

Government of West Bengal
Education Directorate
Bikash Bhawan, Salt Lake, Kolkata - 700 091

Memo No: ED-1965 / 2017

Dated: Kolkata, the 22nd September, 2017.

From: The Director of Public Instruction,
West Bengal.

To: The Principal/Teacher-in-Charge/Officer-In-Charge of Govt., Govt. aided and erstwhile
Sponsored Colleges of West Bengal.

**Sub: Surrender of Unspent Fund under Different Scheme under State Plan Fund Sanctioned
prior to 01/04/2016 i.e., up to FY 2015-16.**

Ref: Memo No. 1102 (21) –Edn (U) dt. 20.09.2017.

With reference to the subject mentioned above, all Principals/Teachers-in-Charge/Officer-in-Charge of Govt., Govt. aided and erstwhile Sponsored colleges of West Bengal are now hereby requested to surrender any unspent fund **under State Plan** that have been sanctioned prior to 01.04.2016 i.e. up to FY 2015-16 to the State Government Exchequer as per details given below:-


1. All unspent money under different schemes under State Plan Fund only sanctioned prior to 01.04.2016 that is up to FY 2015-16 should be surrendered to the Government Exchequer at once.
2. Funds for different schemes under State Plan heads sanctioned during 2016-17 & 2017-18 must be utilized by 31.03.2018. Unspent balance if any shall be surrendered to the PAOs /Treasuries by 31.03.2018.
3. In respect of Centrally Sponsored Sector Scheme fund under Central Sector need not be refunded. However, fund under State Plan sector sanctioned prior 01.04.2016 shall be surrendered to Treasuries/ PAOs at once.
4. The Head of Accounts under which funds are to be refunded / surrendered have been specified in F.D Memo no. 5741-F(Y), dt 12.09.2017 (a copy enclosed for ready reference).
5. In case of fund lying in bank A/c unspent amount is to be refunded to Treasuries/PAOs through T.R form-7A.
6. In case of surrendered of money lying in P/L A/c / Deposit A/c, Administrator /Operator of such P/L/ 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 Service head of the

concerned Department as specified in FD Memo no 5741-F(Y) dated 12.09.2017 (Ref FD Memo No. 5536-F(Y) dated 04/09/2017.

I am, therefore, directed to request you to act as per the instruction of Finance Department and surrender all unspent fund sanctioned under State Plan prior to 01.04.2016 immediately to the Exchequer.

In future all proposals must be sent with the proper year-wise phasing of expenditure so that there is the certainty of Utilisation of such within the financial year. No fund which cannot be possibly spent during a particular financial year will be released.

Encl: 1. FD Memo No. 5741-F(Y) dated 12.09.2017
2. FD Memo No. 5536-F(Y) dated 04.09.2017

 22.09.17


Director of Public Instruction
West Bengal

Memo No: ED- 1965 /1(3) / 2017

Dated: Kolkata, the 22nd September, 2017.

Copy forwarded for information to:

1. The Joint Secretary, University Branch, Department of Higher Education, Science & Technology and Biotechnology, Government of West Bengal, Salt Lake, Kol-91.
2. Senior P.A to the Secretary, Department of Higher Education, Science & Technology and Biotechnology, Government of West Bengal, Salt Lake, Kol-91.
24. Guard File.

 22.09.17

Director of Public Instruction
West Bengal

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 PL account is within the purview	Yes, it is within the purview of the order
2	What will be the H.O.A for Deposit A. Expenditure head (ie. where from the fund was originally drawn) was Capital head 1. Complete HOA of drawal is known 2. Only Major Head and Sub-major head of drawal is known B. Expenditure head (ie. where from the fund was originally drawn) was Revenue Head 1. Complete HOA of drawal is known C. Where HOA is not traceable	Deposit Head of Account. A. Capital head for deduct recovery 1. Deposit head: Major head-sub major head-minor head (same as where from the amount was drawn)-900-70 2. Deposit head: Major head- sub major head (same as where from the amount was drawn)-800-900-70 B. Revenue for deduct recovery 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 However if such heads are not available the Admin Department to move Finance (Budget) Department for opening / activation of the same. 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
3	What about the Govt. 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 No 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.3

	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 P.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, Pheari 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. 3724-F

Kolkata, the 10th May, 2007.

