

Government of West Bengal
Finance Department
Audit Branch

No. 1466-F(Y)

Dated, the 9th March, 2018

MEMORANDUM

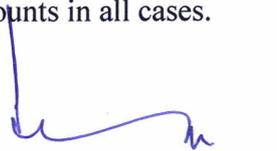
Sub: Transfer of funds to LF/PL/Deposit Accounts

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

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