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THE
BENGAL
AUDIT MANUAL

FIRST EDITION

IX/207



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PREFACE.

THE first edition of the Bengal Audit Manual is published. It contains rules and orders of a local character which are to be observed by all officers dealing with treasuries. Nearly all the rules relating to audit and accounts are auxiliary to the Financial and Subsidiary rules of the Local Government, or of the Government of India, and the orders either delegate specific powers to subordinate authorities or prescribe scales or conditions according to which expenditure may be incurred in individual cases.

Orders regarding certain central subjects the accounts of which are now being compiled under the supervision of the Finance Department of the Government of India have been excluded from this publication. Arrangements have been made to embody these orders in a separate manual.

The Accountant General will welcome any suggestions by the Local Government or other authorities for amendment or revision of the rules in this Manual.

CALCUTTA;
18th September 1925.

W. D. WOOLLAM,
Accountant General.

Abbreviations.

B. F. R.	.	.	.	Bengal Financial Rules.
C. A. C.	.	.	.	Civil Account Code.
F. R.	.	.	.	Fundamental Rules.
S. R.	.	.	.	Subsidiary Rules framed by the Local Govern- ment under the Fundamental Rules or the Treasury Orders as the case may be.
T. O.	.	.	.	Treasury Orders issued by the Government of India.

(i)

Note of posting of List of Corrections.

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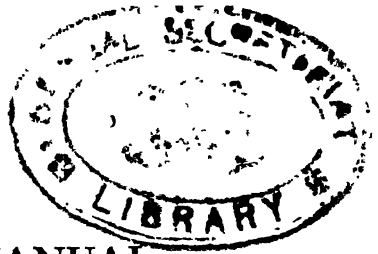
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THE BENGAL AUDIT MANUAL.

CHAPTER 1.—GENERAL PRINCIPLES AND RULES.

Acceptance of the Post Bills of the Imperial Bank of India.

1. Post bills of the Imperial Bank of India will be received in payment of revenue, provided they are specially endorsed to the District Officer by the parties by whom tendered. They should be credited at once to the proper head of receipt and endorsed immediately by the District or Treasury Officer for payment to the Secretary and Treasurer, Imperial Bank, to whom they should be forwarded without delay if possible on the day of receipt under registered cover, the transaction being clearly debited in the Treasury cash book and list of payments as a remittance to the Bank.

Payment of money at a Treasury.

ARREAR BILLS.

1A. In cases where pay has been revised with retrospective effect, bills should be submitted for pre-audit before payment. In such cases and where the amount involved is considerable, it is ascertained by the audit office, whether budget provision exists or whether additional allotment has been applied for.

(Vide Adr. Genl.'s letter No. 833-Admn.—243-24, dated 23rd May 1924. Dy. A. D. G. 164.)

Liability of Receipts to Stamp Duty.

[T. O.—16, S. R.—34.]

2. The following receipts are liable to stamp duty :—

(1) Receipts for contribution paid to a District Board from the Khamsnal Improvement Fund.

(Board's No. 154 St.—T., dated 18th May 1910. Dy. B. R. 69 of E. B.)

(2) Receipts for money sent to Distillery Contractors by Remittance Transfer Receipts.

(3) Receipts for payment of deposits from the General Provident Fund.

(Vide C. G.'s No. 1196, dated 13th July 1910. Dy. C. G. 149 of E. B.)

- (4) Receipts granted by Administrators of Trust Funds on Interest Payment Orders of Municipal and other debentures issued by the Accountant General.

(*Vide* Superintendent and Remembrancer of Legal Affairs, Bengal's No. 1912, dated 5th August 1915. Dy. J. D. 845 ; and notes filed in Ble. No. Bk.-33 of 1915-16.)

EXEMPTION FROM STAMP DUTY.

3. The following documents are exempt from stamp duty :—

- (1) Deposit Repayment Cheques issued under Article 210, Civil Account Code.
- (2) Cheques issued by a Treasury Officer in lieu of cash.

(*Vide* Cir. No. 169-T.M./T.A.D., dated 10th November 1899.)

CHAPTER 2.—CHECK ON RECEIPTS.

Fines.

THEIR REALISATION.

[C. A. C.—35 and B. F. R. 41.]

4. Rules relating to the realisation of fines through the Magisterial Courts are given in Chapter VIII, App. IV of the General Rules and Circular Orders of the High Court (Criminal), Vol. I, page 193.

THEIR CLASSIFICATION.

5. Fines realised by judicial or magisterial Government Servants are creditable to "Administration of Justice" while those realised by Revenue or Administrative Government Servants are creditable to the Revenue head concerned.

NOTE 1.—Fines levied under the Gambling Act, and for neglect of duty by police, are creditable to "Administration of Justice."

NOTE 2.—Fines imposed by Revenue officers, but realised by Judicial officers, are creditable to "Administration of Justice."

NOTE 3.—Compensation fines are to be held under Criminal deposits, and when payment is required to be made therefrom it should be made on Criminal deposit repayment voucher. When, however, the compensation fine of one district is realised in another, it should be credited to "Administration of Justice." When refunded it should be paid in Criminal fine refund voucher.

NOTE 4.—The practice of submitting fine statement to this office has been discontinued.

EXCEPTIONS.

(i) Fines imposed under the Prevention of Cruelty to Animals Act, I (B. C.) of 1869 and XI of 1890, should be credited as follows:—

(1) In Calcutta (whether the prosecution is conducted by the Society's agents or by the Police) and Darjeeling—to the local Societies for the Prevention of Cruelty to Animals working in those areas subject to renewal of sanction from time to time by the Local Government for five yearly periods.

NOTE 1.—As Alipur and Sealdah Courts, are situated within the jurisdiction of Calcutta Police districts, all fines realised in those courts under the law relating to cruelty to animals should be credited to the Society for Prevention of Cruelty to Animals, Calcutta.

(Vide B. G., F. D., No. 3642-F., dated 22nd April 1918. Dy. G. B. 619.)

NOTE 2.—The above rule is in force for a further period of one year with effect from the 1st January 1923 in respect of fines realised in Calcutta.

(Vide G. B. No. 9660, dated 9th November 1923.)

(2) In Howrah—to the Special Committee appointed for the purpose.

(9)

(3) In other mufassal Municipal towns of Bengal—to the Municipalities concerned.

(G. I., F. D., No. 94-A., dated 28th January 1914. Dy. G. I. 619; and G. I., F. D., No. 733-F., dated 20th March 1918. Dy. G. I. 572.)

(ii) Fines under Act V of 1861 (The Police Act) are credited as "Police Receipts," if imposed for offences committed without municipal limits. If within, they are creditable to the municipality.

(iii) Fines under Act IV (B. C.) of 1873 (Registration of Births and Deaths) are creditable to municipalities in localities where the municipality has undertaken the duties of registration.

(iv) Fines under Act V (B. C.) of 1880 (The Vaccination Act) are credited to municipalities if the vaccinators are paid by them.

(v) Fines under the Indian Ports Act, XII of 1875, should be credited to the account of the Port Fund concerned.

(vi) Fines under the Village Chowkidari Act, VI (B. C.) should be credited to the account of the District Chowkidari Fund.

(vii) Fines imposed by settlement officers are creditable to Settlement Department by reduction of charges.

(viii) Fines and forfeitures realized in Revenue Courts in Bengal should be classified under the minor head "Miscellaneous" subordinate to "V.—Land Revenue."

(ix) Fines realised under the Calcutta Hackney Carriage Act, 1919, in Calcutta and in the Municipalities noted in the margin which are situated in the vicinity of Calcutta are credited to the head "Receipts under the Calcutta Hackney Carriage Act" subordinate to XIX.—Police—Presidency Police.

- (X1) → (Vide C. G. No. 383, dated 6th May 1909. Dy. C. G. 33 of E. B.)
- (1) Howrah.
 - (2) Bally.
 - (3) South Suburban.
 - (4) Tollygunge.
 - (5) Baranagar.
 - (6) Dum Dum.

(Vide B. G., Pol. Dept., Memo. No 1317-Pl., dated 16th April 1923. Dy. G. B. No. 422.)

Fines inflicted by Cantonment Magistrates.

6. The fines inflicted by Cantonment Magistrates should be credited as follows:—

- (i) Ordinary judicial fines and forfeitures should be credited as Military receipts.
- (ii) Fines imposed under Chapter VII (Criminal Penalties) of the Stamp Act, II of 1899, should be credited as Military receipts.
- (iii) Judicial fines and forfeitures mentioned in section 19 of the Cantonments Act, 1910 (XV of 1910), should be credited as Cantonment Fund Receipts.

- (iv) Fines and penalties imposed under Chapter IV of the Stamp Act, II of 1899, should be credited to the Civil Department under Revenue Major Head VII.—Stamps, Minor Head—Fines and Penalties.

(Vide G. I., F. D., No. 6310-A., dated 18th October 1911. Dy. G. I. 425.)

7. Fines levied and recovered in Cantonments under any of the enactments noted below should be credited to Cantonment funds :—

- (a) Gambling Acts.
- (b) The Cattle Trespass Act (1871).
- (c) Hackney Carriage Act.
- (d) Vaccination Act.
- (e) The Cruelty to Animals Act (1890).

(Vide G. I., F. D., No. 542-A.—G. I. 188, dated 30th June 1915.)

Rules relating to Fines creditable to Municipalities.

8. Fines creditable to municipalities should be excluded from the General Fines Register and from the body of the return made to the Commissioner.

9. Such fines will be entered in separate registers for each municipality ; and when the municipality banks with the local Treasury, will be remitted by the Court direct to the Treasury with chalans in duplicate, to be credited in the Treasury to the account of the Municipal Fund. The duplicate copy of the chalan duly receipted will be sent by the Court to the office of the municipality in order that the receipt may be duly brought to credit in the municipal accounts.

NOTE.—The above procedure will be observed in the case of fines creditable to local bodies banking with the Treasury, e.g., District Funds, Port Fund, District Chowkidari Reward Fund, etc.

10. But when the municipality does not bank with the Treasury, the amount of the fines realised should be forwarded with a covering list and with the Fine Register to the office of the municipality entitled to receive them. The Register should be initialled in the column intended for the Treasurer's initials in the ordinary Fine Register by an official of the municipality to be named by the Chairman, and the covering list will be receipted by the Chairman, Vice-Chairman or Secretary to the municipality and returned to the Magistrate.

NOTE.—If a fine creditable to a municipality, or local body, which banks with the Treasury, is realised in a district other than that in which the municipality or local body is situated, the amount realised should be sent by Remittance Transfer Receipt to the Treasury of the district concerned for credit to the municipality or local body in question. If such municipality or local body does not bank with a Government Treasury, the fine should be remitted to the Chairman, Secretary or Manager direct in the same way.

Adjustment of Costs on account of Road Cess Collections.

11. The amount to be deducted from the road cess collections on account of costs incurred by Government in connection therewith before

they are transferred to the District Fund, is the gross amount of the charges incurred, *i.e.*, including the sums deducted from the bills on account of income-tax, annuity funds, etc. In order to ensure the gross charges being recovered, the register of expenditure referred to in paragraph 344 should be maintained in A. G. B. Form 142. It will be observed that although the amount to be recovered from the road cess collections is the total gross charges entered in column 4 of the form, the total of the net amounts paid in each bill should be entered in the lists of payments. Care should also be taken that in column 5 of the form only *bonâ fide* deductions such as those on account of income-tax, funds, etc., are entered, recoveries of overpayment being charged net.

NOTE.—As the cost of the Process-serving Establishment for the service of re-valuation notices are paid in stamps (*vide* rule 7, Section VI, page 71, Cess Manual), no deduction should be made from the road cess collections. The bills for such charges should be headed as "Process-serving Establishment employed on Revaluation Work."

Contributions of Government Servants employed on Foreign Service.

[C. A. C.—36 and B. F. R. 41.]

12. Contributions for leave-salary and pension of Government Servants employed on partition work are creditable to "Partition fees" along with the pay of the establishment recovered.

13. Contributions for leave-salaries and pensions of ministerial Government Servants employed in Collector's and Commissioner's offices are included in the rate levied under Ward's Act.

14. The responsibility for watching the recoveries of contribution on account of pension and leave-salaries of Government Servants lent to the Partition Department rests with the Revenue authorities and not with the Account office.

15. Any variation in the rate of monthly pay of the Government Servants employed under District Boards should be brought to the notice of the Accountant General, to enable him to keep a proper check over pensionary contributions (*vide* Cir. No. 275-T.M.—P.R., dated 7th April 1905).

16. Board of Revenue can transfer services of ministerial Government Servants to the Courts of Wards. (G. I., F. D., No. 998-Ex., dated 20th February 1906. Dy. G. I. 530.)

Government Officers as Notaries Public.

17. Notaries public who are Government Servants should, after defraying all charges incurred by them in the former capacity, credit to Government the balance of the fees which they receive to the head "XVII.—Administration of Justice—Miscellaneous fees and fines."

(G. I., F. D., No. 5087-Ex., dated 10th August 1904. Dy. G. I. 212.)

Recoveries of Law Charges.

[C. A. C.—36 and B. F. R. 41.]

18. Realisation of all Government decrees with the exception of recoveries of law charges in pauper suits should be credited to the department concerned when such department has got a corresponding receipt head, otherwise these receipts should be credited to the head "Miscellaneous" subordinate to "XXXV.—Miscellaneous." Recoveries on account of pauper suits are credited to "XVII.—Administration of Justice"—Court fees realised in cash.

Sale-proceeds of Old Stores and Materials.

[C. A. C.—22.]

19. The sale-proceeds of old stores and materials, such as packing cases or boxes (including their gunny coverings) used for the conveyance of opium, medicines, stationery supplied from the central stores, etc., as also the sale-proceeds of old tents, unserviceable belts, old furniture, old building materials and other old materials, should be credited as miscellaneous receipts of the department by which the sale-proceeds are realised. The receipts, however, belonging to a department for which there is no head on the receipt side of the accounts should be credited to the head "XXXV.—Miscellaneous—Sale of Old Stores and Materials." The sale-proceeds of materials of old Public Works Department buildings should, in all cases, be credited to the Public Works Department.

Cash Receipts of Cantonment Magistrates.

20. Sale-proceeds of unclaimed property, court fees realized in cash and other cash receipts except deposits (paragraph 218) are military receipts adjustable in the Army Accounts. (No. T.M.-285, dated 14th July 1908, T.M.-390, dated 14th August 1908, G. I., F. D., No. 4673-A., dated 7th August 1908. Dy. G. I. 270; and G. I., F. D., No. 6128-A., dated 28th October 1908. Dy. G. I.-396, in case No. 267 of 1905-06.)

20 A ✓ 20-C ——— 1,581

200 ——— 13,235 200 ——— 1,581

20B ———

20-D ——— 1,559

20-D ——— 1,532 (?)

20-F ——— 1,569.

CHAPTER 3.—PAY AND ALLOWANCES : GENERAL RULES.

Due Date.

[C. A. C.—38.]

21. The powers of a Local Government under Art. 38, Note 1, Civil Account Code, have been delegated to the Auditor General, the Accountants General and Comptrollers in respect of their own and subordinate establishments.

(Vide G. I., F. D., No. 2554-A.—Dy. G. I. 895, dated 1st October 1919.)

Last-pay Certificates.

[T. O.—22.]

22. The only last-pay certificates upon which a Treasury Officer in Bengal is authorised to act are those referred to in Treasury Order No. 22, and they must be issued either by another Treasury Officer in Bengal or by the Accountant General. But in the case of a Government Servant last paid in another province in India, the certificate of the Treasury Officer by whom pay was last issued may be acted upon, provided it is countersigned by the Accountant General of the other province concerned, as prescribed in Rule 5 of the Rules for the preparation of last-pay certificates as prescribed in Appendix 8-A of the C. A. Code, Vol. I.

NOTE 1.—In the case of an inspecting Government Servant who passes from one Accountant General's jurisdiction to another, the last-pay certificate should, however, be countersigned by both under Article 79, Civil Account Code.

NOTE 2.—When the head of an office is himself a non-gazetted officer he should not sign his own last-pay certificate, but should obtain one from the officer in charge of the treasury from which he last drew pay.

23. In the case, however, of a Government Servant, whose circle of audit is not changed, the last-pay certificate granted by the Treasury Officer in another province does not require any such countersignature.

(Vide Comptroller, India Treasuries' No. G. A. 181, dated 19th April 1907. Dy. A. G. 100.)

24. A Government Servant returning from England is required to report himself to the Local Government, and to forward his India Office last-pay certificate with a report of the date and port of his landing to the Accountant General in order that it may be exchanged for another.

25. A Government Servant proceeding on leave from one place in Bengal to another cannot draw his leave-salary except on a last-pay certificate from the Accountant General. To enable him to issue such an authority, the Government Servant must furnish the Accountant General with a certificate from the Treasury which last disbursed his pay, showing the date up to which payment was made to him by that Treasury and also the date and hour of making over charge.

26. A Government Servant of another province on leave may be paid his leave-salary in Bengal on production of the last-pay certificate granted to him by the Accountant General of that province.

27. The blank spaces in the printed form of the certificate should be carefully filled up to enable the Accountant General to use and record the particulars without further reference.

28. The last-pay certificate of a Government Servant who is transferred or is proceeding on leave should not be issued until the date and hour of making over charge are known to the Treasury Officer.

29. When a Government Servant is transferred to another station, the total pay drawn up to date and the total amount of income-tax deducted should be noted in the Last-pay Certificate.

(Vide Cir. No. 410-T.M./T.A.D., dated 5th March 1924.)

30. The number of account and the rate of subscription to the General Provident Fund, the number of policy or contract and the rate of premium of the Postal Insurance or Endowment Fund, as well as any recoveries, whether of advances or of any overpayment including any attachment under orders of a Court of Law, should be noted in the Last-pay Certificate.

31. The Civil Courts' vacation, though an "authorised holiday," is not leave recognised by the Fundamental Rules, and consequently last-pay certificates should not be issued to gazetted Government Servants of the Judicial Department, as these Government Servants, on leaving their stations during the vacation, do not resign charge of their offices, and their pay for the period of the vacation is payable to them only at the Treasury of the district in which they are stationed.

NOTE.—(a) In order to obviate the difficulty of granting Last-pay Certificates to the Inspectors of Police, 1st and 2nd grades, Inspectors of Excise and Salt, and the 18 Leadsman Apprentices, the Controlling Authorities who countersign their pay bills should maintain a register showing the names of Government Servants whose pay bills are countersigned by them, the pay drawn by these Government Servants and the months for which bills are countersigned by them.

(b) In the case of Sub-Registrars, the Treasury Officer will maintain a subsidiary record of the pay drawn by each Sub-Registrar in a separate set of pages of the Register for Gazetted Government Servants and issue Last-pay Certificates for transfers on duty

(Vide Circular No. 298-T.M./T.A.D., dated 6th June 1918.)

31-A. T. 8. 515
31/37
Specimen Signature.

32. When granting the Last-pay Certificate to a Government Servant who wishes to draw his leave-salary at Calcutta, the Treasury Officer should send to the Principal Auditor direct two specimen signatures of the Government Servant.

(Vide Cir. No. 112-T.M./T.A.D., dated 12th May 1911.)

Government Servants taking leave out of India, or retiring from service.

33. When a gazetted Government Servant is about to take leave (other than privilege leave) out of India, or to retire from the service, a

to pass the examination. Where they are taxable, they are taxable as salaries and tax should be deducted at source. In regard to examiner's fees, if the conduct of the examination is part of the assessee's duties, the position is precisely the same as in regard to rewards for passing an examination. Even if it cannot be said that the assessee is under any obligation to do the work for which the fees are paid, the fees will be liable to tax if the work can be regarded as incidental to the exercise of the assessee's profession, occupation or vocation, but in the latter case they should be taxed as "Income from other sources."

(Vide G. I. C. B. of Rev. Cir. No. 4671, dated 10th October 1924, with A. D. G.'s Memo. No. 1688 Admn./538-24, dated 29th November 1924. Dy. A. D. G. 755.)

(b) Hill allowances attached to posts, the holders whereof have to reside at hill stations throughout the year, are liable to income-tax.

(Vide Income-tax Comrs.'s letter No. A.-60-5179 C. T., dated 19th January 1925. Dy. T. G. I. 973.)

Schedule of Income-Tax Deductions.

36. A special Income Tax Circle has been created under the charge of the Income Tax Officer, Central Salaries Circle, Calcutta, who deals with the assessments of all Government Servants, whose pay is audited by this office.

37. To enable this Government Servant to deal more promptly with cases of short and excess payments of Income Tax, it has been prescribed that—

I. (a) every Government Servant, who draws his own pay bill, shall attach thereto a schedule of Income Tax deduction duly signed by him, and (b) every Government Servant, who draws an establishment bill, will also attach a schedule as in (a) above, giving the particulars in respect of the members of his establishment, who are in receipt of pay and allowances at Rs. 166-10-9 and above;

II. the submission of the Annual Return prescribed under section 21 of the Indian Income Tax Act, XI of 1922, in respect of Government Servants drawing pay has been discontinued;

III. the forms of schedules will be stocked in the Treasury or Sub-Treasury from which the drawing Government Servants in the District should obtain the required number of forms on indent.

38. In the Treasury, the Income Tax schedules should be checked with particulars given in the gazetted Government Servants' pay bills or establishment pay bills, and in cases, when the deduction of Income Tax has not been made correctly by the drawing Government Servants, the Treasury Officer should recover the correct amount under section 18 (2) of the Act referred to above and should also make the necessary corrections in the schedule. The Treasury Officer should also see that adjustments regarding extra deductions or refunds authorised by the

Special Income Tax Officer in the previous month, of which copies will be sent direct to the Treasury by the Income Tax Officer, have been duly made in the bill and shown separately in the schedule. If they have not been made by the drawing Government Servants, they should be done in the treasury before cashing the bill.

39. The Treasury Officers may refuse to cash pay bills in cases where Income Tax schedules are not attached to pay bills, in which Income Tax is required to be deducted or where wrong particulars are furnished in schedules. The Treasury Officer may, however, use discretion in the matter and may have a schedule prepared in his office and attached to the bill.

40. The schedule should be detached from the bills as soon as they are paid and kept in the Treasury till they are sent to the Income Tax Officer, Central Circle, in batches, positively on the first open day after the 10th and the last day of each month, with a covering list, which should have the following heading :—

List of Income tax schedules attached to bills cashed
between 1st and 10th of _____ and a certificate should be
11th and 30th of _____
31st

furnished on each list in the undermentioned form :—

“ Certified that Schedules forwarded herewith cover all income tax deductions made in gazetted Government Servants’ pay bill and establishment pay bills forwarded to the Accountant General, Bengal, with the 1st List of payments for _____ and that the total of the 2nd list corresponds to the total amount credited in the Treasury Register of Collections of Income Tax between _____ and _____ under the head ‘ Deduction by Government from salaries.’ ”

(Circular No. 382-T.M./T.A.D., dated 20th March 1923.)

Register of Collections of Income-Tax.

41. The Register of Collections of Income-tax in A. G. B. Form No. 91(revised) will be more convenient for the Treasury Officer to distinguish the credits appertaining to (1) the Central Circle, (2) the local District Circle or (3) other District Circle and to prepare the monthly verification statement of credits and debits for the Local Income Tax Officer, as required by the Member, Central Board of Revenue.

(Circular No. 382-T.M./T.A.D., dated 20th March 1923.)

41-A.2 vs. 285
41-A.2 vs. 220
41-B.2 vs. 303
41-D.2 vs. 472
41-E.2 vs. 511
41-F.2 vs. 517
Rt. M. v. 628

CHAPTER 4.—GAZETTED GOVERNMENT SERVANTS' BILLS.

Alterations of Pay.

[T. O.—21, S. R. 112.]

42. (a) Pay-slips are not issued in ordinary cases of increments under a time-scale of pay. With the help of the Booklet containing Instructions for regulating the pay of Government Servants in Bengal, issued to all Treasury Officers, and the Quarterly Civil Lists, the Treasury Officers regulate the pay of Government Servants of the various services under the time-scale. In the Civil Lists, the date of appointment under Government has been shown in all cases and the claim of a gazetted Government Servant for an ordinary increment under the time-scale is determined with reference to that date. The Heads of Offices will apply to the Treasury Officers for their own increments as well as for those of their gazetted subordinates.

(Vide Circular No. 376-T.M./G.A.D., dated 9th January 1923.)

(b) Pay-slips are however issued in the following cases :—

- (1) Whenever an increment is withheld.
- (2) Whenever an efficiency or any other bar is removed.
- (3) Whenever a gazetted Government Servant passes outside or beyond a time-scale or from one time-scale to another.
- (4) Whenever a gazetted Government Servant proceeds on leave of any kind or returns therefrom.
- (5) Whenever a gazetted Government Servant is appointed to a temporary post or reverts therefrom.

NOTE 1.—Authority to draw pay at a higher rate than the stage of an efficiency bar is issued only on receipt of a declaration from the authority to make the promotion that it has satisfied itself that the Government Servant in question is fit to pass the efficiency bar.

(G. I., F. D., No. 1995-E. A., dated 20th September 1920. Dy. G. I. 511.)

43. The Accountant General, Central Revenues, issues pay-slips notifying changes of pay of Government Servants under his audit control, but drawing pay from a Provincial Treasury under the audit control of the Principal Auditor of the Province, direct to the Treasury Officers concerned instead of through the Principal Auditor of the Province.

