

**Government of West Bengal**  
**Department of Urban Development & Municipal Affairs**  
**(Municipal Affairs Branch)**  
**Poura Prashasan Bhawan**  
**DD-1, Sector-I,**  
**Salt Lake, Kolkata-700 064**

(By e-mail)

**REMINDER**

**No. 864 (90)/MA/C-10/1R-5/2017**

**Dated, Kolkata, the 14<sup>th</sup> day of September, 2017**

**From:** Joint Secretary  
to the Government of West Bengal.

**To :** 1. District Magistrate,  
..... District,  
P.O. ...., Dist.....  
2. Sub-Divisional Officer,  
..... Sub-Division,  
..... District,  
P.O. ...., Dist.....

**Sub:** **Surrender of unutilized State Funds lying in PL /Deposit /Bank Accounts.**

**Ref:** **This Department Memo. No. 853(90)/MA/C-10/1R-5/2017 dated 08.09.2017**

Madam / Sir,

In inviting reference to above (copy of Memo. No. 853(90)/MA/C-10/1R-5/2017 dated 08.09.2017 with enclosure forwarded again for ready reference) along with Finance Department Memo. No. 5741-F(Y) dated 12.09.2017 (copy enclosed), I am directed to request you to arrange for strict compliance of the order of the Finance Department vide Memo No.5536-F(Y) dated 04.09.2017, in respect of the Urban Local Bodies under your jurisdiction within 15.09.2017, and also furnish this Department with the relevant information as per the order stating specifically that instruction of the Finance Department is duly complied with. The ULBs have also been instructed separately to do the needful in this regard.

The matter may be treated as topmost priority.

Yours faithfully,

Encl: As stated

  
Joint Secretary

**No. 864/1(135)/MA/C-10/1R-5/2017**

**Dated, Kolkata, the 14<sup>th</sup> day of September, 2017**

Copy along with a copy of the aforesaid Memo. forwarded for information and necessary action to :

1. Chairperson / Chairman,..... Municipality / Notified Area Authority.
2. Municipal Commissioner, Kolkata Municipal Corporation.
3. Commissioner, ..... Municipal Corporation, P.O. ...., Dist.....
4. Director, State Urban Development Agency.
5. Director of Local Bodies, West Bengal.
6. Member Secretary, West Bengal Valuation Board.
7. State Mission Directorate, AMRUT
8. Chief Engineer, Municipal Engineering Directorate.
9. Joint Director, ILGUS.
10. Municipal Secretary, Kolkata Municipal Corporation
11. PS to MIC, Urban Development & Municipal Affairs Department, Government of West Bengal.
12. PA to the Principal Secretary to the Government of West Bengal, Finance Department.

  
Joint Secretary

Government of West Bengal  
Finance Department  
Audit Branch

No.5741-F(Y)

Dated, 12<sup>th</sup> September, 2017

Circular bearing memo No. 5536-F(Y) dated 04.09.2017 was issued by Finance Department for surrender of unutilised funds lying in PL/Deposit/Bank Accounts. Finance Department has received some queries from different departments. The queries along with the respective clarifications are summarised below:

Sl. No.	Issues	Clarification
1.	Whether LF account is within the purview.	Yes, It is within the purview of the order.
2.	<p>What will be the HOA for Deposit</p> <p>A. Expenditure head (i.e. where from the fund was originally drawn) was Capital head.</p> <p>1. Complete HOA of drawal is known.</p> <hr/> <p>2. Only Major Head and Sub-major head of drawal is known</p> <hr/> <p>B. Expenditure head (i.e. where from the fund was originally drawn) was Revenue Head.</p> <p>1. Complete HOA of drawal is known</p> <hr/> <p>C. Where HOA is not traceable.</p>	<p><b>Deposit Head of Account.</b></p> <p>A. Capital head for deduct recovery</p> <p>1. Deposit head: Major head-sub major head-minor head (same as where from the amount was drawn)-900-70.</p> <hr/> <p>2. Deposit head: Major head- sub major head ( same as where from the amount was drawn)-800-900-70</p> <hr/> <p>B. Revenue for deduct recovery:</p> <p>1. Deposit head: Major head- sub major head ( same as where from the amount was drawn)-911- scheme head ( same as where from the amount was drawn)-70</p> <p><b>However if such heads are not available the Admin Department to move Finance (Budget) Department for opening / activation of the same.</b></p> <hr/> <p>C. In case where HOA is not traceable, from which the fund was originally drawn, then a specific proposal for deposit of unutilised and yet to be deposited fund to be sent to Finance (Budget) Department through Admin Department for specifying HOA for refund. While sending such proposal the Admin Department shall certify that all the refundable funds where HOA is traceable has been refunded.</p>
3.	What about the GOI-/ CSS funds - directly credited to earmarked bank accounts and /or deposit account.?	Not under the purview of this order. However, State Share received before 01.04.16 remaining unutilised is to be refunded.
4.	How will the fund be refunded if the refund HOA is not showing during 'By transfer entry' ?	It means there is no such HOA in current Budget Publication. The heads need to be opened by Group-N of Finance Department as enumerated above in point No.2.
5.	What about the fund from which expenses not yet incurred but likely to be incurred soon?	To be refunded as per Memo No. 5536-F(Y) dated 04.09.17. However, fresh fund may be requisitioned from current year's budget.
6.	What about the ongoing projects where work is done but bill not yet submitted?	As per pt. No.5.

