

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

No. 520 -F.B.

Dated Kolkata, the 31st July, 2015.

NOTIFICATION

SUB: INTRODUCTION OF ON-LINE REAPPROPRIATION SYSTEM THROUGH E-BANTAN

The Government in Finance Department was considering improving the present procedure of re-appropriation through e-bantan for speedy implementation of the development projects by the Department within the approved Budget Provision. It has been decided by the Government in Finance Department to decentralize the power of re-appropriation from the Finance Department to the concerned Administrative Department by introducing 'On-line Re-appropriation System through e-bantan' as an e-Governance activity with a view to establishing accountability, transparency and uniformity in the system in a centralized manner. Accordingly, the Governor is pleased to prescribe the following guidelines for the 'On-line Re-appropriation System through e-bantan':

Existing Re-appropriation Procedure

Appropriation is the allocation of funds by the Legislature to meet specified expenditure of different Departments under different Grants. Re-appropriation means the transfer of funds from one detailed head to another detailed head within the Departmental Grants. At present all Orders sanctioning Re-appropriation are issued from the Administrative Department with the prior approval of Finance Department, Group- 'N'.

'On-line Re-appropriation system through e-bantan'

A. General Guideline for re-appropriation:

1. The Administrative Department shall log-on to iFMS e-bantan portal and click to 'Budget Re-Appropriation' link. The User-Id would be the same used-ID which is used by the Administrative Department for e-bantan system. The Password would be the same Password which is used by the Administrative Department.
2. Financial Advisor [F.A.] of the concerned Administrative Department with the approval of the Departmental Additional Chief Secretary/ Principal Secretary/ Secretary shall re-appropriate the fund. F.A's U.O. No. in respect of the re-appropriation shall be mentioned in the 'On-line Re-appropriation System through e-bantan'.
3. The F.A. of the concerned Administrative Department should ensure that the re-appropriation has been sanctioned as per guidelines prescribed in this Order.

4. Re-appropriation shall not be made merely because of utilizing the saving under any head. It should be for specific purpose and should be allowed with proper justification. It should not be done merely to avoid lapses of fund.

5. Before making any re-appropriation the Administrative Department should ensure that the re-appropriated fund will be actually required and no saving will occur.

6. Grant as a whole should not be exceeded due to such re-appropriation. It should be within the overall Budgetary Allocations under the Demand of the concerned Department and within the available balance as on the date of re-appropriation.

7. The Department shall be authorized to re-appropriate within its own Demand [Demand Number] for that Department [Departmental Code] only.

8. Re-appropriated fund should not be used to undertake payments of an unapproved scheme/project or unapproved recurring liability or unauthorized employment. Re-appropriation does not mean sanctioning of any new service on any new post or any recurring liability of the State.

9. Re-appropriation should be only in multiples of Rs.1000/- (Rupees one thousand only).

10. Sanction Order for Re-appropriation shall be generated from the 'On-line Re-appropriation system through e-bantan' with system generated Sanction Number. Copy of the Order shall be sent to the Offices of the Accountant General, West Bengal and the Finance (Budget) Department.

B. 'On-line Re-appropriation System through e-bantan' shall be admissible in following cases:

1. Revenue Head to Revenue Head [Revenue Major Head: 2000 to 3999].

2. Capital Head to Capital Head [Capital Major Head: 4000 to 5999].

3. Non-Salary Head to Salary Head [Detailed Head 01].

4. Salary head [Detailed Head 01] to Wages head [Detailed Head 02].

5. Other Office Expense Head [Detailed Head 13-04] to Other Heads.

6. Grants-in-Aid-Other Grants [Detailed Head 31-02] to Grants-in-Aid for creation of Capital Assets [Detailed Head 35].

C. Re-Appropriation shall not be admissible in the following cases:

1. From 1st day of January in respect of Budget provision of that Financial Year.

2. Revenue Head to Capital Head & *vice versa*.

3. Voted to Charged & *vice versa*.


4. Plan Head to Non-Plan Head & *vice versa*.

5. Re-appropriation to any newly opened head which is not shown in Budget Publication or re-appropriation to a head where there is no budget provision.
6. Earmarked Scheme Head to Non-Earmarked Scheme Head.
7. There shall be no re-appropriation to that head, from where any re-appropriation has been made earlier to other head.
8. There shall be no re-appropriation from the head where any augmentation has been made earlier.
9. From Non-Loan Head [Major Head Less than 6000] to any loan head [Major Head 6000 and above].
10. To Detail head Investment [Detail Head 54] (Detail Head 54 to Detail Head 54 can only be allowed).
11. To Detail head Subsidies [Detail Head 33] (Detail Head 33 to Detail Head 33 can only be allowed).
12. To Other Office Expenses Head or Other Charges [Detail Head 13-04/50] (Detail Head 13-04/50 to Detail Head 13-04/50 can only be allowed).
13. To Grants-In Aid other Grants or Grant for creation of Capital Assets [Detail Head 31-02 & 35] from other head under Detail head 01 or to other Detail head 01 or 02.
14. From Salary /Wages Head [Detail Head 01, 02] to Non-Salary Head (allowed only within the Sub-Detail Heads under Details Head 01 or to other Detail Head 01 or 02).
15. From Grants-in-Aid Salary [Detail Head 31-01 to Detail Head 31-01 can only be allowed].
16. From Material & Supply under Detail head 21-01 & 21-05 Diet/Medical Gases including Oxygen [allowed only within the Sub-Detail Heads 21-01, 21-02 and 21-05].
17. From Office Exp Detail Head 13-01 & 13-02-Electricity /Telephone [allowed only within the Sub-Detail heads 01 and 02 or to other Detail Head 13-01/13-02].

D. Re-appropriation/Augmentation by the Finance (Budget) Department:

The matters relating to augmentation of fund and other re-appropriation cases not within the delegated power of the Administrative Department shall be referred to Finance (Budget) Department Group-N through the concerned Administrative Group of Finance Department.

The 'On-line Re-appropriation System through e-bantan' shall be introduced with effect from 1st August, 2015.


H.K. Dwivedi

Principal Secretary
to the Government of West Bengal
Finance Department

No. 520/1 (250) -F.B.

Dated Kolkata, the 31st July, 2015.

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 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.
4. The Additional Chief Secretary/Principal Secretary/Secretary,
..... Department.
5. The Director of Treasuries & Accounts, West Bengal, The New India Assurance Building, 4, Lyons Range, Kolkata - 700 001.
6. The State Information Officer, National Informatics Centre, Bidyut Bhaban, Ground Floor, D.J. Block, Sector-II, Salt Lake, Kolkata-700 091
7. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - I, 81/2/2, Phears Lane, Kolkata - 700 012.
8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - II, P-1, Hyde Lane, Kolkata - 700 012.
9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - III, IB Market, 1st Floor, Salt Lake, Sector - III, Kolkata - 700 106.
10. The Treasury Officer,


Puneet Yadav
Secretary

to the Government of West Bengal
Finance Department.