

# West Bengal Treasury Rules

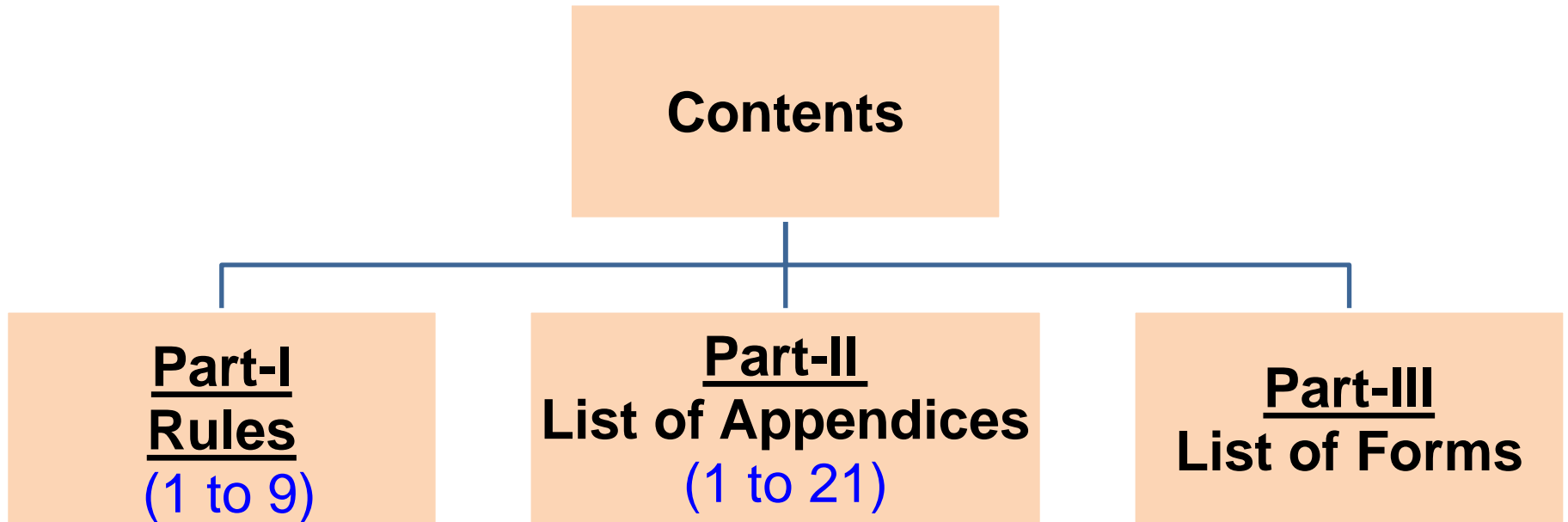
*by*

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# WBTR'2005



- Introduction of Modified Treasury forms vide FD Notification No 965-F(Y) Dt 18-Feb-2015
- Mandatory E-Billing TR Forms vide FD Memo No. 6295-F(Y) Dt 20.08.2015

Bill Type	Description and Purpose
TR 21	Travelling Allowance Bill for Transfer / Leave Travel Concession /Tour
TR 24	Medical Charges Reimbursement Bills
TR 26	Bill for drawing charges relating to (a) Wages ,(b) Office Expenses, ( c) Payment for professional and special services,(d) Rates & Taxes/ Royalty,(e) Publications,(f) Advertising,Sales and Publicity Expenses,(g) Hospitality Expenses/Sumptuary allowances etc.,(h) Machinery and Equipment / Tools and Plants,(i) Motor Vehicles,(j) Maintenance,(k) Motor Works,(f) Materials and Suppliers,(m) Other Charges,(n) Secret Service Expenditure and (o) Recoupment of Permanent Advance etc.
TR 27	Bill for drawing advance without supporting Voucher
TR 28	Detailed bill for adjustment of advance
TR 31	Grant in aid Bill / Consolidated Grant-in-aid Bill
TR 33	Bill for scholarship/stipends payable to College / School
TR 34	Bill for Refund of Revenue
TR 35	Refund of Revenue deposited in respect of Excise Duty, Agricultural Income Tax and Sales & Commercial Tax
TR 36	Bill for drawing charges on account of loans and advances, subsidies,investments,etc. to Co-operative societies , Statutory Corporations and other organisations

