

**Government of West Bengal  
Finance Department  
Audit Branch**

No.4915 -F(Y)

Dated, 30<sup>th</sup> August, 2019

NOTIFICATION

The matter of laying down a comprehensive order covering all the different aspects of Grant-in-Aid (referred hereafter as GIA) was under active consideration of the Government for some time past.

Now in supersession of all the orders published earlier in this regard, the Governor is pleased to prescribe the following guidelines regarding sanction of GIA, drawal of GIA and submission of utilization certificate thereof.

**Definition:**

Grants-in-Aid are payment in the nature of assistance, donations or contribution made by one Government to another Government, body, institution or individual. GIA are generally given for specific purpose including creation or procurement of assets.

**Classification:**

Grant-in-Aid shall be classified as "GIA in cash" or "GIA in kind". GIA simply disbursed to the grantee in cash/cheque/electronic fund transfer to bank account, is termed as "GIA in cash". Whereas, when the grantor procures the items or creates the assets and distribute/transfer those to one or more grantee individuals/ institutions the Grant is known as "GIA in kind".

The GIA shall farther be classified on the basis of purpose for which the same is disbursed by the grantor i.e. GIA for Salaries, GIA for creation of capital assets and GIA-other grants.

**Pass-Through Grants:**

Pass-through grants mean GIA given by the Government to its Parastatals for onward transfer to the ultimate grantee either in the form of cash or kind. In case of pass-through grant, irrespective of the mode of payment/disbursal of grant to the ultimate beneficiaries, the grant will always be treated as "GIA in cash" for the Government.

**Sanction of GIA:**

1. All sanction order in respect of **GIA** in cash in favour of any institution, individual shall be made in the enclosed Proforma-A.
2. All sanction order in respect of **GIA** in kind in favour of any institution, individual shall be made in the enclosed Proforma-B.

3. All sanction order for GIA shall be under the Detail Head "31-02, GIA- Other Grants", Detail Head "35- Grant for creation of capital assets", or Detail Head "36- Salary Grants".
4. In case of sanction of "GIA in kind" the sanctioning authority will sanction entire amount required for procurement of items, expenses incidental to such procurement and distribution of the same to the grantee.

**Procurement of items distributed as GIA in kind:**

1. The authority responsible for distribution of GIA in kind shall procure those items by following the existing procurement rules and procedures of the Govt. of West Bengal. In any case if the procuring authority thinks that following of existing procedure of procurement is not practicable then necessary relaxation from appropriate authority shall have to be obtained beforehand.

**Maintenance of stock register:**

1. The authority responsible for procurement and distribution of GIA in kind shall maintain a register of stocks and enter every transaction in and out of such stock. At the end of every month the authority shall give a certificate regarding physical verification of stock.

**Drawal of Grant-in-Aid.**

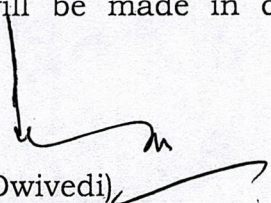
1. In case of GIA in cash DDO shall draw the same in TR Form No.31 of WBTR 2005 through e-Billing module of IFMS. At the time of preparation of bill DDO shall select the 'Grant Type' as '**Grant-in-aid in cash**' and prepare the bill as per existing modalities.
2. In case of GIA in kind, the DDO shall draw the same in TR Form No.31 of WBTR 2005. At the time of preparation of bill DDO shall select the 'Grant Type' as '**Grant-in-aid in kind**'. DDO shall make all necessary entry of sub-voucher/ invoice for supply /procurement /works regarding suppliers' in the respective fields provided in the bill form. Necessary deduction of account of GST, Income Tax, Cess etc (if any) to be made before making payment of '**Grant-in-aid in kind**'. In case of drawal of GIA in Kind, it would be mandatory for the DDO to submit the relevant sub-vouchers along with the Bill to the Treasury. The concerned sub voucher should contain a certificate of store keeper/appropriate authority stating that the items procured have been entered duly in the "Register of Stock for GIA in Kind" or work has been done as per given specification.
3. The 'Schedule of Sub-Voucher details' as enclosed in Annexure-C shall be accompanied with the bill at the Treasury/Pay & Accounts Office. Payment shall be made directly to the bank account of supplier.

4. If issuance of Account payee cheque in favour of beneficiary or open cheque in favour of DDO is essential then prior approval of appropriate authority shall have to be taken.

**Submission of utilization certificate:**

1. Submission of utilization certificate will not be required for GIA in cash credited to bank account of non institutional beneficiaries.
2. Submission of utilization is mandatory for all types of **"Pass-through grants"**.
3. Submission of utilization certificate along with stock statement of items/work done certificate is mandatory for all types GIA in kind.

Necessary amendments in West Bengal Treasury Rule will be made in due courses. This order shall take immediate effect.

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



[Annexure to Notification No.4915-F(Y) dated 30.08.2019]

**Proforma-A**

Model Sanction Order for Sanction of Grant-in-Aid [in cash]  
under detail head 31/35  
Government of West Bengal  
----- Department.

