

Government of West Bengal
Finance Department
Audit Branch

No.1746-F(Y)

Dated, 26th March, 2014

MEMORANDUM

In terms of FD memo no. 2088-FB dt.28.2.2014 Integrated Financial Management System (IFMS) is going to be operative from 1st April, 2014 for flow of fund (e-Bantan), to make allotment / sub-allotment under the Appropriation Act to the various departments of the State Government and subordinate offices upto the level of Drawing and Disbursing officers.

Consequently, there may not be any scope of absence of fund under any head / sub-head of the departmental budget. Now, therefore, the following instructions are hereby issued for drawal of fund from the Pay and Accounts offices / Treasuries of the State Government during the financial year, 2014-15:-

1. There will, in general, be no restriction on drawal of fund provided-
 - (i) the expenditure can be accommodated within the allotment of fund under the appropriate head and sub-head (subject to relaxations given in para 2 below);
 - (ii) the expenditure has been incurred within the financial power delegated under Delegation of Financial Power Rules, as amended, or other delegation order(s) issued by Finance Department from time to time;
 - (iii) prior approval of the concerned administrative group of Finance Department will be necessary for advance drawal under Rule 4.138 of WBTR, 2005.

2. However, considering that the IFMS is a new system and Government offices may need some time to get themselves conversant with the online electronic system of fund management, the State Government has decided to allow drawal of fund from the treasuries / Pay and Accounts offices of the State Government in anticipation of allotment of fund for the following items of expenditure for the period upto 31st July, 2014.
 - i) Salary / Remuneration / Wages;
 - ii) Honorarium and Additional Honorarium for ICDS staff and expenditure for running ICDS centres;
 - iii) Stipends in respect of Internees, House-staff, P.G. Students and Trainee Nurses of Medical Colleges and hospitals of different nature under Health & Family Welfare Department;
 - iv) Office telephone bills;
 - v) Electricity charges of office establishments;
 - vi) Medical Reimbursement / Advances under West Bengal Health Scheme, 2008;
 - vii) Medical reimbursement under A.I.S (M.A.) Rules drawn under the detailed head "07-Medical Reimbursement".
 - viii) Diet and oxygen costs;
 - ix) Washing charges for linens used in hospitals;

- x) Cost of postage stamp and franking machine charges;
- xi) Cost of disposal of unclaimed dead bodies;
- xii) Salary of doctors appointed by Health & Family Welfare Department on ad-hoc basis;
- xiii) Charges for scavenging by service providers engaged by Health & Family Welfare Department;
- xiv) Charges of security agencies engaged by Health & Family Welfare Department;
- xv) Medical reimbursement / Advances in respect of Judicial Officers, including retired Judicial Officers governed by separate Rules.
- xvi) State share of Pension of Freedom Fighters;
- xvii) Old Age Pension and Widow Pension drawn under the major head "2235";
- xviii) Funeral expenses;
- xix) Leave Travel Concession for Government employees.

3. Drawal of fund from a Scheme head by transfer credit to Deposit Account shall not be allowed. If there is any special reason for such credit to Deposit Accounts, prior permission will be required from Group – T, Finance Department.

However, transfer of fund to the Deposit Account of any Corporation, Company, Undertaking, Development Authority, and Apex body of societies shall be allowed subject to the following conditions-

- (i) In case of payment for works execution through the Corporation, Company, Undertaking, Development Authority under Rule 47D of WBFR, the transfer of fund is permissible as per the payment schedule of the MOU entered into between the department and the corporation, company, undertaking, development authority concerned in terms of FD memo no. 1240-F(Y) dt.18.2.13 as amended by no. 4470-F(Y) dt. 05.6.13;
- (ii) In case of payment for any other purpose, if it is mentioned in the Government Order that the fund has been sanctioned in favour of such Corporation, Company, Undertaking, Development Authority, and Apex body of societies.

4. There will be no restriction on drawal of fund from any Local Fund Account, if such drawal is necessary for incurring expenditure on approved schemes or for meeting establishment charges. The expenditure from Local Fund Accounts should be covered by availability of fund in the LF account for the relevant scheme.

However, in case of transfer of fund from Local Fund Account to Bank Account prior concurrence of Group-T, Finance Department will be necessary.

5. There shall be no restriction on drawal of fund from the Personal Ledger Accounts of the District Magistrates and L.A. Collectors, if such drawal is necessary for meeting expenditure on approved schemes or making payment in L.A. cases, as the case may be.

There shall also be no restriction on drawal of fund from the P.L. Account of Debutter Trust Board of Cooch Behar maintained at Cooch Behar Treasury-I.

6. Finance Department's clearance will not be required for drawal of fund from a Deposit Account subject to a maximum of Rs. 25.00 crore in a month, provided fund is available in the account for such drawal and such drawal is necessary for incurring expenditure on approved schemes or meeting establishment charges.
7. For drawal of fund in any case not covered by this order or in excess of the limits fixed in this order, specific approval of Finance Department will be necessary.
8. All the Departments are requested to make available to all of its offices necessary allotment of fund to square up the shortfall under various detailed heads for which bills were passed by the Treasuries / Pay & Accounts Offices in anticipation of allotment within the last working day of the Financial Year, 2013-2014.
9. The net grant statement for F.Y.2013-14 should be sent by each Government office to its concerned authority accordingly.
10. This order supersedes all previous orders issued in this context.

Sd/-H.K. Dwivedi
Principal Secretary to the
Government of West Bengal

No. 1746/1(400)-F(Y)

Dated, 26th March, 2014

Copy forwarded for information and necessary action to:-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
3. The Accountant General (Receipts, Works and Local Bodies Audit), West Bengal, C.G.O. Complex, 3rd MSO Building, 5th floor, Block-DF, Sector-I, Salt Lake, Kolkata-700064.
4. The Chief Secretary to the Government of West Bengal.
5. The Additional Chief Secretary/Principal Secretary/Secretary ,

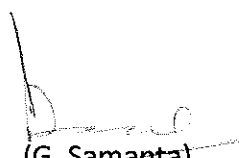
_____ Department.

6. The Secretary, Finance (Budget) Department, Government of West Bengal.
7. The Secretary, Finance (Audit) Department, Government of West Bengal.
8. The Special Secretary / Additional Secretary / Joint Secretary / Deputy Secretary, Finance Department.
9. The Principal Accounts Officer & Ex-Officio Joint Secretary, Finance (Budget) Department- He is requested to upload this order in the Finance Department website.
10. The _____ Department,

11. The Commissioner, _____ Division.
12. The Director of Treasuries & Accounts, West Bengal, The New India Assurance Building, 4, Lyons Range, Kolkata – 700 001.
13. The Director, _____

14. The District Magistrate / District Judge / Superintendent of Police _____

15. The Sub-Divisional Officer, _____
16. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – I, 81/2/2, Phears Lane, Kolkata – 700 012.
17. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – II, P-1, Hyde Lane, Kolkata – 700 012.
18. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – III, IB Market, 1st Floor, Salt Lake, Sector –III, Kolkata – 700 106.
19. The Treasury Officer, _____.
20. The Group _____ / _____ Branch, Finance Department.


(G. Samanta)
Joint Secretary to the
Government of West Bengal.