Bill Type	Description and Purpose
TR 36A	Bill for drawing charges on account of payment /repayment of loans
TR 37	Bill for drawing loan and advances( Other than G.P.F and Festival advances ) sanctioned to employees of the Government
TR 42	Deposit Repayment Order and Bill Form
TR 43	Transfer Credit Bill Form
TR 50	Bill for withdrawal of (a) Cash Equivalent to Leave Salary,(b) Commuted Value of Pension,( c ) Provisional Gratuity,(d) Final Payment of Gratuity,( e) Death Gratuity,(f) Final Payment of General Provident Fund,( g) Refundable Advance from General Provident Fund,(h) Non-Refundable Advance ( including up to 90%) from General Provident Fund
TR 60	Bill for withdrawal from West Bengal Government Employees Group Insurance-cum-Savings Scheme,1983/1987- For Savings Fund
TR 61	Bill for withdrawal from West Bengal Government Employees Group Insurance-cum-Savings Scheme,1983/1987
TR 68	Medical Charges for Advance /Reimbursement Bill under W.B.Health Scheme 2008
TR 68B	( TO BE USED BY DDO CODE CABFNA009 ONLY) Medical Charges Reimbursement Bill to Health Care Organisation ( HCOs) for providing cashless medical treatment to beneficiaries under W.B.Health For All Employees and Pensioners Cashless Medical Treatment Scheme,2014
TR 69	Bill of e-Payment for Unsuccessful Transaction ( to be generated in Treasury / PAO only )
TR 70	Works /Forest Bill ( Advance Bill, Part Bill & Final Bill )
TR 70B	Bill for Deposit Works
TR 70C	Security Deposit / other deposit refund order and bill form for Works and Forests

## Withdrawal of Money from the Government Account

**4.004 (b)** to provide the Drawing and Disbursing Officer with funds to meet his immediate requirements of payment of claims likely to be presented against Government by –

- (i) other Government employees, or
- (ii) private parties;

**(c)** to enable the Drawing and Disbursing Officer to supply funds to another Government employee to meet similar claims as referred to in clause (b);

**4.005.** Unless expressly authorised by the Government or by the Accountant-General (Accounts and Entitlement), West Bengal, a Treasury Officer shall not permit withdrawal for any purpose not specified in T.R. 4.004.

**4.007. (1)** No Treasury Officer shall have a general authority to make payment on demands presented at the treasury, except otherwise provided under these rules in respect of the authority to make payment by him.

(2) If a demand of any kind is presented at a treasury for payment which is not authorised by or under these rules, or such authority is not covered by sanction of the State Government or not received from the Accountant-General (Accounts and Entitlement), West Bengal, the Treasury Officer shall decline payment for want of authority.



4.007(3) A Treasury Officer has no authority to act under an order of the State Government sanctioning a payment, unless the order is an express one directing him to make the payment and specifying the name of the treasury, the name of the Drawing and Disbursing Officer, purpose of sanction and the Head of account in full, for the purpose of such payment.

(4) The Treasury Officer shall check the order received and verify, the authenticity of the order communicated to him.

(5) In case the Treasury Officer has not received the communication directly from the concerned sanctioning authority, he may act upon the order on the basis of a copy of the sanction duly attested by the sanctioning authority

4.008. A Treasury Officer shall not honour a claim, which he considers to be doubtful. He shall return the bill with necessary comments or clarifications. He may, in case he is not satisfied with the clarification of the Drawing and Disbursing Officer, refer the same to the Director of Treasuries and Accounts, West Bengal, for further clarification of orders.

If the Government direct otherwise, no bill shall be entertained unless there is allotment of fund.

**4.010(3)** In case of retirement or superannuation, the claim of retired or superannuated employee shall be drawn from the place from where he retired or superannuated, by the last Drawing and Disbursing Officer or by an officer authorised by the Government and a revised Last Payment Certificate shall be issued accordingly.

# Presentation of Claim

**4.021. (1)** Save as hereinafter provided, all bills or cheques in payment of claims against Government shall be presented by an authorised Drawing and Disbursing Officer through duly authenticated Bill Transit Register maintained in T. R. Form No. 6 at the treasury, depending on the location of the office of the Drawing and Disbursing Officer or of the office of authorised officer for disbursement. Such bills shall be duly receipted and stamped, where necessary.

## Arrear Claims

**4.024. (1)** Every Drawing and Disbursing Officer shall arrange to draw a claim immediately after it becomes due.

(2) If, for any reason a claim has not been preferred within one year of its becoming due, the same may be drawn in such manner as stated in sub-rule (3) to sub-rule (6).

Rule	Criteria of Claim	Sanctioning Authority
4.024(3)	Exceeding 1 yr but less than 3 yrs	Head of Office
4.024(4)	Exceeding 3 yrs but less than 6 yrs	Head of Department
4.024(5)	Exceeding 6 yrs	Administrative Department.

**4.024(9)** The certificate to be given on the body of the bill for arrear claims regarding non-drawal of the same in the original bill, shall be furnished in the following forms –

***“Arrear claim drawn in this bill has not been drawn before and necessary notes have been kept in the Office copies of the relevant bills / Pay Bill Register under my dated initial”.***

**4.024(13)** In case of Government employees transferred on foreign service terms, the arrear personal claims including travelling allowance advances shall be drawn either from the office of the foreign employer or from the place of last posting as may be decided by the administrative Department.

