

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

No. 1385-F(Y)

Date : 17/04/2026

MEMORANDUM

Sub: Drawal of bills in anticipation of allotment

Finance Department had issued Memoranda Nos. 1113-F(Y) dated 24.03.2025, 2441-F(Y) dated 02.07.2025 and 4492-F(Y) dated 16.12.2025 allowing certain categories of bills to be passed in anticipation of allotment of fund for the financial year 2025-26.

2. Now, in terms of Rule 4.008 of WBTR, 2005, no bill shall be entertained by the Treasury / PAOs unless there is allotment of fund. The Administrative Departments and controlling officers are expected to sub-allot the fund released by Finance Department immediately to the DDOs through eBantan 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 Officers timely and judiciously.

3. However, in very rare cases in which allotment of fund could not reach the D.D.O and Treasury/PAOs electronically in time, the State Government has decided to allow acceptance of only the following categories of bills by Treasuries/PAOs in anticipation of allotment of fund for the period from 01.04.2026 to 30.06.2026 in the financial year 2026-27:

- A. Salary/Remuneration/Wages.
- B. Profession fees drawn under the detailed head "28- Payment of Professional & Special Services - 02 - Other Charges" in respect of the software personnel engaged under FD Memo. No. 5859 - F(Y) dated 22.07.2013 as well as doctors in government hospitals and other health care establishments under Health & Family Welfare Department.
- C. Honorarium/Additional Honorarium for staff and Expenditure for running ICDS centres.
- D. Stipends in respect of Interns, House-Staff, P.G. Students and Trainee Nurses of Medical Colleges and Hospitals of different nature under Health & Family Welfare Department.
- E. Salary of doctors appointed by Health & Family Welfare Department on ad-hoc basis.
- F. Charges in respect of Diet, oxygen and other life saving gases.
- G. Washing charges for linens used in hospitals.
- H. Cost of disposal of unclaimed dead bodies and Funeral expenses.
- I. State share of Pension of Freedom Fighters.
- J. Medical Reimbursement/Advance under WBHS, 2008 and West Bengal Health for All Employees and Pensioners Cashless Medical Treatment Scheme, 2014.
- K. Medical Reimbursement AIS (MA) Rules drawn under the detailed head "07-Medical Reimbursement".
- L. Medical Reimbursement/Advance in respect of Judicial Officers including retired Judicial officers governed by separate rules.
- M. Charges of security/housekeeping agencies engaged in Government Hospitals and Medical Colleges.
- N. Charges for scavenging by service providers engaged under Health & Family Welfare Department.
- O. Bills related to LTC/HTC and related advances in case of employees retiring within 3 months.

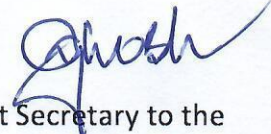
4. Notwithstanding what has been stated above, all allotting and sub-allotting authorities will take necessary steps so that allotments may reach the DDO and Treasuries/PAOs in time and drawal of bills in anticipation of allotment is not required. No DDO should place Bills in the Treasuries in anticipation of allotment when fund is lying un-allotted under a particular Head of Account with Departments/Directorate/SAOs.
5. Re-appropriation of fund should not be considered from the Heads of Account where in anticipation drawal of bills is allowed.
6. Administrative Departments should review drawal of bills in-anticipation of allotment on monthly basis. In case of shortage of allotment, Departments should assess the DDO wise and Head of Account wise requirement of fund for 2nd Quarter of the current financial year within 15.06.2026 before sending the proposals for further allotment to Finance Department.
7. For drawal of bills in anticipation of fund for purposes not covered by this order or any standing order issued in this regard with concurrence of Finance Department, prior approval of Group-T, Finance Department will mandatorily be required. 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.



(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. Commissioner, _____ Division, _____
8. Director, _____
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
10. District Magistrate / District Judge / Superintendent of Police, _____
11. Sub-Divisional Officer, _____
12. Block Development Officer, _____
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, Khadya Bhawan, 11A Mirza Ghalib Street, Kolkata – 700087.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Khadya Bhawan, 11A Mirza Ghalib Street, Kolkata – 700087.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Subhanna, 5th & 6th Floor, Sector I, Salt Lake, Kolkata – 700064.
16. Treasury 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.



Joint Secretary to the
Government of West Bengal