

Government of West Bengal
Finance Department
Audit Branch

No.2552-F(Y).

Kolkata, the 27th. March, 2012.

MEMORANDUM

This Department vide Memo. No.7752-F(Y) dated 21st July 2010 has circulated a standard format of "Grant-in-Aid Sanction Order" to be followed and implemented by all Departments of the State Government w.e.f. 01.10.2010. The standard format was developed in order to make the financial reporting more transparent on the basis of the recommendations of the Finance Commission, the Planning Commission and the Comptroller & Auditor General of India and as per suggestion of the Principal Accountant General (A&E), West Bengal.

Now, it has been reported by the Principal Accountant General (A&E) West Bengal that most of the Departments are not following the said standard format while sanctioning the fund under Grant-in-Aid.

After careful consideration of the matter following decisions have been taken by the Government:

1. In modification of this Department's Memo. No.7752-F(Y) dated 21st July 2010, all sanction order in favour of the Grantee Institute for Grant-in-Aid shall be **in the revised format** enclosed herewith. **From the Financial Year 2012-13, the Grant-in-Aid Bill shall not be passed by the Treasuries/PAOs if the 'Sanction Order' of the same is not in the revised format.**
2. All sanction order for Grant-in-Aid in favour Non-Government Organizations / Institutions/Local Bodies/Development Authorities/Public Sector Undertakings/ Autonomous and Statutory Bodies etc. shall be under the Detail Head "31-Grants-in-Aid-General" or "35- Grants for creation of Capital Assets" under appropriate service head. For this purpose Administrative Department shall arrange to sanction the fund under Grant-in-Aid to Non-Government Organizations /Institutions/ Local Bodies/Development Authorities/Public Sector Undertakings/ Autonomous and Statutory Bodies etc. under the Detail Head "31-Grants-in Aid-General" or "35-Grants for creation of Capital Assets" only and the said sanctioned amount will have to be Allotted to the Regular DDO attached to Govt. Office only for drawal of fund on presentation of Bill in prescribed form in the Pay & Accounts Office/Treasuries.
3. Fund required to be used by the State Government Offices shall not be placed under Detail Head "31-Grants-in Aid-General" or "35-Grants for creation of Capital Assets" and **for this purpose appropriate Detail Head other than "31-Grants-in Aid-General" or "35-Grants for creation of Capital Assets" under the service head need to be opened by the Administrative Department with the approval of the Pr. Accountant General (A&E), WB after obtaining concurrence from Finance (Budget) Deptt. This process need to be completed by 1st week of May, 2012 positively.**

All the Administrative Departments are requested for strict compliance of the aforesaid instruction with effect from 1st April 2012.


Sd/-H.K. Dwivedi
Secretary to the
Government of West Bengal
Finance Department.

No.2552/1 (150) -F(Y).

Kolkata, the 27th March, 2012.

Copy forwarded for information and necessary action to :-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
3. The Deputy Accountant General (A/cs. & V.L.C.), West Bengal, A.M.-I Section, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001. This is being circulated as per decision taken in the meeting held on 28.11.2011 in the Chamber of the Spl. Secretary, Budget Branch of Finance Deptt.
4. The Accountant General (R.W. & L.B. Audit), West Bengal, C.G.O. Complex, 'C' East Wing, 5th Floor, Salt Lake, Sector-I, Kolkata-700 064.
5. The Additional Chief Secretary / Principal Secretary / Secretary,
_____ Department (All Departments).
6. Sri A.R. Chakraborty, Special Secretary, Finance Deptt. Budget Br.
7. The Director of Treasuries & Accounts, West Bengal,
The New India Assurance Building, 4, Lyons Range, Kolkata - 700 001.
8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - I,
81/2/2, Phears Lane, Kolkata - 700 012.
9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - II,
P-1, Hyde Lane, Kolkata - 700 012.
10. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - III,
IB Market, 1st Floor, Salt Lake, Kolkata - 700 106.
11. Office of the Principal Resident Commissioner, WB, A/2, State Emporia Buildings,
Baba Kharag Singh Marg, New Delhi- 110001.
12. The Treasury Officer, _____.
13. _____
14. The Pr. A. O & Ex-Officio Dy. Secretary, Finance (Budget) Deptt. He is requested to upload in the website of Finance Deptt.