## **General instructions regarding the preparation and form of Bills**

**4.025(7)** The Drawing and Disbursing Officer Code and the full accounts classification (15 digit /17 digit code) with demand number, Departmental Code, shall be recorded on each bill by the Drawing and Disbursing Officer. The classification in the budget shall be followed. When allocation between different Heads of accounts is made by the competent authority, a separate bill shall be drawn for each head of account.



**4.028. (1)** The Head of an office, if he himself is a Drawing and Disbursing Officer, may, as a temporary measure and to meet an emergent situation, authorise any Group A Government employee serving under him to sign a bill or order on his behalf, communicating the name and the specimen signature of the officer to the treasury concerned.

4.081(5) In case of transfer, the Head of Office may allow to draw salary of both transferor and transferee against a single post for one month.

#### **4.116.**

(1) No money shall be drawn from the treasury unless it is required for immediate disbursement.

(2) No money shall be drawn from the treasury in anticipation of demands or to prevent the lapse of budget grants.

**4.117.** The charges relating to two or more major, sub-major, minor, scheme, or detail heads of account shall, be drawn in separate bills and separate accounts shall be maintained.

4.119. The contingent charges incurred on account of the wages of workers engaged on manual labour and paid at daily or monthly rates, shall be supported by a certificate signed by the Drawing and Disbursing Officer to the effect that the workers were actually engaged and that the bill drawn for the previous month had actually been disbursed.

**4.121. (1)** Every Government officer shall exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money.

**(2) The Drawing and Disbursing Officer shall ensure that–**

- (a) the rules regarding the preparation of bills are observed,
  - (b) the money is either required for immediate disbursement or has already been paid from the permanent advance,
  - (c) the expenditure is within the available allotment of funds,
  - (d) all steps have been taken with a view to obtaining an additional allotment of fund if the original allotment of fund has either been exceeded or is likely to be exceeded, and
  - (e) in the case of contract contingencies, the proposed expenditure does not cause any excess over the allotted funds.
- (3) The Drawing and Disbursing Officer shall furnish the monthly statement of actual expenditure in the prescribed form to his Controlling Officer by the 10th day of the following month.

## Overcharges

8.12. Subject to such special orders as the Government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill and it is only in the event of culpable negligence on the part of the controlling officer or of the treasury officer, that the question of recovery from either of them shall be considered.

Discontinuation of submission of Bill Extract,Top Sheet,Duplicate copies of Schedules and Acknowledgement along with the physical copy of the bill at the Treasury/Pay & Accounts Offices w.e.f 01.04.2017 vide FD Memo No 1371-F(Y) Dt 07.03.2017

1. Bill Extract,Top Sheet and Acknowledgement ( Except where payment is required by cheque )
2. Multiple copies of challans and schedules for By transfer deductions. Only one copy will suffice for onward transmission to AG ( A&E) West Bengal and other purposes.

# Functions entrusted with the Treasury

- ❑ Receipt of money from the public and departmental officer for credit to the Government.
- ❑ Payment of claims against Government on bills or cheque or other instrument presented by the departmental DDO
- ❑ Keeping initial and subsidiary accounts of the receipts and payments occurring at them and rendering statements of such transactions to the Accountant General ,W.B for detailed compilation and consideration.
- ❑ Acting as a banker in respect of funds of local bodies,Zilla Parishads,Panchayat Institutions etc. who keep their funds with the treasuries.
- ❑ Custody of opium and other valuable at the strong room facility provided at the treasury.
- ❑ In case of non-banking Treasury custodian of cash balance and conducting of cash business of Govt. But , at present all treasuries are Banking Treasury.



## Checks to be applied in the Treasury in case of payment

- Bills are prepared in proper Form
- Arithmetical Accuracy
- Correct Head of Account ( classification)
- Verification of signature of DDO
- Conformity with the authority of AG, WB or the sanction of competent authority, if any.
- Bill with supporting schedules of recoveries
- Sub-voucher for payment above Rs 500/-
- New name included in pay bill are supported by LPC and Medical certificate of fitness.
- Sanction of appropriate authority or his countersignature on the bills
- Erasing and overwriting are not admissible
- Allotment of Fund
- In case of payment of pension and lapsed deposit etc. authority of AG, WB is required.

❖ Modalities of Inter-Treasury Transfer of Fund FD Memo No.338-F(Y) Dt 17.01.2018

❖ Inclusion of New Head of Account in the modalities of Inter-treasury Transfer of Fund into Deposit Account FD Memo No. 5154-F(Y) Dated 06.09.2019

THANK YOU  
TO ALL