

**GOVERNMENT OF WEST BENGAL**  
**Finance Department**  
**Audit Branch**

No. 8428-F

Kolkata, the 4<sup>th</sup> October, 2005

**MEMORANDUM**

***Sub: Ensuring mention of relevant Demand Number, Department Code alongwith full classified Head of Account (17 / 19 digits Code) in the Orders issued for Sanction / allotment / Re-appropriation / Surrender etc.***

In continuation of this Department Memorandum No. 528-F.B. dated 01.3.2005 and No. 2243-F, dated 10.02.2004 on the above mentioned subject the undersigned is directed to inform that the system of checking the 'Head of Account' and 'Department Code' of all the Bills and Financial Allotment/Sanction Orders has been introduced at the Treasuries/Kolkata Pay and Accounts Offices to ensure booking of the expenditure under proper head of account. Accordingly no Bill or Financial Allotment/Sanction Order without mention of the relevant 'Head of Account' and 'Department Code' as mentioned in the Budget Publication of the Year 2005-06, will be accepted at the Treasuries/Kolkata Pay and Accounts Offices on and from 1st November, 2005.

In the circumstances, all the Departments are requested to ensure that Department Code, Demand Number and proper and full Head of Account are mentioned in each and every order towards sanction/allotment/re-appropriation/surrender etc. and also to issue necessary instructions so that the concerned Drawing and Disbursing Officers furnish the same in the claimed bills.

*Sd/- P. K. Guha Roy*

Special Secretary to the  
Government of West Bengal  
Finance Department