



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

325, Sarat Chatterjee Road, Shibpur, Howrah-711102

No.: 444-FB

Date: 7th July, 2026

M E M O R A N D U M

In continuation of this Department Memo No. **2120-FB** dated **27.03.2026**, the Governor has now been pleased to decide as follows:

- (A) (i) To release fund relating to **State Development Schemes** 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. The Administrative Department may sanction expenditure in cases of administratively approved schemes **except** in the following cases for which concurrence from the Budget Branch in Finance Department will have to be obtained:
- *Schemes relating to EAP, 15th Finance Commission & 16th 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.*
- (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, for implementation of the schemes relating to **RIDF** under **State Development Schemes**.
- (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.: 444-FB dated 7th July, 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 **07.07.2026**.

Sd/-

(P. K. Mishra)

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

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.



(Sankar Chakraborty)
Special Secretary to the
Government of West Bengal