Government of West Bengal Finance Department Budget Branch 325, Sarat Chatterjee Road, Nabanna, Howrah-711102			
File No	FIN-26011(11)/27/2025-BUDGET SEC-Dept. of FIN	**Computer No**	1265840
Memo No	**1108-F.B.**	**Date**	**04.11.2026**

CLARIFICATION

Sub: Head of Account for the drawl of "Composite Transfer and Packing Grant" in respect of State Government employees.

The "Composite Transfer and Packing Grant" was introduced in lieu of the existing Transfer Grant and Packing Allowance for State Government employees vide Finance Department Memo No. 3205-F(P1) dated 27.08.2026.

It has been brought to the notice of the Government that confusion has arisen among various Drawing and Disbursing Officers (DDOs) and Treasuries regarding the appropriate Head of Account for booking the expenditure of this newly introduced grant. This confusion primarily stems from Notification No.3595-F(Y) dated-05.06.2018, which directs that claims for the "Composite Transfer Grant" be booked under the Sub-Detailed Head "07-Other Allowances" under Detailed Head "01-Salaries". It is clarified that the 2018 notification pertains to the "Composite Transfer Grant" admissible to All India Service Officers and Judicial Officers, and not the newly introduced grant for State Government employees.

The newly introduced "Composite Transfer and Packing Grant" for State Government employees subsumes the erstwhile 'Transfer Grant' and 'Packing Allowances'. As the erstwhile 'Transfer Grant' and 'Packing Allowances' were historically drawn from the Detailed Head "11-Travelling Expenses", the new "Composite Transfer and Packing Grant" should follow the same accounting principle.

Accordingly, I have been further directed to clarify that the expenditure on account of the **"Composite Transfer and Packing Grant"** introduced vide Memo No.3205-F(P1) dated-27.08.2026 shall be drawn and booked under the **Detailed Head "11-Travelling Expenses"** subordinate to the respective Major, Minor, and Sub-Head of Account from which the salary of the concerned State Government employee is drawn.

All Treasuries, Pay & Accounts Offices, and Drawing and Disbursing Officers (DDOs) are requested to note this clarification and process the claims accordingly.

This order shall take immediate effect.

Special Secretary to the
Government of West Bengal

Memo No.1108-F.B./1(100) Date: -04.11.2026

Copy forwarded for information and necessary action to:

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700001.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata-700001.
3. The Additional Chief Secretary/Principal Secretary/Secretary, _____ Department.
4. Secretary/Special Secretary, e-Governance Group of Finance Department, WB
5. The Director of Treasuries & Accounts, West Bengal.
6. The District Magistrate/District Judge/Superintendent of Police, _____ (All).
7. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - I/II/III.
8. The Treasury Officer, _____ Treasury (All).
9. Shri Sumit Mitra, Network Administrator, Finance Department for uploading this Memorandum in the Finance Department's Website.

Sr.AO & EO Deputy Secretary
to the Government of West Bengal