(C. G.'s No. 3029, dated 12th February 1907. Dy. C. G. 295.)

Charge Certificates.

[B. F. R.—57, T. O.—5 (c), S. R.—5.]

44. Manuscript charge reports are forbidden. Printed forms of such reports (A. G. B. No. 279) should be kept in stock and *invariably* used. The such form only should be sent to the Account Office direct. A copy through, or second report from, Senior Departmental Authorities is not required.

43-A-20

11.257 11.358

43-13-11 299

44A-16

NOTE 11.571

CHAPTER 5.—ESTABLISHMENTS.

Sections of Establishments.

[T. O.—16.]

45. The detailed sections into which mofussil establishments should be divided will be found in Treasury Orders, Appendix I. The Sections of establishments at Calcutta for the most part follow the grades and classes into which the pay is divided.

NOTE.—The portion of an establishment which is borne on a provincial or amalgamated scale should be billed for separately.

Annual Establishment Returns.

[C. A. C.—62.]

46. To enable the Principal Auditor to compile the Annual Books of Establishments, a supply of C. A. C. Form No. 3 (A. G. B. Form No. 299-D) will be sent by the Press and Forms Manager, Bengal, to all Heads of Offices, on requisitions from them, who should return them to the Principal Auditor, not later than the 15th of May in each year, after filling in the details of establishments as they stood on the 1st April.

47. The rules for the preparation of these Returns are contained in Article 62 of Civil Account Code; but attention is also drawn to the following points, in addition to the instructions laid down in the Code Rules referred to above.

48. In preparing this return the number and date of orders creating the appointment or establishment should be entered. This order in the case of establishments, should be the one under which the last general revision took place. If there have been any changes since the last general revision such as an additional clerk, or increase to, or reduction of, the pay of any appointment, the number and date of the order sanctioning these changes should also be entered against the particular appointments. Against any personal or special pay or compensatory allowance should be quoted the order sanctioning it, if these pay or allowances were not included in the order under which the general revision took place.

49. The date of promotion to present pay is required in the case of Government Servants holding appointments on progressive or time-scale of pay or belonging to a graded class. In the case of Government Servants belonging to a graded class, the date of appointment to the present class should be given in column 2, and that of promotion to present class or grade in column 3.

50. The exact or approximate dates of birth, and not the Government Servants' age, should be given in the Returns. These should be taken from the previous year's Returns and checked in the case of ministerial Government Servants with the dates shown in the Service-Books.

NOTE 1.—When only the year of birth is known, 1st of July of that year, or when the month only is known, the 16th of the month is to be taken as the date of birth.

NOTE 2.—Divisional Commissioners and Heads of Departments (including Director of Industries) can sanction alteration in the date of birth in the Service-Book.

NOTE 3.—The Auditor General has been empowered to sanction such alterations in the case of non-gazetted subordinates of Civil Account Officers.

NOTE 4.—Any error in the recorded date of birth of any non-gazetted Government Servants employed under the Calcutta High Court, may be rectified under the orders of the Hon'ble Chief Justice.

51. The Column "Minimum" and "Maximum" should be filled in when the pay is progressive or on a time-scale. In other cases, the sanctioned pay and allowances (separately) should be entered in Column 11 of the Form. The substantive pay, officiating pay, personal pay, or special pay drawn by each member of the establishment should be entered separately.

52. If the permanent incumbent of an appointment is officiating in an appointment in another establishment, or is deputed to another department or office, his name should be entered in the returns, as if he were not absent, with a note beneath his name stating the office and appointment in which he is officiating or to which he has been deputed; and immediately below his name should be entered that of the officiating Government Servant, with the word "Officiating" against it, his substantive pay and officiating pay being shown in the Column "Name of Incumbent," and not in any of the pay columns.

53. When a Government Servant is transferred from one office or establishment to another, the date of his joining the new appointment should be entered in Column 2 of the Form, and not the date of his admission to Government service.

54. The names and pay of absentees, and the pay of vacant appointments should not be omitted, in as much as the full sanctioned strength of the establishment should be reported, and not merely the men actually on duty on 1st April. In the case of vacant appointments, the word "vacant" should be entered in the column "Name of Incumbents."

55. The names of men holding permanent posts should be entered in order of seniority as measured by substantive pay drawn and below those will be shown the posts left vacant and the men officiating in the permanent vacancies.

56. No separate Returns should be furnished for temporary establishments; but the names of all temporary (officiating) men in service on 1st April should be included in the Returns, indicating which of them are officiating in temporary and which in permanent vacancies (See Cir. No. 366 T. M.-T. A.D., dated 30th June 1922).

57. The entries in the Returns should be carefully checked with the Service Books prior to their despatch to the Principal Auditor.

NOTES (a) District Officers should furnish consolidated Annual Establishment Returns for all the members of their offices, as well as for those in the establishment of Joint Assistant, Deputy and Sub-Deputy Collectors and Magistrates in their Districts, who are borne on an amalgamated scale.

(b) Separate Returns should be furnished for other establishments, the charges for which are debitable to separate Budget heads, but members of Stamp and Excise (clerical) establishments should be included in the General Establishment.

(c) District Judges should furnish a consolidated Annual Establishment Return for all the members of their own offices, as well as for those in the establishments of Subordinate Judges and Munsiffs.

(d) Commissioners of Divisions should furnish a Return for all the Revenue Kanungoes of the Division, indicating the names of districts to which they are attached.

(e) Superintendents of Central Jails should include in their Returns of Jail Establishment under separate heads the Jailors, Assistant Jailors, Head Warders and Warders entertained in each of the District and subsidiary Jails attached to their respective circles, while Superintendents of District Jails and Subsidiary Jails should furnish Returns for other establishments.

(f) District Superintendents of Police should furnish separate Returns for their Office Establishment, Hospital Establishments and the Executive Police Establishments. The names of members of the District Police Force, below the rank of Sub-Inspectors of Police are not required; they should be shown in details of numbers in each grade or scale, as the case may be. If there are vacancies, the number of appointments vacant should be separately shown, the actual strength working up to the sanctioned scale.

(g) District Medical Officers should furnish separate Returns for ministerial and executive Government Servants of the Medical Hospital and Dispensary establishments under them. Establishments payable wholly from Local Funds or partly from General Revenues and partly from Local Funds will be kept separate.

(h) District Registrars should furnish Returns for the establishments of their own offices as well as for those of the Sub-Registrars under them.

(i) Names of gazetted Government Servants should not be included in the Returns.

(j) Abstracts of details of establishments showing the gross number as per Budget Estimate and Nominal Rolls should not be furnished.

(k) Necessary explanation should invariably be furnished in all cases in which names which appeared in the last Returns have been omitted in the present Returns.

(l) Date of birth should invariably be shown in all cases and must agree with that shown in the last Returns; if they do not agree full explanation must be furnished together with a copy of orders sanctioning the alteration.

(m) Names of part-time Government Servants receiving allowances only, such as Government Pleaders and their Establishments should not be included in the Returns.

(Vide Circular No. 373-T.M., T. A. D., dated 8th September 1922).

(n) The number and date of the orders permitting retention in the service after the age of 55 years should be quoted in the statement.

Monthly Bill.

[T. O.—16, S. R.—47.]

58. The monthly pay bill of establishments should be in Treasury Orders Form No. 3 (A. G. B. Form No. 298), with full details of names and designations of incumbents. The sections into which a bill is divided should correspond with the sections given in the Treasury Orders Appendix I. Particular attention should also be paid to the following points :—

NOTE.—The pay of temporary establishments, arrear pay or advances of pay, should not be drawn in the ordinary monthly bill, but in separate bills. But permanent establishments, should, as far as possible, be drawn in one consolidated bill.

(1) Column " Name of incumbent " should show the names of the Government Servants entered in order of seniority as measured by the substantive pay drawn. The posts left vacant should also be shown in

this column with the names of Government Servants officiating in the vacancies (See Cir. No. 366-T.M.—T. A. D., dated 30th June 1922).

(2) Column "Pay" should show the substantive pay of the men in active service together with any personal or special pay, which should also be entered separately.

NOTE.—When pay is drawn for a portion only of the month the rate at which it is drawn and the number of days for which it is claimed, should be stated below the name of the Government Servant.

(3) Column "Leave-Salary" should show the leave-salary drawn for a Government servant on leave, either for the whole or for part of a month. If the leave-salary is for part of a month, or the leave be any leave other than privilege leave or leave on average pay, the rate at which and the period for which the leave-salary has been claimed should be stated in Column "Name of incumbent."

(4) Column "Officiating pay" should show the presumptive pay drawn for a Government Servant officiating in a post. If the officiating appointment be for part of a month the rate at which and the period for which the presumptive pay has been drawn should also be indicated in column "Name."

NOTE.—The amount claimed but held over for future payment should be noted in red ink in the appropriate money columns.

(5) Columns "Remarks" of the bill should be filled in by the Audit Office.

(6) Nothing must appear in Column "Fine" except *bonâ-fide* fines.

(7) When a Government servant is on leave or on deputation or under suspension, the name of the Government Servant officiating in his place should be entered immediately below his name.

(8) The recoveries on account of General Provident Fund deductions should be shown in the prescribed column against the names of the respective subscribers from whom they are made and in addition, a Schedule of General Provident Fund Deductions, duly filled up in the prescribed form (*vide para. 304*) should be attached to the bill.

NOTE 1.—Subscription to the General Provident Fund is compulsory in the case of all Europeans and Anglo-Indians on attaining a substantive pay of Rs. 100 a month or more.

NOTE 2.—Settlement Kanungoes are required to subscribe to the G. P. Fund at the rate of 1½ as in the rupee or 9½ per cent. of pay from the date of appointment to the time-scale of pay.

(*Vide A. D. G.'s No. 1659-E.—795-24, dated 6th April 1925. Dy. A. D. G. 43.*)

(9) The Income-tax should be calculated under the rules in Appendix 2 of C. A. Code. A Schedule of Income-tax Deductions should be prepared in the prescribed form (*vide para. 37*) and attached to the bill.

(10) The recoveries on account of other Funds, such as Postal Insurance Fund, etc., should be shown in Column "Other Funds" against the names of the respective persons concerned. In the case of Postal Insurance Funds the numbers of Policies should invariably be quoted in the bill (*para. 303*).

(11) Other recoveries such as recoveries of advances of pay, etc., house-building and other advances, recoveries of rents of Government residences, etc., should also be shown in Column "Other Funds" against the respective names concerned with full description of the nature of recovery in each case.

NOTE.—Recoveries of disallowances retrenched under the orders of the Principal Auditor should be shown in page 3 of the bill with quotation of the number and date of letter communicating the orders for recovery.

(12) The deductions on account of subsistence or compensation allowance received by a Government servant for giving evidence in a court should be made from the total of the bill brought forward in page 3 and not from the body of the bill from the pay of the particular individuals. A footnote need only be made stating on whose account the deduction is made, and the certificate showing the amount granted by the Court should be appended to the bill.

Absentee Statement.

[T. O.—16, S. R. 49.]

(13) In entering the names of Government Servants in columns 1 and 13, the substantive appointments held by them should also be noted in Columns 3 and 11 respectively. In case in which an officiating Government Servant holds no substantive appointment, the words "outsider" and "Nil" should be entered in Columns 11 and 12 respectively.

(14) The actual pay drawn by a Government Servant at the time the leave is granted should be shown in Column 2.

(15) In the case of a post carrying a time-scale of pay, the full term of the scale (showing the minimum and the maximum), should be noted in Column 3.

(16) The monthly rate of leave-salary should be shown in Column 8.

(17) Columns 9 and 14 should be filled in by the Audit Office at the time of Audit of the Establishment bills.

(18) Actual substantive pay if any should be noted in column 12.

(19) The full rate of presumptive pay should be shown in column 13.

(20) If a Government Servant is granted casual leave for short periods but is made to forfeit the whole or any part of his pay for the day or days of such absence he should not be reckoned as on leave, nor should his name be included in the Absentee Statement. Only the pay actually drawn for him should be shown in the pay bill and a footnote made explaining the reason of short drawal.

NOTE.—In an office containing its own leave reserve, no outsiders should be employed in leave vacancies.

N. B.—(a) In case in which an enhanced pay is granted to an officiating Government Servant on account of his officiating appointment, the Audit Office may call for a certificate in the following form :—

"Certified that the officiating appointment involves the assumption of duties and responsibilities of greater importance ~~and of a different character.~~"

(b) All changes in the scales of permanent establishment due to increments, retirements, transfers and deaths and consequent new appointments and increases and decreases of scales should be shown in the Absentee Statement. The number of permanent posts left unfilled each month should also be reported without fail therein. If however there is no unfilled post in any month the fact should be recorded in it.

(Vide Circular No. 366-T. M.—T. A. D., dated 30th June 1922.)

First Appointment.

[T. O. 26, S. R. 51.]

[C. A. C.—68.]

(21) If a Government Servant's name appears for the first time in the bill there must be attached to the bill either—

(a) A Last-pay certificate in A. G. B. Form No. 321, if he has been transferred from another office ; or

NOTE.—When the Head of an Office is himself a non-gazetted Government Servant he should not sign his own last pay certificate but should obtain one from his superior gazetted Government Servant.

(b) A Health certificate signed by the Civil Surgeon of the district if he has been newly appointed to a superior appointment under Government.

NOTE 1.—In Calcutta, the Health certificate must be signed by one of the Government Servants mentioned in the appendix to the Government of Bengal, Local Self-Government Department (Medical) Resolution No. 1076 Mdl., dated 4th April 1924. Dy. G. B.-1173,

NOTE 2.—If a pensioner is re-employed the fact should be stated in the bill.

NOTE 3.—Probationers are required to furnish medical certificate as soon as they are admitted into service.

(Vide G. B. F. D. No. 10402-F., dated 9th October 1924. Dy. G. B.-5729.)

Disbursement Certificate.

[T. O.—16, S. R.—47, Para. 2, Note.]

(22) This certificate should be given in the main establishment bill : it is unnecessary to repeat it in supplementary bills.

Re-adjustment of Pay.

[C. A. C.—71.]

(23) Pay should not be re-adjusted by giving one Government Servant more and another less than the sanctioned pay of an appointment, nor should the pay of an absentee be distributed otherwise than as provided in the Fundamental Rules, the subsidiary Rules framed thereunder by Local Government, the Civil Account Code, the Bengal Financial Rules and the Subsidiary Rules framed by the Local Government under the Treasury Orders.

Increment Certificates.

[C. A. C.—69.]

(24) The Form of the Periodical Increment Certificate prescribed in T. O. 16, S. R. 52 is not suitable in the case of certain classes of menials

drawing a time-scale of pay, whose names are shown neither in the monthly pay-bills nor in the Annual Establishment Returns. They are granted increments after fixed periods of approved service on the responsibility of Heads of Offices. In their case, it has therefore been decided that instead of the usual Increment certificate referred to above, the following certificate should be appended to the pay-bills :—

“Certified that the men for whom pay at a rate exceeding the minimum pay of the time-scale has been drawn have rendered the usual period of approved service entitling them to the increased rate of pay drawn.”

(Vide Circular No 322-T. M.—T. A. D., dated 26th September 1919.)

Special Rules for Establishments on a time-scale of pay.

60. In the case of establishments newly brought under the time-scale of pay, Heads of Offices should furnish to the Principal Auditor a Detailed Statement showing calculations of initial pay of the permanent establishments of their offices as fixed on the date of introduction of time scale of pay, based on the Government Orders sanctioning the time-scale. The initial pay statement should be in A. G. B. Form No. 299-C. and will be supplied to Heads of Offices on requisitions from them direct by the Press and Forms Manager, Bengal.

Government Servants under suspension or re-instated after suspension.

62. The first bill for subsistence allowance under F. R. 53 should be supported by a copy of the order granting the allowance, passed by the authority suspending him.

63. The bill for allowances drawn after re-instatement under F. R. 54, should be supported by a copy of the order reinstating him and granting him the allowance passed by the revising or appellate authority. A certificate that there has been no extra cost or a copy of the order of the proper authority (*vide* S. R. 197) sanctioning the extra cost should be furnished with the bill.

Collector's Bills.

LAND REVENUE.

64. Many of Land Revenue charges are of precisely the same nature, so that it is not possible to tell from the details of the bill to which of the minor or sub-heads the charges really belong, and thus errors in classification arise which give rise to lengthened investigations and correspondence.

65. In order to prevent this, it is directed that every bill drawn up by the Collector for Land Revenue charges should be headed clearly. Treasury Officers are to refuse payment of any bill which does not comply with these requirements.

66. The same rule applies to charges in other departments, e.g., "Excise," "Stamp," etc.

(i) *Partition Establishment.*

67. Collectors estimate the cost of partitions which shall be levied on proprietors in such instalments and at such times as may be fixed by the rules made by the Board of Revenue, under Section 121 of the Estates Partition Act, V (B. C.) of 1897.

The appointment of such persons as may be needed for the proceedings under the Estates Partition Act, V (B. C.) of 1897, and the fixing of their scale of remuneration will be made with the Collector's approval, but additions on account of Special establishments to the Collector's or Commissioner's office establishment for partition work can only be made with the previous sanction of the Board of Revenue.

The establishment and other charges connected with this work must be drawn upon separate bills, headed "Partition establishments," and must not be mixed up with the regular Land Revenue establishments. In the same way, the pay bills of the Deputy Collectors set apart for employment on this work must be carefully described and headed "Partition establishment," to ensure correct adjustment.

With reference to the Bengal Butwara Manual of 1919 and the rules prescribed therein for the partition of estates, and the accounts maintainable for that purpose, it will be seen that the whole of the responsibility of assessment, realisation, and expenditure, is vested in the Collector or Deputy Commissioner, both by the rules of the Board of Revenue and the law, and that this office is not concerned with the details of the account kept by him for each estate, or portion of an estate placed under partition.

It is sufficient to furnish to this office a bill for the total monthly disbursements relating to measuring Amins employed in the Partition Work of the district in A. G. B. Form No. 305.

The fees collected on account of these establishments must be separately credited in the Cash Account as "Partition fees."

(ii) *Charges on account of Government estates.*

68. This includes both estates of which the proprietary right is vested in Government and estates in which Government has no proprietary right, but of which the rental belongs for the time being to Government.

The charges under this head are under the management of the Board of Revenue, which distributes the annual Budget appropriations by districts.

Government Estates—Establishments.

69. The Sub-Deputy Collectors as circle officers in certain khasmahals in the Dacca, Chittagong and Rajshahi Divisions have been replaced by Settlement Kanungoes. They will remain in the cadre of Settlement Kanungoes and draw the same pay as they would have drawn had they continued to be employed as Kanungoes and in addition will draw travelling allowance under the new Travelling Allowance Rules. In lieu of security they will furnish fidelity bonds of Messrs. Gillanders Arbuthnot & Co., for Rs. 10,000 (Rupees Ten Thousand) in each case. The rate of premium is $1\frac{1}{2}$ per cent. (or Rs. 150) per annum payable by the Kanungoes in advance subject to a retirement allowance of 75 per cent. of the whole premium paid. The charge on account of one third of the premium will, however, be borne by Government.

(Vide B.G. Rev. Dept. No. 9288-90 L.R., dated 21st November 1924, with F.D. No. 12197-F, (dated 6th December 1924, Dy. G.B. 6443.)

GENERAL ADMINISTRATION.

Process-serving Establishment.

70. Establishments for the service of Revenue and criminal processes have been amalgamated and a consolidated scale of process-serving peons has been sanctioned for each district.

71. The following instructions are issued at the instance of the Board of Revenue, regarding the manner in which the charges for the service of processes are to be included in the bills of Collectors' offices.

72. *Establishment.*—The establishment for the service of the processes has been divided by the Board into three classes :—

- (a) "Supervising establishment," including in this term Na⁵⁴ing Naib Nazirs and Nazirs' clerks.
- (b) Process-servers on Rs. $18-\frac{1}{5}$ —22 in A districts [Calcutta^A, Howrah (Sadar), Darjeeling and the 24-Parganas (Sadar)] and on Rs. $16-\frac{1}{5}$ —20 in other or B districts.
- (c) Temporary process-servers at the rate of Rs. 18 per mensem in A districts and at Rs. 16 per mensem in B districts for the period of actual employment including Sundays and holidays falling therein.

73. In establishment bills class (a) will be included in ministerial establishments and class (b) will be shown separately under a separate section, "Process-serving peons." In the case of (c) temporary process-servers the number of days each was employed should always be given and their pay billed for in a separate bill headed "Temporary establishment.

Civil Court's Process-serving Establishment.

74. The orders regulating the employment of process-servers in Civil Courts are laid down in rule 13 (a), Chapter XII, page 303 of the General Rules and Circular Orders of the High Court of Bengal (Appellate—Civil).

On the 15th April of each year, District Judges are required to furnish the Accountant General, Bengal, with statements showing the average number of processes issued from their Courts, as well as from the Courts subordinate to them, during the three years immediately proceeding the year for which the statement is required, to enable him to see that the total number of Process peons employed by Civil Courts is not in excess of that admissible under the rules.

Pay and Allowances of Excise Inspectors and their Establishments.

75. (a) The Inspectors of Excise and Salt are authorised where the power has been delegated to them with the approval of the Collector to draw the pay of Sub-Inspectors, petty officers, peons, majhis, boatmen, etc. under their control, including those of the parties under them.

(Vide paragraph 99 (1) of the Bengal Excise Manual, Vol. II.)

(b) The pay and travelling allowances of the Inspectors of Excise, Bengal, and their peons, when drawn from the Treasury in any district, are charges of that district, and should be included in the monthly return of Excise charges of that district rendered to the Commissioner of Excise. These charges are included by this office in the first stage of compilation of accounts furnished to Collectors and Deputy Commissioners, and the Excise Commissioner has no objection to their inclusion in the returns sent to him by District Officers.

Contribution for Pensions of Establishments for Assessment and Collection of Cesses.

76. With regard to establishments permanently entertained for the assessment and collection of cesses by Collectors with the sanction of the Board of Revenue, under section 91 of Act IX of 1880, whose pay is deducted from the Road Cess collections before the collections are transferred to the credit of the Board, a contribution on account of pension at the rate of one-ninth of the sanctioned pay shall be recovered to admit of the pensinary liability being borne by the Government.

NOTE.—Whenever a Government Servant holding a permanent post under Government is employed on Cess Revaluation Establishment for a period exceeding six months, a contribution at the rate of one-ninth of the total pay drawn should be levied in addition to his pay. The recovery should be made through the cess distribution memorandum in the Treasury Cash Account.

77. The contribution to be deducted from the Road Cess collections should be clearly shown both in the Cess establishment bill and in the register of expenditure.

78. In the Cess establishment bill a distinct and conspicuous entry in manuscript should be made, under the signature of the drawing Government Servant, at the foot of the bill, quoting the amount of contribution payable on account of the establishment calculated at one-ninth of the gross total of the sanctioned cost of the permanent establishment.

79. In the register of expenditure the claim for pensionary liability should be posted in separate and distinct entry, and added to the total charges for collection to be deducted before the balance for transfer to the District Board is arrived at. The entry should, of course, correspond with and be based on the record made by a footnote in the bills under the previous paragraph.

Registration.

80. Sub-Registrars are permitted to sign and cash the pay bills of their establishments without the countersignature of District Registrars.

(Vide B. G., F. D., No. 49-F.—4979, dated 7th January 1911. Dy. G. B.-4441)

Commission to Sub-Registrars.

81. *Ex-officio* sub-Registrars are remunerated by commission at 25 per cent. of the fees on documents admitted to registration and completed, subject to a maximum of Rs. 600 for the half-year. The commission bills will be drawn in A. G. B. Form No. 314 and be payable every half year (*i.e.*, from January to June and from July to December). The bills should be countersigned by both the Registrar and the Inspector General of Registration.

(Vide Rules 5, 9, 10, 11 of Chapter B of the Bengal Registration Manual 1912.)

River Police.

82. The Engineer of the Marine Dockyard, Narayangunj, is authorised to sign pay bills, etc., for the Superintendent of the River Police, Bengal.

House Allowance—(Railway Police).

83. Whenever a house allowance is drawn by an Inspector, Sub-Inspector or constable in the Railway Police, a certificate should be attached to the bill that free quarters have not been provided for the officers to whom the allowance is paid.

(B. G., F. D. No. 7171-F—11562-P, dated 4th December 1911. Dy. G. B.-6649.)

Temporary Establishments.

[T. O.—16, S. R.—47.]

84. Sanction to the entertainment of a temporary establishment should always be obtained before the charge on this account is incurred and a copy of the same attached to the first bill in which the charge is drawn, and the number and date of the same quoted in subsequent

bills. The treasury Officer will accordingly refuse payment of such bills to which a copy of the order is not attached or on which the order has not been quoted.

(Vide Cir. No. 126-T. M.—T. A. D., dated 4th December 1911.)

NOTE 1.—In the case of Settlement operations the sanctions in the case of temporary appointments on more than Rs. 50 a month, must in each case be communicated to the Accountant-General.

NOTE 2.—Charge for temporary establishments of Settlement operations paid at daily or contract rates including remuneration of Amins and other "job and contract" charges should be drawn in regular contingent bills.

