

**GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT  
AUDIT BRANCH**

No.6688-F(Y)

Dated 10<sup>th</sup> December, 2019

**NOTIFICATION**

**Sub: Head of Account for Payment of Leave Salary to the Gram Panchayat Employees**

Salaries of the Gram Panchayat employees are drawn by the DDOs against the Budgetary Grant of Panchayat & Rural Development Department from the Detailed Head "36-Grants-in-aid Salaries". Clarifications have been sought from the DDOs & Treasuries regarding the actual Head of Account for Payment of Leave Salary payable consequent upon retirement or demise of the Gram Panchayat Employees.

The matter was under active consideration of the Government since some time past to ensure the correct classification in the books of accounts of the Government for the expenditures relating to payment of Leave Salary to the Gram Panchayat employees consequent upon their retirement or demise etc. Accordingly the Governor is pleased to direct that the payment of Leave Salary to retired Gram Panchayat employees or the family members of deceased Gram Panchayat employees shall be drawn from the same head of account from where the Salary of the Gram Panchayat employees are drawn by the DDO i.e. from the Detailed Head "36-Grants-in-aid Salaries" under Major Head "2515-Other Rural Development Programmes". In no case such expenditures shall be booked under Head of Account '2071-Pensions and Other Retirement Benefits-01-115-Leave Encashment Benefits-001-04-Pension/Gratuities".

This has approval of Finance Department, Gr.N (Budget), West Bengal.

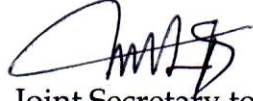
Sd/-  
(H.K.Dwivedi)  
Additional Chief Secretary  
to the Government of West Bengal

No. 6688-F(Y)/1(300)

Date: 10/12/2019

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. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/ Deputy Secretary, Finance Department, West Bengal.
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/ Deputy Secretary, Panchayat & Rural Development Department, Joint Administrative Building, Block: HC, Plot No.7, Sector-III, Salt lake City, Kolkata-700106, West Bengal.
6. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3<sup>rd</sup> Floor, Kolkata - 700001.
7. Director, Directorate of Pension, Provident Fund and Group Insurance, West Bengal, Purta Bhavan, 2<sup>nd</sup> Floor, Salt Lake, Kolkata-700091
8. District Magistrate, \_\_\_\_\_
9. Sub-Divisional Officer, \_\_\_\_\_
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata - 700012.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata - 700073.
12. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, SUVANNA, SGO Complex, 5<sup>th</sup> & 6<sup>th</sup> Floor, Plot No.9, Block-DF, Kolkata-700064.
13. Treasury Officer, \_\_\_\_\_
14. Block Development Officer, \_\_\_\_\_
15. Group \_\_\_\_ / \_\_\_\_\_ Branch, Finance Department.
16. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.
17. \_\_\_\_\_

  
Joint Secretary to the  
Government of West Bengal