No.

Dated, Kolkata-----

Sub: Sanction order for Grant in Aid [in cash].

1.	Sanctioning Authority	
2.	Name of the Grantee Institution	
3.	Address of the Grantee Institution	
4.	Category of Grantee Institution & Category No : (as per list enclosed)	
5.	Amount Sanctioned (both in figure and words)	
6.	Name of the DDO (by designation)	
7.	Department Code	
8.	Name of the Treasury / Pay & Accounts Office	
9.	Nature of Grant (a) Recurring or Non-recurring : (R or N) (b) Capital or Revenue : (C or R) (Detail Head 35) (Detail Head 31)	
10.	Condition of Grant Utilisation Certificate required : (Yes or No)	
11.	Category of Grant (as per list enclosed)	
12.	Purpose of Grant (Required only in case where category of Grant Purpose is 'Other' )	
13.	An amount of Rs. .... is hereby allotted for the period upto ..... in favour of the ..... (Designation of the DDO) from the head of account ..... from the budget provision of the financial year, 20.....under Demand No.....and payable to Grantee Institution by A/c payee cheque/by transfer credit (as the case may be).	
14.	Head of Account Code	
15.	Name of the Scheme	

16.	The amount will be drawn in T.R. from No.31/32 (in case of Non-Govt. School)/43 (in case of Transfer Credit) : (mention the T.R. from No. as applicable)	
17.	The sanctioned amount will be payable to.....(Name of Grantee Institution) by Transfer Credit to the Head of Account.....of the LF/PL/Deposit Account of the Grantee Institution (Applicable only in case of Transfer Credit Bill)	
18.	Any Other information	
19.	This Order issues in exercise of the power delegated under Finance Department memo no. ....dated...../with the concurrence of Finance Deptt. Vide Gr. .... U.O. No. .... Dt. ....	
20.	Total released amount is within..... % of Budget Provision of the above mentioned head of account during 20.....	
21.	The Principal Accountant General, West Bengal & the Pay and Accounts Officer ...../Treasury Officer....., Treasury and Concerned Others are being informed.	

Signature  
Name & Designation

(N.B. In case of sanction to a group of institutions a separate list may be enclosed mentioning the name of the Institutions and the amount against each institution. Mention as "List Enclosed" against Sl. No. 2 and mention the total amount against Sl. No. 5]

[Annexure to Notification No.4915-F(Y) dated 30.08.2019]

**Proforma-B**

Model Sanction Order for Sanction of Grant-in-Aid [in kind]  
under detail head 31-02/35  
Government of West Bengal  
----- Department.

No.

Dated, Kolkata-----

Sub: Sanction order for Grant in Aid [in kind].

1.	Sanctioning Authority	
2.	Name of item/ items to be distributed as grant.	
3.	Purpose of distribution of item/items	
4.	Targeted beneficiary ( Eligibility conditions)	
5.	Number of beneficiaries covered.	
6.	Officer responsible for Procuring the item/ items and distribution of the same among the beneficiaries.	
7.	Amount Sanctioned (both in figure and words)	
8.	Name of the DDO (by designation).	
9.	Departmental code.	
10	Head of Account	
10	Name of Treasury.	
11.	Nature of Grant: Recurring/ Non-recurring.	
12.	Condition of Grant: ( Utilization Certificate required or Not)	
13.	An amount of Rs. ----- is hereby allotted in favour of the ----- ----- (designation of DDO) from the Head of Account ----- ----- from the budget provision of the financial year, 20---- --- under demand No.----- for the purpose of procurement of items mentioned in point 2 above and distribution of the same among ----- numbers of qualified beneficiaries as per eligibility conditions as mentioned in point 4.	
14.	The officer mentioned in point No. 6 is responsible for keeping proper accounts in the stock register in respect of items received and disbursed.	

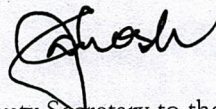
Signature of Sanctioning Authority

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, 3<sup>rd</sup> MSO Building, 5<sup>th</sup> Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, \_\_\_\_\_  
\_\_\_\_\_ Department, Govt of West Bengal.

**He is requested to circulate this Memo. to all Directorates / Regional Offices / Societies / PSUs / Statutory Organisations / Autonomous Bodies / Parastatals under the administrative control of his department.**

5. Additional Secretary / Special 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, 3<sup>rd</sup> Floor, Kolkata – 700001.
10. District Magistrate / District Judge / Superintendent of Police, \_\_\_\_\_  
\_\_\_\_\_
11. Sub-Divisional Officer, \_\_\_\_\_.
12. Block Development Officer, \_\_\_\_\_.
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Subhanna, SGO Complex, 5<sup>th</sup> & 6<sup>th</sup> Floor, Plot No.9 Block DF, Sector I, Bidhannagar, Kolkata – 700 064.
16. Treasury Officer, \_\_\_\_\_.
17. Group \_\_\_\_\_ / \_\_\_\_\_ Branch, Finance Department.
18. 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