

Government of West Bengal
Finance Department
Audit Branch

No.2956-F(Y)

Dated, the 8th April 2015.

MEMORANDUM

Finance Department has already released 33 per cent of budgetary provisions for the period from April to July 2015 vide Memo No. 1670-F(B) dated 31st March 2015. 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, since availability of fund is a precondition of submission of bill to the Treasury/PAO. E-Bantan module of IFMS which has come into effect on and from 1.4.2014, has already stabilised. 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.

However, in order to cover the unlikely event of allotment of fund not reaching DDO and Treasury/PAO electronically in time, the State Government has decided to allow acceptance of the following categories of bills by Treasuries/PAOs in anticipation of allotment of fund for the first two months of the Financial Year, 2015-16, i.e., upto 31st May, 2015, by which time the allotment is expected to reach the DDOs and the Treasuries/PAOs.

- (i) Salary/Remuneration/Wages.
- (ii) Honorarium and Additional Honorarium for ICDS staff and expenditure for running ICDS centres.
- (iii) 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.
- (iv) Office telephone bills.
- (v) Electricity charges of office establishments.
- (vi) Diet and oxygen costs.
- (vii) Washing charges for linens used in hospitals.
- (viii) Cost of postage stamp and Franking machine charges.
- (ix) Cost of disposal of unclaimed dead bodies.
- (x) Salary of doctors appointed by Health & Family Welfare Department on ad-hoc basis.
- (xi) Charges for scavenging by service providers engaged by Health & Family Welfare Department.
- (xii) Charges of security agencies engaged by Health & Family Welfare Department.
- (xiii) State share of Pension of Freedom Fighters.
- (xiv) Old Age Pension and Widow Pension drawn under the Major head "2235"
- (xv) Leave Travel Concession for Government employees.

2. Bills related to the following expenses are allowed to be drawn in anticipation of allotment of fund up to 31st December 2015.

- (i) Medical reimbursement/advances under WBHS-2008
- (ii) Medical reimbursement under AIS (MA Rules) drawn under the detailed head "07-Medical Reimbursement"
- (iii) Medical reimbursement/advances in respect of Judicial Officers including retired Judicial officers governed by separate rules.
- (iv) Funeral expenses.

3. Drawal of fund from a Scheme head by transfer credit to Deposit Account shall not be allowed. If there is any special reason for such credit to Deposit Accounts, prior permission will be required from Group – T, Finance Department.

However, transfer of fund to the deposit account of any Corporation, Company, Undertaking, Development Authority, and Apex body of societies shall be allowed subject to the following conditions-

- (i) In case of payment for works execution through Corporation, Company, Undertaking, Development Authority under Rule 47D of WBFR, the transfer of fund is permissible as per the payment schedule of the MOU entered into between the department and the corporation, company, undertaking, development authority concerned in terms of FD memo no. 1240-F(Y) dt.18.2.13 as amended by no. 4470-F(Y) dt. 05.6.13 and in case of programme implementing agencies as per terms and conditions of memo. no. 3626-FY() dt.10.7.14;
- (ii) In case of payment for any other purpose, if it is mentioned in the Government Order that the fund has been sanctioned as Grant-in-aid in favour of such Corporation, Company, Undertaking, Development Authority, and Apex body of societies.

4. There will be no restriction on drawal of fund from any Local Fund Account, if such drawal is necessary for incurring expenditure on approved schemes or for meeting establishment charges. The expenditure from Local Fund Accounts should be covered by availability of fund in the LF account for the relevant scheme.

However, in case of transfer of fund from Local Fund Account to Bank Account prior concurrence of Group-T, Finance Department will be necessary.

5. There shall be no restriction on drawal of fund from the Personal Ledger Accounts of the District Magistrates and L.A. Collectors, if such drawal is necessary for meeting expenditure on approved schemes or making payment in L.A. cases, as the case may be.

There shall also be no restriction on drawal of fund from the P.L. Account of Debutter Trust Board of Cooch Behar maintained at Cooch Behar Treasury-I.

6. Finance Department's clearance will not be required for drawal of fund from a Deposit Account subject to a maximum of Rs. 25.00 crore in a month, provided fund is available in the account for such drawal and such drawal is necessary for incurring expenditure on approved schemes or meeting establishment charges. In case of WBIDC the monthly withdrawal limit has been fixed at Rs.27 crore.
7. For drawal of fund in any case not covered by this order or in excess of the limits fixed in this order, specific approval of Finance Department will be necessary.
8. All the Departments are requested to make available to all of its subordinate offices necessary allotment of fund to square up the shortfall, if any, under various detailed heads for which bills were passed by the Treasuries / Pay & Accounts Offices in anticipation of allotment.
9. The net grant statement for F.Y.2014-15 should be sent by each Government office to its concerned authority accordingly.
10. This order supersedes all previous orders issued in this context.

(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal