

Government of West Bengal  
Finance Department  
Audit Branch

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



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.
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.
19. Sr. PS to Chief Secretary, Government of West Bengal.

  
Assistant Secretary to the  
Government of West Bengal