

SS (SS9)

Government of West Bengal
Finance Department
Audit Branch

No.1900 -F(Y)

Dated, the 24th March, 2018

MEMORANDUM

Sub: Partial relaxation in surrender of unutilized funds from LF/PL/Deposit Accounts

Reference 1: FD Memo No. 1889-F(Y) dated 23rd March 2018

Reference 2: FD Memo No. 1466-F(Y) dated 9th March 2018

Finance Department has issued various orders to ensure timely execution of different works, advance planning for making expenditure, and utilization of funds transferred to LF/PL/Deposit/Bank Accounts and modalities for surrender of such funds transferred to such Accounts.

2. In partial modification of FD Memo No. 1466-F(Y) dated 9th March 2018, it is hereby clarified that funds transferred to LF/PL/Deposit Accounts with the concurrence of Group-T, Finance Department need not be surrendered and may be utilized up to 30th June 2018. This does not apply to the funds covered under para 2 of the said Memo for which no concurrence of Group-T, Finance Department is required.

3. The Departments may further seek concurrence of Group T, Finance Department for transfer of funds to LF/PL/Deposit Accounts that are either lying unutilized at their end or have been sub-allotted to the executing agencies including Panchayats, Municipalities and other parastatals, and are lying unutilized at their end. However, **this concurrence may be sought only for that quantum of funds which can be fully utilized by 30th June 2018.**

4. It is further clarified that the funds of 3rd State Finance Commission are allotted in the form of grants and, therefore, may be transferred to LF/PL/Deposit Accounts without any concurrence of Finance Department as per para 2(ii) of FD Memo No. 1466-F(Y) dated 9th March 2018. However, the same have to be utilized by 30th June 2018. Similarly, funds transferred to LF/PL/Deposit Accounts for purchase of land need not be surrendered.

5. It is reiterated that State Budgetary funds transferred to Bank Accounts and lying unutilized as on 31st March 2018 would have to be returned to the Government Exchequer within 7th April 2018 positively vide T.R. Challan No. 7.

(H. K. Dwivedi, IAS)
Additional Chief Secretary
to the Government of West Bengal


Sp. Budget
26/3

N. Shukla
27 3/18

2018-03-27 10:00 AM

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. He is requested to circulate the same to all Directorates / Regional Offices / Societies / PSUs / Statutory Organisations / autonomous Bodies / Parastatals under the administrative control of his 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. District Magistrate / District Judge / Superintendent of Police, _____
11. Sub-Divisional Officer, _____
12. Block Development Officer, _____
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1st Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
16. Treasury 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.



Assistant Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 1889- F(Y)

Dated: 23rd March, 2018

MEMORANDUM

Sub: Clarification regarding surrender of unspent fund after completion of FY 2017-18

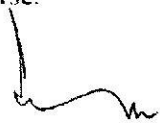
Finance Department vide Memo No. 1466-F(Y) dated 9.03.2018 has requested Administrative Departments to surrender unspent State Plan funds pertaining to FY 2017-18. Some of the funds so surrendered could pertain to ongoing schemes which may get completed in FY 2018-19 or thereafter

2. It is clarified that ongoing schemes will continue as usual without any disruption. Unspent amount as on 31st March, 2018 with regard to ongoing schemes which has to be surrendered would be made available to the Departments from the B.E. of FY 2018-19. Finance Department will release 70% of the Budget allocation of FY 2018-19 on 1st April, 2018.

3. The Administrative Departments will make available the requisite fund to the implementing agencies for the continuing schemes of earlier years and for the new schemes to be taken up in the FY 2018-19 from the B.E. of FY 2018-19.


4. It should be ensured that the work on the ongoing schemes is not hampered due to non-availability of funds with the executing agencies. As such, depending on the progress of execution of different ongoing works and the assessment of the requirement of funds, the Administrative Departments shall allot the funds to the executing agencies.

5. Any augmentation in the allocation of the funds in FY 2018-19 to Administrative Departments which may be required both for execution of ongoing schemes and the new schemes that may be taken up during FY 2018-19 shall be made available to the Administrative Departments based on the utilization of funds by the concerned Department in due course.


(H. K. Dwivedi)
Additional Chief Secretary
to the Government of West Bengal

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4. Additional Chief Secretary / Principal Secretary / Secretary, _____ Department. He is requested to circulate the same to all Directorates / Regional Offices / Societies / PSUs / Statutory Organisations / autonomous Bodies / Parastatals under the administrative control of his 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.
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12. Block Development Officer, _____
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16. Treasury 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.



Assistant Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 1466-F(Y)

Dated, the 9th March, 2018

MEMORANDUM

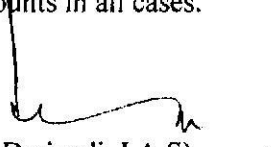
Sub: Transfer of funds to LF/PL/Deposit Accounts

In continuation of Circular No. 5536-F(Y) dated 4th September, 2017 and orders issued earlier by Finance Department related to transfer of unutilized funds into LF/PL/Deposit Accounts/Bank Accounts of different authorities, it is reiterated that Fund pertaining to the 2017-18 Budget shall not be transferred from Expenditure Heads of Accounts and parked in LF/PL/Deposit/Bank Accounts under any circumstances for utilization beyond 31st March, 2018. **The funds lying unutilized in the LF/PL/Deposit/Bank Accounts on 31st March, 2018 will have to be surrendered immediately thereafter within 7 (seven) days by all the operators/administrators.**

2. However, depending upon the object of sanctioning of fund, some funds from Expenditure Heads may have to be transferred to LF/PL/Deposit Accounts. It is hereby clarified that transfer of funds from Expenditure Heads of Accounts to LF/PL/Deposit Accounts (but not Bank Accounts) may be allowed by Treasuries and Pay & Accounts Offices only in the following cases:

- i. Funds of CSS/CN Schemes along with State share.
- ii. Transfer of all types of grants (Revenue/Capital) to the Deposit Account of the Grantee institution released in FY 2017-18.
- iii. Transfer of funds on account of investment sanctioned in the form of capital contribution in shares of any Government Company, Cooperatives, etc. to the Deposit Account of such organization.
- iv. Any type of loans and advances/subsidies sanctioned in favour of any parastatals of the Government can be transferred to the Deposit Account of that parastatal.
- v. Phase-wise transfer of funds to the Deposit Account of implementing agencies as per Rule 47D of WBFR, F.D. Notification No. 3626-F(Y) dated 10.07.2014 and 1033-F(Y) dated 20.02.2018.

3. Except for the above-mentioned cases at para 2, concurrence of Group-T, Finance Department will be mandatory for transfer of funds from Expenditure Heads to LF/PL/Deposit Accounts in all cases.


(H.K. Dwivedi, I.A.S)
Additional Chief Secretary
to the Government of West Bengal

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