

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

No.4456 - F(Y)

Dated 11<sup>th</sup> July, 2018

MEMORANDUM

Sub: Change of existing provisions in WBTR, 2005 in regard to DDO functioning.

At present, in terms of TR-1.04(o) of WBTR, a Group-A Government employee of an establishment, authorized by the concerned administrative Department with the concurrence of the Finance Department, may function as a Drawing and Disbursing Officer (DDO).

2. Also, in terms of provisions laid down in TR-4.195(1) of WBTR, 2005, any Government official deputed as the Chief Executive Officer/Executive Officer/ Project Officer/ Finance Officer in a non-Government organization or such other officer of that organization authorized by the Govt., may draw grants-in-aid bills presented in TR-31 in favour of a non-Government organization.

3. The matter of assigning DDO function in wider aspect was under active consideration of the Government from some time past. After careful consideration of the matter, in partial modification of the provisions as laid down in TR-1.04(o) and 4.195 of WBTR, 2005, the Governor has been pleased to decide that

- i. Any Group-A Government Officer of a Government Office may function as DDO, if authorized by the Finance Department.
- ii. In case of non-Government Organization such as Local Bodies/Development Authorities/ Statutory Bodies/Autonomous Bodies/Grantee Institution/other partastatals **under the administrative control of the State Government**, any Group-A Government Officer deputed in such organization may be allowed by the Finance Department to act as DDO. However, under exceptional circumstances, in absence of any such deputed officer, any officer of such non-Government Organization who is enjoying pay-scale equivalent to Group-A Officer of the Government of West Bengal, may be allowed by the Finance Department to act as DDO of that organization.

In all such cases, DDO functioning will be guided by the provisions under TR-4.019, 4.028(2) and 4.028(5) of WBTR, 2005 and other extant rules in force.

In terms of this order, Memo. No. 4559-F(Y), dt. 01.09.2014 stands cancelled.

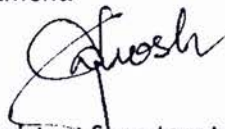
This order will take immediate effect.

Necessary amendment in the West Bengal Treasury Rules, 2005 will be made in due course.

Sd/-  
(H.K.Dwivedi)  
Additional Chief Secretary  
to the Government of West Bengal

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3<sup>rd</sup> MSO Building, 5<sup>th</sup> Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, \_\_\_\_\_  
\_\_\_\_\_ Department
5. Financial Advisor, \_\_\_\_\_ Department.
6. Commissioner, \_\_\_\_\_ Division, \_\_\_\_\_  
\_\_\_\_\_
7. Director, \_\_\_\_\_  
\_\_\_\_\_
8. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3<sup>rd</sup> Floor, Kolkata – 700001.
9. District Magistrate / District Judge / Superintendent of Police, \_\_\_\_\_  
\_\_\_\_\_
10. Sub-Divisional Officer, \_\_\_\_\_.
11. Block Development Officer, \_\_\_\_\_.
12. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1<sup>st</sup> Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
15. Treasury Officer, \_\_\_\_\_  
\_\_\_\_\_
16. Group \_\_\_\_ / \_\_\_\_\_ Branch, Finance Department.
17. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.



Assistant Secretary to the  
Government of West Bengal