

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

No: 50 -FB

Dated 11th April, 2018

NOTIFICATION

Sub: On-line reappropriation system through e-Bantan

For speedy implementation of the development projects by the Department within the approved Budget Provision, the Government in Finance Department introduced the On-line reappropriation system through e-Bantan module under IFMS.

Now, the Governor is pleased to prescribe the following guidelines for the On-line reappropriation system through e-Bantan for the current financial year 2018-19.

A. General guideline for re-appropriation

1. The Administrative Department shall log-on to IFMS e-bantan portal and click to 'Budget Re-appropriation' link. The User-id & Password would be the same User-id & Password which is used by the Administrative Department for e-bantan system.

2. Financial Advisor [F.A.] of the concerned Administrative Department with the approval of the Departmental Additional Chief Secretary/Principal Secretary/Secretary shall re-appropriate the fund. F.A's U.O No. in respect of the re-appropriation shall be mentioned in the 'On-line reappropriation system through e-Bantan'.

3. The F.A of the concerned Administrative Department should ensure that the re-appropriation has been sanctioned as per the guidelines prescribed in this order.

4. Re-appropriation shall not be made merely because of utilizing the saving under any head. It should be for specific purpose and should be allowed with proper justification. It should not be done merely to avoid lapse of fund.

5. Before making any re-appropriation the Administrative Department should ensure that the re-appropriated fund will be actually required and no saving will occur.

6. Grant as a whole should not be exceeded due to such re-appropriation. It should be within the overall Budgetary allocations under the Demand of the concerned Department and within the available balance as on the date of re-appropriation.

7. The Department shall be authorized to re-appropriate within its own Demand [Demand Number].

8. Re-appropriated fund should not be used to undertake payments of an unapproved scheme/project or unapproved recurring liability or unauthorised employment. Re-appropriation does not mean sanctioning of any new service/scheme on any new post or any recurring liability of the State.

9. Re-appropriation should be only in multiples of Rs. 1000/- (Rs. One thousand only).

10. "Sanction Order" for re-appropriation shall be generated from the 'On-line reappropriation system through e-Bantan' with system generated Sanction Number. Copy of the Order shall be sent to the Offices of the Accountant General, West Bengal and the Finance (Budget) Department.

B. 'On-line reappropriation system through e-Bantan' shall be admissible in following cases:

- (i) Revenue Head to Revenue Head [Revenue Major Head: 2000 to 3999]
- (ii) Capital Head to Capital Head [Capital Major Head : 4000 to 5999]
- (iii) Detailed Head to Detailed Head as annexed
- (iv) Specific Earmarked Scheme to Specific Earmarked Scheme (e.g. WBCETF to WBCETF)

C. Re-appropriation shall not be admissible in the following cases:

- (i) Revenue Head to Capital Head & vice versa.
- (ii) Voted to Charged & vice versa.

- (iii) Administrative Expenditure to State Development Schemes & vice versa.
- (iv) Re-appropriation to any newly opened head which is not shown in Budget Publication or re-appropriation to a head where there is no budget provision.
- (v) There shall be no re-appropriation to that head, wherefrom any re-appropriation has been made earlier to other head.
- (vi) There shall be no re-appropriation from the head where any augmentation has been made earlier.
- (vii) From Non-Loan Head[Major Head less than 6000] to any loan head[Major Head 6000 and above]

D. Re-appropriation/Augmentation by the Finance (Budget) Department:

The matters relating to augmentation of fund and other re-appropriation cases not within the delegated power of the Administrative Department shall be referred to Finance (Budget) Department Group-N through the concerned Administrative Group of Finance Department. This order will be effective immediately.



(P.A.Siddiqui)
Secretary

to the Government of West Bengal
Finance Department

No. 50 /1(250)-F.B

dated 11th April,2018

Copy forwarded for information and necessary action to

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2 Govt. Place(West), Kolkata-700001
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2 Govt. Place(West), Kolkata-700001
3. The Accountant General(R.W & L.B Audit), West Bengal, C.G.O Complex, 'C'East Wing, 5th Floor, salt Lake, Sector-I, Kolkata-700064.
4. The Additional Chief Secretary/Principal Secretary/Secretary,Department.
5. The Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, Kolkata-700001
6. The State Information Officer, National Informatics Centre, Bidyut Bhaban, Ground Floor, D.J Block, Sector-II, Salt Lake, Kolkata-700091.
7. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears lane, Kolkata-700012.
8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata-700012.
9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, Sector-III, Salt Lake, Kolkata-700106.
10. The Treasury Officer,.....



