

Government of West Bengal
Finance Department
(Audit Branch)
Nabanna, Howrah-711102.
Email ID : finreceipt-wb@bangla.gov.in

No. 1626-F(Y)

Dated, Howrah, the 1st April, 2024

MEMORANDUM

Sub : Drawal of bills in anticipation of allotment

Finance Department had issued Memoranda Nos. 1868-F(Y) dated 17.04.2023, 4193-F(Y) dated 05.01.2023 and 42-F(Y) dated 03.01.2024 allowing certain categories of bills to be passed in anticipation of allotment of fund for the financial year 2023-24.

2. Now, in terms of Rule 4.008 of WBTR, 2005, no bill shall be entertained by the Treasury / PAO unless there is allotment of fund. The administrative departments and controlling officers are expected to sub-allot the fund released by Finance Department immediately to the DDOs through eBantan module of IFMS. Therefore, necessity may not arise for drawal in anticipation of allotment of fund, if sub-allotment is done through the system by the departments and controlling officers timely and judiciously.

3. However, in very rare cases in which allotment of fund could not reach the D.D.O and Treasury/PAO electronically in time, the State Government has decided to allow acceptance of only the following categories of bills by Treasuries/PAOs in anticipation of allotment of fund for the period from 01.04.2024 to 30.06.2024 in the financial year 2024-25:

- A. Salary/Remuneration/Wages.
- B. Profession fees drawn under the detailed head "28- Payment of Professional & Special Services - 02 - Other Charges" in respect of the software personnel engaged under FD Memo. No. 5859 - F(Y) dated 22.07.2013 as well as doctors in government hospitals and other health care establishments under Health & Family Welfare Department.
- C. Honorarium and Additional Honorarium for staff and Expenditure for running ICDS centres.
- D. Stipends in respect of Internees, House-staff, P.G. Students and Trainee Nurses of medical colleges and hospitals of different nature under Health & Family Welfare Department.
- E. Salary of doctors appointed by Health & Family Welfare Department on ad-hoc basis.
- F. Charges in respect of Diet, oxygen and other life saving gases.
- G. Washing charges for linens used in hospitals.
- H. Cost of disposal of unclaimed dead bodies and Funeral expenses.
- I. State share of Pension of Freedom Fighters.
- J. Medical Reimbursement/Advance under WBHS, 2008 and West Bengal Health for All Employees and Pensioners Cashless Medical Treatment Scheme, 2014.
- K. Medical Reimbursement AIS (MA) Rules drawn under the detailed head "07-Medical Reimbursement".
- L. Medical Reimbursement/Advance in respect of Judicial Officers including retired Judicial officers governed by separate rules.
- M. Charges of security/housekeeping agencies engaged in Government Hospitals and Medical Colleges.
- N. Charges for scavenging by service providers engaged under Health & Family Welfare Department.
- O. Bills related to LTC/HTC and related advances in case of employees retiring within 12 months.

4. Notwithstanding what has been stated above, all allotting and sub-allotting authorities will take necessary steps so that allotments may reach the DDO and Treasuries/PAOs in time and drawal of bills in anticipation of allotment is not required. No DDO should place Bills in the Treasuries in anticipation of allotment when fund is lying un-allotted under a particular Head of Account with Departments/Directorate/SAOs.

5. No bill should be drawn in anticipation of allotment for transferring the same to SNA Bank Account. Departments should approach FD, in advance, for allotment for transferring fund to SNA Bank Account in respect of Centrally Sponsored Schemes to meet the day-to-day administrative expenses. Such advance allotment of State Share will be adjusted on receipt of Central Share during the financial year in due course. No fund should be drawn for same purposes from other Heads of Account from Treasury, which are supposed to be incurred through SNA Bank Account.

6. Re-appropriation of fund should not be considered from the Heads of Account where in anticipation drawal of bills is allowed.

7. Administrative Departments should review drawal of bills in-anticipation of allotment on monthly basis. In case of shortage of allotment, Departments should assess the DDO wise and Head of Account wise requirement of fund for 2nd Quarter of the current financial year within 15.06.2024 before sending the proposals for further allotment to Finance Department.

8. For drawal of bills in anticipation of fund for purposes not covered by this order or any standing order issued in this regard with concurrence of Finance Department, prior approval of Group-T, Finance Department will mandatorily be required. The instructions contained in para 3 & 4 of this Department Memo. No. 1984-F(Y) dated 07.04.2016 shall continue to remain in force until further orders.

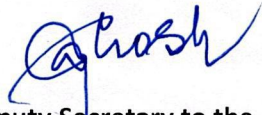
Sd/- Dr. Manoj Pant
Additional Chief Secretary to the
Government of West Bengal.

No. 1626/1(300)-F(Y)

Dated, Howrah, the 1st April, 2024

Copy forwarded for information and necessary action to:-

01. The Pr. Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place [West] Kolkata – 700 001.
02. The Director of Treasuries & Accounts, West Bengal, Kolkata- 700 001.
03. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700 012.
04. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Johar Building, P-1, Hyde Lane, Kolkata – 700 073.
05. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Subhanna, SGO Complex, 5th & 6th Floor, Plot No. 9, DF Block, Sector-I, Salt Lake City, Kolkata- 700 064.
06. The Deputy Secretary & DDO, Finance Department, Accounts Branch, Nabanna, Howrah.
07. The District Magistrate/Judge _____
08. The Sub-Divisional Officer, _____
09. The Treasury Officer, _____
10. The _____ Department/Directorate.
11. The Commissioner, _____
12. The Principal Industrial Training Institute _____
13. The Superintendent of Police, _____
14. The Superintending Engineer/ Executive Engineer, _____
15. ✓ Shri Sumit Mitra, Network Administrator, Finance Department for uploading this Memorandum in the Finance Department Website.
16. Office Copy.


Deputy Secretary to the
Government of West Bengal

C: / Somnath Dutta /
2024 / Misc. / 1626-F(Y)