

Government of West Bengal
Finance Department
Audit Branch (Group T)
Nabanna, Howrah
(e- 278123)

Memo No: 1327 – F(Y)

Date: 09/04/2025

MEMORANDUM

SUB: Amendment of Rule 4.137 of WBTR, 2005

In terms of Rule 4.137 of the West Bengal Treasury Rules, 2005, *“the bills for contingent charges requiring countersignature before payment shall be drawn in T. R. Form No. 26, and such countersignature being a form of sanction to the charges drawn in such bills and the relevant sub-vouchers for more than Rs. 500/- for each item shall be attached with the bill.”*

In order to significantly reduce the number of sub-vouchers, and to keep with current price indices, the subject of increasing the limit of Rs. 500/- for which sub-vouchers are not required at present, was under active consideration of the Finance Dept. for some time.

Now, in exercise of power conferred by clause (2) of Article 283 of the Constitution of India, the Governor is pleased to amend Rule 4.137 of the West Bengal Treasury Rules, 2005, to read as follows:

“The bills for contingent charges requiring countersignature before payment shall be drawn in T. R. Form No. 26, and such countersignature being a form of sanction to the charges drawn in such bills and the relevant sub-vouchers for more than Rs. 5000/- for each item shall be attached with the bill.

Explanation. – 1. For the purpose of this rule, the term “item” refers to the items of expenditure and not the item of charges, e.g., a charge for Rs. 2500/- for section writers would not require to be supported by a subvoucher if the amount comprises sums paid to several persons none of which exceeds Rs. 5000/-.

2. This will however not be applicable for bills related to Recoupment of Permanent Advance for which all sub vouchers above Rs. 500/- will have to be submitted with the Bill.”

The AG(A&E), West Bengal, has been duly consulted in this regard.

This amendment shall take immediate effect.



(P K Mishra, IAS)
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, 3rd MSO Building, 5th Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, _____ Department.
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. Financial Advisor, _____ Department.
7. Director, _____
8. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
9. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, Khadya Bhawan, 11A Mirza Ghalib Street, Kolkata – 700087.
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Khadya Bhawan, 11A Mirza Ghalib Street, Kolkata – 700087.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, SGO Complex, Sector I, Salt Lake, Kolkata – 700064.
12. Commissioner, _____ Division, _____
13. District Magistrate / District Judge / Superintendent of Police, _____
14. Sub-Divisional Officer, _____
15. Treasury Officer, _____
16. Block Development Officer, _____
17. Group ____ / _____ Branch, Finance Department.
18. Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.



Deputy Secretary to the
Government of West Bengal