NOTE 3.—The amount deposited by the landlords towards the cost of the temporary establishment entertained by Collectors in connection with the repayment of landlords fees should be credited in the Treasury cash Account as a distinct item which will be adjusted in the accounts in reduction of expenditure under the head "22—General Administration—District Administration—General Establishment—Temporary Establishment.

NOTE 4.—The bills of extra mohorirs in the Registration Department are countersigned by the Inspector General of Registration before payment. No further sanction is required from him.

(Vide C. G.'s No. 1049 A. & A. K. W. 284-11, dated 10th October 1914. Dy. C. G. 292.)

NOTE 5.—The bills of temporary establishment in jails and subjails are countersigned by the I. G. of Prisons before payment. No further sanction is required, but the bills should indicate the date from which the establishment came to be first entertained and the period for which it has been sanctioned.

(Vide letter No. T. M.-617, dated 19th February 1924.)

Public Health.

85. Licensed Vaccinators, when called upon to stamp out outbreaks of small-pox during the recess season either within or without the limits of their areas, will be entitled to a deputation allowance not exceeding six annas a day.

(Vide B. G. F. D. No. 12947, F., dated 14th August 1920. Dy. G. B. 3873.)

Education charges.

Scholarships.

86. Bills for senior and junior scholarships should be drawn separately, and those awarded in one year drawn separately from those awarded in another.

87. Principals of Government Colleges have been authorised to draw the bills for Assam Junior or Senior scholarships tenable in these colleges without the countersignature of the Director of Public Instruction, Assam. (Director, Eastern Bengal and Assam's Circular No. 23 of 1906. Dy. F. D. 655.)

88. In the event of a transfer of a scholarship from one college to another the bill in which the first claim is made after transfer should be supported by a last-pay certificate from the Principal of the last college showing the date up to which the scholarship was disbursed by him.

89. All regular students who pass the final B.E. examination at the end of the College Course, are awarded Rs. 50 a month as a practical

training scholarship to be provided by the Education Department and those students who are taken for training by the Buildings and Roads, Irrigation or Public Health Departments, are paid a further stipend of Rs. 50 to be provided by those departments.

(B. G. P. W. D. No. 692-E., dated 10th March 1924. Dy. G. B. 13425 and B. G. F. D. No 7083-F., dated 11th July 1924. Dy. G. B.-2558.)

Quarters and allowance to Superintendents of Hostels.

90. The Superintendents of hostels attached to Government schools and colleges in Bengal should in all cases be given the privilege of free quarters and they should be remunerated according to the following scale.

College Hostels.

Number of Boarders.	SUPERINTENDENTS.		
	In the Bengal Educational Service.	In the Sub-Educational Service.	Assistant Superintendents.
20 students or less	30	20	..
Between 21 and 40 students	45	30	..
„ 41 and 70	60	45	20
„ 71 and 100	75	60	30
„ 101 and 200	100	75	40
Above 200 students	125	90	50

School Hostels.

20 boys or less . . . . .	..	15	..
Between 21 and 30 boys . . . . .	..	20	..
„ 31 and 40 boys . . . . .	..	25	10
„ 41 and 50 boys . . . . .	..	30	15
„ 51 and 75 boys . . . . .	..	40	20
„ 76 and 100 boys . . . . .	..	50	25
Above 100 boys . . . . .	..	60	30

90A. The local Government may sanction the appointment of members of the Bengal and Subordinate Educational Service as Superintendents of hostels in all cases in which the total emoluments of the officer selected do not exceed Rs. 750 per mensem.

(Vide G. I. No. 3422-F.—O. & A., dated 1st July 1910. Dy. G. I.-159.)

90B. The allowance should be drawn in the pay-bills giving details of the calculation of the charge and supported by a certificate from the head of the institution to which the hostel is attached, shewing the maximum number of boarders resident in the hostel during the month for which the allowance is drawn or if this be a vacation month then the maximum number resident in the month preceding the vacation.

(D. P. I.'s Cir. Nos. 18622, dated 14th November 1911 and 170, dated 4th December 1911. Dy. E. D.-2548 and 2891.)

Sub-Assistant Surgeons.

91. (1) Sub-Assistant Surgeons draw the time-scale of pay from Rs. 60—5 $\frac{1}{2}$ —175 with efficiency bars at Rs. 105 and Rs. 140, *i.e.*, after seven and fourteen years respectively, and selection grade pay at Rs. 200 (related to 12 per cent. of the provincial establishment).

The passing of the departmental examinations after five and ten years' service is a condition precedent to the drawing of further increments.

The names of those who pass the departmental examination are published in the Calcutta Gazette and a copy of the notification is sent to this office.

The Sub-Assistant Surgeons who pass the 1st and 2nd departmental examination are taken to have, *ipso facto*, passed the 1st and 2nd efficiency bars respectively.

(B. G. L. S. G. No. 1998 Medl., dated 22nd July 1921. Dy. G. B. and Surgeon General's No. 198-D 4-P., 5-22, dated 22nd May 1922. Dy. T. G. I.-219.)

(2) Sub-Assistant Surgeons deputed on famine or plague duty or on cholera duty in connection with famine camps are entitled to a special allowance of 8 annas a day.

(G. I. H. D. No. 739, dated 26th April 1900. Dy. G. I.-41.)

(3) Sub-Assistant Surgeons engaged on cholera duty draw Rs. 15 in excess of pay under the time-scale.

(4) All expenditure on account of special duty at fairs or for epidemic work are passed on the authority of the Surgeon-General.

(B. G. No. 1424, dated 19th December 1884 and No. 288, dated 30th January 1885. Dy. G. B. 3931 and 4465.)

(5) When Sub-Assistant Surgeons are deputed for epidemic work at the request of local bodies, epidemic allowance payable to them is paid by the local bodies concerned.

(B. G. L. S. G. No. 1893 Medl., dated 27th July 1922. Dy. G. B.-3699.)

(6) Sub-Assistant Surgeons deputed for training in the school of Tropical Medicine, draw duty allowances including staff, Jail, Hostel, Medicolegal, X-Ray and teaching allowances, which are special pay within the meaning of F. R. 9 (25) (a) and (b) which they were drawing before their deputation and would have continued to draw had they been not so deputed together with lodging allowance at Rs. 30. The fees payable by the students are paid by the local Government.

(B. G. No. 2253 Medl., dated 26th August 1922. G. B.-4596.)

(6A) - H. V. S. No 144

All students who complete the course and obtain the diploma is exempted from their next departmental examination.

(7) Sub-Assistant Surgeons attached to the following six appointments are entitled to hill allowance at the rate of 25 per cent. of their pay.

The extra charges on account of the allowance of the two perepatetic Sub-Assistant Surgeons and those of the Sub-Assistant Surgeons in charge of the Sombarihat and Pedong dispensaries will be borne by the Darjeeling Improvement Fund.

1. Sub-Assistant Surgeon, Victoria Hospital, Darjeeling.
2. " " Kurseong Dispensary.
3. " " on peripatetic duty at Darjeeling.
4. " " " " at Kalimpong.
5. " " Pedong Dispensary.
6. " " Sombarihat Dispensary.

(Vide B. G. No. 376-T.—Medl., dated 27th June 1914. Dy. G. B.-2400.)

(8) Extra allowances for the following additional charges are allowed to Sub-Assistant Surgeons :—

	Rs.	A.	P.
A Sub-Divisional Dispensary	10	0	0
A Police Hospital if a supplementary charge	10	0	0
A Sub-Jail or Lock Hospital if a supplementary charge	10	0	0
Lunatic Asylum	10	0	0
Ambulance work	10	0	0
Hostel or Boarding allowance	12	8	0
		to	
		25	0
Jail allowance	25	0	0
		to	
		50	0

(9) The pay and allowances of Sub-Assistant Surgeons are drawn on A. G. B. Form No. 201 and passed on the countersignature, in Calcutta, of the Superintendent, Campbell Hospital, Police Surgeon and Superintendent of Presidency Lock up and in Mofussil, of the Civil Surgeon or Magistrate.

(10) The house rent allowance sanctioned by the Surgeon-General up to Rs. 20 at Calcutta and Rs. 15 outside Calcutta is subject to the condition that the amount shall in no case exceed the rent actually paid by the Sub-Assistant Surgeons concerned.

(B. G. No. 2136-Medl., dated 4th August 1921. Dy. G. B.-3602.)

The obligation to provide quarters or to pay house rent will be met in each case by the authority responsible for the maintenance and management of the institution :—

Class I Institution—by Government.

Class II Institution—by Local Fund.

Class III Institution—by the Owners or Managing Committees.

(G. I. F. D. 4761-Ex., dated 4th November 1896. Dy. G. I.-274.)

Jail Allowance.

(11) Sub-Assistant Surgeons, when placed in charge of jails, receive a monthly allowance at the rates shown below :—

	Rs.
3rd to 5th year of service.	25
6th to 10th year of service	30
11th to 15th year of service	35
16th to 20th year of service	40
Above 20 years of service	50

(B. G. No. 7323 R. J., dated 7th August 1922. Dy. G. B -4092.)

Hostel Allowance.

(12) A Sub-Assistant Surgeon holding medical charge of a Government hostel or boarding school draws a monthly allowance at the rates shewn below :—

	Rs. per mensem.
For 51 boarders or more	25
„ 25 to 50 boarders	15
„ less than 25 boarders	12½

Wherever possible, all hostels and boarding schools in one station shall be in charge of one officer and the allowance calculated on the aggregate number of boarders.

No allowance is admissible for the medical charge of Government colleges and schools.

(G. I. H. D. No. 967, dated 25th July 1902, with 4352-Ex., dated 13th August 1902. Dy. G. I.-186.)

(13) The allowance is calculated on the minimum number of students in each month and is strictly a monthly allowance. No allowance is admissible during an entire vacation month when the hostel is closed and there are no boarders resident in the hostel. For a month part of which may or may not include a vacation, the maximum number of students is merely the largest total of boarders present on any non-vacation duty. Hostel allowance for that month should be calculated on that maximum.

(B. G. No. 1054-Medl., dated 12th August 1908. Dy. G. B.-2484 in case 252, dated 1902-03.)

NOTE.—Hostel allowance of the Sub-Assistant Surgeon, Pabna Technical School and Zilla School, is calculated on the aggregate number of both the hostels and is borne in equal proportion by these departments.

(B. G. No. 4233 Agri., dated 28th July 1924. Dy. G. B.-3032.)

Military Sub-Assistant Surgeons.

(14) A clothing allowance of Rs. 24 a year is granted to Military Sub-Assistant Surgeons in Civil employ.

The charges on this account which are drawn in advance on the first day of each quarter, is adjusted in the department in which the Sub-Assistant Surgeon is employed at the time, whereas in other case, debit is raised against the Civil or Military Department according to the rules already existing.

(G. I. Military Supply Department No. 3463 G., dated 10th June 1907, with B. G. No. 777 Medl., dated 2nd August 1907. Dy. G. B.-2172 and B. G. No. 598-Mdl., dated 28th February 1922.)

Grain Compensation Allowance.

92. For the purpose of Grain Compensation Allowance, the term "Pay" includes "Ration Allowance."

The bill for Grain Compensation Allowance should be accompanied by a certificate in the following form :—

"Certified that the Government servants for whom Grain Compensation Allowance has been drawn are wholtime Government servants, that they were not on leave or under suspension and that their total emoluments did not exceed Rs. each per mensem [during the period of claim.

Drawing up of Travelling allowance Bills.

93. The travelling allowance appertaining to journeys performed in one month should be included and drawn in one bill.

94. To facilitate the audit of bills, a *red ink* line should be drawn after the last item of each complete journey, *i.e.* if an officer leaves his headquarters twice during the course of a month, a line should be drawn after the last item showing the return of officer to head quarters on the first occasion and so on.

Allowances, Honoraria, etc.

95. The following charges which have hitherto been classified in the accounts under the head "Supplies and Services" are adjustable under the primary units of appropriation "Allowances, honoraria, etc."

(*Vide* Auditor-Genl.'s letter No. 2250-1340-21, dated 17th July 1923, Dy A.D.G. 312.)

These charges are regulated according to the scale noted against each item.

Department.	Charges how regulated.
(1) Stamps (Rewards) .	Rewards in stamp cases are grafted under Rule 1, Section VI, Part II, page 168 of the Stamp Manual. They should not be paid out of the fines levied, which should be credited to "XVII—Administration of Justice," but on bills drawn by the Collector and debited to "7—Stamps." The amount of a reward is limited to the amount of the fine up to a maximum of Rs. 50.

The bill should be drawn in A. G. B. Form No. 307 T. and supported by a certified copy of the Magistrate's order in the case, and the date of realisation and credit of the fine should be furnished in the bill.

Department.	Charges how regulated.
(2) Excise (Rewards)	<ol style="list-style-type: none"> <li data-bbox="429 301 959 551">1. Rewards for the prevention and detection of offences against the Bengal Excise Act, the Opium Act and the Indian Salt Act are given not by the Magistrate, who receives reports of offences or tries offenders (save to the extent to which he may order money recovered as fines to be applied under Section 545, Criminal Procedure Code, in defraying expenses properly incurred in the prosecution of a case or in compensation for the loss caused by the offence committed), but by the Collector under the control of the Excise Commissioner and Government. <li data-bbox="429 562 959 749">2. Fines imposed by a criminal court under the Acts referred to above are not treated as departmental revenue but are credited to the major head of account "Administration of Justice." Rewards on the other hand are debited to the major head "Excise." They are therefore not paid out of fines, but are paid for services rendered irrespective of the amount of fine (if any) imposed and realized. <li data-bbox="429 759 959 874">3. The Collector may without institution of a prosecution grant a reward not exceeding Rs. 50 to any person or persons who have contributed to the detection of a case under the Bengal Excise Act, the Opium Act, or the Indian Salt Act. <li data-bbox="429 885 959 1071">4. In successful prosecutions for offences against the Bengal Excise Act, the Opium Act or the Indian Salt Act, the Collector may grant rewards to the extent of Rs. 150 in each case to persons instrumental in the detection of any offence. If a case ends in acquittal rewards may be granted by the collector to the extent of Rs. 50 if he is of opinion that the circumstances of the case are such as to justify the grant of rewards. <li data-bbox="429 1082 959 1268">5. If in any case, the Collector is of opinion that a larger reward is deserved than he is empowered to sanction, he will apply to the Excise Commissioner in Form 194 enclosing with the application a brief history of the case, a copy of the trying magistrate's judgment and of that of the Appellate Court (if any) and a statement showing the part played by the persons for whom rewards are proposed. <li data-bbox="429 1279 959 1412">6. The Excise Commissioner may grant rewards not exceeding Rs. 500 for information given or services rendered in the prevention or detection of offences under the Bengal Excise Act, the Opium Act or the Indian Salt Act. For rewards exceeding that amount the sanction of Government is necessary. <li data-bbox="429 1422 959 1519">7. The Deputy Commissioner of Excise in charge of the Bureau has been given the powers of a Collector in regard to rewards in cases sent up by the special staff. <li data-bbox="429 1512 959 1680">8. In salt cases in which persons arrested are released departmentally, rewards should be granted at a rate not exceeding 4 annas for each person so discharged, provided that rewards so granted are not to exceed Rs. 2 per case or Re. 1 for each person rewarded in cases when the number of persons released is not more than ten, or double those sums when such number exceeds ten.

- | Department. | Charges how regulated. |
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| (2) Exoise (Rewards)
— <i>contd.</i> | 9. Collectors should make arrangements that rewards may be paid as soon as possible after they have been sanctioned. The amount required must be drawn in an abstract bill in A. G. B. Form No. 306. At the end of the month when payments to the recipients have been made or receipts obtained a detailed bill in A. G. B. Form No. 309 showing details of the disbursement of sums drawn on abstract bills will be submitted to the Principal Auditor together with the necessary sub-vouchers. Every endeavour should be made by the Collector to disburse rewards granted up to 28th February before the close of the financial year. The payment of all rewards is subject to budget provision. |
| (3) Section-writing. | No such charge, except in the Registration Department, may be drawn without the previous sanction of the authority which can sanction the employment of an establishment. The bills should state by whom the work was done, the number of words copied, the rate at which paid, and the number and date of the Government order sanctioning the charge. The rate for section-writing in the interior of Bengal is 1,200 English or 2,400 Vernacular words for the rupee, and in the offices in the Presidency Town of Calcutta is 1,600 English or 2,000 Vernacular words per rupee as the maximum rate.

(B. G. No. 581-P. D., dated 29th June 1924. Dy. G. B. 1140.) |
| (4) Remuneration to copyists. | Annas 2 out of 4 annas per folio, which is to be paid by means of impressed stamps on all copies issued in Civil, Criminal and Revenue Courts, representing the earnings of the copyists who make the copies. The accounts of the copyists will be made up monthly and the amounts due to the several copyists will be drawn in bill A. G. B. Form 312, to which a certificate must be attached in the following form:—

“Certified that I have checked the amounts charged in the bill with the upper halves of the impressed stamps used for copies, and that I have caused the upper halves to be torn to pieces and burnt in my presence, and also that the amount drawn in the previous month has been distributed, except the amount now deducted from the current bill, and that the amounts drawn do not exceed half of the value of stamps used for copies.

“Sub-vouchers for all sums above Rs. 25 in amount attached to this bill, save those noted below, which are to be forwarded as soon as the amounts have been paid. The sub-vouchers for other sums have been so destroyed that they cannot be used again.”

A schedule of copyists' and typists' Provident Fund Deductions should be attached to the bill showing the amounts of their earnings and the amount of deductions at one anna in the rupee. Payment of bills for remuneration to copyists should be refused by treasury officers if not supported by a schedule showing the above particulars. See paragraph 315.

(Vide Circular No. 414-T. M.—T. A. D., dated 31st March 1924.) |

Department.	Charges how regulated.
(4) Remuneration to copyists— <i>contd.</i>	<p>Remuneration bills of copyists attached to subordinate Courts, Civil, Criminal or Revenue, countersigned by the District Judge or the Senior Deputy Collector at the headquarters of the district, may be cashed at a Sub-Treasury without encashment of the Sudder Treasury. (Bundle T. M.-86 of 1906-07.)</p> <p>(<i>Vide</i> B. C., F. D., No. 2236-F., dated 21st July 1909. Dy. G. B. 1871.)</p>
(5) Copying fees for obtaining copies of documents in sessions cases.	<p>The charges for obtaining copies of records in sessions cases tried by Assessors or Jurors which are required by the Magistrate of the district should be met from the appropriation under "Civil and Session Courts" while those for copies of records in cases in which an appeal has been preferred, and the copies are required for Government pleaders should be met out of the appropriation under "Civil and Sessions Courts" or "Criminal Courts" according as the papers to be copied are at the time in the office of the Sessions Court or of the Magistrate's Court.</p> <p>The bill of the copyists in all cases will be passed for payment by the Magistrate of the District concerned, those of the copyists employed in the Judge's Court being countersigned by the Judge.</p> <p>District Magistrates and District Judges are authorised to sanction these charges at piece work rates on the condition that each sanction accorded shall specify the number of men the number of words to be copied per rupee and the rate for tabular work.</p> <p>(B. G., F. D., No. 4920-F., dated 11th December 1908. Dy. G. B. 5112.)</p>
(6) Diet and Travelling Allowance to Witnesses.	<ol style="list-style-type: none"> 1. The criminal courts are authorised to pay, at the rates by these rules, the expenses (a) of complainants or witnesses, whether for the prosecution or for the defence, (i) in cases in which the prosecution is instituted, or carried on by, or under the orders or with the sanction of Government, or of any Judge, Magistrate, or other Government servant, or in which it shall appear to the presiding Officer to be directly in furtherance of the interests of the public service, and (ii) in all cases entered in column 5 of Schedule II appended to the Code of Criminal Procedure as not bailable; and (b) of witnesses in all cases in which they are compelled by the Magistrate of his own motion to attend under the provisions of section 540 of the Code. 2. If a witness is summoned at the instance of the complainant or accused under section 244 of the Code his expenses shall not be withheld from him except on the ground of failure to do his duty as a witness when summoned. 3. (1) For the purpose of computing the expenses which the criminal courts are authorised to pay under these rules, complainants and witnesses shall be divided into two classes, namely:— <ol style="list-style-type: none"> (a) labourers and ordinary cultivators and other persons of similar class, and (b) persons of better position. <p>and the allowance shall ordinarily be a diet allowance, which may be paid to persons coming under class (b) on demand by them, and to persons in class (a) as a general rule.</p>

- Department. Charges how regulated.
- (6) Diet and Travelling Allowance to Witnesses—*contd.* (2) Such allowance shall be calculated for each class at daily rates within, and never exceeding, the maximum limit specified below opposite the territorial description of the court in which the complainant or witness appears :—

	Class (a). per diem. As.	Class (b). per diem. Rs.
I.—Courts in the districts of Nadia, Murshidabad, Jessore, Khulna and Midnapore .	7	5
II.—Courts in the rest of the districts in the Presidency .	8	5

Explanation.—The rate fixed in this rule are maxima, and are intended to meet the cost of meals for one day. In every case, therefore, the court should consider the circumstances of the individual and local conditions, and grant a reduced allowance in circumstances and localities where the actual expenses fall short of the maximum rate. In cases where no meal is taken away from home, or where only one meal is taken, no allowance or a reduced allowance as the case may be, should be granted.

4. (1) Complainants and witnesses performing the journey or part of the journey by rail, steamer or tram may be allowed their actual fares each way according to the class by which persons of their rank and station in life would ordinarily travel. In determining the class by which a person would ordinarily travel, regard should be had to the standard laid down in Subsidiary (Travelling Allowance) Rules 39 and 44 under Fundamental Rule 44.
- (2) Charges for toll at ferries will be allowed at the authorised rates to the extent to which they have actually been incurred.
- (3) Other travelling expenses will be given only when the journey could not have been performed on foot, or in the case of persons whose age, position and habits of life render it impossible for them to walk.

In such cases, in addition to the allowances permitted by the preceding rules, travelling allowance shall be given at the following rates :—

- (a) when the journey is by any kind of conveyance by road the actual reasonable conveyance charge up to a maximum limit of 4 annas a mile ;
 - (b) in districts where the usual mode of travelling is by water, the actual expenses incurred for boat-hire up to a maximum of Rs. 2 a day.
- (4) In hill districts, where it is customary for respectable persons to be accompanied by a man carrying their baggage, when such a person is summoned from a distance of more than five miles, he may be allowed the actual cost incurred for the hire of one coolie.
5. If the court is of opinion that any persons following any trade or profession or engaged in any commercial undertaking has suffered substantial loss by reason of his attendance as a witness or complainant, he may be allowed, in addition to the diet money and travelling expenses permissible under the preceding rules reasonable compensation according to circumstances of the amount of loss proved to have actually occurred. Provided that where such loss is proved

- | Department. | Charges now regulated. |
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| (6) Diet and Travelling Allowance to Witnesses— <i>contd.</i> | <p>to exceed Rs. 16 a day or Rs. 80 in all, the case should be reported to Government of the facts and of the proof adduced in support of the claim. When summoning a witness of this class, the court may at its discretion permit him, if feasible, to apply for the change of the date fixed for his appearance when such a change would reduce the amount of loss entailed to the witness by his appearance.</p> <p>(B. G. No. 8612-J., dated 27th November 1924 with No. 8639—40-J., dated 8th December 1924. Dy. G. B.-6672.)</p> <p>6. Notwithstanding anything contained in these rules, Government servants when summoned to give evidence in their capacity shall receive no payment from the court on account of travelling or halting allowance, but shall be entitled to draw travelling allowance under the Subsidiary (Travelling Allowance) Rules framed under the Fundamental Rule 44, on producing a certificate of attendance granted by the court. Any fees or expenses which may be deposited in the court for the travelling and subsistence allowance of Government servants summoned to give evidence in their official capacity shall be credited to Government under the head "XVII—Administration of Justice—other miscellaneous fees and fines."</p> <p>Provided that—</p> <p>(i) when a Government servant is required to give evidence in his public capacity at a court situated not more than five miles from his headquarters, the court shall be authorised, where it considers it necessary, and notwithstanding anything contained in this rule, to pay the actual travelling expenses incurred;</p> <p>(ii) when the salary of the Government servant so summoned does not exceed Rs. 10 per mensem, he shall be paid his expenses by the court.</p> <p>7. Notwithstanding anything contained in rules 3 and 4 whenever the court requires the expenses of a Government servant, summoned as witness in his official capacity, to be deposited in advance, the term "expenses" shall be interpreted to mean the travelling and halting allowances admissible under the Subsidiary (Travelling Allowance) Rules framed under Fundamental Rule 44.</p> <p>8. Government servants, when summoned to give evidence in their private capacity, shall be paid by the court such travelling allowance as is paid to persons of similar status in the manner provided under rules 3 and 4 of these rules, but they shall not be entitled to any diet allowance, nor shall they receive any travelling allowance under the Subsidiary (Travelling Allowance) Rules framed under Fundamental Rule 44.</p> <p>9. Government servants will be held responsible that parties of witnesses are brought to court together as far as possible, so as to save expense. The hire of more than one boat shall not be allowed in one case, unless the presiding officer is satisfied that the witnesses could not have arranged to come together.</p> <p>10. The number of days for which diet allowance should be granted shall be determined by the Government servant ordering payment in each case.</p> |

- | Department. | Charges how regulated. |
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| (6) Diet and Travelling Allowance to Witnesses— <i>contd.</i> | <p>11. For this purpose and for regulating the re-imbursment of tolls paid, a table shall be prepared and kept in each court showing the distance of each thana from the sadar and subordinate stations, the number of intermediate ferries to be crossed, and the authorised rates of charges for tolls at each of these ferries, the existence or absence of road or waterways being also noted in the table.</p> <p style="text-align: center;">0</p> <p>12. These rules shall apply also to witnesses summoned to give evidence in enquiries held by civil courts under Chapter XXXV of the Code of Criminal Procedure.
(Vide B. G. No. 6006-J., dated 3rd August 1922. Dy. G. B. 4637.)</p> <p>(B) The allowances paid to complainants and witnesses at the Presidency Magistrates' Courts are regulated according to the scale laid down in Appendix C. A Presidency Magistrate may at his discretion pay the actual travelling expenses of a Government servant, when attending the Court as a witness in his public capacity and when the distance of the Court from his headquarters does not exceed 5 miles, and the expenses should be treated as contingencies of the Presidency Magistrate's Courts instead of as charges of the department to which the Government servant belongs. The same rule applies to leadsmen apprentices attending the Marine Court or other Departmental Court of Enquiry.</p> <p>(C) The same scale of travelling allowance, etc., also applies to witnesses attending Marine Courts held under Act XII of 1859 for the trial of pilots.
(B. G. No. 52, dated 14th January 1880. Dy. G. B. 2724, and No. 1773-Marine, dated 5th August 1889. Dy. G. B. 1473.)</p> <p>(D) Government servants and seamen who have lost their ships and are detained at the Port of Calcutta for the purpose of giving evidence before special Courts of Enquiry appointed under the provisions of Act V of 1883, or of Act IV of 1875, may ordinarily be remunerated at the rates of pay specified in the ship's articles but if in any case payment at this rate would amount to more than Rs. 100 per month, the case is to be reported for the special orders of Government.</p> <p>(E) The following scale has been prescribed for subsistence allowance and conveyance hire to complainants and witnesses who are residents of Calcutta, for attending the High Court in cases committed by the Presidency Magistrates :—</p> <p>(a) Complainants and witnesses shall be divided into four classes, viz., A, B (1), B (2), and C as follows :—</p> <p style="margin-left: 40px;">Class A.—Labouring classes.
Class B (1).—Lower middle class.
Class B (2).—Higher middle class.
Class C.—Persons of superior rank.</p> |

Department.

