

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

**MEMORANDUM**

No. 4952 – F(Y)

Dated 2<sup>nd</sup> September, 2019

In partial modification of this Department's Memo No. 3641-F(Y) dated 28.06.2019, it has been further decided that paragraph B.(1) will be substituted by the following paragraph:

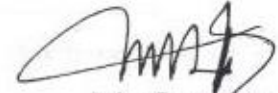
1. In case of offices under Works / Forest Departments,  
(a) if such work and engagement is related to some Project then the remuneration may be charged to the Project cost. Bills may be drawn either in TR 70 (easy bill) or TR-26 (vouched bill) for the worker engaged through agency. When workers are engaged by Government Offices and wages are paid through Master Roll, bill shall be drawn as vouched bill in TR-26.

In both the above cases, the charge is debitible to the detailed head – “53”, “87” “27” “60” or “19” as the case may be.

- (b) If such work and engagement is not related to any project, the remuneration of workers to be drawn as vouched bill in TR 26 under detailed head “19” or “50” as the case may be.

All other provisions contained in Memo No. 3641-F(Y) dated 28.06.2019 shall continue to apply.

This order will take immediate effect.



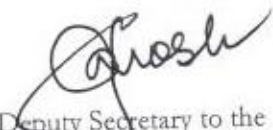
Joint Secretary  
Finance Department

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata - 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Buildings 2, Government Place West, Kolkata - 700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3<sup>rd</sup> MSO Building, 5<sup>th</sup> Floor, Block DF, Sector I, Salt Lake, Kolkata - 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, \_\_\_\_\_  
\_\_\_\_\_ Department, Govt of West Bengal.

**He is requested to circulate this Memo. to all Directorates / Regional Offices / Societies / PSUs / Statutory Organisations / Autonomous Bodies / Parastatals under the administrative control of his department.**

5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. Financial Advisor, \_\_\_\_\_ Department
7. Commissioner, \_\_\_\_\_ Division.
8. Director \_\_\_\_\_
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3<sup>rd</sup> Floor, Kolkata - 700001.
10. District Magistrate / District Judge / Superintendent of Police, \_\_\_\_\_
11. Sub-Divisional Officer, \_\_\_\_\_
12. Block Development Officer, \_\_\_\_\_
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata - 700012.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata - 700073.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Subhanna, SGO Complex, 5<sup>th</sup> & 6<sup>th</sup> Floor, Plot No.9 Block DF, Sector I, Bidhannagar, Kolkata - 700 064.
16. Treasury Officer, \_\_\_\_\_
17. Group \_\_\_\_\_ / \_\_\_\_\_ Branch, Finance Department.
18. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.

  
Deputy Secretary to the  
Government of West Bengal