

Government of West Bengal
Finance Department
Audit Branch

No. 5509-F

Kolkata, the 6th August, 2008.

Subject: Regarding drawal of Bills against allotments and relaxation thereof.

It has been brought to the attention of the Government that bills are being drawn by the DDO of different Departments without showing allotments, even after release of plan and non-plan funds by Finance (Budget) Department well in time. In many cases the Treasuries are not receiving copies of the order of the Departments allotting funds in favour of the DDOs even after necessary authorization to that effect has been given by the Finance (Budget) Department, This goes against the basic principles of financial discipline.

The above irregularity results in having negative balance under many Heads of Accounts in different Treasuries. This has drawn severe criticism from the Accountant General (A&E), West Bengal. Such irregularity occurs mostly due to relaxation allowed by this Department wherein drawal is permitted in anticipation of allotment in certain cases. But the minus balance requires to be adjusted against the allotments made subsequently by the different Departments in favour of the DDO's which unfortunately is not being done promptly. Such drawal also results in incurring expenditure exceeding the limit authorised by the Legislature in many cases to which the Public Accounts Committee of the West Bengal Legislative Assembly has taken serious exception. It is, therefore, felt necessary to modify the relaxation order issued under this Department No. 2400-F dated the 27th March, 2008 to extent enumerated hereinafter.

1. In the following cases bills may be passed in anticipation of allotment upto December of financial year:

- i) Telephone charges (including reimbursement of residential telephone bills), subject to economy restrictions.
- ii) Electricity charges;
- iii) Washing charges for Hospital linens used in hospitals,
- iv) Diet and Medicane bills of Hospitals/correcional Homes/Police Lockups /Homes under Departments of Women & Child Development & Social Welfare and Mass Education Extension ;
- v) Reimbursement of Medical expenses incurred by Govt. 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) Monthly medical allowance for ex-Member of Legislative Assembly;
- x) Leave Travel concession of Government employees;
- xi) State share of Monthly allowance payable to Freedom Fighter Pensioners under the head of account, "2235 -social Security & Welfare -60-other Social Security & Welfare Programme - 200 - other Programme -NP-Non Plan -045 -Payment of monthly

allowance to the Recipients (Freedom Fighters) of Swatantrata Sainik Samman Pension [FA/-50-other charges-v" under demand No. 18)
xii) Cost of disposal of unclaimed dead bodies ;

Such drawal are to be adjusted against allotments during the financial year.

Salary bills, wage and honorarium bills for staff of ICDS Projects and other bills for meeting necessary expenditure for running the ICDS centres shall be passed in anticipation of allotment in April and in other times such bills shall be entertained only for two consecutive months.

No such relaxation shall be given in the last quarter of the financial year.

The provisions contained in para 3 onwards in this Department's No. 2400-F dated the 27th March, 2008 shall remain in force.

This order shall take immediate effect.

Sd/- C. C. Bhattacharjee

Joint Secretary to the
Government of West Bengal
Finance Department