

**Government of West Bengal
Finance Department
Audit Branch**

No. 2523-F

Kolkata, the 30th March, 2007

Memorandum

Sub : Consolidated instructions regarding release of fund from Kolkata Pay & Accounts offices and the Treasuries.

The following directions are hereby issued for drawal of fund from the Kolkata Pay & Accounts offices and from the Treasuries during the financial year 2007-2008:-

1. There will, in general, be no restriction on drawal of fiind from the Pay & Accounts offices, Kolkata and the Treasuries out of the budgetary allocations (under appropriate heads of account) for the year 2007-2008 provided -

- i) the amounts to be drawn are covered by valid allotment of fund made by appropriate authorities (subject to exemptions made under this order) and
- ii) ssuch drawal of fund is either permissible in terms of the Delegation of Financial powers Rules or is covered by appropriate Government orders, issued with the concurrence of the concerned administrative group of the Finance Department, where necessary.

Concurrence of Group-T of Finance Department shall not be necessary in such cases.

However, concurrence of the respective administrative groups shall be necessary in case of drawal of fund in advance.

2. In the following cases, bills may be passed in anticipation of allotment :-

- i) Telephone charges (including reimbursment of residential telephone hills), subject to economy restriction;
- ii) Electricity charges;
- iii) Washing charges for hospital linens used in hospitals;
- iv) Diet and medicine hills of Hospitals/correctional Homes/Police Lock-ups/ Homes under Departments of Women & Child Development and Social Welfare and Mass Education Extension;
- v) Reimbursement of medical expenses incurred by Government employees including retired employees and pensioners and also claims in respect of the employees who died-in-harness;
- vi) Service postage stamps and Franking Machine maintenance;
- vii) Cost of supply of oxygen for hospitals;
- viii) Recoupment of permanent advance;

- ix) Salary/Wages and honorarium in the nature of salary;
- x) Monthly medical allowances for ex-Member of Legislative Assembly;
- xi) Leave Travel concession of Government Employees;
- xii) State share of Monthly Allowance payable to Freedom Fighter Pensioners under the head of account "2235-Social Security and Welfare-60 other social Security & Welfare Programmes-200-other Programme-NP-Non Plan-045-Payment of monthly allowance to the Recipients (Freedom Fighter) of Swatantrata Sainik Samman Pension [FA]-50-other charges-V" under Demand No. 18;
- xiii) Cost of Disposal of unclaimed dead bodies;
- xiv) Reimbursement of Water and Electricity Charges including arrear bills w.e.f. 01-11-1999 payable to judicial officers in terms of Judicial Departments No. 6853-J dated 20-11-06;
- xv) Sumptuary Allowance including arrear bills w.e.f 01-11-1999 payable to Judicial officers in terms of Judicial Department's No. 820-J dated 15-02-2007;
- xvi) Telephone charges including arrear bills w.e.f. 01-11-1999 payable to Judicial Officers in terms of Judicial Deptt.'s No. 820-J dated 15-02-2007;

In the following cases also bills may be passed in anticipation of allotment only upto December, 2007 provided such drawal is covered by valid allotment within March, 2008 for Passing any such bills in March, 2008:-

- a) Supplementary Nutrition Programme for children, expectant and nursing mothers under Women & Child Development and Social Welfare Department for providing nutrition support to the ICDS Centres payable from the Head of account- "2236-Nutrition -02-Distribution of Nutritious Food and Beverages-101 -Special Nutritions Programme-CS-Centrally Sponsored (New Schemes)-001 -Supplementary Nutrition Programme for Children and Expectant and Nursing Mother [SW] -31 -Grants-in-aid-02-0ther Grants-V" under Demand No. 56;
- b) Cost of fuel and condiments in respect of both Government run and NGD-run ICDS Projects under Women & Child Development and social Welfare Department payable form the heads of account-
 - i) "2235-Social Security and Welfare-02-Social Welfare-102-Child Welfare-NP-Non Plan-001-Govt. of India's Crash Programme of Nutrition for Children [SWj]-21-Materials and supplied/stores and Equipment -04-other-V" and
 - ii) "2235-Social Security and Welfare-02-Social Welfare-102-Child Welfare-NP-Non Plan-001-Govt. of India's Crash Programme of Nutrition for Children [SW]-31-Grants -in-aid -02-other Grants -V" Under Demand No. 56.

In no other case, bills can be passed in anticipation of allotment, without specific clearance of the Finance Department.

3. There will be no restriction on drawal of fund from any Local Fund Account, if such drawal is necessary for incurring expenditure on approved schemes or meeting establishment charges. The expenditure from Local Fund Accounts should be covered by availability of fund under the relevant scheme/head.

However, in case of transfer of fund from Local Fund Account to Bank Account prior concurrence of the Finance Department will be necessary except in case of transfer of State share, corresponding to the Central assistance released under DRDA administration, from the Local Fund Accounts of the District Rural Development cells under the Zilla Parishads to their Bank Account for which concurrence of the Finance Department will not be required.

4. There shall be no restriction on drawal of fund from the personal Ledger Accounts of the District Magistrates and L. A. collectors, if such drawal is necessary for meeting expenditure on approved schemes or making payment in L. A. cases, as the case may be.

There shall also be no restriction on drawal of fund from the P.L. Account of Debutter Trust Board of Cooch Behar maintained at Cooch Behar Treasury-I.

5. Finance Department's clearance will not be required for drawal of fund from Deposit Accounts subject to a maximum of Rs. 20.00 crore in a month, provided fund is available in the accounts, and such drawal is necessary for incurring expenditure on approved schemes or meeting establishment charges.

But transfer of fund by way of drawal from Scheme head to Deposit Accounts shall not be allowed if such fund is drawn against a government order wherein sanction is made in favour of the Department against any Budget head which is shown in the budget for the financial year 2007-2008 against any Department's Scheme Head. If there is any special reason for such credit to Deposit Accounts, prior permission will be required from Finance Department.

However, transfer of fund to the Deposit Account of any Corporation, Company, undertaking, Apex body of societies shall be allowed if in the Government order it is stated that the fund has been sanctioned in favour of such corporation/ undertakings etc.

6. For drawal of fund in any case not covered by this order or in excess of the limits fixed in this order, specific approval of the Finance Department will be necessary.

7. This order supersedes all previous orders issued in this context.

Sd/- P. K. Guha Roy

OSD & ex-officio Special Secretary to the
Government of West Bengal
Finance Department