

**Government of West Bengal**  
**Finance Department**  
**Audit Branch**  
**Writers' Buildings, Kolkata-700 001.**



No.10562-F(Y)

Kolkata, the 27<sup>th</sup> December, 2012.

From: Sri Swapan Kumar Paul,  
Special Secretary.

To : Dr. Saumitra Mohan,  
Principal Secretary,  
Gorkhaland Territorial Administration.

**Ref.: Your Memo. No. 110 F/GTA/2012 dated December 2012.**

Sir,

In your above mentioned letter you have requested to arrange a meeting with the concerned officials of the Finance Department, Hill Affairs Department and the officials of the Gorkhaland Territorial Administration [GTA] to discuss and settle the following issues:

1. The drawing of salary of employees of newly transferred departments whose fund are already placed with the respective departments till 31<sup>st</sup> March 2013.
2. Mode of payment system down the line in the subordinate unit offices of GTA and the role of the heads of various departments in respect of payment of salaries, other kinds of payment etc and disposal of DCRB cases in view of single DDO in GTA.
3. Re-appropriation of balances of funds lying with DGHC including those of unit offices of DGHC after reconciliation and surrender of the same. Settlement of question of head of account and code number for central funds in the re-appropriation of fund.

With reference to above, the observation of Finance Deptt. is furnished below:

(i) Regarding Point No.1: The Gorkhaland Territorial Administration [GTA] is an autonomous self-governing body. Naturally, all Funds to be given by the State Government to GTA should be in the form of Grant-in-Aid-Salary Grants [Detail-hd. & Sub-detail hd: 31-01] or Grant-in-Aid-Other Grants [Detail-hd. & Sub-detail hd: 31-02] or Capital Grants [Detail hd: 35], as the case may be. Regarding drawal of salaries of employees of newly transferred departments/ Offices, the balance of fund available at those departments/offices of GTA under different heads [including 01-Salary Head and others non salary detail heads] may be surrendered to the concerned parent department from where it was received. The concerned department or the Hill Affairs Department shall arrange to allot the fund under Grant-in-Aid-Salary Grants [Detail-hd. & Sub-detail hd: 31-01]. In case where there is not available adequate fund under the appropriate Grant-in-Aid Head of GTA, the Administrative Department, in consultation with the Finance (Budget) Department, shall re-appropriate or augment the fund under appropriate heads of accounts of GTA for this purpose on urgent basis. Further, if the administrative Deptt. has not yet opened concerned **sub-head and detail head "31-01-Salary" or "31-02-other grants"** pertaining to concerned major heads etc. for placement of fund, the same should be opened immediately with the approval of AG (A&E), WB with due concurrence of Finance (Budget) Deptt. and subsequently fund should be sanctioned in favour of GTA by the Administrative Deptt. in such newly opened head by re-appropriation or otherwise .

- (ii) Regarding Point No.2: In terms of rule 55 (7) & (8) of the Gorkhaland Territorial Administration Act 2011, the GTA shall make regulations for the management of the Fund and for the procedure to be followed in respect of the payment of moneys into the said Fund, withdrawal of moneys therefrom, the custody of money therein and any other matter incidental thereto or connected therewith and the Accounts of GTA shall be kept in such form as may be prescribed in consultation with the Accountant General.

In view of the above, we may request you to send a draft of the proposed regulations and procedures of the Financial Management of GTA along with the proposed Accounting System, prior to the said meeting so that we can study the same and frame the new Regulations in consultation with the Accountant General (A&E) West Bengal and take a final decision at the meeting.

Regarding sanction of retirement/death benefits of the State Government employees/officials posted on deputation to GTA, the Pension Sanctioning Authority of the parent Department of the concerned employee should be the 'Pension Sanctioning Authority' of such employees posted on deputation at GTA. The payment of retirement/death benefits of the State Government employees/officials posted on deputation to GTA, such bills may be drawn by the authorised DDOs of the hill area i.e. the D.M., Darjeeling or the SDO, Kalimpong or the SDO, Kurseong, as the case may be. Views of GTA on this particular proposal should be intimated for issuance of Govt. order.

- (iii) Regarding Point No.3: Necessary instructions have been given to the Treasury Officers for reconciliation of the Local Fund Accounts maintained at Darjeeling, Kalimpong and Kurseong Treasuries in respect of erstwhile DGHC as on 30<sup>th</sup> November 2012 and refund the reconciled balance amount of those L.F. Accounts of DGHC to the appropriate head of accounts of the State Government to close those accounts. The process should be completed by those Treasury Officers within 31<sup>st</sup> December 2012. Necessary assistance and co-operation from GTA may kindly be extended to the Treasury Officers Darjeeling, Kalimpong & Kurseong to help closing of each and every LF accounts of erstwhile DGHC offices by 31.12.2012. It may be mentioned that balances recorded in the reconciled Treasury Pass Books are to be refunded strictly as per Treasury record to the Govt. head of A/c, already communicated to those Treasury Officers, on issuance of LF A/c cheques by erstwhile DGHC LF A/c holders in favour of the Treasury Officers and on submission Treasury Challans. The concerned cash books of erstwhile DGHC LF A/c holders should be closed immediately thereafter and unused LF A/c cheques should be surrendered to the respective Treasury Officers. Communication made by the Treasury Officer, Darjeeling vide his memo no.630/TRY dt.26.12.2012 should be followed by all the operators of erstwhile DGHC LF A/c holders and the same is applicable within the jurisdiction of Kalimpong & Kurseong Treasury

It may mentioned that pending closure of the above mentioned LF Accounts, the Hill Affairs Department with the concurrence of Finance (Budget) Department vide Group-N U.O. No.1303 dated 04.10.2012 already reimbursed Rs.74,38,88,385/ to GTA through their L.F. Account out of the balances lying with erstwhile DGHC LF A/cs. The residual balance amount, if any, after actual surrender to Govt. A/c through those Treasury Officers may be re-allotted to GTA by the Hill Affairs Department with the concurrence of Finance (Budget) Department in due course.

I may request you to kindly send the draft of the proposed Regulations and procedures of the Financial Management of GTA along with the proposed Accounting System and other matter as mentioned at para (ii) above, so that we may convene the meeting at the earliest in Kolkata.

Sd/- S.K. Paul  
Special Secretary to the  
Government of West Bengal.  
Finance Department

No. 10562/1(7)-F(Y).

Dated : 27.12.2012

Copy forwarded for information and necessary action to :

1. The Principal Secretary, Hill Affairs Department, Writers' Buildings, Kolkata-700 001.
2. Shri A.R. Chakraborty, Secretary, Finance (Budget) Deptt. Writers' Buildings, Kolkata-700 001.
3. The Director of Treasuries & Accounts, West Bengal
4. The District Magistrate, Darjeeling
5. The Treasury Officer, Darjeeling/Kalimpong/Kurseong.



(Swapan Kumar Paul)  
Special Secretary to the  
Government of West Bengal  
Finance Department