

Imp. / The Order
23/6/2014

Government of West Bengal
Finance Department
Audit Branch

No.2863 -F(Y)

Dated, 2nd June, 2014

NOTIFICATION

Fund flow through e-bantan module of IFMS has begun with effect from 1.4.2014 in terms of the Finance Department memo no.2088-FB dt.28.2.2014. It is expected that the departments have already started allotment of fund to its controlling officers, heads of offices and DDO's through this module of IFMS. Since allotment of fund through e-bantan is linked to the treasury software, allotments done to the DDO's through the system will appear in the treasury system too. The treasury operation of passing of bills having already been computerised and budgetary allotment of fund through the e-bantan system being already a part of the treasury system, the on-line allotment/sub-allotment done at various stages down the line beginning with the administrative departments through e-bantan will end up at the treasury computer when the allotment is made to the DDO's. Approval to allotment through e-bantan will trigger the system to generate the related allotment orders to the officials so selected. Thus approval to fund flow through e-bantan module of IFMS does not need any separate allotment order other than the one generated through the system. Any conventional method of preparation of allotment letter and forwarding the same manually may result in duplication and will not be entertained in the Treasury / PAO after introduction of online allotment through e-bantan. Change-over from the manual to the system generated on-line allotment necessitates modification of the related provisions of West Bengal Financial Rules.

Now, therefore, in exercise of the power conferred under clause (3) of Article 166 of the Constitution of India the Governor is pleased to make the following amendment in Rule 374 of West Bengal Financial Rules, Vol-I and Appendix-21 of West Bengal Financial Rules, Vol-II.

I. Rule 374 of West Bengal Financial Rules, Vol-I is substituted with the following rule-

“374. The distribution of Grant is usually effected as under -

(i) The whole or a part of the appropriation under the demands and major heads detailed upto the object heads subordinate to each major head as in the Civil Budget Estimates within a Grant may be placed at the disposal of Controlling or a Drawing and Disbursing Officer.

(ii) A Controlling officer, at whose disposal an appropriation under the demands and major heads detailed upto the object heads subordinate to each major head has been placed, may, out of it allot funds for expenditure on a specific item or on a group of items.

Note 1 - Controlling officers, Drawing and Disbursing officers, Treasury officers and Pay and Accounts officers of the State Government shall follow the provisions of rule 18 of Delegation of Financial Power Rules, 1977, as amended.

(iii) The sum total of all allotments made by any Controlling Officer from a Budgetary Grant under the demand and major heads detailed upto the object heads subordinate to each major head should not exceed the amount of allotment so received by the Controlling Officer under the related heads of accounts detailed upto the object head or a portion thereof placed at his disposal except in those cases where reappropriation from one sub-head to another sub-head within the same major head of account has been authorized by Finance Department by issue of order from time to time.

(iv) The budgetary grant within a demand number controlled by an Administrative department cannot be increased or decreased without approval of the Finance Department and also without a formal order of re-appropriation authorising a transfer of funds from one head to another under the same demand number."

II. Provisions of Paras (1), (2) and (3) of Appendix-21 of WBFR, Vol-II are substituted with the following-

1. **Communication of budgetary grants by the Finance Department** – the amount of 'Grant' or 'Appropriation' as included in the Appropriation Act (vide rule 373 of West Bengal Financial Rules, Volume I) will be communicated by the Finance Department to the Administrative Departments of the Government under the demand nos. and major heads detailed upto the object heads subordinate to each major head as in the Civil Budget Estimates as passed by the Legislature.

Finance Department may authorise the Administrative Departments through e-bantan system to make allotment of such portion of the total appropriation as may be decided by the Government.

2. **Communication of allotment out of budgetary grants by the Administrative department.** – The Administrative department concerned will make arrangement for distributing and communicating the sanctioned appropriations in the form of allotment of fund among the Controlling Officers under the department as well as to the Drawing and Disbursing Officers of the department through the e-bantan module of IFMS. No separate allotment letters except those generated through the e-bantan system will be issued. The system of e-bantan module will electronically communicate the allotment to the Treasury / PAO on real-time basis through computerised treasury system, for the allotment made to the Drawing and Disbursing officer of the office.

3. **Communication of allotment of fund by Controlling officers.** – The Controlling Officers will then distribute among the Heads of Offices as well as the Drawing and Disbursing Officers subordinate to them the sanctioned appropriations in the form of allotment of fund under the demands and major heads detailed upto the object heads subordinate to each major head through the e-bantan system of IFMS. No separate allotment letters except those generated through the e-bantan system will be issued. The system of e-bantan module will electronically communicate the allotment to the Treasury / PAO on real-time basis through computerised treasury system, as well as to the heads of offices / DDO's for the allotment made to the Heads of offices / Drawing and disbursing officer respectively of the office.
4. **Communication of sub-allotment out of the allotments of fund** – The sub-allotment, if any, shall be made through e-bantan system of IFMS. No separate sub-allotment letters except those generated through e-bantan system shall be issued.”

The Governor is also pleased to direct that –

- i. The manual system of preparation of allotment letters is abolished with effect from 1st July, 2014 from which date only system generated allotment letters as mentioned at para 2, 3 and 4 above shall be issued.
- ii. Treasury / PAO shall not entertain manual allotment orders after 30th June, 2014 nor will they be bound to honour any claim submitted on the strength of those manual orders.
- iii. The controlling officers, heads of offices and DDO's will regenerate the allotment orders through e-bantan system for the allotment letters already issued outside the e-bantan system between 1.4.2014 and 30.6.2014.

By order of the Governor,

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

No. 2863/1(500)-F(Y)

Dated, 2nd June, 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 Commissioner, _____ Division.
9. The Special Secretary / Additional Secretary / Joint Secretary / Deputy Secretary, Finance Department.
10. The Principal Accounts Officer & Ex-Officio Joint Secretary, Finance (Budget) Department- He is requested to upload this order in the Finance Department website.
11. The _____ Department,

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.