

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

No. 3242-F

Calcutta, the 6th April, 1991

MEMORANDUM

Subject : Financial Sanctions

Financial sanctions are accorded by :

a) the Administrative Department

(1) with the concurrence of Finance Department

(2) within its own financial powers as in Delegation of Financial Power Rules, 1977.

Normally the Secretary of the Department and anyone of the Assistant Secretary declared as Head Office, exercise the financial power for the purpose of communication of sanction to the Accounts Branch in the Secretariat and Subordinate offices. Sanctions in reference to (2) shall be issued without quoting the name of the Governor to give scope to the Treasury/Calcutta Pay and Accounts Office to examine the validity of the order.

b) the Head of the Department (list of which is given in Appendix-I of West Bengal Service Rules, Part-I) within powers delegated to him by the Delegation of Financial Power Rules or power delegated to him by the Administrative Department in terms of rule 15(1) (ii) *ibid* or by specific delegation made with the concurrence of Finance Department ;

c) the District Officer (District Magistrate, Superintendent of Police and others declared as such by the Government) within his own powers as in D.F.P.R., 1977.

d) the Heads of Offices (declared as such by the Administrative Departments in terms of clause (16A) of rules 5 of W.B.S.R. (Part-I) within his delegated powers. No list of Head of the Office is maintained by the Finance Department ;

e) the Drawing and Disbursing Officer with reference to rule 79 of West Bengal Financial Rules as explained in details in the D.D.O.'s Hand Book ;

f) the authorities who are specifically empowered (Reference—specific delegation).

N. B. The "counter signature" on bill by the above authorities shall be treated as sanction.

2. All Financial Sanctions are to be communicated to the Accountant-General (A & E), West Bengal, Accountant-General (Audit-I), West Bengal and Accountant-General (Audit-II), West Bengal, the concerned Treasury (or the Calcutta Pay & Accounts Office), the Drawing and Disbursing Officer and the Finance Department (Financial Adviser or concerned Groups of Finance Department) in certain cases.

3. Financial Sanctions must contain following informations :
- a) purpose for which sanction is accorded.
 - b) the specific Treasury through which as per financial sanction the amount will be drawn.
 - c) the officer who will act as D.D.O.
 - d) the Head of Account i.e. the Major Head, Sub-Major Head, Minor Head (Programme) with Plan status, Sub-Head (Scheme) with detailed head and year of expenditure.
 - e) conditions attached to the payment including advance drawals where called for.
 - f) the Financial Rules and Treasury Rules or other rules to be observed.
4. The Financial sanctions as per specific delegation in G.O.No. 5733-F, dt. 16.6.79 accorded by the Secretary of the Department are relevant only for "Works Expenditure" and the expenditure approved in such cases will not be drawn from any Treasury but the nominated Work Executing Department will execute the work obtaining 'Letter of Credit' from the Finance Department. As such these sanction orders issued by the Secretary of the Department themselves for execution of works shall not contain the name of the D.D.O. or Treasury or Calcutta Pay and Accounts Office. Double drawals may take place and accounting of transactions become difficult, if these instructions are not followed. In fine, no Executive Engineer shall draw fund from the Treasury/Calcutta Pay & Accounts Officer for Works Expenditure by presenting bill.
5. All authorities exercising the financial powers delegated to him, shall mention the relevant Rule or Item and Schedule of D.F.P. Rules with reference to which the power is exercised. A financial sanction can be issued only by the Officer who is authorised to sign the order. A subordinate officer cannot issue a financial sanction on behalf of a senior officer or Secretary of the Department quoting the approval of his senior officer.
6. The signature of sanctioning authorities shall be kept on record with the concerned Treasury and Calcutta Pay & Accounts Office.
7. These instructions are issued in continuation of existing provision of communication of sanction in Finance Department Memo. No. 11282-F, dt- 19.10.78 and No. 11742-F, dt. 6.11.78 as irregularities in financial sanctions issued from the Department has come to the notice of the undersigned. Above two orders stand incorporated in W.B.F.R., Volume-I.

Sd/- S. N. Roy Chowdhury

Assistant Secretary to the
Government of West Bengal
Finance Department