

**Government of West Bengal**  
**Finance Department**  
**Audit Branch (Gr. T)**  
**(E - 63561)**


No:1222- F(Y)

Dated: 26<sup>th</sup> March, 2021

**MEMORANDUM**

Sub: Drawal of bills in anticipation of allotment

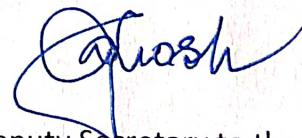
- 1) Finance Department issued Memorandum No. 1422 - F(Y) dated 26.03.2020 allowing certain categories of bills to be passed in anticipation of allotment of fund till 31.03.2021.
- 2) Now, in terms of Rule 4.008 of WBTR, 2005, no bill shall be entertained by the Treasury / PAO unless there is allotment of fund.
- 3) **The administrative departments and controlling officers are expected to sub-allot the fund released by Finance Department immediately to the DDO through e-Bantan 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 officer timely.**
- 4) Like previous occasion, in very rare case in which allotment of fund could not reach D.D.O and Treasury/PAO electronically in time, **the State Government has decided to allow acceptance of the following categories of bills by Treasuries/PAOs in anticipation of allotment of fund for the period from 01.04.2021 to 30.06.2021 in the next financial year 2021 - 22 (till further order is issued in this regard):-**
  - i) Salary / Remuneration / Wages.
  - ii) Honorarium and Additional Honorarium for staff and Expenditure for running ICDS centres.
  - iii) 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.
  - iv) Salary of doctors appointed by Health & Family Welfare Department on ad-hoc basis
  - v) Charges in respect of Diet, oxygen and other life saving gases
  - vi) Washing charges for linens used in hospitals
  - vii) Cost of disposal of unclaimed dead bodies and Funeral expenses
  - viii) State share of Pension of Freedom Fighters
  - ix) Medical Reimbursement / Advance under WBHS, 2008 and West Bengal Health for All Employees and Pensioners Cashless Medical Treatment Scheme, 2014
  - x) Charges for scavenging by service providers engaged under Health & Family Welfare Department
- 5) **Notwithstanding what has been stated above, all allotting and sub-allotting authorities will take all necessary steps so that all allotments may reach the DDO and Treasuries/ PAOs in time and drawal of bills in anticipation of allotment is not required. For drawal of fund in any case not covered by this order, prior approval of Group-T, Finance Department will mandatorily be required.**
- 6) 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.
- 7) This will take immediate effect and will remain valid until further orders.

  
Principal 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, 3<sup>rd</sup> MSO Building, 5<sup>th</sup> 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, 3<sup>rd</sup> Floor, Kolkata – 700001.
9. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
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. Sri Sumit Mitra, 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