

Government of West Bengal
Finance Department
Audit Branch

No.5741-F(Y)

Dated, 12th 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 L.F 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 style="border-top: 1px dashed black;"/> <p>2. Only Major Head and Sub-major head of drawal is known</p> <hr style="border-top: 1px dashed black;"/> <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 style="border-top: 1px solid black;"/> <p>C. Where HOA is not traceable.</p>	<p>Deposit Head of Account.</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 style="border-top: 1px dashed black;"/> <p>2. Deposit head: Major head- sub major head (same as where from the amount was drawn)-800-900-70</p> <hr style="border-top: 1px dashed black;"/> <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>However if such heads are not available the Admin Department to move Finance (Budget) Department for opening / activation of the same.</p> <hr style="border-top: 1px solid black;"/> <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 rd SFC / RIDF/Special BRGF or any other fund / Financial Assistance received from State Plan are to be refunded.	Fund already received from 13FC/ 3 rd 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, 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 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, 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