

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

No.873-FB

Dated, 21st November, 2023

Memorandum

In pursuance of FD Memo No. 2131-F(Y) dated, 5th April, 2019, administrative approval through AAFS module of IFMS is mandatory for all projects taken by the departments under Centrally Sponsored schemes (CSS) and Central Sector schemes (CN) relating to specific heads of account.

After the introduction of PFMS, the Department of Expenditure, Ministry of Finance, Govt. of India, vide its OM, dated 16/02/2023 has made it mandatory to transfer the Central share released by the concerned ministry and commensurate State share to the SNA bank account within 30 days of the receipt of central share. The guidelines of Special assistance to the States for Capital Investment also mandated transfer of Central and State Share of CSS within stipulated deadline.

Hence, with a view to ensure timely transfer of funds, it is decided that the heads of account relating to centrally sponsored schemes and central sector schemes, as an interim measure, would be excluded from the purview of online AAFS Module of WBIFMS. Implementing departments should ensure to obtain administrative approval and financial sanction in offline mode for CSS and CN projects prior to drawl of fund from State Exchequer to SNA bank account. In extreme cases, where it is not feasible for the Administrative Department to obtain AAFS within stipulated deadline of fund transfer by observing all rules and regulations after preparation of requisite DPR, the fund would be transferred to SNA bank account subject to the restriction of payment from SNA bank account for project implementation unless and until the AAFS is accorded.

Till a system-based application is developed for capturing of project based AAFS and expenditure on post facto basis, manual record keeping is to be mandatorily followed with adherence to extant financial rules and regulations.

This order takes immediate effect.


21/11/2023
Additional Chief Secretary

to the Government of West Bengal

Copy forwarded for information and necessary action to-

- (1) Principle Accountant General (A&E), West Bengal, Treasury Building, 2, Government Place West, Kolkata-700001
- (2) Principle Accountant General (Audit), West Bengal, Treasury Building, 2, Government Place West, Kolkata-700001
- (3) Additional Chief Secretary/ Principal Secretary/ Secretary, all Centrally Sponsored / Central Sector Scheme implementing Departments
- (4) Director, Directorate of Treasuries & Accounts, West Bengal, Mitra Building, 8 Lyons Range, 3rd Floor, Kolkata-700001
- (5) Pay & Accounts Officer, Kolkata Pay & Accounts Office I, II & III
- (6) Groupof the Finance Department
- (7) The District Magistrate, District
- (8) The Treasury Officer, District
- (9) Shri Sumit Mitra, Network Administrator, Finance Department, for uploading this order in the Finance Department's Website
- (10) Guard File.



Deputy Secretary
to the Government of West Bengal