

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
BUDGET BRANCH
NABANNA, HOWRAH

No. 510-FB

Howrah, 21st July, 2026

Memorandum

Sub: Revised Guideline for opening of new Head of Account

Earlier, this Department issued detailed guideline for opening of new Sub Heads, Detailed Heads and Sub Detailed Heads pertaining to Receipts into / Expenditure from Consolidated Fund of the State and Public Account vide Memo No 1067-FB Dt:11th Oct, 2018. A new functionality was introduced in IFMS under CBMS Module where an interface was provided to the Accountant General (A&E), WB for viewing, approving or rejecting proposals for opening new Heads of Account, initiated in Finance Department, Gr-N. The process explained in the said Memo is still being followed for approval of newly opened Heads of Account by the Accountant General (A&E), WB.

However, some problems are being faced in the existing system, arising mainly due to use of two different packages viz. i-Budget Package and CBMS module of IFMS.

In order to resolve the problems, AG Module has been introduced in i-Budget 2.0 package itself where a web based interface has been provided to the Accountant General (A&E), WB to process the Head of Account opening proposals from the Finance Department, Gr-N.

Accordingly, the procedure explained in point 3 & 4 of Memo No 1067-FB Dt:11th Oct, 2018, is now revised in the following manner-

- (i) On examination of the proposals, the Finance Department, Gr-N shall allot a new Sub Head, Detailed Head, Sub-Detailed Head and pass it on to the Accountant General (A&E), WB, along with copy of FD's approval and necessary attachment, if any, through i-Budget package on real time basis.
- (ii) The Accountant General (A&E), WB will view the new Head of Account opening proposal in the AG Module of i-Budget Package and accord necessary concurrence to the proposal in the i-Budget package. If any proposal is not accepted by the Accountant General (A&E), WB, the observation(s) may be communicated to the FD through the i-Budget package on real time basis, along with necessary attachment, if any.

The Revised procedure will be effective w.e.f **01-08-2026**. No further proposal for opening new Head of Account may be sent to AG(A&E), WB through CBMS module of IFMS after 31-07-2026. Any proposal for opening of new Head of Account, pending with Accountant General (A&E), WB in CBMS on 01-08-2026 may be processed by them in due course.



(Prabhat Kumar Mishra)

Additional Chief Secretary
to the Government of West Bengal

No. 510/1/(100) - FB

Dated: Howrah, 21st July, 2026

Copy forwarded for information & necessary action to :

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2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
3. The Accountant General (R.W. & L.B. (Audit), West Bengal, C.G.O. Complex, 'C' East Wing, 5th Floor, Salt Lake, Sector-1, Kolkata-700 064
4. Accountant General (E & RSA) West Bengal, 3rd MSO Building, C.G.O Complex, DF Block, 5th Floor, Sector-1, Salt Lake, Kolkata-700 064.
- 5Group/ Branch, Finance Department.
- 6.The Additional Chief Secretary/Principal Secretary/ Secretary,
.....Department.
7. The Director of Treasuries & Accounts, West Bengal, 3rd Floor, Mitra Building, 8, Lyons Range, Kolkata 700 001.
8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, Old Khadya Bhawan, 3rd Floor (East Side), 11A Mirza Ghalib Street, Kolkata - 700087.
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