

**GOVERNMENT OF WEST BENGAL**  
**Finance Department**  
**Budget Branch**

No. 2100-F.B.

Kolkata, the 31<sup>st</sup> December, 2009.

**MEMORANDUM**

In continuation of this Department Memo No.2500-F.B. dated 31.03.2009 and No.900-F.B. dated 27.07.2009, the Governor has now been pleased to decide that

**(I)** The Administrative Departments / Controlling Authorities may make further allotment of fund for the balance **25%** of the whole year's budget provision relating to **Non-Plan** expenditure for **salary items** (including Salary Grants and Wages), pensions, medicines and diet for the months from **January 2010 to March 2010**.

(a) Keeping in view the objective of economy measures as indicated vide this Department's Memo No. 454-FB dated 11.06.2008 and subsequent letters in this regard, all the Administrative Departments/Controlling Authorities may **restrict total Non-Plan expenditure other than expenditure on Salary, Pension, Medicines and Diet to 90%** of the total budget provision during the current financial year 2009-10. In case of any need to incur additional expenditure beyond the said 90% of the budget provision, prior approval of the Finance (Budget) Department will have to be sought with detailed justification and the measures being taken to exercise the economy in expenditure.

(b) Within the powers delegated under Delegation of Financial Power Rules, 1977 as amended from time to time or by virtue of the powers delegated in specific cases, the Administrative Departments/Controlling Authorities may sanction expenditure out of the Non-Plan allotment of fund **except** in the cases of **i) 33-Subsidies ii) Finance Commission's Grants and iii) Schemes for which Central assistance is available**.

In the case of new projects/schemes and also approved projects/schemes for which deviations from approved norms are considered necessary, approval of the Finance Department will be required before release of fund by the Administrative Departments/Controlling Authorities.

The concerned Departments will be required to furnish necessary information in the prescribed proforma regarding repayment of loans as per Finance Department Memo No.80-F.B. dated 17.04.2006.

c) The Administrative Departments / Controlling Authorities may release funds on their own relating to the **State Plan** expenditure during the current financial year **2009-10** up to **75%** of the budget provision. Whenever the Administrative Departments/Controlling Authorities need to incur expenditure over and above **75%** of the budget provision during the current financial year, prior approval of the Finance (Budget) Department may be sought with relevant details. The Administrative Departments/Controlling Authorities may also seek concurrence of the Finance (Budget) Department, as per the existing practice, in case of **i) Schemes relating to EAP, RIDF, 12<sup>th</sup> FC, NCDC, REC, CRF, APDRP, AIBP, BADP, ACA under Article 275(I), TSP (relating to BCW Deptt.), BRGF, NPAG, NeGAP, HADP, RKVY, GLB, JNNURM, One-time ACA and ii) State Share for Centrally Sponsored Schemes or any other Scheme for which Central assistance is available and iii) Central Share in the Budget under State Plan**.

In the case of new projects/schemes and also approved projects/schemes for which deviations from approved norms are considered necessary, approval of the Finance Department will be required before release of fund by the Administrative Departments/Controlling Authorities.

All proposals for release of fund for **Centrally Sponsored and Central Sector Schemes** will have to be referred to the Finance Department for *concurrence*.

The concerned Departments will be required to furnish necessary information in the prescribed proforma regarding release of Plan Fund as per Finance Department Memo No.52(75)-F.B. dated 12.04.2006.

**(II)** In order to facilitate early processing of the proposals relating to **State Plan** fund where prior concurrence of the Finance (Budget) Department is required as stated at para **(I)(c)**, the proposals covered under the State Plan may be referred to the Finance (Budget) Department for concurrence through the Administrative Group of the Finance Department. However, cases **relating to EAP, RIDF, 12<sup>th</sup> FC, GLB (i.e. State Finance Commission Grant) and BRGF** may be sent direct to the Finance (Budget) Department for concurrence.

While referring the file(s) for release of **State Plan** fund beyond **75%** of the whole year's budget provision, the Administrative Departments should invariably report the total State Plan fund so far released by them against total State Plan provision. Information about file(s) pending in the Finance Department along with the amount involved for release of State Plan fund should also be given.

**(III)** All Departments should immediately issue orders of allotment to their subordinate offices. It may be noted that subject to the provision contained in Finance Deptt. Memo. No. 5509-F dated 06.08.2008, no bill will be passed by the Treasury/Pay & Accounts Office without an allotment order.

**(IV)** While issuing orders for sanctioning expenditure in exercise of the powers delegated under this Memorandum, the following sentence should be inserted in such orders

"This order issues in exercise of the powers delegated under Finance Department Memo. No.2100 -F.B. dated 31.12.2009".

**(V)** The powers delegated to the Administrative Departments/Controlling Authorities to release fund are subject to the following conditions :-

- a) The project/scheme for which fund is to be released has been administratively approved following the existing procedure after obtaining concurrence of the Finance Department;
- b) There are no deviations – technical or otherwise – from the approved norms;
- c) Restrictions on creation of posts, purchase / hiring of cars and other restrictions imposed by the Finance Department are observed.

**Sd/- ( S. Datta )**  
**OSD & EO Joint Secretary**  
**to the Government of West Bengal**

**No.2100 /1(300)-F.B.**

Copy forwarded for information and necessary action to :-

1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700 001.
2. The Pr. Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata-700 001.
3. The Accountant General (R W & LBA), West Bengal, C.G.O. Complex, 3<sup>rd</sup> M.S.O. Building, 5<sup>th</sup> Floor, Block-DF, Salt Lake, Sector-I, Kolkata – 700 064.
4. The Director of Treasuries & Accounts, West Bengal, 4, Lyons Range, 2<sup>nd</sup> floor, Kolkata-700 001.
5. The Addl. Chief Secretary/Principal Secretary/Secretary/Special Secretary/  
Joint Secretary.
6. ....Department.
7. ....Group/Branch, Finance Department.
8. The Commissioner,.....Division.
9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata-700 012.
10. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-I, Hyde Lane, Kolkata-700 073.
11. The Treasury Officer.....Treasury.
12. The District Magistrate,.....District.
13. The District Judge.....District.
14. ....Department

Kolkata,  
The 31<sup>st</sup> December, 2009

**Sd/- ( S. Datta )**  
**OSD & EO Joint Secretary**  
**to the Government of West Bengal**