

MEMORANDUM

Sub: Modalities of Inter-Treasury Transfer of Fund

Presently, Transfer of Fund by the DDO or Administrator of LF/PL/PF etc Accounts to another PL/LF/PF Account held by other Administrators within a Treasury is possible as per provisions laid down in Chapter-6 of WBTR-2005. However, such transfer of fund from one Treasury to another Treasury by the DDOs/Administrators was not within the purview of existing Treasury Rules. This limitation has been resulting in serious delay in transferring fund for execution of various developmental works etc in between Treasuries. On reference by various Departments and administrators the matter of extending the scope of transfer of fund by the DDO/Administrator of such Accounts to the Accounts of another Administrator maintained at the other treasuries has been under active consideration of the Government from sometime past.

Under the Integrated Financial Management System (IFMS), a new application has been developed to enable transfer of fund by the DDOs/Administrators of one Treasury to the PL/LF/PF etc Account of other Administrators maintained at other Treasuries. This will facilitate real-time credit into the banking-nature account maintained at the Treasuries substituting the necessity of issuance of cheque and subsequent deposit of the same into the treasury linked bank.

Now after careful consideration, the Governor is pleased to decide that:-

1. Bill for Transfer of fund into the Deposit Account maintained at the other Treasuries may be submitted at the Treasuries in which DDO is attached. The bill shall be drawn in regular TR forms accompanied by TR-7A Challan in which funds are now transferred to the Deposit Accounts maintained at the same treasury at present.
2. For transfer of fund from one LF/PL/PF etc Account to another LF/PL/PF etc Accounts maintained at another Treasury, the Administrator of the Account shall submit advice along with TR-7A Challan duly signed at the Treasury in which he/she is attached.
3. After processing of the bill/advice by the Treasury, the intended account maintained at destination Treasury shall be credited immediately.
4. Inter-Treasury Transfer of fund into Deposit Account as stated above shall also include transfer to PWD/Forest Deposit Account maintained at other Treasuries.
5. Other provisions as applicable for authorising a bill or advice out of PL/LF/PF/Other Deposit Accounts will remain unchanged.

Following Scheme Heads under Public Head of the State shall be operated to give effect the Inter-Treasury Transfer of fund into Deposit Account.

Sl. No	Head of Account upto minor head	Scheme head of Account	Detailed Head
1	8336-Civil Deposits-00-800-Other Deposits	999-Inter Treasury Transfer of Deposits	"19-Subscription/ Recoveries/Contribution, 23-Withdrawal"
2	8443-Civil Deposits-00-800-Other Deposits	999-Inter Treasury Transfer of Deposits	"07-Deposits, 10-Withdrawal"
3	8448-Deposits of Local Funds-00-120-Other Funds	999-Inter Treasury Transfer of Deposits	"07-Deposits, 23-Withdrawal"
4	8449-Other Deposits-00-120-Miscellaneous Deposits	999-Inter Treasury Transfer of Deposits	"07-Deposits, 23-Withdrawal"

The Accounting Procedure will be as follows:

➤ Entries at Originating Treasury-

On processing of the bill/advice the concerned Head of Account from where fund is withdrawn appear in the List of Payment and the corresponding Inter-Treasury Transfer Head of account will be shown in the Cash Account for the same amount.

➤ Entries at Destination Treasury-

On processing the bill/advice at the originating Treasury the concerned Inter-Treasury Transfer Head of Account will be shown in the List of Payment and the actual Public head of the intending Deposit Account where fund is transferred appear in the Cash Account on real-time basis.

This has concurrence of the Principal Accountant General (A&E), W.B. vide No. A.M.-I/3-37/XVI/100 dated-12.05.2017.

The user manual of the functionality of Inter-Treasury Transfer of Fund in IFMS is available under the 'Guideline' tab in IFMS portal (www.wbifms.gov.in).


Necessary amendment in West Bengal Treasury Rule will be made in due course.

This order will take effect immediately.


(H.K.Dwivedi)
Additional Chief Secretary
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, 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 order to all the local bodies/Parastatals under the Department.
5. Financial Advisor, _____, Department.
6. Commissioner of Police, Kolkata, Lalbazar, Kolkata-700001.
7. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
8. _____ Department.
9. Commissioner, _____ Division.
10. Director, _____
11. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
12. District Magistrate / District Judge / Superintendent of Police,
13. Executive Officer, _____ Zilla Parishad.
14. Sub-Divisional Officer, _____.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
16. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
17. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1st Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
18. Treasury Officer, _____
19. Block Development Officer, _____
20. Group ____ / _____ Branch, Finance Department.
21. Regional Director, RBI, N.S. Road, Kolkata – 700001.
22. 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