Charges how regulated.

(6) Diet and Travelling Allowance to Witnesses—*contd.* (b) Subsistence allowance shall be granted to each class according to the following scale :—

	A.	B (1).	B (2).	C.
For days of actual attendance at the High Court.	Four annas per diem.	Not exceeding limit of Rs. 1-8 per diem.	Not exceeding limit of Rs. 2-8 per diem.	Not exceeding limit of Rs. 3 per diem.

(c) Conveyance allowance shall be granted to each class according to the following scale :—

	A.	B (1).	B (2).	C.
For days of actual attendance at the High Court.	The same as class B (1) in case of old age or sickness, otherwise <i>nil.</i>	Actual expenses not exceeding limit of Rs. 1-8 per diem.	Actual expenses not exceeding limit of Rs. 2 per diem.	Actual fare not exceeding limit of Rs. 3 per diem.

- (d) No subsistence allowance or conveyance hire will be paid to any person in the service of Government.
- (e) Witnesses following any profession, such as medicine or law, may be granted such special allowance as may seem reasonable to the Presiding Officer of the Courts.
- (f) The Presidency Magistrate who commits a case for trial to the High Court or binds over any complainants or witnesses to appear at such trial, shall determine to which of the classes mentioned above the complainants and witnesses respectively belong and shall furnish the Commissioner of Police, Calcutta, with a list showing the names of the complainants and witnesses and the class to which they belong.
- (g) Every complainant or witness who attends the High Court in a case committed by a Presidency Magistrate, shall obtain a certificate signed by the Registrar of the Court or the Clerk of the Crown showing that he has actually attended the Court and given evidence in the case, and such witness shall produce the certificate before the Commissioner of Police, Calcutta, who will pay him the subsistence allowance and conveyance hire to which he is entitled.

N.B.—Charges should be drawn in A. G. B. Form No. 302.

NOTE 1.—No fee is charged by Finger Print Experts when called as witnesses on behalf of Government, but when summoned in a private case, a daily fee of Rs. 10 in each case shall be realised from the party in addition to the pay and travelling allowances of Experts. The fee and the pay should be credited in full to Government with details of fee and rate of pay for each Expert, by the court. The travelling expenses may be made over by the Court to the Experts and shown in the Court's certificate.

(*Vide* G. I., No. 696, dated 23rd June 1911. Dy. G. I. 186, Filed in Case No. 169 of 1905-06, Volume IX.)

- | Department. | Charges how regulated. |
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| (6) Diet and Travelling Allowance to Witnesses— <i>concl'd.</i> | <p>NOTE 2.—The Government Examiner of Questioned Documents or his Assistant when required to give evidence in a Court is paid direct by the Court his travelling allowances at the rate of 1½ fare for journeys by rail or steamer as a Government servant of the First grade and daily allowances and mileages under the rules 46 (b) and 51 (b) of the Supplementary Rules of the Government of India. The travelling allowance of the peon accompanying the Examiner is also paid by the Court at the rates admissible under the above Supplementary Rules.</p> <p>Fees to the Government Examiner at the rate of Rs. 150 for giving opinion in each case and the actual costs of photographs (where these are considered necessary) charged by him should be credited at distinct items in the treasury accounts. Debits for these items are raised by the Accountant-General, Central Revenues.</p> <p>(G. I., F. D., No. 362-A, dated 5th May 1923. Dy. G. I. 107; G. I., No. 799-A., dated 16th October 1923, Dy. G. I. 498; G. I., No. 686-22—Police, dated 17th December 1923. Dy. G. I., No. 713, and B. G., J.D. No. 1669, dated 18th February 1924. Dy. G. B. 12718.)</p> <p>NOTE 3.—When an officer attached to a Railway Company is summoned to give evidence in a case not arising in the course of his duty as a servant of the Railway and unconnected with the undertaking in any way, the Railway Company is not liable for his diet and travelling expenses.</p> <p>(G. I., P. W. D., No. 597-G., dated 18th February 1895 with G. B., No. 1428-J., dated 19th March 1895. Dy. G. B. 5028.)</p> |
| (7) Allowances to Jurors and Assessors. | <p>The District Magistrate or the Sessions Judge is authorized to make payment of a daily allowance, for the days of attendance at Court only, of not less than one rupee and not exceeding Rs. 5 to any Juror or Assessor, summoned to attend his Court who may apply orally or in writing for such allowance, provided that the distance between the usual residence of the Juror or Assessor and the Court house which he attends exceeds five miles. The charge should be drawn by the District Magistrate or the Sessions Judge as the case may be in fully vouched contingent bills (A. G. B. Form No. 307-C) supported by a certificate that the Juror or Assessor attended the Court from a distance exceeding 5 miles.</p> <p>(<i>Vide</i> G. B. No. 2527-J., dated 31st March 1904.)</p> <p>The Government of India authorize the Local Governments to sanction, at their discretion, the payment of honoraria over and above any payment of expenses under general or special rules, provided that no expenditure which under the Fundamental Rules, requires the sanction of the Secretary of State, is incurred, unless and until that sanction has been obtained.</p> <p>(G. I., F. D., No. 374-Ex., dated 21st January 1911. Dy. G. B. 476.)</p> |

- | Department. | Charges how regulated. | | | | | | | | | | |
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| (7) Allowances to Jurors and Assessors— <i>contd.</i> | <p><i>Exception.</i>—Assessors attending the Commissioner's Court of Sessions at Chittagong from the Chittagong Hill Tracts may be allowed their actual travelling expenses, which should include the cost of locomotion of one servant only provided one is brought by any one of the Assessors. They should also be allowed a daily allowance for the period of their journey to and from Chittagong and for the days of their actual attendance in Court, within the limit laid down above to meet out of pocket expenses. As the trials held by the Commissioner are few in number, Government think that he should fix the amount to be paid (subject to the limit as to daily allowance) according to his discretion and that it is not necessary to lay down any fixed scale for regulating them.</p> <p>(<i>Vide</i> B. G., F. D., No. ^{5021 F.}156 F. D., dated 30th May 1918. Dy. G. B. 1690 and No. 973-J., dated 7th March 1919. Dy. G. B. 8801 and 8893.)</p> | | | | | | | | | | |
| (8) Fees for the <i>post-mortem</i> examination on animals. | <p>A fee is paid to the Veterinary Officer who conducts <i>post-mortem</i> and clinical examinations on animals at the request of the Police or by order of a Magistrate in connection with a criminal or suspected offence in accordance with the scale of fees laid down below :—</p> <table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>For a <i>post-mortem</i> on an elephant</td> <td style="text-align: right;">30</td> </tr> <tr> <td> " " " " camel</td> <td style="text-align: right;">7</td> </tr> <tr> <td> " " " any other animal</td> <td style="text-align: right;">5</td> </tr> <tr> <td>For clinical examination of any animal</td> <td style="text-align: right;">3</td> </tr> </table> <p>These fees should be held to cover attendance in the criminal courts to give evidence, but will not include travelling allowance. No fee should be paid to a veterinary assistant for <i>post-mortem</i> examination done in connection with his work of combating disease among cattle, which work is clearly part of his ordinary duties.</p> <p>Civil Surgeons are not required to perform <i>post-mortem</i> on animals except in places where there is no veterinary assistant.</p> | | Rs. | For a <i>post-mortem</i> on an elephant | 30 | " " " " camel | 7 | " " " any other animal | 5 | For clinical examination of any animal | 3 |
| | Rs. | | | | | | | | | | |
| For a <i>post-mortem</i> on an elephant | 30 | | | | | | | | | | |
| " " " " camel | 7 | | | | | | | | | | |
| " " " any other animal | 5 | | | | | | | | | | |
| For clinical examination of any animal | 3 | | | | | | | | | | |
| (9) ^{Not} Fees for the <i>post-mortem</i> examination to Railway Medical officers. | <p>The Railway Companies are authorised to claim fees on the scale noted below for their Medical officers when they are required to perform <i>post-mortem</i> examination of bodies found in, or removed from, the Company's premises or trains :—</p> <table border="0" style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>For Medical Officers with European qualifications</td> <td style="text-align: right;">16</td> </tr> <tr> <td>For Medical Officers with Indian qualifications</td> <td style="text-align: right;">4</td> </tr> </table> <p>(<i>Vide</i> G. I., F. D., No. 1636-E. B., dated 21st November 1914. Dy. G. I. 457.)</p> | | Rs. | For Medical Officers with European qualifications | 16 | For Medical Officers with Indian qualifications | 4 | | | | |
| | Rs. | | | | | | | | | | |
| For Medical Officers with European qualifications | 16 | | | | | | | | | | |
| For Medical Officers with Indian qualifications | 4 | | | | | | | | | | |
| (10) Rewards for the arrest of criminals caught, etc. | <p>A substantial reward may be paid to any person who arrests and hands over to the Police a criminal caught in the act of committing dacoity. In the case of each unarmed dacoit the rewards may amount to Rs. 500 and in the case of each dacoit armed with fire-arms or with a sword, to Rs. 1,500. Similar rewards may also be offered for the apprehension of criminals in the act of making preparation to commit dacoity or in the act of assembling for the purpose of committing dacoity.</p> | | | | | | | | | | |

Department	Charges how regulated.
(10) Rewards for the arrest of criminals caught, etc. — <i>contd.</i>	<p>The District Magistrate should report cases in which the grant of the rewards is proposed, to Government for sanction after satisfying himself that the above conditions have been fulfilled. The rewards should be paid only after the conclusion of the legal proceedings and charged to "22—General Administration."</p> <p>(<i>Vide</i> B. G. Orders No. 12-F., dated 31st January 1916 Dy. G. (B. 7870 and No. 14810-14—P., dated 23rd December 1915. Dy. G. B. 7332.)</p>
(11) Rewards under the Arms Act, 1878.	<p>If a person is convicted of an offence punishable under the Indian Arms Act, 1878, rewards may be granted to those Government servants or other persons who gave the original information which led to the conviction of the offenders, and also, if there be sufficient reason, to those who actually arrested the offender or seized the property in respect of which the offence was committed.</p> <p>District Magistrates are empowered to pay such rewards at their discretion up to a limit of Rs. 100 in each case, and up to Rs. 500 with the previous sanction of the Commissioners of Divisions. Proposals for the payment of rewards exceeding Rs. 500 shall be submitted through Commissioners of Divisions for the sanction of Government.</p> <p>NOTE.—The Commissioner of Police, Calcutta, is empowered to pay such rewards at his discretion, up to a limit of Rs. 500, in each case, in the town of Calcutta.</p> <p>Rewards may not be granted by Magistrates subordinate to District Magistrates. When a subordinate Magistrate convicts an offender under the Arms Act he shall submit the records of this case to the District Magistrate together with his recommendation as to the grant of reward and the person to whom it should be paid and the District Magistrate shall pass such orders thereon as he may think fit.</p> <p>In fixing the amount of the reward the fact of the arms and ammunition being new or old, serviceable or unserviceable should be taken into consideration.</p> <p>Rewards should be paid as soon as possible after the order of the court of first instance is confirmed or if no appeal has been preferred after the period allowed for appeal has expired.</p> <p>Payments for rewards will be drawn up by Magistrates in their contingent bills and charged against "24—Administration of Justice—Criminal Courts."</p> <p>Provisions for rewards should be made under this head by Magistrates in their district budgets.</p> <p>N. B.—Exceptional cases may occur in which it is desirable to grant rewards to Government servants or informers in cases which do not end in conviction, or in which judicial proceedings are not instituted. Rewards in such cases will be paid by the Police Department under departmental rules out of the provisions for rewards in the Police Budget. The same procedure should be followed in successful prosecutions, with regard to informers whose names it is not desirable to divulge.</p> <p>B. G., F. D., No. 6311-P., dated 9th December 1912. Dy. G. B. 5704, B. G., F. D., No. 4867-F.—1525-P. D., dated 5th August 1914. Dy. G. B. 3366 and B. G., No. 655-P. D., dated 27th May 1914. Dy. G. B. 2488.)</p>

- | Department. | Charges how regulated. |
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| (12) Travelling expenses and diet charges of peons deputed to guard confessing prisoners. | Peons deputed to guard confessing prisoners in the custody of Magistrates are allowed to draw the actual expenses incurred by them for their journeys; and also diet charges for the days of their halt at the rate of annas 4 a day.
(Vide B. G., P. D., No. 1647-Pl. dated 8th June 1921. Dy. G. B. 1910.) |
| (13) Fees to Pleaders in Criminal cases. | A Government pleader employed on behalf of Government in criminal cases before any Court is entitled to a fee of Rs. 16 a day. The Superintendent and Remembrancer of Legal Affairs can, however, under Rule III of the rules, dated 17th January 1894, grant at his discretion a higher fee than Rs. 16 in certain cases. Government pleaders should not, as a rule, be employed in Magistrates' Courts. When they are so employed, the Magistrate should certify on the bill that the cases has been reported to the Superintendent and Remembrancer of Legal Affairs. The Legal Remembrancer has also power to employ and pay for extraneous professional assistance without any money limit, except that the expenditure on this account is not to exceed the Budget provision without the special sanction of Government.
The fees will be drawn by the pleader himself on bills in A. G. B. Form No. 307-C., signed by the Magistrate and countersigned by the Superintendent and Remembrancer of Legal Affairs or by his Deputy. The bills should give particulars of the cases, the Courts attended, and the number of days occupied, and should be supported by certificates from the presiding Officers of the Courts attended that the charges are accepted as correct.
NOTE.—The Commissioner of Excise is authorised to sanction the engagement of pleaders in excise prosecution cases in Calcutta and to pass the bills of the pleaders.
(Vide B. G. No. 146-T,—5-R., dated 30th May 1916. Dy. G. B. 1056.)
The scale of fees for Government Pleaders and Public Prosecutors in the district of Bengal sanctioned by the Secretary of State is given below. It is desired that extraneous assistance will be used not so often and that extra fees should be granted sparingly. |

District.	Government Pleaders and Public Prosecutors.	Fees.
Burdwan . . .	Government Pleader . . .	<i>Ad valorem.</i>
	Public Prosecutor . . .	Rs. 32 a day.
Hooghly . . .	Government Pleader . . .	Do.
	Public Prosecutor . . .	Do.
Howrah . . .	Government Pleader and Public Prosecutor (one officer).	Do.
Jessore . . .	Ditto ditto . . .	Do.
Midnapore . . .	Government Pleader . . .	<i>Ad valorem.</i>
	Public Prosecutor . . .	Rs. 32 a day.

Department.	Charges how regulated.		
(13) Fees to Pleaders in Criminal cases— <i>contd.</i>	District.	Government Pleaders and Public Prosecutors.	Fees.
	24-Perganas	Government Pleader . . . Public Prosecutor . . .	<i>Ad valorem</i> . Rs. 50 a day.
	Bankura	Government Pleader and Public Prosecutor (one officer.)	Rs. 25 a day.
	Khulna	Ditto ditto . . .	Do.
	Nadia	Government Pleader . . . Public Prosecutor . . .	<i>Ad valorem</i> . Rs. 25 a day.
	Birbhum	Government Pleader and Public Prosecutor (one officer).	Rs. 25 a
	Darjeeling	Ditto ditto . . .	Do.
	Murshidabad	Ditto ditto . . .	Do.
	Noakhali	Government Pleader and Public Prosecutor (one officer).	Rs. 25.
	Tippera	Government Pleader . . . Public Prosecutor . . .	Do. Do.
	Backergunj	Government Pleader (senior). Government Pleader (junior).	Rs. 32. ,, 25.
	Mymensingh	Government Pleader . . . Public Prosecutor . . .	,, 32. ,, 25.
	Dacca	Government Pleader . . . Public Prosecutor . . .	,, 32. ,, 32.
	Jalpaiguri	(One Officer) . . .	,, 25.
	Rajshahi	Government Pleader (senior). Government Pleader (junior).	Do. Do.
	Rangpur	....	Rs. 32.
	Dinajpur	....	,, 25.
	Pubna	....	Do.
	Malda	....	Do.
	Bogra	....	Do.
	Faridpore	Government Pleader . . . Public Prosecutor . . .	Do. Do.
	Chittagong	Government Pleader . . . Public Prosecutor . . .	Rs. 32. ,, 25.

(Vide B. G., No. 1155-J., dated 18th May 1913, received with No. 4177-J., dated 4th November 1913. Dy G. B. 5843, B. G., No. 7846F, dated 8th December 1914. Dy. G. B. 6688, B. G. No. 4951J, dated, 6th August 1920. Dy. G. B. 3764.)

Department.	Charges how regulated.
(14) Fees to Pleaders in Civil suits.	The payment of their fees shall not exceed the fee which under rules 34 to 49 in Chapter VI of the High Court Rules (Civil) are payable by an unsuccessful party in respect, of fees of his adversary's Pleader, and should be regulated in accordance with the rules embodied in the revised Rules regarding Civil suits.

(a) In second appeals before the High Court the Government Pleaders of the High Court will be paid at the following rates :—

	Rs.
In institutions not exceeding Rs. 200 in value	48
In institutions exceeding Rs. 200 and not exceeding Rs. 1,000	64
In institutions exceeding Rs. 1,000	80

(b) In first appeals before the High Court the fee payable to the Government Pleaders in the High Court will be that fixed by the Court.

(c) In miscellaneous appeals before the High Court the Government Pleaders will be paid a fee of Rs. 50 but in District and Subordinate Judge's Courts the mufassal Government Pleaders will be paid fees as allowed by the Court.

(d) In all cases the Legal Remembrancer may in view of the difficult nature of work and the peculiar circumstances, if any, grant a special fee.

In Court of Wards cases the fees of Government Pleaders will be similar to that in Government cases.

(Vide B. G., J. D. No. 1166-J., dated 6th March 1922. Dy. G. B. 10579.)

The fees of a Government Pleader or Counsel for appearance before the High Court or Board of Revenue or deputed from Calcutta to appear before a Mofussil Court on behalf of Government shall be paid by this office on a bill countersigned by the Legal Remembrancer and charged against the appropriation allotted to him for the purpose.

The Government Pleaders employed in Revenue and Settlement cases will draw their bills shewing the particulars of the cases in respect of which the fees are due to them and the bills will be paid at the Treasury after they have been passed by the Collector as correct. In the case of appearance before the Board of Revenue or the Commissioners the Government Pleader shall certify on the bills that the Board or the Commissioners as the case may be, have fixed the fees by order. The bills of the Government Pleader of the High Court for appearance before the Board of Revenue should, however, be countersigned by the Legal Remembrancer and paid in the manner indicated in paragraph 2 above.

(Vide Revised Rules regarding Civil Suits, received with Dy. G. B. 9276, dated 19th February 1914.)

Department.	Charges how regulated.																				
(14) Fees to Pleaders in Civil suites— <i>contd.</i>	<p>A Government pleader employed in Revenue and Settlement cases is allowed a fee of Rs. 25 per diem for appearance before a Collector or a Deputy Collector. In the districts noted in the margin the Government Pleaders are allowed a daily fee at the rate shown against each. For appearance before the Board of Revenue or a Commissioner a Government Pleader is allowed fees according to the following scale.</p> <table border="0" style="margin-left: 2em;"> <tr> <td style="text-align: right;">Government Pleader's fees.</td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>24-Parganas</td> <td style="text-align: right;">50</td> </tr> <tr> <td>Burdwan</td> <td style="text-align: right;">.</td> </tr> <tr> <td>Hughli</td> <td style="text-align: right;">.</td> </tr> <tr> <td>Howrah</td> <td style="text-align: right;">.</td> </tr> <tr> <td>Midnapur</td> <td style="text-align: right;">.</td> </tr> <tr> <td>Jessore</td> <td style="text-align: right;">.</td> </tr> <tr> <td>Rangpur</td> <td style="text-align: right;">.</td> </tr> <tr> <td>Dacca</td> <td style="text-align: right;">.</td> </tr> <tr> <td>Backergunj (for Senior Government Pleader only) Mymensingh Chittagong</td> <td style="text-align: right;">} 32</td> </tr> </table>	Government Pleader's fees.	Rs.	24-Parganas	50	Burdwan	Hughli	Howrah	Midnapur	Jessore	Rangpur	Dacca	Backergunj (for Senior Government Pleader only) Mymensingh Chittagong	} 32
Government Pleader's fees.	Rs.																				
24-Parganas	50																				
Burdwan																				
Hughli																				
Howrah																				
Midnapur																				
Jessore																				
Rangpur																				
Dacca																				
Backergunj (for Senior Government Pleader only) Mymensingh Chittagong	} 32																				

In proceedings before the Board not exceeding	100
In the office of a Commissioner of Revenue not exceeding	80

The above authorities will fix the amount to be paid in individual cases. The Senior Government Pleader, High Court, is allowed at fee of Rs. 200 for appearing before the Board of Revenue, and the Assistant Government Pleader, High Court, is allowed a fee of Rs. 75 either for appearing before the Board of Revenue or before the Commissioner.

(*Vide* B. G., J. D. No. 1691-J., dated 15th May 1916. Dy. G. B. 1451.)

Fees to pleaders in miscellaneous suits will be included under this head and will be paid as ordered by the Court before which they appeared.

NOTE—In land acquisition cases if the incidental charges in connection with such acquisition are payable by the Civil Department the pleader's fees are debitable to the same head of account to which the cost of land is debited otherwise they are debitable to the department for which the land is acquired.

N.B.—Charges should be drawn in A. G. B. Form No. 307-C.

(15) Fees to Pleaders in pauper suits. Fees to pleaders in pauper suits and other charges, such as advances for batta to witnesses and rewards paid for the recovery of such fees, are drawn by Collectors on regular contingent bills in A. G. B. Form No. 307-C.

NOTE.—For payment of the above reward see paragraph 364.

(16) Fees to Pleaders for defence of paupers in murder cases. When the defence of person without pecuniary means who are charged with murder is undertaken at the expense of Government, the fee to pleaders or counsel should ordinarily be a fee for the whole case and not a daily fee, and will, in each case, require the sanction of the Superintendent and Remembrancer of Legal Affairs. These fees will be drawn by the pleader himself on bills in A. G. B. Form No. 307-C, signed by the Magistrate and countersigned by the Superintendent and Remembrancer of Legal Affairs. The bills should give particulars, showing that the charge is on account of defence of paupers in murder cases.

Department.

Charges how regulated.

(v) *Rewards for marksmanship—*

1. Civil Police.

(20) Police rewards—*contd.* (a) The following prizes are given each year :—

	Rs.
(i) To the best shot in Bengal	20,
(ii) To the best shot in each district	10

The best shot in Bengal will get Rs. 20, and the man next to him in order of merit in the district to which he belongs will get the district prize of Rs. 10. In no case will the best shot in Bengal get the Inspector-General of Police's prize of Rs. 20, as well as the district prize of Rs. 10. Sub-Inspectors are not eligible for these prizes.

