

**Government of West Bengal  
Finance Department  
Audit Branch  
Nabanna, Howrah-711102**

No. 1484 -F(Y)

Dated, the 6<sup>th</sup> March, 2019

**MEMORANDUM**

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

In order to curb the propensity towards the transfer of fund from **Expenditure Heads to LF/PL/Deposit/Bank Accounts**, **approval of Group-T, Finance Deptt. was made mandatory vide FD's Memo. No.1466-F(Y), dt.09.03.2018 with certain exceptions.**

2. Now it is reiterated that depending upon the object of sanctioning of fund, concurrence of Group-T of Finance Department will not be required for transfer of funds from Expenditure Heads to LF/PL/Deposit Account in the following cases—

- a) Transfer of all types of grants (Revenue/Capital) released in FY 2018-19 to the Deposit Account of Grantee Institution.
- b) Transfer of funds on account of investment sanctioned in the form of capital contribution in shares of any Govt. Company, Co-operatives etc to the Deposit Account of such organization.
- c) 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.
- d) Phase-wise transfer of funds to the Deposit Account of implementing agencies as per Rule 47D of WBFR, FD's Notification No.3626-F(Y), dt.10.07.2014 and 1033-F(Y), dt.20.02.2018
- e) In case of purchase of land for different projects, funds can be transferred to the LF/PL/Deposit Account of the District Authorities.
- f) Distribution of Grant or other contribution to Gram Panchyets can be made to the Bank Account of the respective GP.
- g) Advance can be drawn only with concurrence of Gr T of Finance Department. Once concurrence is obtained the fund should be drawn in advance in phased manner as per actual requirement. In no case, entire fund should be drawn and kept in Cash Chest/Bank Accounts.
- h) Advances drawn for election purposes by the District Authorities should be kept in the PL Account of the District Authority till its utilization. Cheques from PL Account may be issued for encashment on the basis of requirement only, instead of encashing the entire amount in one go. However, no open/order cheques drawn against advance drawal can be re-deposited in any other Bank Account.

3. Besides what have been stated above, **till 31<sup>st</sup> March, 2019**, no concurrence of Group T of Finance Department will be required in the following cases :

- a) Payment of any type of grant can be made to the Bank Account of the Grant-in-Aid Institution having no Deposit account and where payment to the beneficiaries cannot be made directly from the Expenditure Head/allotment.
- b) Funds of CSS/CN schemes along with State share can be transferred to the LF/PL/Deposit Account.

4. Except the above noted cases, approval of Group-T, Finance Deptt. will invariably be required for transfer of funds from Expenditure Heads to LF/PL/Deposit Accounts/Bank Account.

(H.K.Dwivedi, IAS)

Additional Chief 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, 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 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. 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 / 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, 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.



Deputy Secretary to the  
Government of West Bengal