

Government of West Bengal  
Finance Department  
Audit Branch

No. 5502-F(Y)

Dated, 15<sup>th</sup> July, 2015

**MEMORANDUM**

It has been stated in item no. 2 of FD memo. no. 3545-F(Y) dt. 5.5.15 that challans / schedules shall be attached to the wage bills of work charged establishment for transfer credit to the revenue receipt heads, as applicable. Since recovery is made from the wage bills of work-charged establishment for credit to public account heads as well as revenue receipt heads of the Government, transfer credit needs to be booked under either revenue receipt or public account receipt heads depending on the nature of recovery from the bills.

Therefore, the undersigned is directed to state that recovery to be made from the wage bills of work-charged establishment by deduction shall be transfer-credited to the revenue receipt heads / Public Account receipt heads, as the case may be, depending upon the purpose of deduction.

This order is issued in partial modification of item no. 2 of FD memo. no. 3545-F(Y) dt. 5.5.15. All other provisions of the order will remain unchanged until further order.



(G. Samanta)

CAO & EO Joint Secretary to the  
Government of West Bengal