



Government of West Bengal
Finance (Budget) Department
“NABANNA”

325, Sarat Chatterjee Road, Shibpur, Howrah-711102

No.: 1440-F.B.

Date: 30th December, 2025

M E M O R A N D U M

In continuation of this Department Memo No. 1836-FB dated 28.03.2025 read with Memo No. 430-FB dated 30.06.2025, the Governor has now been pleased to decide as follows:

[A] To release fund up to **100%** of the whole year's Budget Provision for the financial year 2025-26, relating to **Administrative Expenditure for Salary Items** (*all Sub-Detailed Heads under 01-Salaries*), **Travel Expenses (11-00)**, **Medical Reimbursements under WBHS, 2008 (12-00)**, **Electricity (13-Office Expenses- 01- Electricity)***, **Telephone (13-Office Expenses- 02- Telephone)** and **Rent, Rates and Taxes (14-00)**.

[B] While issuing orders for sanctioning expenditure in exercise of the powers delegated under this Memorandum, the following sentence should be inserted in such orders *“This order issues in exercise of the powers delegated under Finance Department Memo No.: 1440-FB dated 30th December, 2025”*.

[C] **Administrative Departments shall ensure sub-allotment/ allotment of fund through e-Bantan module of IFMS portal to all the Directorates/ Regional Offices/ DDO's etc. based upon the requirement immediately without holding the fund at their end.*

All the DDO's under the jurisdiction of the concerned Administrative Department may also be instructed to pay all outstanding Electricity dues immediately after proper reconciliation.

No further fund release proposal relating to Electricity Bill (13-Office Expenses-01-Electricity) will be entertained unless 95% utilization of the released fund has been made and fund release requested along with clearance of all pending Electricity bill dues with WBSEDCL/CESC.

[D] This Order will be effective from **30.12.2025**.

Sd/-

(P. K. Mishra)

**Additional Chief Secretary to the
Government of West Bengal**

No. 1440/1(300)-F.B.

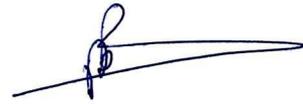
Howrah, the 30th December, 2025

Copy forwarded for information and necessary action to:-

1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700 001.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata-700 001.

Contd....

3. The Accountant General (R W & LBA), West Bengal, C.G.O. Complex, 3rd M.S.O. Building, 5th Floor, Block-DF, Salt Lake, Sector-I, Kolkata – 700 064.
4. The Director of Treasuries & Accounts, West Bengal, 8, Lyons Range, 2nd floor, Kolkata-1.
5. The Addl. Chief Secretary/Principal Secretary/Secretary/Special Secretary/Joint Secretary,
.....Department.
6.Group/Branch, Finance Department.
7. The Commissioner,.....Division.
8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, Old Khadya Bhawan, 3rd Floor (East Side), 11A, Mirza Ghalib Street, Kolkata- 700087.
9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Old Khadya Bhawan, 2nd & 3rd Floor (West Side), 11A, Mirza Ghalib Street, Kolkata- 700087.
10. The District Judge.....District.
11. The District Magistrate,.....District.
12. The Treasury Officer.....Treasury
13. Software Development and Support Group, Finance Department, Budget Branch, for necessary software application in the Budget package of Finance Department.
14. Shri Sumit Mitra, Network Administrator, Finance Department, for uploading this order in the Finance Department's Website.
15. Guard File.



(Anindya Bhattacharya)
Special Commissioner in the rank of
Special Secretary to the
Government of West Bengal