(P.Chakraborty)
Assistant Secretary


to the Government of West Bengal
Finance Department

Annexure to Finance Department Notification No. 50 –FB dated 11th April,2018

ADMISSIBLE RE-APPROPRIATION FROM DETAILED HEAD TO DETAILED HEAD

SL NO	FROM	TO
1.	Salaries-01 with all sub-detailed heads	Salaries-01 with all sub-detailed heads Wages-02
2.	Wages-02	Salaries-01 with all sub-detailed heads Wages-02
3.	Medical Reimbursement-07	Salaries-01 with all sub-detailed heads Medical Reimbursement-07
4.	Travel Expenses-11	Salaries-01 with all sub-detailed heads Travel Expenses-11
5.	Medical reimbursement-12	Salaries-01 with all sub-detailed heads Medical reimbursement-12
6.	Other expenses	Salaries-01 with all sub-detailed heads
	a) Electricity (13-01)	Electricity (13-01) Telephone (13-02)
	b) Telephone (13-02)	Salaries-01 with all sub-detailed heads Telephone (13-02) Electricity (13-01)
	c) Maintenance/POL for office vehicles(13-03)	Salaries-01 with all sub-detailed heads Maintenance/POL for office vehicles(13-03) Other Office Expenses(13-04)
	d) Other Office Expenses(13-04)	Salaries-01 with all sub-detailed heads Electricity (13-01) Telephone (13-02) Maintenance/POL for office vehicles(13-03) Other Office Expenses(13-04) Rent, ,Rates & Taxes-14 Publications-16 Maintenance-19 Advertisement and Publicity Expenses-26 Minor Works/Maintenance-27 Payment of Professional and Special Services-28 Other Charges-50 Computerization-77 Outsourcing of Security, Cleaning and House Keeping services-78
7.	Rent, ,Rates & Taxes-14	Salaries-01 with all sub-detailed heads Rent, ,Rates & Taxes-14
8.	Royalties-15	Salaries-01 with all sub-detailed heads Royalties-15
9.	Publications-16	Salaries-01 with all sub-detailed heads Publications-16 Rent, ,Rates & Taxes-14 Advertisement and Publicity Expenses-26
10.	Maintenance-19	Salaries-01 with all sub-detailed heads Rent, ,Rates & Taxes-14 Maintenance-19 Minor Works/Maintenance-27
11.	Materials and Supplies/Stores and Equipments-21	Salaries-01 with all sub-detailed heads Materials and Supplies/Stores and Equipments-21
12.	Advertisement and Publicity Expenses-26	Salaries-01 with all sub-detailed heads

SL NO	FROM	TO
		Rent, Rates & Taxes-14 Publications-16 Maintenance-19 Advertisement and Publicity Expenses-26 Minor Works/Maintenance-27
13.	Minor Works/Maintenance-27	Salaries-01 with all sub-detailed heads Rent, Rates & Taxes-14 Maintenance-19 Minor Works/Maintenance-27
14.	Payment of Professional and Special Services-28	Salaries-01 with all sub-detailed heads Rent, Rates & Taxes-14 Payment of Professional and Special Services-28 Other Charges-50
15.	Grants-in-aid- Salaries -36 Other Grants-31-02	Grants-in-aid- Salaries -36 Other Grants-31-02 Grant for creation of Capital Assets-35 Grants-in-aid- Salaries -36
16.	Subsidies-33 with all sub-detailed heads	Subsidies-33 with all sub-detailed heads
17.	Grant for creation of Capital Assets-35	Grant for creation of Capital Assets-35
18.	Other Charges-50	Salaries-01 with all sub-detailed heads Other Office Expenses(13-04) Maintenance-19 Minor Works/Maintenance-27 Payment of Professional and Special Services-28 Other Charges-50 Computerization-77 Outsourcing of Security, Cleaning and House Keeping services-78
19.	Motor Vehicles-51	Motor Vehicles-51 Machinery and Equipment/Tools and Plants-52 Major Works/Land and Buildings-53
20.	Machinery and Equipment/Tools and Plants-52	Machinery and Equipment/Tools and Plants-52 Major Works/Land and Buildings-53
21.	Major Works/Land and Buildings-53	Machinery and Equipment/Tools and Plants-52 Major Works/Land and Buildings-53
22.	Investments-54	Investments-54
23.	Loans and Advances-55	Loans and Advances-55
24.	Repayment of Loans-56	Repayment of Loans-56
25.	Other Capital Expenditure-60	Major Works/Land and Buildings-53 Other Capital Expenditure-60
26.	Computerization-77	Payment of Professional and Special Services-28 Other Charges-50 Computerization-77
27.	Outsourcing of Security, Cleaning and House Keeping services-78	Outsourcing of Security, Cleaning and House Keeping services-78
28.	Hospital and Sanitary Charges-86	Hospital and Sanitary Charges-86


(P.Chakraborty)
Assistant Secretary
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