

Government of West Bengal
Finance Department
e-Governance Group
Nabanna (12th Floor), Howrah – 711102.

MEMORANDUM

No. 1628-F(e-GOV.)

Dated: 31.03.2023

Sub: -Introduction of a facility to incorporate the proportion of project cost to be borne out of Non-Budgetary source(s) (Out of Budget Component) within total Project Cost in AAFS Module.

AAFS module has been introduced vide GO no 2131-F(Y) dated 05.04.2019 for the online Administrative Approval and Financial Sanction of projects. As of now, AAFS module generates Administrative Approval of the projects for the amount/portion committed from the state budget only. Currently there is no scope to include the non-budgetary funds involved in project. Therefore, the Administrative Approval amount only reflects the amount to be borne from the budget of Government of West Bengal and as a result, the project does not exhibit the true and holistic view.

Of late, requests have been received from different Administrative Departments to incorporate the portion of the project to be committed from sources other than the **budgetary one** of Government of West Bengal. With incorporation of "out of budget" amount, the whole Administrative Approval of the projects could be reflected in AAFS module for the projects committed to be undertaken from both the budgetary source and the non-budgetary source of funds. Incorporation of the non-budgetary portion and booking of expenditures related to out of budget part would exhibit the total cost involved and the true financial progress of the project in proportion to the relevant share of budgetary and non-budgetary commitments.

Now after careful consideration of the matter, the Governor has been pleased to provide a facility to incorporate the non-budgetary source also in AAFS module of WBIFMS. Henceforth, all new projects involving out of budget component must include both the components – budgetary and non-budgetary and the portion of expenditure made from the non-budgetary source should be updated in AAFS before placing further demand for funds to Finance Department for the state commitment part.

For all such ongoing projects that involve out of budget fund, the project cost and the expenditure in AAFS should have to be updated to reflect the non-budgetary part.

In future, in case of revision/modification of the proportion of budgetary and non-budgetary components of any existing project, revised administrative approval has to be obtained from Finance Department.

Detailed SOP/Guidelines for capturing the "out of budget" sources of all the existing and new projects have been uploaded under the guidelines section of IFMS portal.

This order will take immediate effect.


Special Secretary to the
Government of West Bengal

Copy forwarded for information and necessary action to:-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700001
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700001
3. The Chief Secretary to the Government of West Bengal
4. The Resident Commissioner, Government of West Bengal, A/2, State Emporia Building, Baba Kharak Singh Marg, New Delhi – 110001.
5. The Additional Chief Secretary/Principal Secretary/ Secretary,.....
..... Department, Government of West Bengal.
6. The Secretary, Finance (Audit) Department, Government of West Bengal.
7. The Commissioner,.....Division, Government of West Bengal.
8. The Special Secretary/ Additional Secretary/ Joint Secretary/ Deputy Secretary, Finance Department, Government of West Bengal.
9. Shri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload this Order in the Finance Department's website.
10. The.....Department/Directorate.....
.....
11. The Director of Treasury & Accounts, Government of West Bengal, 3rd Floor, Mitra Building, 8, Lion's Range, Kolkata-700001
12. The Director,
13. The District Magistrate/ District Judge/ Superintendent of Police,
.....
14. The Sub-Divisional Officer,
15. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I/II/III
16. The Treasury Officer,
17. The Group/.....Branch, Finance Department


Special Secretary to the
Government of West Bengal