

Government of West Bengal
Finance Department
Audit Branch (Group – T)
(File: E -397863)

No. 1629 - F(Y)

Date: 6th May, 2025

MEMORANDUM

Sub: Refund of unutilized fund lying parked in LF/PL/Deposit/Bank Accounts.

Guidelines regarding handling unutilized fund lying parked in LF /PL/Deposit/Bank Account have been brought out periodically. After careful consideration of the matter, it has now been decided that all unutilized fund lying parked in inoperative Schemes/Accounts for last five years or more i.e from 31.03.2020 or which were pertaining to Financial Years 2024-25 or before, should be refunded back to the appropriate Government Account by the concerned Operators/Administrator thereof within 31.05.2025.

FD Memo No. 867-FB dated 20.09.2017 and 3724 -F dated 10.05.2007 may be referred for identifying the proper Head of Account in which the refund is to be made.

The following funds will not come under purview of this order and need not to be refunded:

1. Fund of interest-bearing Deposit Accounts including Provident Fund Deposit Accounts.
2. Fund transferred as investment for capital contribution in shares of any Govt. Company, Cooperatives, etc.
3. Funds pertaining to BEUP/MPLAD scheme.
4. RIDF and other Externally Aided project funds.
5. EMD/Security Deposit of Contractors/Court Deposit/Deposit Account of Rent Controller.
6. Deposit works of Non-Government Institutions.
7. Funds transferred for purchase/acquisition of land.
8. Taxes and statutory deductions as per FD Memo No. 5103-F (Y) dated 27.06.2016.
9. Fund issued for implementation of Special Assistance to State for Capital Investment (SASCI) Scheme.
10. Fund issued under Central Finance Commission.
11. Fund released under 4th and 5th State Finance Commission.
12. Own fund of the Organisations.

In case any such fund is required to be retained for any statutory obligation/ litigation, the same may be informed with necessary justification to the Finance Department through the Administrative Department. Non receipt of any communication will be treated as having no objection towards making the refund and in that case Finance Department may block the operator code / close the Scheme centrally and credit the entire fund to Government Account.

All the Administrative Departments are requested to oversee and pursue the process of refund and submit a report as per the format "A" **in excel format** annexed with this order to "sogroupt@gmail.com" showing the details of the refund made by the organizations/ offices under their administrative control within 31.05.2025.

Director of Treasuries, West Bengal is requested to monitor the whole process and instruct Treasuries/PAOs to facilitate the refunding procedure of unutilized fund pertaining to previous Financial Years lying parked in the LF/PL/Deposit/Bank Accounts.



Additional Chief Secretary to the
Government of West Bengal

Format " A "

(Refund of unutilized fund in terms of FD Memo No.1629-F(Y) Dated 06.05.2025)

Name of the Department :

Sl No.	Name of the Office / organization	Name of the Treasury / PAO	Amount Refunded (Rs.)		HOA to which the refund has been made	Voucher No. and date	Remarks
			From Bank A/c	From LF/PL/Depost A/c			

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.
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, Khadya Bhawan, 11A Mirza Ghalib Street, Kolkata – 700087.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Khadya Bhawan, 11A Mirza Ghalib Street, Kolkata – 700087.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Subhanna, 5th & 6th Floor, Sector I, Salt Lake, Kolkata – 700064.
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