(Swapan Kumar Paul)
Special Secretary to the
Government of West Bengal.
Finance Department.

**(Model Sanction Order for sanction of
Grant-in-Aid under Detail Head 31 & 35)
Government Of West Bengal
Department.**

No. ____ (Sanction)-

Dated Kolkata the _____

Subject : Sanction Order for Grant-in-Aid

1. Sanctioning Authority :
2. Name of the Grantee Institution :
3. Address of the Grantee Institution :
4. Category of Grantee Institution :
& Category No
(as per list enclosed)
5. Amount Sanctioned : _____
(both in figure and words)
6. Name of the DDO :
(by designation)
7. Department Code :
8. Name of the Treasury / Pay & Accounts Office :
9. Nature of Grant
(a) Recurring or Non-recurring : (R or N) :
(b) Capital or Revenue : [C or R]:
(Detail Head 35) (Detail Head 31) :
10. Condition of Grant
Utilisation Certificate required : [Yes or No]:
11. Category of Grant :
(as per list enclosed)
12. Purpose of Grant
(Required only in case where category
of Grant Purpose is 'other') :
13. An amount of Rs. _____ is hereby allotted for the period upto _____ in
favour of the _____ (Designation of the DDO)
from the head of account _____

from the budget provision of the financial year, 20____ under Demand No. _____
and payable to Grantee Institution by A/c payee cheque/by transfer credit (as the case
may be

14. Head of Account Code :

15. Name of the Scheme :

16. The amount will be drawn in T.R. from No.31/32 (in case of Non-Govt. School)/43 (in case of Transfer credit) :
[mention the T.R. form No. as applicable]

17. The sanctioned amount will be payable to _____ (Name of Grantee Institution) by Transfer Credit to the Head of Account of the LF/PL/Deposit Account of the Grantee Institution
(Applicable only in case of Transfer Credit Bill)

18. Any other information :

19. This order issues in exercise of the power delegated under Finance Department memo no. _____ dated _____/with the concurrence of Finance Deptt. vide Gr. ___ U.O. No. Dt.

20. Total released amount is within ____ % of Budget Provision of the above mentioned head of account during 20_____.

21. The Principal Accountant Generals, West Bengal & the Pay and Accounts Officer _____ /Treasury Officer _____, Treasury and others concerned are being informed.

**Signature
Name & Designation**

[N.B In case of sanction to a group of institutions a separate list may be enclosed mentioning the name of the Institutions and the amount against each institution. Mention as "List Enclosed" against Sl. Nos.2 and mention the total amount against Sl. No.5]

No. ____ (Sanction)-

Dated Kolkata the _____

Copy forwarded for information & necessary action to :-

**Signature
Name & Designation**

**List pertaining to the Model Sanction Order for sanction of Grant-in-aid
under detail head 31/35**

Category of Grantee Institutions [as mention at Sl. No.4]

	Sub-Category No:	Category of Grantee Institution
1.		Panchayati Raj Institutions
	(i)	Zilla Parishads
	(ii)	Panchayat Samities
	(iii)	Gram Panchayats
	(iv)	DRDC
	(v)	Others
2.		Urban Local Bodies
	(i)	Municipal Corporations
	(ii)	Municipalities
	(iii)	Others- Statutory Bodies / Development Authorities (U.D.)
	(iv)	Others
3.		Public Sector Undertakings
	(i)	Government Companies
	(ii)	Statutory Corporations
	(iii)	Others
4.		Educational Institution
	(i)	(a) Universities
	(ii)	(b) Colleges
	(iii)	(c) Secondary/Higher Secondary School
	(iv)	(d) Primary Schools
5.		Autonomous Bodies
	(i)	Cooperative Societies/Institutions
	(ii)	Development Authorities
	(iii)	Others
6.		Non-Government Organizations
7.		Others

Category of Grant Purpose

FOR REVENUE GRANT (DETAIL HEAD 31)	FOR CAPITAL GRANT (DETAIL HEAD 35)
Salary (01)	Land
Other Grants (02)	Building
Maintenance & Deficit Grant	Equipments
Grant for Development Scheme	Other Capital Grant (Sl. No.12 to be filled up)
Finance Commission	
Mid-day Meal	
RIDF	
State Rural Dev. Agency	
Other (Sl. No.12 to be filled up)	