Memorandum

Sub: Procedure for classification & Accounting of 'Refund of Revenue' and 'Recoveries of overpayment'.

The undersigned is directed to say that the question of laying down the Procedure for classification & accounting of 'Refund of Revenue' and 'Recoveries of overpayment' has been under consideration of the Government in Finance Department for some time past.

After careful consideration of the matter, the Governor has been pleased to decide that the procedure as detailed below may be followed for classification & accounting of 'Refund of Revenue' and 'Recoveries of Overpayment':

Procedure for classification & Accounting of 'Refund of Revenue' and 'Recoveries of overpayment'

1. Receipt Heads:

"Refund of Revenue" Shall, as general rule, be taken in reduction of the Revenue Receipts under the same Major, sub major, Minor and Sub-head where the revenue was originally booked and the detail head shall be '20-refund'. When it is not practicable to account for such refund under the proper functional classification, '900 -Deduct Refunds' may be opened (i) as a minor head under the major/sub-major heads falling in the sector 'B-Non-Tax-Revenue', (ii) as a sub-head under the major, sub-major, minor heads falling in the sector 'A-Tax Revenue'. Detail head shall be '20-Refund' in both the above cases.

2. Expenditure Heads (Revenue Accounts).

- Recovery of overpayment whether deposited in cash or by short drawal form bill, during the same financial year in which such overpayment was made, shall be recorded as Reduction of Expenditure under the same major, sub-major, minor & sub-head where the expenditure was originally exhibited and the detailed head shall be '70-Deduct Recoveries'.
- Recovery of overpayment pertaining to previous year (s) shall be recorded under a distinct minor head '911-Deduct-Recoveries fo overpayment' and detailed head shall be '70-Deduct Recoveries' under the same major, sub-major, scheme head where the expenditure was originally exhibited.
- Recoveries of overpayment of pay and Allowances for same financial year shall be shown

Government of West Bengal
Finance Department
Main Bldg.

No. 550-FIN

Dated: 4 September, 2017

CIRCULAR

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

It has been brought to the notice of the State Government that the funds transferred to 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/Operator of the Deposit Accounts. The unutilized funds are being carried over to the subsequent Financial Year(s). This rolling over of unutilized State Fund 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 LMO, 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 'restitution of expenditure' to the concerned Service Head of the concerned Department whence 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 Personal 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 being accumulated 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-FIN, dated 01.05.2017 of the Finance Department it is again reiterated that no Budgetary fund of any Department will be transferred to the Bank Accounts of its Director/Chairman/Secretary prior to the year unless approved by the Finance Department.

41.1.18-19/18
Principal Secretary to the
Government of West Bengal
Finance Department

as'(-) Expenditure' in the pay Bill concerned.

- Recoveries of overpayment of Pay and Allowance for previous financial year shall be shown under minor head '911-Deduct-Recoveries of Overpayment' and detailed head shall be '70-Deduct Recoveries' under the same major, sub-major, scheme head where the expenditure was originally exhibited, However, this shall be shown in deduction portion of the relevant pay Bill with the detailed information of the year, month and voucher number on which the overpayment was made.

3. Expenditure Heads (Capital Accounts):

- Deduct Recoveries on Capital Accounts may be opened after consultation with the Budget Branch of this Department, wherever necessary as a sub-head '900-Deduct Recoveries on Capital Accounts' below the relevant minor head under the various capital major/sub-major heads where from the expenditure initially incurred for both same and previous year and detailed head shall be '70-Deduct Recoveries'. Where such recoveries on Capital accounts are not identifiable with any programmes minor head, the same may be adjusted as a sub-head '900-Deduct Recoveries on Capital Accounts' under the minor head '800-Other Expenditure' under the concerned major/sub-major head and detailed head shall be '70-Deduct Recoveries'.
- As an exception, recoveries (sale proceeds etc.) relating to scheme of Government Trading, where expenditure of bulk purchase and distribution of certain commodities is required to be shown in Capital Section of Accounts, may be shown under the distinct minor head '901-Deduct Recoveries on Capital Accounts' to be opened below the concerned major head and detailed head shall be '70-Deduct-Recoveries'.

