

Government of West Bengal  
Finance Department  
Budget Branch

No. 1 - F.B.

Kolkata,  
The 3rd January, 2011

Memorandum

Sub.: Regarding Detailed head for consolidated pay  
or remuneration paid to a contracted person.  
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It is observed that for making payment of consolidated pay or remuneration to the contracted persons, some departments are treating such payment differently. In some cases it is incurred under detailed/sub-detailed heads "01-01" whereas in some cases it is incurred under detailed head '02' and in the rest cases it is incurred under detailed/sub-detailed head '31-01'. Such bookings may lead to improper accounting as well as confusion.

In view of the above circumstances, the undersigned is directed by order of the Governor to say that for general contractual payment, the charge will be debitible to the detailed head "02-Wages", whereas for payment towards professional and Special Services, the charge will be debitible under '28-Payment of Professional and Special Services-02-Other Charges' subordinate to concerned major/sub-major/minor/sub-head to avoid further irregularities, with immediate effect.

Sd/- A. Ahmed,


Deputy Secretary.

No. 1/1(101)-F.B.

Copy forwarded for information and necessary action  
to the -

- 1) Principal Accountant General(A&E), West Bengal,  
Treasury Buildings, Kolkata-700 001;
- 2) Accountant General(RW & LB Audit), West Bengal,  
CGO COMPLEX, 3rd MSO Buildings, Kolkata-700 064;
- 3) Accountant General(Audit), West Bengal,  
Treasury Buildings, Kolkata-700 001;
- 4) Director, Directorate of Treasuries & Accounts,  
4, Lyons Range, Kolkata-700 001;
- 5) Government of West Bengal,  
..... Department,  
.....
- 6) All Officers/budget Assistants,  
Finance(Budget) Department.

Kolkata,  
The 3rd January, 2011.

  
Deputy Secretary.