

**GOVERNMENT OF WEST BENGAL**  
**Finance Department**  
**Audit Branch**

No. 10305-F

Kolkata, the 19<sup>th</sup> Nov, 2001.

**MEMORANDUM**

In the context of computerisation of the Treasuries and Kolkata Pay & Accounts Office alongwith its in-built system of allotting D.D.O. Code, Department Code and the 17-Digit Account Code in all the instrument of payments, the problem of drawing grant-in-aid, loans, subsidy, etc. bills, sanctioned in favour of different Semi Govt. Organisations like Universities, Local Bodies, Development Authorities, State Govt. Corporate Bodies, Statutory Commissions and other non-Govt. Organisations (NGO) has since been focussed. All the grantee Institutions/Organisations have so far been used to present grant-in-aid, etc., bill after getting them countersigned by the concerned sanctioning authority. In fact, such grantee organisations had so far been acting as de-facto D.D.O. for their respective organisation for drawing grant-in-aid. etc. sanctioned in their favour by the Govt. But soon after computerisation of the treasury the feasibility of allotting D.D.O. Code, etc. in their names has been put to question.

In the circumstances stated above, after careful consideration of all the aspects of the matter the undersigned is directed to say that the Governor has been pleased to decide that the Government Officials acting as C.E.O./E.O./F.O. in such Semi-Govt. Organisations/Institutions may be declared as the D.D.O. of their respective organisation for drawing bills for grant-in-aid, etc. sanctioned in their favour by the Govt. from time to time in whose favour necessary D.D.O. Code, etc. shall be allotted by the respective Treasury/ Kolkata Pay & Accounts Office as per guideline issued by the Director of Treasuries & Accounts, West Bengal.

For drawal of bills for such grant-in-aid, etc. in favour of an N.G.O., a Departmental Officer at the level of the District/Sub-Divisional level in which the Headquarter of the grantee Institutions/ Organisations is located or centrally by an officer of the Administrative Department at the level of the Headquarter in absence of any district level set up of that Department may be authorized to that effect.

All the Administrative Departments are hereby requested to move the Finance Department with the consolidated list of Semi-Govt. Organisations like University, Corporate Bodies who are used to grant-in-aid, loans, etc. from the Govt. and a list of Departmental officers both at District and the Headquarter level who may be authorized to act as D.D.O. for drawal of grant-in-aid sanctioned in favour of an N.G.O. for issuing necessary formal authority with necessary D.D.O. Code etc.

Necessary amendments to West Bengal Treasury Rules, will be made in due course.

*Sd/- S. K. Pal*

Joint Secretary to the  
Government of West Bengal