(b) The following badges will be awarded to the prize winners in Musketry practice :—

- (i) *For the best shot in Benjāl*, crossed rifles and crown badge worked in silver on blue cloth.
- (ii) *For the best shot in the district*, crossed rifles without crown worked in silver on blue cloth.

(c) Three prizes for each of the six batches of recruits of the Constables' Training School, Sardah, and one prize for each of the other schools, as noted below, shall be awarded—

- (1) Constables' Training School, Sardah, 1st prize Rs. 5, 2nd prize Rs. 3, 3rd prize Rs. 2, to the best shots of each batch of recruits.
- (2) Constables' Training Schools, Dacca and Bernampore, Rs. 5, to the best shot of each batch of recruits in each school.

2. Military Police.

(a) The following prizes are awarded for Musketry :—

	Rs.
(i) <i>First prize.</i> —For the best shot amongst Non-commissioned officers and sepoy	20
(ii) <i>Second prize.</i> —To do. do. in each company	10
(iii) <i>Third prize.</i> —To the 2nd best shot among do.	5
(iv) <i>Fourth prize.</i> —For the four next best among do.	5

(b) For badges see rule at (b) above;

(vi) *Prizes for revolver shooting—*

The following prizes are given.

Department.

Charges how regulated.

(a) Unarmed Branch.(20) Police Rewards—*contd.*

	Each.
	Rs.
26 prizes at	15
29 prizes at]	10
31 prizes at	5
1 Silver Watch at Rs. 50.	

(b) Armed Branch.

	Rs.
1 prize at	25
1 prize at	15
1 prize at	10

Subject to the condition that the prizes should be fixed by the Inspector-General of Police with reference to the permanent staff of the unarmed branch and permanent and temporary staff of the Central and District Intelligence Branches at the rate of one prize for every thirty men, the proportion being 5:5:6 for Rs. 15, Rs. 10 and Rs. 5 prizes respectively, provided that proportionate reduction in the number of prizes is made as soon as there is a reduction in the total number of men permanent or temporary.

(Vide B. G., P. D., No. 34-Pl., dated 8th January 1925, Dy. G. B. 7413 and B. G. P. D. No. 1719 Pl., dated 9th May 1925. Dy. G. B. 980).

NOTE.—Ordinarily rewards should be paid to Chuakidars and Dafadars from the Chaukidari Reward Fund in accordance with the principles laid down in rule 185 in the Chaukidari Manual. But if, in special cases, it is impossible to find from the Chaukidari Reward Fund sums sufficient to reward adequately services rendered by Chaukidars and Dafadars of the nature contemplated in rule 147 of the Police Regulations, Volume I, there is no objection to their being granted rewards under that rule.

N.B. 1.—The authorities mentioned below are empowered to offer rewards for the apprehension of offenders and for intelligence leading to the discovery of crime up to the amount noted against each in any one case.

	Rs.
(a) Inspector-General of Police, Bengal	} 500
(b) Commissioner of Police, Calcutta	
(c) Commissioner of Divisions	
(d) Deputy Inspector-General of Police, Bengal	} 250
(e) District Magistrates, Bengal	
(f) Superintendents of Police, Bengal	} 50
(g) Deputy Commissioner of Police, Calcutta	

- | Department. | Charges how regulated. |
|--------------------------------------|---|
| (20) Police rewards— <i>concl'd.</i> | <p>2. In offering rewards for information leading to the discovery of crime, Police Officers are advised to place a limit on the time for which the offer of the reward will hold good in the first place and also ordinarily to lay down the condition that the reward will be paid for the information leading to the discovery and conviction of the offender. This will leave it open to the authority offering the reward to pay a portion only if the offender is discovered, but not brought to justice. Rewards which have been previously offered may be granted to any person, whether a member of the police force or not, who has earned it, provided that a reward may not be granted to a Police Officer whose ordinary duty it may have been to perform the act for which the reward was offered. Under Rule 48 of the Fundamental Rules any servant of Government is eligible to receive such rewards.</p> <p>3. The authorities mentioned below are empowered to grant rewards up to the amount noted against each to a member of the police force for work done within the course of his ordinary duties, when the work is in the opinion of the authority granting the reward of such exceptional merit or of such an arduous or peculiar nature as to justify a special reward.</p> |

	Rs.
For Bengal Police—	
(a) Inspector-General of Police, Bengal .	500
(b) Deputy Inspector-General of Police, Bengal	250
(c) Superintendents of Police, Bengal .	50
For Calcutta Police—	
(d) Commissioner of Police, Calcutta .	500
(e) Deputy Commissioner of Police, Calcutta	50

4. The grant of a reward is subject to the condition that funds are available in the budget of the authority granting the reward.
 5. The grant of rewards for work done outside the ordinary course of a Government servant's duties is governed by Rule 46 of the Fundamental Rules.
 6. Rewards to the general public for assisting the police in their duties may be granted by the authorities mentioned above up to the monetary limit shown in paragraph 3 subject to the condition that the limit of Rs. 3,000 laid down in note 1 (3) to Rule III (8) of the Finance Department Resolution No. 368-G.I. (E.A.), dated 15th March 1913, is not exceeded in any individual case. *Note.*
- (*Vide* B. G., P. D., No. 7902-P., dated 14th July 1915 Dy. G. B. 2970, B. G. No. 2388½-P.D., dated 11th October 1915. Dy. G. B. 5185, B. G. No. 16737-P., dated 31st December 1917. Dy. G. B. 6305, G. B. No. 868-Pl., dated 4th April 1921. Dy. G. B. 219 and B. G., F. D., No. 11982-F., dated 29th July 1921. Dy. G. B. 3278.)

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| (21) Enlistment Allowance to recruits in the Police Department (District Force). | <p>The authorised rate of bonus to each recruit for the Civil Police is Rs. 6-8-0.
(G. I., F. D., No. 491-E. B., dated 29th August 1912. Dy. G. I. 334.)</p> |
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Department	Charges how regulated.
(22) Enlistment Allowance to recruits in the Military Police.	The rules for enlistment of recruits, payment of compensation for dearness of provision and diet and tatta allowances and the scale of rations are contained in "The Eastern Frontier Rifles (Bengal Battalion) Regulation 1922."
(23) Escort Charges	<p>This head includes charges for railway, boat, ferry, and steamer fare and cost of carrying the baggage of the policemen employed in escorting prisoners, treasure, stamps, opium, liquor, ganja, exhibits and confiscated arms within their jurisdiction and travelling allowance under the rules for journeys on tour when proceeding beyond their jurisdiction. The bills should show the number of the escort, the purpose of the journey, distance covered by road, river, and rail, the various fares and the cost of conveying their baggage. When funds are advanced by the Superintendent of the Jail or by the Collector to defray expenses of the Police escort accompanying prisoners or treasure, the money will be provided from the permanent advance of the Jail or of the Collector, as the case may be, and the actual expenses incurred will be subsequently drawn on bills in A. G. B. Form No. 307-F, by the Police Department and repaid to the Jail Department or the Collector, respectively. When the same boat or conveyance is occupied by both prisoner, escort, and treasure, a fair proportion of the cost will be defrayed by each. As the charges are claimed under the usual travelling allowance rules, the travelling allowance bill form may be adopted for payment of escort charges and enclosed to the contingent bill in which such charges are drawn</p> <p>NOTE 1.—The head constable and constables on escort duty outside their jurisdictions should be allowed to draw the actual cost of the conveyance of their baggage by road in addition to the daily allowance admissible to them under the ordinary rules and when the journey beyond jurisdiction exceeds 20 miles by road they are entitled to daily and mileage allowances according to subsidiary (Travelling Allowance) Rule 80 under Fundamental Rule 44, but in that case actual baggage expenses cannot be charged in addition.</p> <p>NOTE 2.—Charges incurred in sending urgent covers to the mufassil by the special messengers who are not paid at contract rates of pay should be adjusted as travelling allowance and not as escort charges (<i>vide</i> Paragraph 882, Page 298 of the Police Gazette, dated 13th November 1903).</p> <p>NOTE 3.—Inspectors, Sub-Inspectors, Sergeants, Assistant Sub-Inspectors, and Head Constables when obliged to travel by 3rd class to escort prisoners by rail, should be allowed one third class and $\frac{1}{3}$ths of the fare (or a full fare when the conditions in clause 2 of S. R. 42 of the F. S. R. are satisfied) of the class of accommodation to which they are entitled.</p> <p>(B. G., F. D., No. 238-T. F., dated 16th April 1924. Dy. G. B. 503 and No. 1057-F., dated 2nd February 1925. Dy. G. B. 8171.)</p>

Department.	Charges how regulated.
(23) Escort Charges— <i>contd.</i>	<p>NOTE 4.—Constables and Sepoys entitled to 3rd class fare may be paid intermediate class fare while escorting :—</p> <p>(a) State prisoners under Regulation III of 1818,</p> <p>(b) Detenus under the Ingress into India Ordinance, 1914, and</p> <p>(c) Detenus under rules 12A of the Defence of India Rules as classified in the Political Department letter No. 21898-X, dated 2nd March 1917.</p> <p>(<i>Vide</i> B. G., P. D., No. 9823—25-X, dated 10th June 1918. Dy. G. B. 1888.)</p>
(24) Remuneration to Examiners (Examination—Medical).	<p>(x) Teachers of Campbell and Dacca Medical Schools who examine and mark the written answer papers of the students of the above schools shall be allowed a fee of rupee one per paper.</p> <p>(<i>Vide</i> B. G. No. 136-Med., dated 22nd January 1912, Dy. G. B. 6772 B. G., Res. No. 4048-F., dated September 1913, Dy. G. B. 4818, B. G. Notification, No. 527-Med., dated 12th February 1914 published in the Calcutta Gazette of 18th February 1914.)</p>
(25) Fees for attendance as members of or Assessor of Marine Court of Enquiry.	
(26) Rewards to pupils and teachers of Sanskrit tols.	
(27) Rewards for the destruction of wild animals.	<p>(1) A reward shall be paid only in the district in which the wild animals has been killed and for the purpose of enforcing this rule, the District Officer shall prescribe the means by which it shall be determined that an animal has been killed in the district.</p> <p>(2) A reward shall not be paid except on the production of the skin and the skull.</p> <p>(3) The skin may be kept by the slayer but the skull must be completely broken up in the presence of the Government Servant granting the reward who will give a certificate in the following form on the reward bill :—</p> <p>“The skin with the skull attached was produced before me, and I have caused the skull to be so destroyed that it cannot be produced again for a fresh reward.”</p> <p><i>Exception.</i>—In special cases the District Magistrate personally may grant rewards without destroying the skull and shall give the following certificate :—</p> <p>The skin and the skull have been produced before me and I have satisfied myself that they have been so disposed of that they can not be produced again for a fresh reward.”</p> <p>(4) The amounts of rewards shall be regulated by the scale prescribed below</p> <p>(5) Except where the sanction of a specific authority is required by the scale, Subdivisional Magistrates are authorised to grant the prescribed rewards in their subdivisions, and at headquarters, in the absence of the District or Subdivisional Magistrate the Government Servant in charge is also so authorised.</p>

Department.

Charges how regulated.

SCALE OF REWARDS.

Serial No.	Animal.	Rate of reward.		REMARKS.
		Rs.	A. P.	
Rewards, etc.—(contd.)				
1	Wolves . . .	5	0 0	<p><i>Exceptions.</i>—(1) In the districts of the 24-Parganas and Khulna the prescribed reward is Rs. 200, it may be paid in the alternative by the District or Subdivisional Magistrate or by a Gazetted Forest Officer.</p> <p>(2) In other districts the Commissioner may sanction rewards up to Rs. 50 in special places or cases.</p> <p>(3) For man-eating tigers in districts other than 24-Parganas and Khulna, District Magistrate may sanction up to Rs. 100 but the circumstances of each case must be mentioned in the annual report.</p> <p>(4) For man-eating tigers Commissioner may sanction rewards up to Rs. 500 in special cases in any district.</p>
2	Wolf Cubs . . .	2	8 0	
3	Leopards . . .	10	0 0	
4	Leopard Cubs . . .	5	0 0	
5	Hyenas . . .	2	0 0	
6	Hyena Cubs . . .	1	0 0	
7	Bears . . .	2	8 0	
8	Bear Cubs . . .	1	4 0	
9	Tigers . . .	25	0 0	
10	liger cubs . . .	12	8 0	<p><i>Exceptions.</i>—(1) In the districts of the 24-Parganas and Khulna the prescribed reward is Rs. 40, it may be paid in the alternative by the District or Subdivisional Magistrate or by a Gazetted Forest Officer.</p> <p>(2) In other districts the Commissioner may sanction rewards up to Rs. 25 in special cases or places.</p>
11	Alligators	Nu.		<p><i>Exception.</i>—Where a specially destructive alligator takes to haunting a particular spot the District Magistrate is empowered to offer a reward exceeding Rs. 100 for its destruction.</p>

SCALE OF REWARDS—*contd.*

Department.

Charges how regulated.

Rewards, etc.—(*contd.*)

Serial No.	Animal.	Rate of reward.	REMARKS.
12	Rogue Elephants.	100 0 0	<i>Exception.</i> —The Commissioner may sanction reward up to Rs. 300 in special cases.
13	Jackals	<i>Nil.</i>	<i>Exceptions.</i> —(1) Commissioners may sanction reward of eight annas per animal in any area in which they consider their destruction necessary for public safety. (2) In areas in which the rewards for jackals have been sanctioned, the Government servant granting the reward may accept a certificate in the form prescribed in paragraph 3 of this Resolution from any person or class of persons authorised by the District Magistrate to grant such certificate in lieu of having the skin and head produced before himself.
14	Wild cats	<i>Nil.</i>	<i>Exception.</i> —(1) In Darjeeling district a reward of eight annas per animal is prescribed and certificates in the manner prescribed in the case of jackals may be accepted.
15	Sharks	<p>Sharks under 2 ft. long. <i>Nil.</i></p> <p>Sharks from 2 to 3 ft. long. 0 8 0</p> <p>Sharks from 3 to 4 ft. 1 0 0</p> <p>Sharks from 4 to 5 ft. 2 0 0</p> <p>Sharks from 5 to 6 ft. 3 0 0</p> <p>Sharks from 6 to 7 ft. 5 0 0</p>	These rewards are sanctioned only for the districts of the 24 Parganas and Khulna and all parts of the river Hooghly.

(*Vide* B. G., R. D., Resolution No. 6676, dated 4th September 1917, received with B. G. F. D., No. 7840-F., dated 18th September 1917. Dy. G. B. 3983.)

N.B.—The charges should be drawn in A. G. B. Form No. 307-H

Rewards to Members of panchayats and of Union Boards.

95-A. Provision is annually made in the budget under the head "26 Police—District Police—Rewards" and is allotted by Government to Commissioners for distribution at their discretion to the districts in their Divisions. Out of the amounts placed at their disposal, District Officers may grant rewards, the normal value of which is Rs. 50 in each case. The grant of rewards exceeding this amount in value for specially meritorious service may be sanctioned by the Commissioners. Such special rewards should not ordinarily be presented in cash.

(*Vide* B. G., No. 66246-P., dated 18th August 1913 with B. G., No. 3885-F.—7218-P., dated 29th August 1913. Dy. G. B. 4089, B. G. No. 4686-F.—755-56-P., dated 21st March 1921. Dy. G. B. 10005, and B. G., No. 877-882 P. L. D., dated 10th September 1923. Dy. G. B. 4214.)

CHAPTER 6.—CONTINGENT CHARGES.

General Rules.

Classification of Charges.

[B. F. R.—81.]

96. Contingent charges of all departments, have been divided by the Local Government into three classes, *viz.* :—

- (a) Contract Contingencies ;
- (b) Regular Contingencies ;
- (c) Special Contingencies ;

and the following instructions dealing with all such charges are issued for the guidance of Controlling and Disbursing Government Servants.

Bills for encashment.

97. The object of the [classification of contingent charges into “regular,” “special,” and “contract” is to simplify the procedure regarding the payment of the charges, to minimise clerical labour, and to facilitate their admission. They should, as far as possible, be paid from the permanent advance, in which case there should be no difficulty in drawing the charges from the Treasury in proper detailed bills with sub-vouchers and certificate of expenditure. When a claim larger than that which can be met from the permanent advance is presented, it should be charged in the register and included in the contingent bills as explained in the Note to S. R. 59, under T. O. 16, p. 141, Bengal Financial Rules, Part II. In the case of a fully vouched contingent bill, a note should be made to the effect that the charges exceed the balance of permanent advance as indicated in the printed certificate at the foot of Contingent Bill Forms. But money may be drawn from the Treasury in advance for construction of Police buildings when the work is done departmentally and for improvements in Government estates according to monthly requirements. Such advances should be drawn in abstract contingent bill Form, A. G. B. Nos. 306 and 307. For detailed instructions regarding advances for construction of Police Buildings, see Appendix I. Advances for improvement in Government estates should be adjusted in the same way as early as possible ; in no circumstances should such advances remain outstanding for more than six months. A quarterly return in the form prescribed in the Board’s Circular No. 16 of November 1902, should be submitted to the Principal Auditor, showing advances outstanding for more than three months.

[B. F. R.—317.]

98. No amount should be drawn from the Treasury in future unless it is required for immediate disbursement and can be accounted for in detail with sub-vouchers in the next detailed bill to be furnished to this office. Any infringement of the above will be reported to Government.

(Cir. No. 65-T. M.—T. A. D., dated 2nd February 1910.)

99. Each class of contingencies such as regular, special, or contract, should be drawn on separate vouchers. Should a disbursing Government Servant by mistake include a contract contingent item in any voucher in which regular or special contingent charges are drawn, or *vice versa*, intimation should at once be given to the Accountant General, who will debit the amount against the correct appropriation of the department incurring the expenditure and acquaint the disbursing Government Servant concerned, so that the correct available balance may be inserted in the next contract, regular or special contingent bill as the case may be. The responsibility for correct classification rests finally with the Accountant General, who intimates the Disbursing Officers of all such mistakes for correcting the account of expenditure in the next bill.

NOTE.—In the Memo. of allotment at foot of each contingent bill, the total appropriation for a unit placed at the disposal of a disbursing Government servant and the total expenditure incurred out of it should be noted. The bills of each unit of appropriation should also bear an annual serial number.

[B. F. R.—88.]

100. It should be noted that nothing in these rules—

- (i) gives authority to any Government Servant, who has not that authority at present, to draw contingent bills on the Treasury without the countersignature of the District Officer whose appropriation covers the whole district ;
- (ii) alters the rules that separate bills are required for separate departments of the office, and that the same bill may not contain charges of two different major heads. (See S. R. 58 under T. O. 16, p. 140, Bengal Financial Rules, Part II) ;
- (iii) modifies the rules of the Civil Account Codes or the Bengal Financial Rules and Subsidiary Rules under Treasury Orders, prescribing the manner in which a disbursing Government Servant is to record in detail his contingent expenditure—(B. F. R. Form 8). It will, however, be found convenient to keep the account of contract contingencies in a different register from that which contains the others. A special form containing columns for showing the progress of contract expenditure against appropriation has therefore been prescribed ;
- (iv) relaxes any restrictions which may have been imposed on subordinate disbursing Government Servants by executive order for departmental purposes, as opposed to purposes of account.

[T. O. 16, S. R. 59, 61.]

101. Contingent bills are sometimes drawn without being supported by the necessary sub-vouchers. As the rules on the subject require the contingent expenditure to be met out of a Government Servant's permanent advance, and then recouped by the encashment of bills, supported by necessary sub-vouchers, the Treasury Officer will refuse payment of the bills if not so supported. Exception is allowed only in those cases in which the abstract contingent bill system is authorised, and in special cases where the amount of a bill or an item thereof, for which the sub-voucher cannot be furnished, is much in excess of the permanent advance of the drawing Government Servants.

(Vide Cir. No. 107-T. M.—T. A. D., dated 21st March 1911.)

Note
101A
101B

Stores. *B. 527*

102. In contingent bills in which charges for purchase of stores are drawn, an additional certificate to the following effect should in future be furnished:—"Certified that all the articles detailed in the vouchers attached to the bill and in those retained in the office have been duly received in good order and accounted for in the Stock Register, and that the quantities are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates, and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments."

(Vide Cir. No. 355 T.M.—T. A. D., dated 16th August 1921.)

102A

Inter-Departmental Supplies.

103. If any articles are obtained from another department or office, the cost of which, though debitable to the appropriation for contingencies, is not paid in cash, their value should be added to the amount of total expenditure in a distinct entry, which should be supported by the original invoice or work-bill relating to the articles. For example: Jail supplies, and freight charges. When no work bill is submitted by the disbursing officers, necessary adjustment should be made on receipt of intimation from this office.

103A
104. Articles obtained from the Postal Workshop at Aligarh should be paid in cash.

[C. P. O.'s No. O. A.-1690—25118, dated 27th June 1897 received with No. 6257, dated 30th December 1897. Dy M. S. 1608].

Vide
105. The Public Works Department Officers should note on the invoice for inter-departmental supply whether the cost represents office contingencies or works expenditure and specify the head of adjustment in each case.

(A) CONTRACT CONTINGENCIES.*

[B. F. R.—80 (a).]

106. The charges included under Contract contingencies are as follows* :—

(Vide also Appendix 10 to the Bengal Financial Rules.)

- (1) Purchase of tents (Commissioners and District Officers). (a)
- (2) Petty construction (other than Police) and repairs (including cost of improvements in catchery compounds). (b) (P)
- (3) Cost of photographs.
- (4) Purchase of clothing and bedding in Hospitals and Asylums.
- (5) Repairs to boats.
- (6) Purchase of raw materials for lunatic asylums.
- (7) Country stationery. (c) ✓
- (8) Printing at private presses. (d) (P)
- (9) Temporary boat establishment. (e) (P)
- (10) Hire of boats, elephants and mules.
- (11) Country medicines. (e)

(a) See paragraph 45 below.

(b) Petty repairs (police) falls under contract contingencies.

(c) The purchase locally of ink and pencil erasers, ink-stands, ink, pins, gum b etc., is prohibited, as such articles are supplied by the Stationery Office. All He of Departments including the Director of Industries, District officers and all other ment Servants to whom the contract system of contingent expenditure appl however, competent to sanction petty local purchases of stationery and rubber ps up to a limit of Rs. 20 in each case.

(Vide B. G. No. 1833-F., dated 26th March 1908. Dy. G. B. 138. Filed in case 10 of 1899-1900, B. G. No. 1671 T. F., dated 7th October 1912. Dy. G. B. 446 and B. G. No. 16181, dated 25th November 1920. Dy. G. B. 6407.)

All drawing Government Servants must, however, give a certificate on every contract contingent bill to the effect that it does not contain any charge for stationery and rubber stamps in excess of Rs. 20.

N.B.—Charges for the local purchase of stationery should be taken under “contingencies” of the offices incurring the charges.

(Auditor General’s Nos. A. C. 709 $\frac{1}{2}$ -296-22, dated 8th June 1922. Dy. A. D. G. 257.)

(d) The inclusion of the item under “Contract Contingencies” does not remove the obligation to have all printing done at the Government Press, except in very urgent cases or where it would be more economical to have the work executed locally. No appropriation has been made on this account, but if disbursing Government Servants can meet the charge from their appropriations, Government has no objection to their having the work done at a private press. All standard forms, however, are to be printed by the Forms Department, Bengal.

(e) Civil Medical Officers in charge of districts and of lunatic asylums may purchase medicines locally in cases of exceptional illness and in order to meet extraordinary demands up to a limit of Rs. 100 in each case, provided that such medicines are not usually supplied by the Medical Store Depôts and that the Officer making the purchase has budget provision to cover the cost. For purchases exceeding Rs. 100 but not exceeding Rs. 250 the sanction of the Surgeon-General with the Government of Bengal will be required. Government sanction is required in all other cases. ✓

(Vide B. G. No. 1671-T.F., dated 7th October 1912. Filed in case No. 11 of 1901-02.)

* NOTE.—This classification should not be altered by disbursing officers without reference to this office.

- (12) Passage and diet-money of insane persons sent to or discharged from an asylum.
- 8 (13) Cost of cadastral maps.
- 9 (14) Tour charges.(f)
- 10 (15) Repairs to tents.
- 11 (16) Postage and telegram charges.(g)
- 12 (17) Purchase and repairs to furniture including furniture for mortuaries.(h)
- 13 (18) Hot and cold weather charges.(i)
- 14 (19) Office expenses.(j)

(f) The charges drawn under this head should be supported by certificate to the effect that they do not include charges for carriage of tents used for private purposes.

(Cir. No. 279 T.M.—T. A. D., dated 8th October 1917.)

(g) Only charges for bearing postage and costs of telegram paid in cash are to be shown here. The procedure for obtaining service postage stamps have been dealt with Rule 87 of the Bengal Financial Rules. See also para. 11, App. 3, *ibid.*

(h) The cost of renewing the matting of rooms in official residences of Government officers should be defrayed by the occupiers themselves.

(B. G. No. 1432 T. D., dated 25th September 1894. Dy. G. B. 2526.)

Officers using Government launches provide their own table and household linen and the charges for washing of napkins and other linen are borne by them.

(Vide B. G. 1008-32-Mrne., dated 9th March 1925. Dy. G. B. 9964.)

(i) The general rule is that punkha-pullers are allowed from the 15th March to the 15th October each year. The following are however the exceptions:—

(a) District Judges and Commissioners.—From 1st March to 15th November whenever required.

