

**Government of West Bengal
Finance Department
Audit Branch**

No. 3712-F(Y)

Dated: 31/12/2020

NOTIFICATION

Sub: Adjustment of unadjusted Cheque/ Challan details, pertaining to previous month(s), in the RBD of current month by the Treasuries.

Bank branches handling the State Government transactions send two scrolls - one for payments and another for the receipts along with concerned cheques and challans respectively on a daily basis following the mandate contained in Appendix-21 of WBTR, 2005. They also send a Date-Wise Monthly Scroll (DMS), a compiled list for the entire month, to the concerned treasury in the prescribed form. Once the Monthly Accounts are submitted by the Treasuries to Accountant General, W.B. (A.G., W.B.), the RBD (Reserve Bank Deposit) figure as shown in the DMS as well as in the Monthly Accounts of Treasuries becomes final. In certain circumstances, it has been observed that the link bank intimates the concerned treasury regarding inclusion or exclusion of some challans and cheques at a later stage when monthly accounts for that particular month are already submitted to A.G., W.B. In order to accommodate such issues after the closure of the monthly accounts, manual intervention in the form of sending Correction Memos to A.G, WB and RBI is needed for necessary rectification.

Introduction of an online system to deal with such cases of RBD Adjustment due to inclusion or exclusion of some challans and cheques pertaining to previous month(s) for which Treasury Accounts have already been submitted has been under active consideration of the Government for sometimes past. Now, the Governor is pleased to introduce in the CTS Module of WBIFMS the facility of "RBD Adjustment" for inclusion/exclusion of the Challans/Cheques relevant to previous month(s). In order to exhibit such corrections separately in the DMS of the current month there will be a distinct item under the heading 'Adjustment DMS' pertaining to original transaction month. Excluded challans or cheques of past month(s) shall be reflected in the receipts side or in the payment side respectively. Before such adjustment the Treasury has to obtain approval from DTA, WB.

The link banks shall include all such adjustments for exclusion/inclusion of Challans/Cheques pertaining to past month(s) in a separate statement along with the DMS of the current month.

The guidelines detailing the procedure to be followed by the PAO/Treasury and DTA, WB have been uploaded in the Guidelines section of IFMS portal.


All related provisions of WBTR, 2005 stands modified accordingly.

This notification shall take immediate effect.


Joint Secretary
to the Government of West Bengal

Copy forwarded for information and necessary action to:-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kol-1.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kol-1.
3. The Accountant General (Receipts, Works and Local Bodies Audit), West Bengal, C.G.O. Complex, 'C' East Wing, 5th Floor, Sector-1, Salt Lake, Kolkata-700064.
4. The Chief Secretary to the Government of West Bengal.
5. The Chief General Manager, Reserve Bank of India, Banking Department, 15 N.S. Road, Kolkata-1.
6. The Chief General Manager, Reserve Bank of India, PAD, 15 N.S. Road, Kolkata-1.
7. The Resident Commissioner, Government of West Bengal, A/2, State Emporia Buildings, Baba Kharak Singh Marg, New Delhi-110001.
8. The Special Secretary / Additional Secretary /Joint Secretary /Deputy Secretary, Finance Department, Government of West Bengal.
9. The Director of Treasuries & Accounts, West Bengal, 3rd Floor, Mitra Buildings, 8, Lyons Range, Kol-1.
10. The Director, Directorate of Pension, Provident Fund & Group Insurance, West Bengal, Purta Bhavan, 2nd Floor, Salt Lake, Kolkata - 700091.
11. The District Magistrate / District Judge / Superintendent of Police,
12. The Sub-Divisional Officer,
13. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - I, 81/2/2, Phears Lane, Kol-12.
14. The Pay & Accounts Officer, Kolkata Pay & Accounts Office -II, P-1, Hyde Lane, Kol-12.
15. The Pay & Accounts Officer, Kolkata Pay & Accounts Office -III, SUVANNA, SGO Complex, 5th& 6th Floor, Plot No-9, Block- DF, Sector-1, Bidhannagar, Kol-64.
16. The Treasury Officer,
17. The Group/..... Branch, Finance Department.
18. Shri Sumit Mitra, Network Administrator, Finance (Budget) Department.He is requested to upload this order in the Finance Department's website.
19.


Joint Secretary

to the Government of West Bengal