For opening of a new minor head ('900-Deduct Refunds'/911-Deduct- Recoveries of overpayment'/900-Deduct Recoveries on Capital Accounts'/'901 - Deduct Recoveries on Capital Accounts'), which is not exhibited in the Budget Publication of that year, the procedure as mentioned in this Department NO. 7010-F dt. 13.09.2006 shall be observed.

This order issues with the concurrences of the Budget Branch of this Department vide their u/o No. 3066-Group-N dt. 19/3/07 and the O/O. the Accountant General (A&E) West Bengal vide their U/O No. A.M. -1/34 dated 07.03.2006.

Sd/- B. Bandyopadhyay

Joint Secretary to the
Government of West Bengal

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Finance Building-2 Government Place West, Kolkata - 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Building-2 Government Place West, Kolkata - 700001
3. Accountant General (Receipt Works & Local Bodies Audit) West Bengal, T300 Complex, 3rd MSO Building, 5th Floor, Block DE, Sector I, Salt Lake, Kolkata - 700061.
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 of Income Tax _____ Secretary, Finance Department.
6. _____ Department.
7. Commissioner, _____ Division _____
8. Director, _____
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Bazaar, 1st 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), S-1/2/2, Finance, Lake, Kolkata - 700012.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, T-1, Hode Lane, Kolkata - 700074.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office (II), 1st Floor, 1st Floor, Block III Sector III, Salt Lake, Kolkata - 700110.
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

Government of West Bengal
Finance Department
Audit Branch

No. 3368-F(Y)

Dated, 31st May, 2017


Memorandum

Sub : Restriction on Transfer of fund from Scheme Head to Bank Accounts of the Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc. and providing information regarding bank accounts

It has recently been reported that funds from different scheme heads of Government Accounts as well as from the LF / PL / Deposit Accounts of different Departments, Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc. are being transferred to the Bank Accounts of such Departments, Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc. This practice of transferring funds provided in the Budget of the Departments into Bank Accounts of the Departments, Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc. is highly irregular and against financial norms.

With the view to promote better financial discipline in the working of the Government, the Governor is pleased to direct that no Budgetary fund unless approved by the Finance Department be transferred to Bank Accounts of the Departments, Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc. either direct or through the LF / PL / Deposit Accounts, etc.

It is further directed that all the Departments shall send a "Status Report" on the details of Bank Accounts along with budgetary amount transferred to these bank accounts in FY 2016-17 & 2017-18 and also balance as on 31.03.2017 and 31.05.2017 as per the "Annexure- A" (signed and scanned in pdf format) related with all the Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc. under the administrative Control of the Department and also a soft copy of the "Status Report", (in excel format) to sogroupt@gmail.com positively by 12.06.2017. The details of Bank Accounts in field offices may also be provided in the said report.



(H K Dwivedi)
Principal Secretary
Finance Department

No. 3368/1(200) -F(Y)

Date: 31/05/2017

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. _____ 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

ANNEXURE - A

Deptt Name	Directorates, Societies, PSUs, Corporations, Statutory Bodies, Samitis, Boards / Unnayan Parishads, etc.	Name of Scheme / Project, etc. if any, with which A/c relates	Name of location of office having the bank Account (Deptt / Directorate level / District / Region / Sub-division & Block, etc.)	Name of the Bank	Type of Bank Account (for Own fund / fund transfer from govt. / joint)	Type of Account Savings / Current / Cash / Credit / FD / Term Deposit	budgetar y amount transferr ed to these bank accounts in FY 2015-16	budgetary amount transferred to these bank accounts in FY 2016-17	Unspent Balance as on 31/03/17	Unspent Balance as on 31/05/17	Remarks

Certified that the list is comprehensive and complete.

Signature of the Departmental Secretary

N.B. :

1. The unsigned soft copy of the report in excel format and the signed copy of the report in pdf format are to be sent by email to sogroup1@gmail.com positively by 12th June, 2017.