

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

No. 54-F(Y)

Dated 3rd January, 2020

MEMORANDUM

Sub: Ensuring adequate allotment to DDOs and drawal of bills against allotment

1. Under this Department Memorandum No. 3910-F(Y) dated 11.07.2019, certain categories of bills were allowed to be passed in anticipation of allotment of fund for the period from 1st July, 2019 to 31st December, 2019.
2. In terms of Rule 4.008 of WBTR, 2005, no bill shall be entertained by the Treasury / PAO unless there is allotment of fund.
3. **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. 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 timely.**
4. However, like previous occasions, in very rare cases in which allotment of fund could not reach D.D.O. 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 last quarter of current financial year 2019-2020 i.e. from 1st January, 2020 to 31st March, 2020** by which time all allotting and sub-allotting authorities will take necessary steps so that all allotments may reach the DDO and Treasuries/PAOs in time-
 - i) Salary / Wages / Salary of Doctors appointed by H&FW Deptt on ad-hoc basis.
 - ii) Honorarium and Additional Honorarium for staff and Expenditure for running ICDS centres.
 - iii) Diet and oxygen & other gases.
 - iv) Advance for Medical treatment under WBHS.
5. The instructions contained in para 3 & 4 of this Department Memo. No.1984-F(Y) dated 07.04.2016 shall continue to remain in force until further order.

Sd/-

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

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, 3rd MSO Building, 5th Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, _____ Department.
5. Special Secretary/Additional 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, 3rd 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, Suvanna, SGO Complex, Sector I, Salt Lake, Kolkata – 700064.
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