7.	What about the Grants issued in favour of the parastatals?	Un utilised portion of capital grant received prior to 01.04.16, if any, to be refunded following the procedure stated in point No.2
8.	Whether Loans/ Grants/ Subsidy to Govt. Society /Corporations/ Boards etc. is to be refunded?	Yes, unutilised portion received from state prior to 01.04.2016 is to be refunded.
9.	Whether fund placed under 13FC/ 3 <sup>rd</sup> SFC / RIDF/Special BRGF or any other fund / Financial Assistance received from State Plan are to be refunded.	Fund already received from 13FC/ 3 <sup>rd</sup> SFC / Special BRGF before 01.04.2017 and lying unutilised are to be spent within 31.03.2018. However, Fund received under RIDF before 01.04.2016 and lying unutilised are to be spent within 31.03.2018. All other unutilised funds of GOI received before 01.04.2016 have to be spent by 31.03.2018.

Note1. Any query clarifications from the administrators of PL /LF/PD etc accounts must be routed through concerned Admin Departments only. Admin Department in turn will send the file to the Finance Department with specific comments / recommendations of F.A.


Note 2. G.O. No 3724-F dated 10.05.2007 may be referred for detail guidelines for HOAs as mentioned above at Point 2.



Principal Secretary  
Finance Department to the  
Government of West Bengal

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, 3<sup>rd</sup> MSO Building, 5<sup>th</sup> Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, \_\_\_\_\_  
\_\_\_\_\_ Department. **He is requested to circulate this Memo. to all 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, 3<sup>rd</sup> 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, 1<sup>st</sup> 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**  
**Department of Urban Development & Municipal Affairs**  
**(Municipal Affairs Branch)**  
**Poura Prashasan Bhawan**  
**DD-1, Sector-I,**  
**Salt Lake, Kolkata-700 064**

(By e-mail)

No. 853 (90)/MA/C-10/1R-5/2017

Dated, Kolkata, the 8<sup>th</sup> day of September, 2017

From: Joint Secretary  
to the Government of West Bengal.

To : 1. District Magistrate,  
..... District,  
P.O. ...., Dist.....

2. Sub Divisional Officer,  
..... Sub-Division,  
..... District,  
P.O. ...., Dist.....

**Sub: Surrender of unutilized State Funds lying in PL /Deposit /Bank Accounts.**

Madam / Sir,

In inviting reference to the Finance Department Circular No. 5536-F(Y) dated 04.09.2017 on the above subject, I am directed to request you to ensure compliance of the order of the Finance Department in respect of the Urban Local Bodies under your jurisdiction, and also furnish this Department with the relevant information as per the order very early. The ULBs have also been instructed separately to do the needful in this regard.

The matter may be treated as topmost priority.

Yours faithfully,

Encl: As stated

  
Joint Secretary

No. 853/1(3)/MA/C-10/1R-5/2017

Dated, Kolkata, the 8<sup>th</sup> day of September, 2017

Copy forwarded for information and necessary action to :

1. Municipal Secretary, Kolkata Municipal Corporation along with a copy of the aforesaid Memo.
2. PS to MIC, Urban Development & Municipal Affairs Department, Government of West Bengal.
3. PA to the Principal Secretary to the Government of West Bengal, Finance Department.

Joint Secretary

No. 5536-F(Y)

Dated, 4<sup>th</sup> September, 2017

**CIRCULAR**

**Sub: Surrender of unutilized State Funds lying in PL/Deposit/Bank Account.**


It has been brought to the notice of the State Government that the funds transferred by the Department/subordinate offices to Personal Ledger (PL) Accounts/Deposit Accounts of any parastatal from the Consolidated Fund of the State and which are lying unutilized at the end of the Financial Year are not being surrendered by the Administrators of the PL Accounts/Operators of the Deposit Accounts. The unutilized funds are being carried over to the subsequent Financial Year(s). This rolling over of unused State Plan funds makes it difficult to assess the actual expenditure in a particular Financial Year.

In view of the above, all the Administrators/Operators of the PL/Deposit Accounts, except those governed under separate law/rule/enactment (for example, PL Accounts of Rent Controller, Special LAO, etc.) are hereby directed to surrender the amount so transferred to such Accounts out of the budgetary allocation of previous financial year(s) lying unspent as on date at once. For this purpose, the Administrator/Operator of such PL/Deposit Account shall generate an electronic advice and submit a physical copy thereof to the Treasury Officer/Pay & Accounts Officer along with a challan in T.R. Form No. 7A, showing the classification as 'reduction of expenditure' to the concerned Service Head of the concerned Department wherefrom the money was drawn. Hereafter, as a regular practice to promote better financial discipline, Administrators/Operators of PL/Deposit Accounts shall follow the same process to surrender funds that remain unutilized at the end of each Financial Year.

In future, before transferring fund to the Deposit Account of any parastatal for execution/implementation of any project/scheme, the Administrative Department shall necessarily assess the certainty of utilization of such fund within that Financial Year. No fund which cannot be possibly spent during a particular Financial Year should be transferred to such Accounts.

Also, funds which have been transferred to Bank Accounts of parastatals including Corporations, Societies, Boards, etc. up to 2016-17 and is still lying unutilized in such Bank Accounts as on date, shall immediately be transferred to the appropriate Service Head of the concerned Department vide T.R. Challan No. 7.

In reference to Memo No. 3368-F(Y) dated 31.05.2017 of the Finance Department, it is again reiterated that no Budgetary fund of any Department will be transferred to the Bank Accounts of its Directorate, Societies, Boards, parastatals, etc. unless approved by the Finance Department.

  
(H.K. Dwivedi, IAS)  
Principal Secretary to the  
Government of West Bengal  
Finance Department

Kamal Saha  
pl. put up in file  
Sept  
6/8/17

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 Autonomous and statutory bodies / Local Bodies/PSUs/parastatals, etc under his administrative control.**
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. \_\_\_\_\_ 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 / Commissioner of Police / 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.
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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.
19. Sr. PS to Chief Secretary, Government of West Bengal.

  
Assistant Secretary to the  
Government of West Bengal