

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 4597(75)-F

Dated, Calcutta, the 19th May, 1999.

From : Shri D. Mukhopadhyay
Special Secretary to the
Govt. of West Bengal
Finance Department.

To: The Principal Secretary/Secretary,

Sir,

I am directed to say that the Finance Department has reached an agreement with the Principal Accountant-General (A&E), West Bengal to introduce w.e.f. 1.4.99 the revised 17-Digits Account Code for expenditure/ disbursement side in the Government Account for the purpose of Budgeting as well as accounting, in order to exhibit correct classification of expenditure upto the level of detailed heads of accounts in the appropriate Bills/Vouchers. Principal Accountant-General (A&E), West Bengal under their No. AM-I/3-55/452 dated 20.10.98 has since revised the codes prescribed earlier for the standard objects of expenditure. In addition, for certain types of expenditure, two-digits sub-detailed head (e.g. for 'Salaries' and 'Grants-in-Aid') has been suggested for assessment of expenditure specifically against all these items. State Government has accordingly revised the Code Numbers of Standard Objects in accordance with the revised code prescribed by the Principal Accountant-General (A&E), West Bengal in their aforesaid letter. The revised 17-Digits Code along with two-digits numerical code for sub-detailed heads under certain detailed heads is enclosed hereunder for guidance and necessary action from the end of all concerned.

2. In view of above decision I am directed to request you to kindly issue necessary instructions to all the Controlling Officers and the Drawing and Disbursing Officers under the control of your Department to follow the revised 17-Digits code and two more digits for sub-detailed head, where applicable circulated herewith at the time of drawal of bills from the Treasuries/Pay and Accounts Office, Calcutta.

3. The revised 17-Digits Code along with two more digits for sub-detailed head, where applicable, should invariably be recorded prominently below the stamp of the Head of Account and the D.D.O. Code Number where allotted at the bottom of the rubber stamp of the D.D.O. and the Head of Account in respect of bills/vouchers.

4. Similarly, 14-Digits Account Code as prescribed by the Principal Accountant-General (A&E), West Bengal and allotted in the current Budget Publication for receipts/deposits on Government Account shall be distinctly indicated in the relevant column of the Treasury Challan for deposit on Government Account. All the Departmental Controlling Officers or any other officer, who is authorized to authenticate/enface Challan relating to receipts/ deposits, may be instructed to ensure correct and distinct indication of the 14- Digits Account Code in all the Challans passed by them.
5. All sanctioning authorities under the control of your Department may be instructed suitably to ensure indication of the 17-Digits Account Code and in some cases 19-Digits Code in the order according financial sanction to an expenditure and issuing allotment Order.
6. Since all Treasuries are being instructed to receive only the bills in respect of which the correct 17/19 digits coding has been followed, it is necessary to issue Government Orders allotting funds issuing the correct coding classification.
7. All concerned may also be instructed to attend promptly to all the references in respect of any report of misclassification from the office of the Principal Accountant-General (A&E), West Bengal and to initiate.

Encl. : One as stated in para-1.

Yours faithfully,

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