

Government of West Bengal
Finance Department
Audit Branch (Group T)
File No. 336980

Memo. No. 3573-F(Y)

Dated, 21st December, 2020

MEMORANDUM

Sub : Treating Supplementary bill of HRMS as Pay Bill

The salary bills in HRMS has been categorised as follows depending on the nature of drawal :-

- 1) Pay Bill – Pay bill is drawn for the current month of salary of an employee
- 2) Supplementary Bill – Such bills are for drawal of pay of an employee for any past month which was previously held up by the DDO due to any administrative reason.
- 3) Arrear Bill – For drawal of arrear of pay and allowances on enhancement of pay due to CAS, Promotion etc along with a due drawn statement.

However, it has been felt that confusion arises regarding requirement of allotment of Supplementary Bill.

Since the Supplementary Bill represents the Pay and Allowances of an employee for a previous month, which was not drawn due to various administrative reasons, Supplementary Bill should be treated at par with regular Pay Bill and Rules of drawal of Pay Bill shall equally apply to Supplementary Bill.

(sd/-)

Surata Kumar De
Joint Secretary to the
Govt. 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. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
12. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, SGO Complex, Sector I, Salt Lake, Kolkata – 700064.
13. District Magistrate / District Judge / Superintendent of Police, _____

14. Sub-Divisional Officer, _____
15. Treasury Officer, _____

16. Block Development 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