(b) European Officers—till 1st November when really necessary.

(c) Gazetted heads of offices of European habits till 1st November.

(A Gazetted Officer of European habits is not entitled to this privilege unless he is the head of an office.)

(j) Heads of offices are competent to make small monthly payments to menials for supplying drinking water or for dusting offices, provided that—

(a) the payments are of a purely contingent character, are drawn on contingent bills, and may be withdrawn at any time at the discretion of the head of the office;

(b) the allowance will not count for leave salaries or pension; and

(c) in the case of menials already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of Rs. 2 a month in any one case and the head of the office must in sanctioning any such payment record his reasons therefor and must satisfy himself—

(i) that the work to be done is really necessary;

(ii) that it is outside the regular duties of a menial on the permanent establishment; and

(iii) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

(Vide G. O. 3938-F., dated 3rd December 1909. Dy. G. B. 4161 and B. G. No. 3157-F., dated 14th August 1911. Dy. G. B. 3495.)

When a non-gazetted or a menial Government Servant of any rank, a Police Officer not higher in rank than a Sub-Inspector or an European Police Sergeant, is despatched as a messenger on business to a place in the neighbourhood of the office to which the business applies or is, outside the ordinary course of duty, suddenly summoned to, or despatched to, an office or some place in the neighbourhood on urgent business the actual expenses incurred may be charged to Government as contingent expenditure, provided the Head of the office certifies that the charge was unavoidable. (See also footnote (f) to item (17) of para. 34 and G. I. F. D. No. 944-E. B., dated 13th July 1915. Dy. G. I. 208.)

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- (20) Pay of menials. (*k*)
- (21) Local purchases for college laboratories.
- (22) Repair of accoutrements (Police).
- (23) Lighting charges of Police stations.
- (24) Conveyance of dāk to District 'Officers' camp.
- (25) Cost of remitting money.
- (26) Repairs to steamers, launches and schooners (Police) and petty repairs to steamers. (*l*)
- (27) Cost of fuel for Government steamers and launches.
- (28) Charges for the purchase of estates sold for arrears of revenue
- (29) Charges for vagrants (other than European and non-Indian vagrants), indigent persons, pilgrims and paupers and burial charges of paupers. (*m*)

(*k*) A list of menials who have been declared by the Local Government as non-pensionable will be found in Appendix 9 of the Bengal Financial Rules. The pay of all such menials should be treated as a recurring contingent charge.

N.B.—In those departments to which the contract system has not yet been extended, charges for the classes of menials which have been declared by the Local Government as ineligible for pension will be drawn in regular contingent bills, a similar head being opened in manuscript.

The number of each class of menials (the rates of pay and the periods of claim should be shown in the contingent bills against the amount drawn under this head).

(*Vide* Cir. No. 106 T.M.—T. A. D., dated 7th March 1911.)

(*l*) Repairs and renovations of Police launches of the River Police may, up to a limit of Rs. 500 for each vessel, be carried out locally under the supervision of the Engineer Officer in charge of the River Police flat at Narsinganj.

(*Vide* G. I. Marine Department Order No. 4 M.D., dated 23rd November 1916, received with B.G. Endt. No. 6694-F.—2890 Marine, dated 15th December 1916. Dy. G. B. 6071.)

N.B.—See also rules laid down in paragraph 132 of this Manual.

(*m*) Only includes charges for maintenance of strangers and indigent persons, burial of paupers and support of pilgrims.

The charges incurred in the burial of pauper patients dying in hospitals should be met from the appropriation for contract contingent charges of the hospital concerned and of those dying elsewhere from the Magistrate's contract allotment. The expenses incurred in connection with the burial of paupers who die within cantonment limits are defrayed from Cantonment Funds.

(*Vide* G. I., F. D., No. 5917-Ex., dated 25th November 1909. Dy. G. I. 428.)

Superintendents of Jails may incur expenditure for the burial of the dead-bodies of Mahomedan prisoners who may die in Jails up to a sum not exceeding Rs. 10 for each dead-body. The expenditure is debitable to head "47—Miscellaneous—Donations for charitable purposes—Burial of paupers under the control of the District Magistrate."

(*Vide* B. G., F. D., No. 11356-F., dated 22nd July 1921.)

- (30) Charges for European and non-Indian vagrants.
- (31) Rewards to Process Servers.
- (32) Charges for running of motor cars (Calcutta Police). *V. 11099*
- (33) Charges for supply of electric current for fans and lights.
- (34) Repairs to type-writers. *(n)*
- (35) Miscellaneous. *(o)*

(n) In offices or departments where the contract system is not in vogue, the charge is debitable to "Office expenses and Miscellaneous" under "Contingencies."

(Vide B. G., F. D., No. 4648-F., dated 9th April 1924. Dy. G. B. 348.)

(o) All other petty items of expenditure not specially named in the above list, which do not come under the category of "regular" or "Special" contingencies should be treated as "Miscellaneous."

Until further order, charges on account of compensation in excise cases within the amount of fine realized may be included under the head "Miscellaneous."

(Vide B. G. No. 1586-F., dated 7th March 1901. Dy. G. B. 5276.)

A sum of Rs. 2 is paid by the Superintendent of Police out of contract grant to the regiment for instruction in drill.

(G. I., F. D., No. 1551-Ex., dated 11th April 1893. Dy. G. I. 12.)

107. (i) Separate appropriations for the heads, viz., (1) Excise, (2) Stamps, (3) General Administration, (4) Treasury Establishment, (5) Circuit House, (6) Staging Bungalows and (7) Miscellaneous are directly placed at the disposal of District Officers.

NOTE.—District Officers and District Judges may, for purposes of their own control, distribute among the various spending departments subordinate to them the consolidated appropriation for contract contingencies placed at their disposal. But such distribution is not recognised by the Principal Auditor and the fact in no way diminishes their personal responsibility for keeping the total expenditure within the consolidated appropriation. The total appropriation and the expenditure incurred against it should be shown in the memo. of allotment and expenditure given in the bills presented at the Treasury.

(ii) In the Excise, Registration, Police, Education, Medical, and Public Health Departments and Department of Industries the heads of the departments have at their disposal fixed appropriations for contract contingencies and they have the power to distribute them as they think fit among the disbursing Government Servants subordinate to them, retaining in their own hands, if they please, a reserve not exceeding 10 per. cent. to meet emergencies. By the 31st May, if not before, the controlling authorities should send the Accountant-General statements showing the general distribution made by them to their subordinate Government Servants for the new year, subsequent appropriations (if any) being communicated regularly in monthly statements. If these statements in any month are blank, intimation to that effect should be sent to the Accountant-General. No appropriation should be made after the 31st March of the year in question.

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108. Contract contingent charges will be drawn from the Treasury upon a separate bill for each department in a special form; no sub-vouchers are required, though the disbursing Government Servant must obtain legal acquittances and be prepared to produce them, when called for by this office, and no details need be stated unless required by this office, beyond the total figure opposite each of the printed headings. If any charge occurs for which the printed headings do not provide, it may be inserted in manuscript. The disbursing Government Servant must be careful to bring forward from the last bill the correct total expenditure, otherwise he may overdraw his appropriation without perceiving

[B. F. R.—314—316.]

109. All contingent charges actually incurred in any year should be drawn within that year and must not be left unpaid to be met out of the next year's appropriation. For any excess expenditure over the appropriation for contract contingencies the disbursing Government Servant is personally responsible, and it will be recovered from his personal allowances unless he can obtain an extra appropriation to cover it. It must be clearly understood that no application for an extra appropriation will be entertained, unless it can be shown to the satisfaction of Government that the charges for which the appropriation is required were abnormal and beyond the disbursing Government Servant's control, and could not have been postponed or met by more prudent arrangements. The Accountant-General will bring to the notice of the disbursing Government Servant the probability of any excess over the appropriation for contract contingencies which may be indicated by the progressive monthly total expenditure. If the disbursing Government Servant is unable to so reduce his subsequent expenditure as to avoid exceeding his total available appropriation, he must report the matter through his controlling authority, if there be any, to the Accountant-General with a full explanation of the need for an additional appropriation, and the statement required by Circular No. 11-F., dated the 5th April 1900, showing full details of expenditure incurred under each sub-head for three years to the end of the month preceding that in which the application is made, with explanation of unusual or abnormal increase. The Accountant-General will then forward the report to Government with his remarks and recommendation. Except in such circumstances of urgency that they can rarely, if ever, occur the application and report should reach Government before the expenditure is actually incurred.

110. After the close of each year the Accountant-General submits reports to the Local Government showing the result of the past year's contract expenditure. In the case of those disbursing Government Servants whose appropriations for contract contingencies are distributed by Controlling Authorities, the figures of savings or excesses are reported to the latter, and after they are accepted by them, a report is made to Government.

Tent.

111. There is a separate appropriation at the disposal of the Divisional Commissioners and the District Officers for the purchase of tents.

NOTE.—No tents required for official use, should, without the special sanction of Government, be purchased except from the Buxar Jaal.
(B. G., F. D., Resolution No. 1502-F., dated 24th February 1900. Dy. G. B. 5013, case file No. 1,) of 1892-93.)

112. Charges for packing and carriage of tents should be met from the appropriation for ordinary contract contingencies and not from the appropriations for the purchase of tents.

(B. G. No. 5073-F., dated 28th November 1892.)

113. Charges for the repair of tents are ordinarily met from the appropriation for contract contingent expenditure, but controlling authorities may at their discretion, make appropriations for extensive and substantial repairs to tents out of the fixed appropriation for the purchase of tents, in cases where the repairs required are too costly to be conveniently met out of the appropriation for contract contingencies. Such expenditure should appear under "Repairs of tents," being covered on each occasion by a transfer from the appropriation for "Purchase" to that for "Repairs."

(B) Regular Contingencies.

[B. F. R. 80 (b).]

114. The following charges are included under the head of Regular Contingencies, and may be incurred according to the scale noted against each item :—

SUPPLIES AND SERVICES.

Department.	Charges how regulated.
(1) Law Charges in Land Acquisition cases (including Pleaders' fees).	Charges will be passed on bills drawn by the Land Acquisition Officer or by the Collector where there is no special Land Acquisition Officer and debited to the same head of account to which the cost of land is debited. The bills should be drawn on A. G. B. Form 310-B. (fully vouched contingent bill), and the charges should not be included in the Award Statement. Expenditure in connection with Land acquired for municipalities or other local bodies will be similarly billed for accompanied by a certificate to the effect that the charge is within the sanctioned estimate for the project concerned, but charged to the special deposit account of the local body. See also Note 1 to Clause (4) below. (<i>Vide</i> reply to unofficial references Nos. 986, dated 18th March 1915 and No. 626, dated 16th September 1916.)

- | Department. | Charges how regulated. |
|--|---|
| (2) Other Law Charges | <p>See Appendix A.</p> <p>The powers of the Legal Remembrancer and Commissioners to sanction charges in this connection as well as the scale of fees up to which such charges may be incurred will be found in Appendix A, Chapter V of the Board's rules.</p> <p>For meeting the cost of summonses and other incidental expenses of cases which the Government Pleader has to incur in connection with civil litigation of Government he shall hold from the Collector a permanent advance of Rs. 30 recouping the same from time to time by submission of bills with necessary vouchers.</p> <p>(Vide B. G. No. 1265-J., dated 25th March 1919. Dy. G. B. 482.)</p> |
| (3) Passage and diet-money of wounded persons (Criminal Courts). | <p>The rate of diet allowance to wounded persons treated in the hospitals is annas 5 per head per diem.</p> <p>(Vide B. G., F. D., No. 768-T. Medl., dated 12th October 1920. Dy. G. B. 5389.)</p> <p>NOTE.—The charges for the dressings of patients in medico-legal cases in class III dispensaries should be met in all cases from the funds of the dispensaries concerned and the charges on account of diet of patients in medico-legal cases will continue to be borne by Government as at present.</p> <p style="text-align: right;">See also paragraph 388.</p> <p>(Vide B. G., F. D., No. 173-T.—Medl., dated 19th June 1919. Dy. G. B. 2379.)</p> |
| (4) Clothing—(Excise) | <p>Includes cost of shoes to Excise peons.</p> <p>(Vide Excise Commissioner's No. 117-E., dated 25th April 1910. Dy. C. M. 146.)</p> |
| (5) Process-serving charges. (Boat hire for service of processes passed under the rules issued by the High Court under Section 20, clause (1) of the Court Fees Act, VII of 1870.) | <p>The sanction of District Judge, of Collector, or Magistrate, as the case may be, is sufficient authority for the admission of the charges.</p> <p>N.B.—These charges will not include Nazir's Travelling expenses in connection with the service of certificate processes.</p> <p>(Vide Board of Revenue, No. 2347-C. P., dated 23rd April 1920. Dy. B. R. 24.)</p> |
| (6) Charges for Police custody | <p>All charges for diet and conveyance, such as rail and steamer fare, etc., of prisoners in lock-ups, hajats or havalats or in custody in Magistrate's camps before conviction should be met from the appropriation placed at the disposal of the Magistrate for the purpose, and should be drawn on fully vouched contingent bill Form No. 310-Y A. G. B. with full details and necessary sub-vouchers.</p> <p>The rate of diet allowance has been fixed at annas 5 per diem.</p> <p>(Vide B. G. F. D., No. 6852-F.—2545—P. D., dated 6th August 1917. Dy. G. B. 2906.)</p> <p>N.B.—A uniform rate of diet allowance at annas 5 per diem has, however, been sanctioned for Bengal, so long as the price of rice does not exceed 8 seers to the rupee.</p> <p>(Vide B. G. No. 3577-P. J. dated 27th Sept. Dy. G. B. 5821.)</p> |

Department.	Charges how regulated.
(6) Charges for Police custody — <i>contd.</i>	<p>NOTE.—There exist reciprocal arrangements between British India and the States of Cooch Behar and Hill Tippera for the waiver of subsistence allowance and journey expenses of accused persons including those of their escorts surrendered from one to the other and of the cost of transmission of stolen property of any kind, which is the subject of criminal proceedings.</p> <p>(Vide G. I., F. D., No. 1022-E. B., dated 24th July 1914. Dy. G. I. 233.)</p>
(7) Medical aid to prisoners while in police custody	<p>Police officers are empowered to secure medical aid when necessary for prisoners falling ill while in their custody. When no Government medical officer is within reasonable distance, the nearest private medical practitioner should be employed and his services paid for. Police officers should submit a bill in A. G. B. Form No. 310-Y for payment to the District Magistrate, who will meet the charge from his contingencies.</p> <p>(Vide B. G., F. D., No. 2558-Medl., dated 13th December 1913. Dy. G. B. 7101.)</p>
(8) Subsistence allowance to prisoners.	<p>The rate of subsistence allowance granted to Indian prisoners on release under rule 590 (1) of the Bengal Jail Code is raised from annas four to six annas for every fifteen miles or part thereof travelled by road and also in respect of every day's or part of a day's journey by rail, steamer or boat to his house.</p> <p>(Vide B. G., R. D., No. 6953-R. J., dated 22nd July 1922. Dy. G. B. 3586.)</p>
(9) Clothing in the Jail Department.	<p>The warders are entitled to—</p> <p>(i) boots at Rs. 4-4 per man per year ;</p> <p>(B. G. No. 1781-F., 3381-P. D., dated 17th January 1915. Dy. G. B. 10028 :)</p> <p>(ii) a pair of dhoti (sari in the case of female warders) at a cost not exceeding Rs. 5-4 per pair per year.</p> <p>(B. G., F. D., No. 17560-F., dated 8th August 1920 Dy. G. B. 3587 and No. 171260-F., dated 28th November 1921. Dy. G. B. 6639.)</p>
	<p>NOTE.—The price of a pair of shoes for convict overseers and convict warders is fixed at Re. 1-4.</p>
	<p>(B. G. No. 215-1141—F., dated 15th January 1909, Dy. G. B. 5015.)</p>
(10) Police Secret Service .	<p>The appropriation will be allotted by the Deputy Inspector-General of the Criminal Investigation Department for a particular case to the Superintendent of Police, who will draw the charge from the Treasury in fully vouched contingent bill form (A. G. B. No. 310-L.) supported by a certificate in his own handwriting that they have been really paid. A detailed account of the expenditure with vouchers should be forwarded to the Deputy Inspector-General, Crime and Railways.</p> <p>(Vide B. G., Order No. 933-P., dated 21st February 1908. Dy. G. B. 5751, Filed in Bl. No. T. M.-133, of 1907-08.)</p>

Department.	Charges how regulated.
(11) Grants to the Police Athletic Club.	An annual subsidy of Rs. 50 may be sanctioned by the Superintendent of Police, Commandants, Principals of Police Training College and Constables' Training Schools and the Superintendents, River Police, for each of the Athletic Clubs at District Head Quarters of the Police Reserve as well as for the Railway and Military lines and Training Institutions and the River Police without the sanction of higher authority. (<i>Vide</i> B. G., F. D., No. 1836-F., dated 13th March 1914. Dy. G. B. 10186 and B. G., F. D., No. 4253-F., dated 30th June 1914. Dy. G. B. 2483.)
(12) Police Clothing	Expenditure on this account will be passed to the extent of the annual Budget appropriations distributed by the Inspector General of Police. The bills should be drawn in Form No. A. G. B. 310-L. The appropriation for the first kit and maintenance should not be distinguished for purposes of account and they should continue to be treated as one consolidated appropriation but charges on account of first kits should be shown separately from those on account of maintenance.

In drawing *complete* first kits, details as to the number of kits and the total cost of each should only be given, the items composing a kit need not be stated in the bill.

The following scale shows the total maximum cost of each "first kit" payable by Government:—

Scale of first kits.

	Rs. A. P.
For District Police Constables	35 0 0
„ „ „ Head Constables	35 0 0
„ Darjeeling Hill Police Constable	27 4 6
„ Railway Police Constables or Head Constables	20 14 6
„ Railway Police European Sergeants	77 0 0
„ Military Police (standard kit)	72 14 0

Scale of maintenance.

	Rs. A. P.
For District Police Constables	} 13 0 0
„ „ „ Head Constables	

(*Vide* B. G., P. D., No. 916-Pl., dated 19th March 1923 Dy. B. G. 10566 Filed in Ble. 15-T. M. of 1892-1893.)

NOTE 1.—Bills for clothing supplied by the Jail Department should distinctly specify whether the supply is for first kit or for maintenance. If the articles contained in any bill are on account of both, the total amount of the bill should be apportioned between these two heads. As no free kit is sanctioned for town chowkidars, all charges on account of clothing incurred for them is to be adjusted under the detailed head "Maintenance of clothing."

- | Department. | Charges how regulated. |
|---|--|
| (12) Police Clothing— <i>contd.</i> | <p>NOTE 2.—The recruits of the Military Police are entitled to the first kit allowance of Rs. 50 each, and Non-commissioned officers and men to the annual maintenance grant of Rs. 10 in all cases. The difference between the cost of first kit and the first kit allowance, viz., Rs. 22-14-0 is recovered from the force, and the recovery is watched by the Police Office and checked by the Examiner of Local Fund Accounts during the time of inspection.</p> <p>(Vide I. G.'s No. 711-Bt.—Bt.-1615-17, dated 24th January 1918. Dy. P. L. D. 3763.)</p> <p>NOTE 3.—Government have sanctioned the addition of a pair of <i>dhoties</i> to the free kit issued to Constables of the Bengal Police.</p> <p>(Vide B. G., F. D., No. 15631-F., dated 15th November 1924. Dy. G. B. 6071, Filed in Ble. T. G.-40 of 1919-20.)</p> |
| (13) Diet of patients (Police) | <p>The daily rate of diet allowance for the Indian patients in Police Hospitals in all the districts of Bengal is annas five except Birbhum, Bankura and Midnapore where the rate should be four annas and six pies <i>per diem</i>.</p> <p>The rates prescribed above may be exceeded in special cases on the certificate of the Medical Officer in charge of the hospitals.</p> <p>(R. G., F. D., No 4246-F., dated 14th August 1916. Dy. G. B. 3241.)</p> <p>NOTE.—For the patients sent to the General Hospital, Howrah, by the Police of that district the rate of diet has been raised from annas 5 to annas 7 per head per diem from 1st April 1920.</p> <p>(Vide B. G. No. 3558 P. J., dated 27th August 1920. Dy G. B. 4659.)</p> |
| (14) Boarding charges—Education Department. | <p>The following scale of boarding charges proposed by the Director of Public Instruction has been sanctioned by the Government of Bengal. Regular contingent charges under this head may be passed at these rates. The number of boarders should be certified on the bills on which the charge is drawn. Deductions for vacations should also be shown. The charges should be drawn in A. G. B. Form No. 310-N.</p> |

Victoria Boys' School, Kurseong.

	Per mensem.
	Rs. A. P.
Each boarder at	20 4 0

NOTE.—This includes all items.

(Vide B. G. Order, No. 5722, dated 29th December 1913. Dy. G. B. 7751.)

Dow Hill Girls' School, Kurseong.

	Per mensem.
	Rs.
Each boarder at	18

(Vide B. G. Order, No. 2080 dated 26th September. Dy. G. B. 4995.)

Department.

Charges how regulated.

Bhootea Boarding School.

	Per mensem.
	Rs.
Each boarder at	9
„ Stipendiary or out-boarder at	2

Eden High School for girls at Dacca.

	Per mensem.
	Rs.
Each pupil boarder at	13

NOTE.—The allowance of Rs. 7 each sanctioned in Eastern Bengal and Assam Government order No. 328-E., dated 16th April 1910, to 3 resident pupils of the Eden High School for Girls at Dacca should be continued.

(Vide B. G., F. D., No. 12370-F., dated 31st October 1919.
Dy. G. B. 5780.)

Bidyamoe Girls' School, Mymensingh, and Dr. Khastagir's Girls' School, Chittagong.

	Per mensem.
	Rs.
Each pupil boarder at	21 10/6

(Vide B. G. Order, No. 146, dated 29th January 1919.
Dy. G. B. 7807.)

Bunderban School.

	Per mensem.
	Rs.
Each boarder at	4

NOTE.—The resident Mistresses and Matrons of the hostels attached to the three Government Girls' High Schools at Dacca, Mymensingh and Chittagong not exceeding 3 in each school should be allowed free board. Government will meet the cost incurred on account of the board of each such Government servant to the extent of the boarding charge of a pupil boarder of the institution concerned.

(Vide B. G., F. D., No. 2113-T. F., dated 16th October 1920. Dy. G. B. 5502.)

(15) ~~Medical Stores~~ The cost of articles supplied by the Medical Stores Department is debited to the departments supplied and passed with reference to the provision in the Budget

Department.	Charges how regulated.
(15). Medical Stores— <i>contd.</i>	<p>NOTE 1.—Medical Officers in charge of Presidency State Hospitals or Lunatic Asylums, Civil Medical Officers in charge of district and wholesale Superintendents of Jails in their capacity as Medical Officers of Jails and Jail Hospitals are authorized to purchase medicines locally in cases of exceptional illness and in order to meet extraordinary demand up to a limit of Rs. 100 in each case provided that such medicines are not usually supplied by the Medical Store Depot and that the Officer making the purchase has Budget provision to cover the cost.</p> <p>(<i>Vide</i> also notes under paragraph 10611) above.</p> <p>NOTE 2.—Divisional Forest Officers are authorised to purchase medicines locally up to a limit of Rs. 50 in each case for treatment of elephant, etc., in cases of emergency provided that there is budget provision to cover the cost.</p> <p>(<i>Vide</i> B. G., F. D., No. 3944-Mis., dated 11th July 1916. Dy. G. B. 2794.)</p> <p><i>N.B.</i>—Of the three copies of invoices, the priced copy should be retained and the other two returned after countersignature. When the cost of supplies appertain to more than one Department, the amount chargeable to each department should be allocated and communicated to the departments concerned by the Civil Surgeons. This allocation should also be reported to this office for correct adjustment.</p> <p>(<i>Vide</i> Circular No. 385-T. M.—T. A. D., dated 6th June 1923.)</p>
Diet of patients, etc., (Medical).	<p>The daily rate of diet allowance of patients in Government hospitals and dispensaries in Bengal is 8 annas for Europeans and 4 annas for Indians. This scale should be taken as a guide to the maximum expenditure and not as a calculation for the purposes of ordinary expenditure. The total number of patients reduced to single days should be certified to on the bill.</p> <p>(B. G. No. 1-D.—34-2, dated 4th August 1890, and 399-T. M., dated 12th June 1908. Dy. G. B. 1312.)</p> <p>NOTE.—(i) For Indian patients at the Buxa Dispensary the rate has been raised to 5 annas.</p> <p>(B. G. No. 704-T. M., dated 19th October 1892.)</p> <p>(ii) In the Darjeeling District, Medical Officers are authorised to incur expenditure up to a limit of 5 annas in individual cases so long as the average cost of diet of each patient does not exceed 4 annas <i>per diem</i>.</p> <p>(B. G. No. 1467-M. D., dated 22nd April 1893.)</p> <p>(iii) The scale of diet for patients at the Medical College Hospital, Calcutta, and its attached institutions is fixed at a maximum of 12 annas for Europeans and Re. 0-6-6 for Indian patients in the Medical College Hospitals and Re. 0-5-6 for Indian patients in the Campbell and Sambhu Nath Pandit Hospitals.</p> <p>(<i>Vide</i> B. G., F. D., No. 512-T. M., dated 18th October 1917. Dy. G. B. 4806.)</p>

Department.

