

Finance Department
Audit Branch (Gr. T)
(E – 63561)

No:- 1868 - F(Y)

Dated:- 17th April, 2023

MEMORANDUM

Sub: Drawal of bills in anticipation of allotment

Finance Department had earlier issued Memorandum No. 1331 – F(Y) dated 31.03.2022 allowing certain categories of bills to be passed in anticipation of allotment of fund till 30.09.2022. Validity of Memo No. 1331 – F(Y) dated 31.03.2022 was extended up to 31.03.2023 under FD Memo No. 4202 – F(Y) dated 13.10.2022

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. The administrative departments and controlling officers are expected to sub-allot the fund released by Finance Department immediately to the DDOs 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 officers timely and judiciously.
3. However, in very rare cases 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 only the following categories of bills by Treasuries/PAOs in anticipation of allotment of fund for the period from **01.04.2023 to 30.06.2023 in the financial year 2023 – 24.**
 - 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’s Memo No. 5859 – F(Y) dated 22.07.2013.
 - C. Honorarium and Additional Honorarium for staff and Expenditure for running ICDS centres.
 - D. 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.
 - 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 12 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. No bill should be drawn in anticipation of allotment for transferring the same to SNA Bank Account. Departments should approach FD, in advance, for allotment for transferring fund to SNA Bank Account in respect of Centrally Sponsored Schemes to meet the day-to-day administrative expenses. Such advance allotment of State Share will be adjusted on receipt of Central Share during the financial year in due course. No fund should be drawn for same purposes from other Heads of Account from Treasury, which are supposed to be incurred through SNA Bank Account.
6. Re-appropriation of fund should not be considered from the Heads of Account where in anticipation drawal of bills is allowed.
7. 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 15.06.2023 before sending the proposals for further allotment to Finance Department.
8. 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.



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. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
12. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, SGO Complex, Sector I, Bidhannagar, Kolkata – 700064.
13. District Magistrate / District Judge / Commissioner of Police / Superintendent of Police _____
14. Sub-Divisional Officer, _____
15. Treasury Officer, _____
16. Block Development Officer, _____
17. 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