

Government of West Bengal
Finance Department
Audit Branch

No. : 2470-F(Y)

Kolkata, the 31st March, 2010.

MEMORANDUM

**Subject : Consolidated instructions regarding release of fund from
Kolkata Pay & Accounts Offices and the Treasuries.**

The following instructions are hereby issued for drawal of fund from the Kolkata Pay & Accounts Offices and the Treasuries during a financial year : -

1. There will, in general, be no restriction on drawal of fund from the Pay & Accounts Offices, Kolkata and the Treasuries out of the budgetary allocations (under appropriate heads of account) for a financial year provided

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- 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) such drawal of fund is either permissible in terms of the Delegation of Financial Power Rules or is covered by appropriate Government Orders, issued with the concurrence of the concerned Administrative Group of 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. A) In the following cases, bills may be passed in anticipation of allotment of fund up to December of a 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 bills of Hospitals / Correctional Homes / Police Lock-ups / Homes under Departments of Women & Child Development & Social Welfare and Mass Education Extension;
- v) Reimbursement of Medical expenses incurred by Government employees including retired employees and pensioners as well as 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-Members 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 Programmes-200-Other Programme-NP-Non Plan-045-Payment of monthly allowance to the Receipients (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 drawals are to be adjusted against allotments during the financial year.

Contd...P/2.

B) Salary bills, wage and honorarium bills for staff of ICDS projects and other bills for meeting necessary expenditure for running the ICDS centers shall be passed in anticipation of allotment of fund in April of a financial year and in other times such bills shall be entertained only for two consecutive months.

No such relaxation, as given under (A) and (B) above, shall be given in the last quarter of a financial year.

C) Bills pertaining to drawal of advance and reimbursement under West Bengal Health Scheme, 2008 may be passed in anticipation of allotment of fund subject to the condition that Administrative Departments shall make adequate provision of fund under unit head "12-Medical Reimbursement under the West Bengal Health Scheme, 2008" to make good the shortfall before closure of each financial year.

D) Bills pertaining to arrears of ROPA, 2009 for employees retiring by 31st March, 2011 may be passed in anticipation of allotment of fund for the whole of the financial year 2010-2011. Such drawals are to be adjusted against allotments within the financial year.

In no other case bills can be passed in anticipation of allotment of fund 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 for 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 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 Accounts for which concurrence of 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 a Deposit Account subject to a maximum of Rs. 20.00 crore in a month, provided fund is available in the account for such drawal, 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 Account shall not be allowed if such fund is drawn against a Government order wherein sanction is given in favour of the Department against any budget head which is shown in the Budget for that financial year 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 mentioned that the fund has been sanctioned in favour of such Corporation / Undertaking 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 Finance Department will be necessary.

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

Sd/- S. Bhattacharyya
Special Secretary to the
Government of West Bengal
Finance Department

No. : 2470/1(300)-F(Y)

Kolkata, the 31st March, 2010.

Copy forwarded for information and necessary action to :-

01. The Additional Chief Secretary/Principal Secretary/Secretary, _____

02. The District Magistrate/Judge, _____

03. The Sabhadhipati, _____

04. The Director of Local Bodies, Govt. of West Bengal, Purta Bhavan, Salt Lake, Kolkata –700 091.
- With the request to circulate the same to all concerned.
05. The Director of Treasuries & Accounts, West Bengal, New India Assurance Buildings, 4, Lyons Range,
Kolkata – 700 001.
06. The Sub-Divisional Officer, _____

07. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata–700 012.
08. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700 073.
09. The Treasury Officer, _____

10. _____Branch/Group _____ of this department.

Special Secretary to the
Government of West Bengal
Finance Department