

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

No. 5576-F

Kolkata, the 24th July, 2007.

Memorandum

It has been brought to the notice of the Government that in respect of State Government Receipt Transactions the complete and correct head of accounts are not mentioned in the challans; consequently, such receipts are not booked in the proper heads of accounts. As a result, the State Government accounts are not reflecting the proper classifications of State Receipts in some cases.

Moreover, in respect of 'Bank-Treasury Interface' under 'National Governance Plan' [NEGP], the State Bank of India has agreed to capture the complete head of accounts in respect of State Government Receipt Transactions, so that date entry of the same challans afresh can be avoided at the treasuries, as per recommendations of the "Working Group on Computerisation of Treasuries and online connectivity to gather information on Government Receipts and Payments" formed by the Government of India and the Reserve Bank of India, GAD, Mumbai.

In the circumstances, it has become very much essential that each challan should contain correct 14-digit head of account as per Budget Publication of the relevant financial year.

All Departments are, therefore, requested to take effective measures to ensure that the Challans, tendered by them or their subordinate offices at the Treasury-linked-Bank Branches, invariably contain correct 14-digit head of accounts as per Budget publication of the relevant financial year, legibly and prominently. Henceforth, it will not be possible for the Bank Branches to accept any challan, which does not incorporate the correct 14-digit head of account.

Sd/- B. Bandyopadhyay

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Finance Department