

Government of West Bengal
Finance Department
Audit Branch (Gr. T)
(E – 63561)

No:1331-F(Y)

Dated:31st March, 2022

MEMORANDUM

Sub: Drawal of bills in anticipation of allotment


Finance Department issued Memorandum No. 1222 – F(Y) dated 26.03.2021 read with corrigenda no. 1383 – F(Y) dated 19.04.2021, 1478 – F(Y) dated 05.05.2021 allowing certain categories of bills to be passed in anticipation of allotment of fund till 30.06.2021.

- 2) Validity of Memo No. 1222 – F(Y) dated 26.03.2021 was extended up to 31.03.2022.
- 3) Now, in terms of Rule 4.008 of WBTR, 2005, no bill shall be entertained by the Treasury/PAO unless there is allotment of fund.
- 4) 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.
- 5) Like previous occasion, in very rare case 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 period **from 01.04.2022 to 30.09.2022** in the next financial year 2022 – 23 (till further order is issued in this regard):-
 - i) Salary/Remuneration/Wages.
 - ii) Professional fees drawn under the detailed head “28 – Payment of Professional & Special Services – 02 – Other Charges” in respect of the software personnel engaged under FD Memo No. 5859 – F(Y) dated 22.07.2013.
 - iii) Honorarium and Additional Honorarium for staff and Expenditure for running ICDS centres.
 - iv) 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.
 - v) Salary of doctors appointed by Health & Family Welfare Department on ad-hoc basis.
 - vi) Charges in respect of Diet, Oxygen and other life saving gases.
 - vii) Washing charges for linens used in hospitals.
 - viii) Cost of disposal of unclaimed dead bodies and Funeral expenses.
 - ix) State share of Pension of Freedom Fighters.
 - x) Medical Reimbursement/Advance under WBHS, 2008 and West Bengal Health for All Employees and Pensioners Cashless Medical Treatment Scheme, 2014.
 - xi) Medical Reimbursement under AIS (MA) Rules drawn under the detailed head “07 – Medical Reimbursement”.

- xii) Medical Reimbursement/Advance in respect of Judicial Officers including retired Judicial Officers governed by separate rules.
- xiii) Charges of security/housekeeping agencies engaged in government Hospitals and Medical Colleges.
- xiv) Charges for scavenging by service providers engaged under Health & Family Welfare Department.
- xv) Bills related to LTC/HTC and related advance in case of employees retiring within 12 months.

6) **Notwithstanding what has been stated above, all allotting and sub-allotting authorities will take all necessary steps so that all allotments may reach the DDO and Treasuries / PAOs in time and drawal of bills in anticipation of allotment is not required.** For drawal of fund in any case not covered by this order, prior approval of Group – T of Finance Department will mandatorily be required.

7) 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 orders.


(Manoj Pant, IAS) 31/07/2022
Principal Secretary to the
Government of West Bengal

No:1331(1/100) -F(Y)

Dated: 31st March, 2022

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. Director, _____
8. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor,
Kolkata – 700001.
9. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata –
700012.
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, SGO Complex, Sector
I, Salt Lake, Kolkata – 700064.
12. Commissioner, _____ Division, _____
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