CHARGES HOW REGULATED.

(17) Diet of insane persons (Medical).

The daily rate of diet allowance of patients in lunatic asylums in Bengal (outside Calcutta) is 8 annas for Europeans and 3 annas for Indians, the rate for patients in Calcutta being 3½ annas. This scale should be taken as a guide to the maximum expenditure, etc., as above. The bills presented for payment should be accompanied by the necessary vendors' vouchers in support of the charges detailed in the bill, together with a certificate from the Superintendent of the asylum concerned, stating the number of each class (European and Indian) of patients for whom the bill for diet has been drawn. (See also this Circular Memo. No. T. M.—1, dated 29th November 1890.) The total number of patients reduced to single days should be certified to on the bill.

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25 261

Note 1.—The following scale of diet for European lunatics detained at the observation ward, Bhowanipur, has been prescribed by Government :—

Class of patients.	Maximum cost per diem in Rs. A, 3
1st class paying patient	2 for
2nd class paying patient	1
3rd class paying patient	1
Pauper patient	0 19.

(Vide B. G. No. 1408-T. M., dated 4th July 1906 G. B. 1630 and B. G., F. D., No. 105-Medl., dated January 1919. Dy. G. B. 7003.)

The scale of diet of the European Lunatics at the Observation Ward, Bhawanipur, is fixed at Re. 1 per diem.

(Vide B. G., F. D., No. 2462-Medl., dated 31st Oct 1918. Dy. G. B. 5228.)

(18) Charge for extra attendants of paying patients in Lunatic Asylums.

Extra attendants for paying patients may be entertained by the Superintendent at the cost of the patient's friends. The wages of such attendants will be drawn from the local Treasury in abstract bills, supported by a certificate to the effect that all money due on this account has been credited in full. All money received on account of servants from friends of lunatics will be credited under Asylum receipts and paid into the Treasury. In no case the payment from a patient to a servant on fixed pay of an Asylum can be permitted.

(18A) - 11
(18B) - 11

(19) Boarding charges—Agricultural Department

Bengal Veterinary College.

	Per mensem Rs.
Each student at	8

(B. G. No. 597-F., dated 25th January 1898. Dy. G. B. 4694.)

(19A) - 11

(20) Compensation for destruction of animals.

The maximum scale of compensation to owners of animals destroyed under the provisions of the Gladders and Farcy Act XIII of 1899 sanctioned by the Government of India is half the value of the animal destroyed subject to a maximum of Rs. 100 for any one animal.

(Vide G. I., F. D., No. 147-E. B., dated 2nd February 1914. Dy. G. I. 639.)

Note - 11

- | Department | Charges how regulated. |
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| (21) Charges for assistance rendered to vessels aground in the waterways of Bengal :— | <p>The following scale of charges has been sanctioned by Government for assistance rendered by the vessels of the Rivers Steam Navigation Company and the India General Navigation and Railway Co., Ltd. to Government vessels aground in the waterways of Bengal :—</p> <p style="padding-left: 40px;">Rs. 100 up to 3 hours detention.
Rs. 200 beyond 3 hours up to 6 hours detention,
Rs. 350 per diem of 24 hours or part of a day exceeding 6 hours.</p> <p>The above rates are agreed upon on condition that the Steamer Companies will pay fees to Government at half of the above rates in cases in which Government vessels render similar assistance to the Companies' vessels.</p> <p>The time will be reckoned from the moment when the assisting vessel stops her engine to the moment when she gets under weigh again after rendering assistance.</p> <p>(Vide B. G., I. D., No. 158-T. I., dated 10th October 1913.</p> <p>The following charges also come under "Supplies and Services."</p> |
| (22) Feed and keep of elephants, ponies, etc. | <i>W</i> |
| (23) Commission on Land Revenue collections. | |
| (24) Commission on the collection of Panchwari License fees. | |

CONTINGENCIES.

- N. 504.
- | | |
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| (25) Municipal taxes. | <p>rates and</p> <p>(i) These charges are payable according to the rates assessed by the municipalities. A contingent bill duly drawn up and endorsed in favour of the municipality concerned when the latter has banking accounts with the treasury, should be made over to the municipality in discharge of their claim. The bill will be presented at the Treasury with the receipted bill of the Municipality duly attached (<i>vide</i> Bl.-T. M.—105 of 1905-06) and will be paid by the Treasury Officer by transfer credit to the municipality concerned.</p> <p>(ii) The charges are payable by the Government servant occupying the building in respect of which the tax is due.</p> <p>(iii) Whenever a new building is assessed, or when an old assessment is altered, the first charge on this account should be supported by a certificate from—</p> <p>(a) where the building is at head-quarters and is in charge of an Executive Engineer—the Executive Engineer ;</p> <p>(b) in the case of a Public Works building the maintenance of which has been made over to the District Board—the Superintendent Engineer or Inspector of Works ;</p> |
|-----------------------|---|

- | Department. | Charges how regulated. |
|--|--|
| Municipal rates and taxes— <i>contd.</i> | <p>(c) where the building is at head-quarters and is neither under the charge of the Public Works Department nor of the District Board—the local representative of the Department who may be in charge of the building, but his certificate must be countersigned by the Magistrate;</p> <p>(d) where the building is at a sub-divisional head-quarters—the Sub-divisional Officer, provided he certifies that he has given the Superintending Engineer or Inspector of Works notice of the assessment or revision of assessment, and that he has no objection;</p> <p>(e) in the case of buildings in the interior—the District Officer for those within the sadar sub-division and the Sub-divisional Officer for those within his sub-division.</p> <p>(B. G., Cir., No. 5-M., dated 30th January 1893, and No. 1316-P. W. D., dated 16th May 1893.)</p> <p>NOTE 1.—Commissioners of Divisions and Heads of Departments are competent to sanction the tax on the understanding that the assessment is first attested by the Executive Engineer or Departmental Authority concerned as the case may be.</p> <p>NOTE 2.—The sanction of the Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessments certified as required by paragraph 21 (c), of the Bengal Financial Rules. In any case, the Head of a Department must consider that the assessment is correct and the matter should be reported to the higher authorities.</p> <p>NOTE 3.—The occupier's share of municipal taxes is payable by the occupant irrespective of whether the building is occupied on payment of rent or rent free.</p> <p>NOTE 4.—The occupier's share of the Municipal taxes in respect of all Military Buildings maintained by the Bengal Public Works Department should be paid by the Department in occupation.</p> <p>(26) Chowkidari Tax These charges are, under Section 9 of Act I of 1892, imposed by the panchayats under the general control of the District Magistrate.</p> <p>Receipts signed by the panchayats must be furnished in support of the tax. No certificate supporting enhancement of the tax, as in the case of municipal taxes, is necessary as the tax is under the control of the District Magistrate.</p> <p>(<i>Vide</i> Section 20, Act VI of 1870.)</p> <p>When Government occupies a private building on payment of rent Government cannot be called upon to pay Chowkidari Tax, but the owner of the building so leased is assessable under the provisions of Rule 54 of the Chowkidari Manual.</p> |

Department.

Charges how regulated.

(27) Union Committee Tax . The tax is imposed by the Union Board, subject to a maximum of Rs. 84 per annum, *vide* Sections 37 and 38 of the Bengal Village Self-Government Act of 1919, Part I, Chapter V. No certificate supporting enhancement of the tax is necessary, as it is subject to revision by the District Magistrate *vide* Section 40 of the Act.

(28) Office and ground-rent . The sanction of Government is required to the first payment. The first charge in every year must be supported by a certificate from the Executive or District Engineer concerned, that a suitable public building was not available for the purpose required; but in the case of buildings hired for public offices upon leases this certificate is not required. These charges should be drawn on separate bills with a quotation of the Government sanction on each bill. Payment of rent by one department of Government to another is not permissible.

NOTE 1.—Commissioners of Divisions and Heads of Departments including Director of Industries can sanction rent on lands and buildings leased by Government up to a limit of Rs. 144 a year, subject to the existence of Budget provision and on the understanding that the necessity for renting the building for Government purpose will continue to be attested by the Executive Engineer concerned under paragraph 14, Appendix 3, of Bengal Financial Rules.

NOTE 2.—All Heads of Departments are authorized to sanction the renting of ordinary office accommodation within the following limits:—

When the accommodation is provided in a separate building—Rs. 100 a month.
When the accommodation is provided in a building partly used as a private residence—One half the total rent, subject to a maximum of Rs. 45 a month.

NOTE 3.—The Inspector-General of Police is authorised to rent quarters for Police Officers entitled to them, subject to budget provision and to the following limits of monthly cost:—

	Rs.
Inspectors of Police	20
Sub-Inspectors of Police	15

ent of Telephone connection.

The following authorities in Bengal are authorised to sanction (a) the establishment of telephone connection between public offices and the public exchange, and

(b) the annual rent charges on account of such telephones.

Applications for the establishment of telephone communications in the private residences of Government servants should, however, continue to be submitted to the Local Government for consideration, as heretofore.

- Board of Revenue.
- Commissioners of Divisions.
- " of Excise and Salt.
- Collectors of Customs, Calcutta and Chittagong.
- Inspector-General of Police.
- Surgeon-General with the Government of Bengal.

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Department.	Charges how regulated.
(29) Rent of Telephone connection— <i>contd.</i>	<p>Inspector-General of Prisons. " " of Registration. Director of Public Instruction. " of Land Records. " of Agriculture. " of Public Health. " of Industries. " of Surveys Bengal and Assam. Conservators of Forests. Superintendent and Remembrancer of Legal Affairs. Commissioner of Police, Calcutta. Superintendent, Royal Botanic Garden. Chief Engineer. Superintending Engineers. (Vide G. I. No. 4972-Ex., dated 25th September 1910. Dy. G. I. 290, B. G. No. 1173-83—T. F., dated 15th October 1910. Dy. G. B. 3077, B. G., F. D., Cir., No. 10-T. F., dated 23th May 1913. Dy. G. B. 1912 and G. B., F. D., No. 7919½, dated 9th May 1922. Dy. G. B. 971.) N.B.—For Shifting charges Government sanction is not required. (Vide A. G.'s Decision on Dy. P. A. I., 1266, dated 24th January 1924.)</p>
(30) Liveries and warm clothing to peons and servants.	<p><i>State - 12</i></p> <p>I. Charges on this account may be incurred in the following offices:—</p> <ol style="list-style-type: none"> 1. The Bengal Secretariat in all its branches. 2. The Bengal Secretariat Library. 3. The Accounts Department of the Bengal Secretariat. 4. The Book Depôt of the Bengal Secretariat. 5. The Board of Revenue. 6. The office of the Director of Public Instruction. 7. " Inspector General, Prisons. 8. " Inspector General, Registration. 9. " Surgeon-General with the Government of Bengal. 10. " Director of Public Health. 11. " the Director of Agriculture. 12. " Director of Land Records. 13. " Commissioner of Excise and Salt. 14. " Inspector of Factories. 15. " Superintendent and Remembrancer of Legal Affairs. 16. " Commissioner for the Inspection of Steam Boilers. 17. The Court of Small Causes, Calcutta. 18. The Registrar of Co-operative Societies, Bengal.

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Department.	Charges how regulated.
<p>'30) Liveries and warm clothing to peons and servants—<i>contd.</i></p>	<p>The scale whether annual or biennial is laid down in the orders sanctioning the supply of liveries to the peons of these offices. New liveries may be supplied annually to the Jemadars and Peons in attendance on the Secretaries and Under-Secretaries to Government, to the duffries and peons who go on duty with the Secretariat to Darjeeling, to peons in attendance on the Heads of Departments who accompany the Government to Darjeeling and to peons who are located in the hills.</p> <p>II. Besides the above Commissioners and Additional Commissioners of Divisions, District Officers and District Judges may sanction the supply of liveries to their personal orderlies and those of officers subordinate to them every alternate year according to the following scale :—</p> <p>(i) In the case of Commissioners and Additional Commissioners of Divisions, the <i>Head Orderly Jemadar</i> and <i>Daffadar</i> shall be supplied with livery at a cost not exceeding Rs. 20 and other personal <i>Orderlies</i> with the same at a cost not exceeding Rs. 12 each.</p> <p>NOTE.—The duffry, who accompanies the Commissioner of the Rajshahi Division to Darjeeling, is supplied with warm clothing at a cost of Rs. 12 a year.</p> <p>(ii) In the case of District Officers and District Judges the <i>Head Orderly</i> shall be supplied with livery at a cost not exceeding Rs. 12 and other personal <i>Orderlies</i> with the same at a cost not exceeding Rs. 8 for each man.</p> <p>(iii) In the case of Joint and Assistant Magistrates, Deputy and Sub-Deputy Magistrates and Collectors, Assistant Sessions Judges, Sub-Judges and Munsiffs, each <i>Orderly</i> shall be supplied with livery at a cost not exceeding Rs. 8.</p> <p>NOTE.—The Chaprassis of Probationary Deputy and Sub-Deputy Collectors are not entitled to liveries.</p> <p>(<i>Vide</i> B. G., F. D., No. 12764-F., dated 12th August 1921. Dy. G. B. 3676.)</p> <p>The peons who are located in the hills will receive the liveries annually and others once in two years. The charge should be drawn on regular contingent bills with full details of the number of peons and the amount drawn for each, as also the date of incurring the same expenditure on the last occasion for the purpose of audit supervision as required by paragraph 7 of Appendix 3, page 176 of the Bengal Financial Rules.</p> <p>(<i>Vide</i> B. G., F. D., No. 4238, dated 31st October 1903, Dy. G. B. 3655, Circular No. 11-F., dated 20th March 1906. Dy. G. B. 771 and B. G., F. D., No. 6548-F., dated 24th November 1915. Dy. G. B. 6320.)</p> <p>III. The messenger peons of the Dacca and Rajshahi Divisional Offices of the Registrar, Co-operative Societies, will be supplied with livery at a cost of Rs. 15 every alternate year and the Durwan of the Main office at a cost of Rs. 15 tenable for 3 years.</p> <p>(<i>Vide</i> B. G., F. D., No. 299-F., dated 13th January 1919. Dy. G. B. 7180.)</p>

Department.	Charges how regulated.	
(30) Liveries and warm clothing to peons and servants— <i>contd.</i>	<p>NOTE 1.—Blankets and umbrellas do not form part of livery.</p> <p>NOTE 2.—Supply of Hot-Weather Clothing is inadmissible.</p> <p>(<i>Vide</i> B. G., No. 4725-F., dated 27th July 1914. Dy. G. B. 3107.)</p> <p>N.B.—Peons not entitled to get liveries at the expense of Government may not be supplied with pagrees at the public expense.</p> <p>(B. G. No. 3689-F., dated 6th July 1904. Dy. G. B. 1350.)</p>	
(31) Uniform and equipment of Warders in Lunatic Asylums.	<p>The cost of each uniform for men and women shall not exceed Rs. 27 and Rs. 7, respectively, and the annual recurring charges shall not exceed Rs. 7 and Rs. 2.8, respectively.</p> <p>The scale of uniforms to be supplied at Government expense has been laid down in the Rules for the supply of uniforms to Warders of Lunatic Asylums in Bengal, forwarded with the G. B., M. D., No. 54-Medl., dated 13th August 1906. (Dy. G. B. 2257), as amended by the G. B., L. S. G., D., No. 143-Medl., dated 18th January 1922. (Dy. G. B. 8481.)</p> <p>NOTE 1.—The warders of the Lunatic Asylums in Bengal should be annually supplied with a pair of uniforms (<i>viz.</i>, two khaki uniforms to each male warder and two saris to each female warder).</p> <p>(<i>Vide</i> B. G., No. 143-Medl., dated 18th January 1922. Dy. G. B. 8481.)</p> <p>NOTE 2.—The annual cost of uniform for keepers of the Dacca Lunatic Asylum is Rs. 20 per keeper.</p> <p>(<i>Vide</i> S. G.'s No. 13493, dated 30th August 1918. Dy. M. D. D. 776.)</p> <p>NOTE 3.—The warders will be supplied every third year with alarm whistles with chains at cost of Rs. 1-10-0 each as part of their uniforms.</p> <p>(<i>Vide</i> B. G., No. 598-Medl., dated 24th March 1915. Dy. G. B. 10297.)</p>	
(32) Durbar Day Celebration. (Education and Industries)	<p>The following is the sanctioned scale of annual expenditure for the celebration of the "Durbar Day" in Educational and Industrial institutions:—</p>	Each. Rs.
	(i) Colleges and institutions directly under the Director of Public Instructions, and the Director of Industries, <i>e.g.</i> , Serampore Weaving Institute, etc.	100
	(ii) High Schools	50
	(iii) Two Government Schools at Kurseong	50
	(iv) First grade Training Schools*	40
	(v) Second grade Training Schools	20
	(vi) Middle Schools	10
	(vii) Maktabas, Primary Schools, Guru Training and Miyajji Training Schools	6

Department.	Charges how regulated.
(32) Durbar day Celebration — <i>contd.</i>	<p>The expenditure will be met from the provision under the head "Miscellaneous" in the budget of the Department concerned.</p> <p>(<i>Vide</i> B. G. No. 8, dated 2nd January 1914. Dy. G. B. 7788 and G. I. No. 1237-E. B., dated 31st August 1914. Dy. G. I. 308.)</p> <p>* NOTE.—For the purposes of the grant for the Celebration of "Durbar Day," the B. G. Technical School, Rangpur, Barisal Technical School, and Bogra Industrial School may rank with 1st grade Training Schools.</p>
(33) Postal Commission (Educational).	<p>Certain Government middle schools which are situated at considerable distances from Treasuries, or Sub-Treasuries, may, after obtaining the special permission of the Divisional Inspector, remit their fee collections by postal money order. The bills on this account are payable after usual countersignature.</p>

115. The contingent charges of the departments noted below are regulated in the manner noted against each.

[B. F. R.—81.]

Department.	Charges how regulated.
(1) Partition charges (Land Revenue)	<p>Drawn by Collectors in A. G. B. Form No. 310-B., who should certify upon the bills that the amounts charged have been entered in the partition ledger.</p>
(2) Government and Wards' Estates.	<p>The charges can be incurred within the limits of the appropriations made. In the case of Government estates the incurment of charges binding Government beyond a single payment, and of charges for books and periodicals, and for articles of European manufacture exceeding Rs. 50 in value, require the same sanction as similar charges of the General Department, but the prior sanction of the Court of Wards is sufficient in the Wards' Department. The charges should be drawn in A. G. B. Forms Nos. 307-B. and 310-B. The grant for the management of and improvement in Government Estates has been fixed at $9\frac{1}{2}$ per cent. of the estimated collections in the year. Proposal for additional grant raising this percentage should be submitted to Government (<i>vide</i> B. G. R. D. No. 91-T. E., dated 22nd April 1925. Dy. G. B. 760.)</p> <p>The rules upon the subject are contained in Chapter VII of the Bengal Government Estate's Manual, 1919 and Chapter IV—Part II of the Bengal Wards' Manual 1919.</p>
(3) Survey of Waste Lands.	<p>Admitted on bills in A. G. B. Form No. 310-G., countersigned by Commissioners of Divisions.</p>
Settlement charges	<p>Contingent charges should be drawn on A. G. B. Forms Nos. 306 or 307. The monthly detailed bills in support of the charges drawn on abstract bills should be drawn on A. G. B. Form No. 309. Where (as in the case of Minor operations) the District Officer is in the chain of correspondence between the Settlement Officer and the Commissioner of the Division, the bills should be countersigned by the District Officer. In the case of settlements (Major operations) directly</p>

- | Department. | Charges how regulated. |
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| (4) Settlement charges—
<i>contd.</i> | under the Director of Land Records, in which the District Officer does not intervene, the signature of the Settlement Officer will suffice.

(<i>Vide</i> B. G., No. 7-F., dated 11th January 1911. Dy. G. B. 5277 and B. G., F. D., No. 2182-F.—46 T. R., dated 28th April 1911. Dy. G. B. 648.) |
| (5) Jails and } Convict
Settlements. | Drawn on abstract bills followed by detailed bills countersigned by the Inspector-General of Prisons. The first abstract bill cashed after the 15th of the month should contain a certificate signed by the drawing Government Servant that "detailed bills, with the necessary vouchers for all contingent charges drawn by me prior to the 1st of the current month, have been forwarded to the Inspector-General of Prisons for countersignature and transmission to the Principal Auditor." Manufacturing charges should be drawn on separate bills. Municipal rates and taxes may be drawn by Jail Authorities in a fully vouched bill form without countersignature; but such charges must be added to the forward total of expenditure given in the next detailed bill. |
| (6) Cinchona Plantations. }
(Industries). | Charges on account of the Darjeeling Cinchona Plantation are drawn on abstract bills followed by detailed bills countersigned by the Superintendent, Royal Botanic Garden and of the Cinchona Plantation in Bengal. |

NOTE.—The Personal Assistant to the Inspector-General of Prisons is authorized to countersign the detailed Contingent bills (both Manufacture and General) and invoices on account of due supplies to the Jail Depôt, subject to the condition that bills containing expenditure of a novel or unusual character are scrutinized by the Inspector-General.

NOTE.—The Superintendent, Royal Botanic Garden, and of the Cinchona Plantation in Bengal may incur necessary expenditure in connection with the preparation of Cinchona Exhibits and their display in the exhibitions, the charges being met from "Contingencies" and savings under other heads in the Cinchona Manufactory Account.

(*Vide* B. G., No. 2092-Mdl., dated 24th December 1910, Dy. G. B. 4278.)

(C) Special Contingencies.

[B. F. R.—80 (

116. The charges included under Special Contingencies are as follows

N. B.—In the departments to which the contract system has not been extended all charges which come under the category of contract contingencies, are treated as special contingencies except those which are authorised by the Local Government to be drawn without any previous countersignature or sanction of any controlling authority.

(*Vide* U. O. Reply No. 49 of 1917-18.)

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Department.	Charges how regulated.
(a) Director of Agriculture —contd.	<p>(i) No authority is delegated in the matter of purchase of tents.</p> <p>(ii) As regards items 3, 6 and 7, purchase of typewriters and duplicators and of books, maps and publications and subscription to newspapers and periodicals, no monetary limit is fixed, but the Director should follow the procedure laid down in the preceding para.</p> <p>(iii) If farm labourers employed in laying out agricultural stations or on cultivation work are engaged as daily labourers or coolies when necessity arises, their wages may be treated as contingent expenditure of the farm.</p> <p>(B. G. No. 2507-F.—953-T.R., dated 30th June 1911. Dy. G. B. 2071.)</p> <p>(iv) The Deputy Director of Agriculture (for farms and experimental stations under him as well as for his office), the Superintendent of Sericulture, Economic Botanist, the Agricultural Chemist, the Fibre Expert and the Divisional Superintendents of Agriculture are authorized to draw their respective contingent charges enumerated in Appendix B on fully vouched Contingent bills subject to the restrictions prescribed by Appendix 3 of the Bengal Financial Rules and supplementary Government order incorporated in the Bengal Audit Manual and also subject to the condition that in case of expenditure on any one item exceeding Rs. 50 the previous sanction of the Director of Agriculture should be obtained.</p> <p>(Vide B. G. Order, No. 1093-F.—801-M.R., dated 28th February 1913. Dy. G. B. 7959.)</p> <p>(v) Contingent charges (except Contract Contingencies) of the Agricultural Department should be drawn in A. G. B Forms Nos. 310-S. and 307-I.</p>
	<p>(b) Co-operative Societies.</p> <p>The Deputy Collectors on special duty in the Co-operative Department and in charge of Industrial Co-operative Societies or in charge of the work in the Rajshahi Division and in the Presidency and Burdwan Divisions and the Assistant Registrars of Co-operative Societies, Dacca and Chittagong Divisions are authorized to incur contingent expenditure on account of the marginally noted items and to present fully vouched contingent bills signed by him to the treasury subject to the restrictions prescribed in Appendix 3, Bengal Financial Rules and the supplementary orders by Government relating to those charges and also subject to the condition</p>
	<ol style="list-style-type: none"> 1. Liveries of peons. 2. Service postage and telegram charges. 3. Office expenses and miscellaneous.

Department.

Charges how regulated.

that the previous sanction of the Registrar, Co-operative Societies, should be obtained, in case expenditure on any item exceeds Rs. 50.

(Vide B. G., F. D., No 9132-F., dated 25th September 1918. Dy. G. B. 4410 and B. G., F. D., No. 5292-F., dated 5th June 1918. Dy. G. B. 1779.)

NOTE.—Charges should be drawn in A. G. B. Form Nos. 310-S., and 307-I.

(7) The Director of Industries Rs. 200 and Rs. 250 in each case respectively for contingent expenditure in connection with industrial exhibitions and on experiments in connection with the development of Industries.

(Vide Dy. G. B. 6865, dated 24th November 1922 and Dy. G. B. 3337, dated 7th August 1923.)

The contingent bills of all the offices subordinate to the Director of Industries will be drawn by the respective Government Servants in charge where they hold Gazetted rank otherwise they will be drawn by the Director.

(Vide B. G., C. D., No. 1646-Com., dated 21st April 1921. Dy. G. B. 675.)

