

GOVERNMENT OF WEST BENGAL
Finance Department
Budget Branch
Nabanna, Howrah-711 102

No.: 2120-F.B.

Date: 27th March, 2026

M E M O R A N D U M

The undersigned is directed to say that The West Bengal Appropriation (Vote-on-Account) Bill, 2026 for the first four months of the next financial year 2026-2027 has been passed by the West Bengal Legislative Assembly. The said Bill has received the assent of His Excellency, the Governor of West Bengal. The West Bengal Appropriation (Vote-on-Account) Act, 2026 has already been published in an extraordinary issue of the Kolkata Gazette on 18th March, 2026. Copies of the West Bengal Appropriation (Vote-on-Account) Act, 2026 have been forwarded to the Administrative Departments under Finance (Budget) Department **Memo. No.2115-F.B. dated 25th March, 2026.**

(A) The Governor has now been pleased to decide as follows:

- (i) To release fund under **Administrative Expenditure** up to **33%** of the whole year's budget provision, subject to the amount provided under Vote-on-Account for the four months (April, May, June and July, 2026) of the financial year 2026-2027, for **Salary Items (including Salary Grants & Wages), Diet (21-01), Drug (21-02), Other Hospital Consumables (21-03), Medical Gases including Oxygen (21-05), Electricity Charges (13-01), Telephone Charges (13-02), Rent, Rates and Taxes (14-00), Hospital and Sanitary Charges (86-00) and Capitation Fees for Insured Medical Practitioners (28-01).**
- (ii) To release fund up to **33%** of the whole year's budget provision, subject to the amount provided under Vote-on-Account for the four months (April, May, June and July, 2026) of the financial year 2026-2027, relating to Administrative Expenditure under **Scholarship & Stipends (34-00)** for Health & Family Welfare Department.
- (iii) To release fund under **Administrative Expenditure** up to **25%** of the whole year's budget provision, subject to the amount provided under Vote-on-Account for the four months (April, May, June and July, 2026) of the financial year 2026-2027, for other **Non-Salary Items** except the heads of account related to SDRMF under the major head "2245-Relief on account of Natural Calamities".
- (iv) Within the powers delegated under Delegation of Financial Power Rules, 1977 as amended from time to time or by virtue of the powers delegated in specific cases, the Administrative Departments /Controlling Authorities may sanction expenditure out of the Administrative Expenditure **except "33-Subsidies" and "55-Loans & Advances"**.
- (v) To release fund under **"55-Loans and Advances"** up to **33%** of the whole year's budget provision, subject to the amount provided under Vote-on-Account for the four months (April, May, June and July, 2026) of the financial year 2026-2027, for **payment of salary / wages** to the employees of the Public Sector Undertakings under the Administrative control of Micro, Small & Medium Enterprises and Textiles Department, Information and Cultural Affairs Department, Industry, Commerce & Enterprises Department, Health & Family Welfare Department, Transport Department and Public Works Department subject to the condition that *the drawal in each month will be*

Contd....

limited as per actual requirement. Admin Deptts should first utilize the balance for specific purpose lying in Deposit Account of each PSUs, if any. Fund may be sub-allotted after the said adjustment.

- (vi) To release fund in favour of Transport Department against “**33-Subsidies**” up to **33%** of the whole year’s budget provision, subject to the amount provided under Vote-on-Account for the four months (April, May, June and July, 2026) of the financial year 2026-2027, for payment of salary, pension and other retirement benefits in respect of the employees of the Transport Corporations and also release fund under “**7055-Loans for Roads Transport**” and “**7056-Loans for Inland Water Transport**” up to 33% of the whole year’s budget provision, subject to the amount provided under Vote-on-Account for the four months (April, May, June and July, 2026) of the financial year 2026-2027, provided that *the drawal in each month will be limited as per actual requirement.*
- (vii) To release fund relating to **State Development Schemes** up to **20%** of the whole year’s budget provision, subject to the amount provided under Vote-on-Account for the four months (April, May, June and July, 2026) of the financial year 2026-2027. The Administrative Department may sanction expenditure in cases of administratively approved schemes **except** in the following cases for which concurrence from the Finance Department in Budget Branch will have to be obtained:
- *Schemes relating to EAP, 15th Finance Commission, all Centrally Sponsored Schemes & Central Sector Schemes and any other schemes for which central assistance is available.*
 - *Release of fund under 33-Subsidies, 55-Loans and Advances, 54-Investment.*
- (viii) To release fund up to **25%** of the whole year’s budget provision, subject to the amount provided under Vote-on-Account for the four months (April, May, June and July, 2026) of the financial year 2026-2027, for implementation of the schemes relating to **RIDF** under **State Development Schemes**.
- (ix) To release fund up to **33%** of the whole year’s budget provision, subject to the amount provided under Vote-on-Account for the four months (April, May, June and July, 2026) of the financial year 2026-2027, for implementation of the flagship schemes “**Jai Bangla**” and “**Lakshmir Bhandar**” under **State Development Schemes**, subject to the condition that the drawal in each month will be limited as per actual requirement.
- (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.2120–FB dated 27th March, 2026**”.
- (C) The powers delegated to the Administrative Departments / Controlling Authorities to release fund are subject to the following conditions:
- i) The project / scheme for which fund is to be released has been administratively approved following the existing procedure after obtaining concurrence of Financial Advisor of the Department within the specified limit as enumerated in Finance Department Memo No. 5035-F(Y) dated 28.08.2023 read with Memo No. 2502-F(Y) dated 07.07.2025 and Memo No. 3784-F(Y) dated 31.10.2025. In case of expenditure for the project / scheme exceeds the specified limit, concurrence of Finance Department will have to be obtained.

- ii) The amount to be released can be accommodated within the allotted fund out of budget provision under project / scheme;
- iii) There are no deviations –technical or otherwise – from the approved norms.
- (D) Before incurring expenditure, the Administrative Departments should consult APPENDIX-H of the B.P. No. 10 regarding applicable Detailed Head in each case.
- (E) This Order will be effective from 01.04.2026.

Sd/-

(P. K. Mishra)
Additional Chief Secretary to the
Government of West Bengal

No. 2120/1(300)-F.B.

Date: 27th March, 2026

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.
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.


27/03/26.

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