

Government of West Bengal
Finance Department
Audit Branch (Group T)
“NABANNA” 325, Sarat Chatterjee Road, Howrah-711102
(E-1067362)

No-2076-F(Y)

Date-10-06-2026

MEMORANDUM

West Bengal State Electricity Distribution Company Limited (WBSEDCL), a State Power Distribution Company under the control of the Power Department, Government of West Bengal, has initiated the process of installation of pre-paid smart electric meters in the State Government Offices.


In terms of FD Memo No.4455-F(Y) dated 28.10.2024, all State Government Offices were earlier allowed to recharge the pre-paid electric meters, preferably on a monthly basis, by placing contingency bills at treasuries along with a Sanction order of the concerned Head of the Office.

Now, in order to ensure realization of the outstanding electricity dues at the point of changeover (post-paid to pre-paid), all State Government Departments/ its parastatal are hereby allowed to make payment of the existing total amount of ‘unpaid post-paid electricity bills’ (on the date of switching over from post-paid to pre-paid) or its part thereof of the post paid regime in one go or over a period of 300 days.

For payment of unpaid electricity bill of post-paid regime in one go, exiting procedure may be followed by downloading bill from WBSEDCL portal.

For preparation of sanction order of first pre-paid electricity bill, format in Annexure-I may be used and for subsequent months, format in Annexure-II may be used.

This issues with approval of competent authority and will take effect from 1st August, 2026.


10/06/26
(Anindya Bhattacharya, IAS)
Special Secretary to the
Government of West Bengal.

Copy forwarded for information and necessary action to:

1. Pr. A.G. (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata-700001.
2. Pr. A.G. (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 requesting to circulate concerned offices/autonomous bodies/Parastatals under the administrative control of his Department.
5. Special Secretary / Additional Secretary / Commissioner/ Joint Secretary / Deputy Secretary, Finance Department.
6. The General Manager, Reserve Bank of India, Banking Department, 15-N.S. Road, Kolkata-1.
7. Financial Advisor, _____ Department.
8. Director, _____
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata - 700001.
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, Old Khadya Bhavan, 3rd Floor (East side), 11A Mirza Ghalib Street, Kolkata - 700 087.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Old Khadya Bhavan, 2nd & 3rd Floor, (West side), 11A Mirza Ghalib Street, Kolkata - 700 087.
12. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, Salt Lake, Kolkata - 700064.
13. Commissioner, _____ Division,
14. District Magistrate/District Judge/ Superintendent of Police, Commissionerate of Police
15. Sub-Divisional Officer, _____
16. Treasury Officer, _____
17. Block Development Officer, _____
18. Group _____ / _____ Branch, Finance Department.
19. 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

Annexure-I

(Format for sanction order for charging pre-paid meter for first month)

..... [Name of the Office]

Consumer No.- :

Meter No.- :

Sanction is hereby accorded to drawal of an amount of Rs.....(Rupees
..... in words)* to charging of pre-paid smart electric
meter mentioned above for the month of

2. The charge will proceed against the Head of Account “.....-13- Office
Expenses- 01- Electricity” under Demand No.-..... during the financial year

3. is authorised to act as the DDO in respect of the present
sanction under the jurisdiction of Treasury.

4. The Principal Accountant General, West Bengal is being informed accordingly.

5. The sanction is issued in terms of Finance Department Memorandum No..... dated.....

Sd/-
(Head of Office)

* Average of last twelve months

Monthly Electricity Bill during the last twelve months (as given below)

Month Number	Name of Month	Amount
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
	Average	

Annexure-II

(Format for sanction order for recharging pre-paid meter for second month onwards)

..... [Name of the Office]

Consumer No.- :

Meter No.- :

Last charge/recharge details : (Receipt no, amount, date)

Sanction is hereby accorded to drawal of an amount of Rs.....(Rupees
..... in words)* to recharging of pre-paid smart
electric meter mentioned above for the month of

2. The charge will proceed against the Head of Account “.....-13- Office
Expenses- 01- Electricity” under Demand No.-..... during the financial year

3. is authorised to act as the DDO in respect of the present
sanction under the jurisdiction of Treasury.

4. The Principal Accountant General, West Bengal is being informed accordingly.

5. The sanction is issued in terms of Finance Department Memorandum No..... dated.....

Sd/-
(Head of Office)

Details of charge and consumption of meter

Amount of charge/re-charge of previous sanction order vide TV No.- dated- (a)	
Amount utilised as on date- (b)	
Balance as on date [(c)=(a)-(b)]	
Amount proposed to be recharged* [(d)= (a)-(c)]	

Example

- A State Govt. consumer has outstanding dues of Rs. 5000 on 31.12.25 at 00.00 hours (point of switching over from post-paid to pre paid)
- The consumer has average monthly consumption of Rs.1000
- After switching over a bill of post-paid regime will be generated. Final bill of post-paid will show outstanding plus late payment surcharge minus security deposit.
- Consider final bill as Rs. 5000 (outstanding) + Rs. 1000 (LPSC)- Rs. 3000 (Security deposit) = Rs. 3000.
- Now consumer may deposit Rs. 3000 by submitting regular contingency bill in treasury.
- Alternatively, consider final bill as Rs. 5000 (outstanding) + Rs. 1000 (LPSC)- Rs. 7000 (Security deposit) = Rs. (-) 1000.
- The amount of Rs. 1000 will be credited to consumer's pre-paid account.

Billing procedure

- The consumer will submit contingency bill with Annexure-I amounting Rs.1000 (average monthly consumption).
- Consider the consumer's daily consumption is Rs. 30
- After depositing Rs. 1000 as advance for pre-paid, daily deduction will be Rs. 130= Rs. 30 + Rs. 100 (3000/300- 1/300th of final bill i.e Rs. 3000)
- This procedure will continue till exhaustion of post-paid final bill.
- After 300 days, daily consumption will be deducted from deposit.
- As daily deduction is Rs. 130, after 7 days his consumption will be Rs. 910
- The consumer will submit 2nd & subsequent bill in Annexure-II where Rs. 910 out of Rs. 1000 advance will be adjusted.

NB

- After switching over from post-paid to pre-paid, 10 days will be allowed for charging of pre-paid meter.
- In other months, Rs. 300 negative balance will be allowed.
- No disconnection in State Govt. holidays and beyond office hours.