the subvouchers while the Accounts Officer, West Bengal Secretariat acts as D.D.O. Some of the Treasuries have misgivings about the procedure to be followed in this behalf. After careful consideration following guideline is issued :

1. Passed for Payment Order on sub-vouchers shall be signed by the D.D.O. where the D.D.O. has the power to sanction the charge.
2. If the D.D.O. has not the required financial power, sub-vouchers shall be passed by the Head of the Office/Head of the Department/Secretary of the Department unless they choose to issue and order separately in writing sanctioning the charges. In the event of financial sanction recorded separately as stated above, D.D.O. will have to pass the sub-voucher for the purpose of presentation of claim.
3. Where the sanction of Government is issued for the services or purchase, the relevant sub-voucher shall be passed by the D.D.O.s. As stated an explained in the Para 7 of the chapter on 'Procedure of Drawal of Bills' in the D.D.Os' Hand Book, circulated by the Director of Treasuries & Accounts, West Bengal, if the sanctioning authority countersigns a bill/sub-voucher, it will be treated as sanctioned and in that case the Pay Order may be signed by the D.D.O. or any Officer nominated by the Head of the Office.
4. The Head of the Office/Department will be competent to designate any other Officer to pass the sub-vouchers but the order should conform the guideline given above.

An example in the matter of passing the sub-voucher is given below. A Block Development Officer is Head of the Office in respect of his own Office. A joint Block Development Office acts as D.D.O. of the establishment, B.D.O. may sign Pay Order himself or he may choose to countersign the Pay Order on sub-voucher recorded by the Jt. B.D.O/Officer nominated by the B.D.O., if there are number c/f sub-vouchers in a bill, the B.D.O. may countersign the bill after Jt. B.D.O. has signed it and the countersignature of the B.D.O. will be treated as sanction for drawal of charges of all items included in the bill.

All Heads of the Departments are requested to circulate this instruction to all Offices. This instruction is issued in partial modification of S. R.-92 of Treasury Rules, Volume-I.

*Sd/- Illegible*

Deputy Secretary to the  
Govt. of West Bengal  
Finance Department.