The Deputy Director of Industries, Bengal, is authorised to sign for the Director contingent and other bills of the offices subordinate to the Director of Industries, Bengal.

(Vide B. G., C. D., No. 2671-Com., dated 18th July 1921, Dy. G. B. 2953.)

The contingent bills will be drawn in A. G. B. Form Nos. 310-T., and 307-I.

Explanation.—The expression “each item” occurring in the rule denotes one article, or several articles of the same kind purchased at one time, but when, as in the case of stores, it is necessary to purchase in one order several articles of different kinds, all the articles purchased in one order should be regarded as one item, and if the total cost exceeds the limits prescribed in the said rule the previous sanction of Government to the expenditure should be obtained.

(Vide B. G., F. D., No. 3044-F., dated 2nd March 1923. Dy. G. B. 393.)

NOTE 1.—Inspector-General of Police's appropriation for “Petty Construction,” “Tents,” “Accoutrements” and “Departmental Stores” will be apportioned among the three Deputy Inspectors-General in charge of Ranges who have been empowered to sanction expenditure out of these allotments, their sanctioning power being subject to the same limitations as in the case of the Inspector-General.

(B. G., No. 578-T. F.—866-P. D., dated 6th June 1908. Dy. G. B. 1258 and B. G., F. D., No. 4399-F.—4072-P.D., dated 22nd October 1913. Dy. G. B. 5540.)

NOTE 2.—Inspector-General of Police, Bengal, and Range Deputy Inspector-General, are authorized to sanction expenditure on any departmental work up to Rs. 4,000. (Dy. G. B. 3488 and Dy. G. B. 1526 of 1921-22.) F. R.—80

N.B.—This limits includes all structures sanctioned for a police station and repairs thereon. The following are as follows

(Vide I. G.'s No. 6351-Bt., dated 30th June 1925. Dy. L. A.)

NOTE 3.—(a) Governing bodies of Government colleges to whom appropriations are made are authorized to sanction up to Rs. 1,000 for contingencies, are treated as such by the Local Government to repairs, while governing bodies of other colleges and Inspectors of any controlling authority same power up to Rs. 250 only.

(Vide B. G., F. D., No. 3987-F.—4022, dated 20th November 1917-18.)

(b) Governing Body of the Dacca School of Engineering can sanction expenditure on repairs and petty works on one item up to Rs. 500 from contract contingencies and up to Rs. 250 from the appropriation for minor works placed at their disposal by the Director of Public Instruction.

(Vide B. G., F. D., No. 15185-F., dated 18th February 1919. Dy. G. B. 7082.)

(c) Governing Bodies of the Victoria Boys' and the Dow Hill Girls' Schools are authorised to sanction expenditure up to Rs. 1,000 on petty construction and repairs from the allotment for contingencies in the consolidated appropriation, and up to Rs. 500 on a single item from the allotment made by the Director of Public Instruction out of the appropriation for Minor Works.

(Vide B. G. No. 946, dated 21st April 1920, copy received with F. D. No. 7519-F., dated 30th April 1920. Dy. G. B. 886.)

(d) Governing Bodies of the Presidency and the Bengal Engineering College may make purchases in the local market of articles of European Manufacture up to Rs. 250 for each article.

(Vide B. G. No. 3987-F.—4022, dated 20th November 1911. Dy. G. B. 5476.)

(4) Principal of the Medical College is authorised to purchase locally articles of European manufacture required for the working of the Pathological and Physiological Biological, Physical, Chemical and Anatomical laboratories up to a limit of Rs. 250 for any one article or any number of similar articles purchased at one time.

(B. G. No. 50-T. F., dated 4th May 1916. Dy. G. B. 894. Also B. G., F. D., No. 3847-Misc., dated 1st May 1917. Dy. G. B. 714.)

NOTE 5.—This order does not affect the power of sanction in regard to the purchase of mathematical or other instruments which is exercised by the authorities referred to in the note under the preceding paragraph. (Dy. G. B. 9871 of 1913-14.)

117. The money required for special contingencies will be drawn upon separate bills the authority sanctioning the contingencies and the sub-vouchers for sums exceeding Rs. 25 being attached to them with the prescribed certificate. If the amount sanctioned be drawn in more than one bill, the sanction should be attached to the first bill, and in subsequent bills, a reference should be made to the bill with which the sanction was submitted.

Purchase of oil portraits or colour prints of His Majesty the King-Emperor for Court and other public buildings.

118. The occasional expenditure that may be incurred on this account should be borne by Provincial revenues. The sanction of the Government of India should, however, be obtained to the purchase of oil portraits; colour prints may be ordered direct from Messrs. Downey & Co., without reference to that Government, the payment of the cost being made by direct remittance to the firm.

(Vide G. I. F. D. No. 699-A., dated 1st February 1907—Dy. G. I. 554.)

Flags and Flag staff for the principal Government offices at each station and for the offices of the Commissioners and Collectors.

119. The cost of flags is debitable to the contingent grant of the Civil Department and that of the flag staffs to the minor works grant at the disposal of the Commissioners.

(Vide B. G. P. W. D. No. 170-74, dated 8th January 1914—Dy. G. B. 8686.)

Charges for the Construction and Repairs of Government Buildings.

[Para. 3, App. 5, C. A. Code, Vol. I and Chap. 9, Sec. I—B. F. R.]

120. All Government buildings are classed as Central and Provincial and also as "those borne on the Public Works Department books," and "those not so borne." The classified list of Government buildings borne on the Public Works Department books is kept in the Public Works Department Secretariat.

121. Charges for original works and repairs to Central and Provincial buildings that are borne upon the Public Works Department books, are budgetted for and recorded in the Public Works Department accounts.

122. (a) Charges for the construction and repair of Central and Provincial buildings not borne upon the Public Works Department books, are budgetted for in the Civil Central and Provincial Budgets and recorded upon the Civil books.

(b) Charges on account of the following minor repairs of buildings borne upon the Public Works Department books, are budgetted for and recorded as those mentioned in the preceding paragraph :—

Repairs of doors and windows, their fastenings and glass, repairs of thatch and tiles, the repair of ceiling cloth, punkha and other fixtures and all charges which can be executed by an ordinary mistree without skilled supervision. *M*

V.S.W. 625
123. Charges described in paragraph 122 (a) and (b) are classified the manner laid down in rule 2, App. 3 to the Bengal Financial Rules. If it is found that work provided in the Civil Budget can be carried out through Public Works Department agency, Government will determine whether it should be so transferred, in which case the charges will be transferred to the Public Works Department Grants and Accounts.

NOTE.—This rule does not prohibit a Civil Officer obtaining the advice of the Executive Engineer so long as the supervision of the work and handling of the funds is made over to him.

124. The rules regarding the execution of Works by Civil Officers have been laid down in Rules 155 and 156, p. 52 of the Bengal Financial Rules and the powers of Civil Officers regarding sanction will be found in the "Delegation Orders" of the Local Government.

125. It may happen that the agency of Civil Officers is called in for works ordinarily carried out by the Public Works Department and provided for in their Grants. In this case the procedure laid down in subsidiary Rule 87, under T. O. 16, will be adhered to, *i.e.*, the Civil Officers will be called the Disbursers of the Public Works Department, and will obtain funds and render accounts to the Accountant General, as laid down in Subsidiary Rules, 88—90, under T. O. 16.

126. The provision of fowl-houses, sheds or shelters of any kind for cows, sheep, poultry, etc., at the expense of the State is not ordinarily admissible.

(*Vide* G. I. Cir. No. 4-P.W., dated 2nd May 1913. Received with G. I., F. D., No. 597 E.B., dated 26th May 1913. Dy. G. I. 133.)

126A-M

Umbrellas for Peons.

127. The supply of cloth umbrella to peons is restricted to Public Offices in Calcutta and Darjeeling and must not be allowed to peons (including process-servers) employed elsewhere.

(Vide B. G. No. 3847-F., dated 30th August 1878. Dy. G. B. 14C60.)

128. Peons of the Bengal Survey Office who accompany the Director to Darjeeling get umbrellas every year.

(Vide B. G. No. 2703-F., dated 23rd April 1904. Dy. G. B. 451.)

128A-M

Adjustment of Cost of Padlocks.

129. The supply of padlocks required for Government buildings, such as Jails, etc., should be arranged for, and the cost met by the Department concerned and not by the Public Works Department.

Adjustment of the Value of Recovery Claims of and below Rs. 15 of the Agent for Government Consignments.

[B. F. R.—99.]

130. Items of Rs. 15 or less on account of each Recovery Claim of the Agent for Government Consignments will be finally adjusted in the Agent's accounts unless the recoveries appertain to persons or bodies financially independent of Government or to the Survey and Settlement (Major Operations). A single copy (instead of duplicate or triplicate copies) of such a Recovery Claim will be sent to the Consignee for countersignature and return, the statement accompanying the Recovery being retained by the consignee for office record.

(Vide Circular Nos. 200 and 237-T. M.—T. A. D., dated 17th November 1914 and 11th November 1915 respectively.)

Customs Duty on Government Stores.

131. Customs duty is levied on all Government stores imported. A monthly schedule is received in support of the debit on account of the duty payable by the departments importing them. On receipt of this schedule, necessary book adjustment is made in this office by debit to the departments concerned under the detailed head "Customs Duty on Imported Stores" opened under the major and minor heads concerned, the duty being treated as an incidental charge connected with the purchase of stores.

(Vide G. I., F. D., No. 2980, dated 11th July 1924. Dy. G. I. 306 and A. D. G.'s No. A. C. 3211-415—24, dated 5th September 1924. Dy. A. D. G. 500 filed in Bk. Bt.—35 of 1912-13.)

Pooling of Government Launches.

132. Under the Pooling scheme, all launches other than River Police launches are under the control of the Marine Department of the Government of Bengal. The Controlling Officer for the launches stationed in each district is the Collector or Deputy Commissioner of that district except that the S. L. Peel stationed at Dacca is under the Collector of Mymensingh and those at Calcutta are under the Collector of 24-Parganas. The launches allotted to the Commissioner of Police, Calcutta, Chief Inspector of Factories, Director of Public Health and Sub-Divisional Police Officer, Munshiganj and those used by His Excellency the Governor are not subordinate to the Controlling Officers.

On receipt of indents arrangement for the supply of stores to all launches except those under the Commissioner of Police, Calcutta, is made by the Port Officer, Calcutta, who also controls their survey and repairs. He may direct the purchase of petty stores locally.

The Controlling Officers or other officers to whom launches have been specially allotted, may have such petty repairs carried out locally at a cost of not more than Rs. 100 for each launch, as are absolutely necessary to enable a launch to run. The receipted bill for such work, is countersigned by the Port Officer. The necessary provision for establishment, stores, repairs, coal and other incidental charges for the maintenance of the launches is made in the budget under the head "27 Ports and Pilotage" (charges for pooling scheme).

(Vide B. G., Marine Dept., No. 992—1046 Mne., dated 10th March 1924. Dy. G. B. 13490.)

Uniform and equipment of the Crews.

132A. The following scale has been approved :—

	Rs.	A.	P.	
Uniform to be supplied annually—				
2 dunguree suit	at	3	4	0 each.
1 woollen jersey	"	1	0	0
1 woollen cap	"	0	5	0 } on indent from
1 name ribbon for cap	"	0	5	0 } R.M. Dock-
				yard.
Equipment to be supplied quadrennially—				
1 knife (for serang, whistle instead)	0	13	0	} on indent from
1 lanyard	0	1	0	} R.M. Dock-
1 leather belt	1	0	0	} yard.

(B. G., Marine Dept., No. 949-Mne., dated 17th April 1917. Dy. G. B. 429.)

132B. One waterproof and one great coat are supplied every four years to each of the following crew, viz., the serang, the sukhani, and lascar on duty of the launches under the pooling scheme.

(B. G., Marine Dept., No. 3353-Mne., dated 22nd October 1924. Dy. G. B. 5220.)

132C-11

Discretionary grants for Petty Local Works of Improvement placed at the disposal of Commissioners of Divisions.

133. Lump appropriations are placed at the disposal of the Commissioners of Divisions subject to the conditions specified in clauses (a), (b), (c), (d) and (e) below. The grants sanctioned by the Commissioners are audited against their lump appropriations. Commissioners should furnish a quarterly return of such sanctions to the Accountant General who will verify them with the entries in the Audit Registers and if necessary, will give effect to the total charges covered by the grants by one formal re-appropriation towards the close of the year. One copy of the quarterly return in the appended form should also be submitted to Government in the Financial Department for information immediately after the close of each quarter.

Divisions.	Allotment for the year.	GRANTS TO DISTRICT BOARDS.			GRANTS TO MUNICIPALITIES.			Other heads of accounts.	Total grant.	Balance unappropriated.
		Hospitals, Dispensaries and Asylums.	Schools.	Other objects.	Hospitals, Dispensaries and Asylums.	Schools.	Other objects.			
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL

(a) Grants may be made to any deserving local object, whether administered by local bodies or not, so long as it is of a public character and deserving of assistance.

Instances :—

- (1) Assistance towards public objects, *e.g.*, gardens, tanks, etc.
- (2) Contribution to philanthropic societies, or to social or athletic clubs not situated within the limits of the district head-quarters station. These should be strictly confined to small isolated stations where the subordinate Indian Officials are unable without assistance to support a social club or athletic society. No grant should be given to any association which is not mainly or entirely composed of Indian Officials of the subordinate class and should be other than a small addition to private local contributions.

- (3) Donations of money or books to public libraries.
- (b) Rewards not exceeding Rs. 100 in any one case may be disbursed from this source, for political services, or for any acts beneficial to Government which can be suitably recognised by a small pecuniary grant.

Instances :—

- (1) Rewards, either in money or in the form of jewellery or dresses of honour, for deeds of special merit involving personal risk or self-sacrifice.
- (2) Rewards for a conspicuous aid to the police or to other Government servants.
- (c) The expenditure incurred from this appropriation should invariably be of a non-recurring nature.
- (d) No portion of the appropriation should be spent to supplement the appropriations for contract contingencies or for the employment of temporary establishments.
- (e) No grant should be made for contingent expenditure incidental to the supervision of Chowkidari Panchayats or for the cost of sending indigent persons to the Pasteur Institute.
- (f) Divisional Commissioners are not entitled to exercise any power exceeding those of the Local Government in sanctioning expenditure of the classes enumerated above.

(Vide B. G. No. 825-T. F., dated 19th June 1913. Dy. G. B. 1618, and B. G. No. 4381-F dated 3rd August 1916, Dy. G. B. 2977.)

NOTE 1.—The limit of Rs. 100 referred to above applies to the payment made to each individual person (Vide note filed in Bl. No. TH-27 of 16-17.)

NOTE 2.—The Government of India may in special cases permit assistance to be given in stations which cannot be described as small and isolated.

NOTE 3.—Local Government may waive the restriction that no grant may be given within the limits of the district head quarters station when it considers that the circumstances justify the condition.

(Vide G. I. F. D. No. 1145 E. B., dated 8-8-1918, Dy. G. I. 231.)

1338

Foreign State Telegrams.

134. When a Government servant not entitled to send a Foreign State Telegram finds it necessary, in the interests of the public service, to do so, he should ordinarily send the message through the Local Government. If occasional breaches of the order occur owing to oversight or supposed urgency, the Local Government is competent to pass such charges, having regard to the courses of financial propriety.

Postage on Leave Applications.

135. All applications for leave or references on personal matters must be submitted in covers stamped with ordinary postage, and not with service postage stamps. This rule applies only to the letters of

Government servants requiring leave or information on personal matters connected with their own allowances, etc. When applications for leave or references are forwarded officially by superior Government servants, the letter should be treated like any other official communication.

NOTE.—Communications by Government servants regarding their leave, pay, transfer leave-salary, fund subscriptions and analogous matters are private and not official.

(Vide Copy of G. I., H. D., No. 2398-C, 2408-C, dated 30-3-1914, received with C. G.'s No. 403-A. & A. 600-13, dated 14-3-1914, Dy. C. G. 8.)

135A ——— Telegrams on Private Matters.

136. All telegraphic messages regarding leave, leave-salary, pay, promotion or appointment or other matters of a private character must be paid for by the person sending them unless it is perfectly clear that the interest of the public service will be injuriously affected, unless the particular message in question be sent by telegraph.

135A ——— 9A. 341 R V. 556 Recoveries of Service Stamps used on Private Telegrams.

136A. The amount recovered should be remitted to the treasury instead of to the Check Office and send the treasury receipt to the Check Office, which will then see that amounts due for recovery have been credited to Government. The credits are adjusted in the books of the Civil Accounts Officers concerned under the head XXXV-Miscellaneous, Miscellaneous Central or Provincial according to the Department from the stamps were originally taken.

Vide A. D. G. s etter o. Ac.-951—869-22, dated 5th March 1923 with letter No. $\frac{V.T.}{20}$ dated 2nd March 1924 of Tel. Check Office. Dy. T. D. I. 679.)

Cost of Conducting Vernacular Scholarship Examination.

137. To meet immediate expenses in stamps, stationery, etc., for the conduct of Vernacular Scholarship Examination, money may be drawn in abstract bills (A. G. B. Form No. 307) up to a limit of Rs. 20 only for each district, by the District Inspector of Schools. Detailed bills countersigned by the Divisional Inspector of Schools should be submitted to the Accountant General, as soon as possible. Any sums required in excess of Rs. 20, but within the limits of expenditure sanctioned for the district should be drawn in regular contingent bills (A. G. B. Form No. 310N) countersigned by the Divisional Inspector of Schools (*vide* Dy. E. D. 979, dated 31st August 1905).

Remuneration to Examiners of the European Schools.

138. The fixed scales of remuneration to examiners of different examinations are given in the Code of Regulations for European Schools. 138A, B

139. The fees payable by candidates for the primary and Middle School Examinations will be paid into the Imperial Bank of India by the Inspector of European Schools, Bengal, as soon as they are realised by him. 622

Permanent Advances.

(C. A. C.—93.)

140. The authorities noted in the margin can sanction permanent advances up to the amount advised by the Principal Auditor as appropriate ~~subject to the limit of Rs. 500.~~ When there is any difference of opinion between the sanctioning authority and the Principal Auditor on this point, the matter should be referred for the orders of the Local Government. The permanent advances of these Government servants, however, will continue to be sanctioned by the Local Government. (G. I., F. D., No. 510-A., dated 1st February 1908, Dy. G. I. 626 and B. G. No. 1432-F., dated 12th March 1908. Dy. G. B. 6156.)

Board of Revenue.
 All Commissioners of Divisions.
 Director of Public Instruction.
 Director of Land Records.
 Director of Agriculture.
 Director of Public Health.
 Inspector-General of Police.
 Inspector-General of Prisons.
 Inspector-General of Registration.
 Superintendent and Remembrancer of Legal Affairs.
 Superintendent, Royal Botanic Gardens.
 Conservator of Forests.
 Port Officer.
 Protector of Emigrants and Superintendent of Emigration.
 Commissioner of Excise and Salt.
 Surgeon General with Government of Bengal.

141. Collectors and Magistrates are responsible for the permanent advances held by their subordinate Government servants both in the sudder and subdivisions. They should, therefore, furnish the Principal Auditor with an acknowledgment on 15th April every year under their own signature showing in detail at the foot of the acknowledgment memo. the amounts of permanent advances held on account of each department or office. Separate acknowledgments from the subordinate Government servants in charge of the departments or offices concerned should be taken by the Collectors and Magistrates and filed in their offices. They should not be forwarded or sent to the Principal Auditor, nor will they be accepted if sent.

142. Divisional Inspectors of Schools are generally allowed a permanent advance of Rs. 50 each and District Committees Rs. 100 each and at the discretion of the Vice-President, a portion of the last named sum may be made over to the Head Master of the Zilla or Normal School to meet its current contingent expenditure.

143. To facilitate payment of rewards from the Chowkidary Reward Fund, District Officers may, with the approval of the Divisional Commissioner, make over a portion of their permanent advance, not exceeding Rs. 100, to the District Superintendent of Police.

CHAPTER 7.—MISCELLANEOUS CHARGES.**Refund of Income tax.**

144. In dealing with claims of Refunds of Income Tax Treasury Officers should observe the detailed rules given in Chapter IV of Appendix 2 to Civil Accounts Code, Vol. I.

Land Acquisition for Public bodies or individuals.

[C: A. C.—116.]

145. When any sum of money is received in advance under Rule 21 Appendix 7, Civil Account Code, from a municipality or other body financially independent of Government, for the payment of compensation for land taken up on their behalf, such amount should be credited to the head "Deposits for work done for public bodies or individuals" in page 1 of the Cash Account.

146. A separate account of the deposit of each body should be maintained in a register showing the receipts, payments out of them and the balances, and the monthly transactions are to be shown in the *plus* and *minus* memo. in the same way as Personal Ledger Deposits under a group called after the name of the head prescribed above with details of the municipalities, etc., making the deposits. If the balance of any deposit appears to be insufficient for expected payments against it, the body concerned should be called upon to make a further deposit.

147. Payments of compensation out of these deposits should be made on vouchers in Form C or CC of the above Appendix, as if the payment had been made on behalf of Government. But on the face of each voucher must be conspicuously written in red ink the name of the project as well as that of the municipality or other body out of those deposit the payment is made.

148. If lump sums have to be drawn for payment before vouchers in Form C can be obtained, they may be drawn as advances on simple receipts to be adjusted on receipt of proper vouchers by credit to "Advances Recoverable" and debit to the deposit account prescribed above.

149. Each advance drawn from the treasury by a Land Acquisition Officer for the purpose of disbursing compensation locally should be fully accounted for before any further advance is drawn by him for the same purpose. In the case of any large amount due to a single individual, payment should be made by cheque.

150. A quarterly agreement should be made between the balances of the deposits made by different local bodies, as shown in the Treasury Accounts under the head "Deposits for work done for public bodies or individuals" with those shown in the books of the Land Acquisition

Deputy Collector for each work. At the end of each quarter the Collector should ask the Land Acquisition Officer for a statement of the balances on account of each work, and after verifying it with the Treasury balances, furnish a certificate of the verification having been made at the foot of the *plus* and *minus* memorandum for "Deposits for work done for public bodies, etc.," for the month following the quarter (*vide* Circular No. 286-T. M.—T. A. D., dated 29th September, 1905).

151. When a Civil Officer is made a Public Works Disburser under Rule 2 of Appendix 5 of the Bengal Financial Rules, charges such as those marginally noted should be debited to the works concerned. If he is not a Public Works Disburser, the charges should be brought to account in the Civil Department and debited to the Department concerned.
1. Assessor's fees.
 2. Stamp duty.
 3. Law costs, including Pleader's fees and Court costs.
 4. Process fees.
 5. Batta of Process-servers.
 6. Registration fees.

NOTE.—For the procedure of recovery of costs of litigation in appeal in the High Court, *See* paragraph 233.

152. Payments up to Rs. 50 on account of awards in land acquisition cases may be made by money order, the commission being paid by the Collector and debited to the contingencies for the project (*vide* G. I., F. D., No. 255-A., dated 17th January 1910. Dy. G. I. 499).

Malikana Payments.

153. The procedure observed in the Treasury in making and recording payments on account of Malikana is laid down in Chapter VII of the Board's Miscellaneous Rules, 1918.

154. Arrear bills for permanent and temporary Malikana should not be paid except on the special order of the Collector. Such bills need not be submitted to the Principal Auditor for pre-audit under rule 30 of the Bengal Financial Rules.

155. Each Treasury Officer will keep registers in A. G. B. Form No. 152 in which each payment on account of Permanent Malikana will be recorded at the time it is made in addition to the record on the reverse of the permanent pay orders (both recipient's and Treasury Officer's halves). A separate register is kept for Temporary Malikana.

156. Acquittances of the payees may be taken on a consolidated bill which may be used both as Schedule and Voucher, the first four columns being filled in at the treasury. The consolidated bill should be totalled and agreed with the entries in the Payment Register and signed by the Treasury Officer and submitted to the Principal Auditor with the bi-monthly Lists of Payments. No countersignature is required.

157. Separate schedules should be furnished for payments on account of each kind of Malikana and their amounts shown separately on page 2 of the list of payments as follows :—

- Permanent Malikana.
- Temporary Malikana.

Khaleri Rent.

158. The Collector of Midnapur is authorised by Government to pass the Khaleri rent bills of his district. The procedure laid down above in regard to Malikana payments, should be followed in paying the rent.
(Vide B. G. Order No. 1645, dated 20th March 1908. Dy. G. B. 6283.)

158A
158B
158C

LL v. cont. no 457
no 460

CHAPTER 8.—LOANS AND ADVANCES.

Repayment of Loans.

[C. A. C.—144.]

159. The *actual* date of receipt, into the Treasury or Sub-Treasury, of instalments of principal or interest of loans granted by Government to local bodies should distinctly be noted against each such item in the cash account rendered to the Principal Auditor. This will enable him to ascertain whether penal interest should be demanded on account of overdue instalment of interest or of principal and interest on loans granted by Government to local bodies (*vide* Circular No. 153-T. M.—T. A. D., dated 29th December 1898).

Embankment Advances.

[B. F. R.—270-A.]

160. The Government of India having directed that the adjustment of the expenditure incurred under the Bengal Embankment Act, II (B. C.) of 1882, shall be carried out in the Civil Department as heretofore, the following rules, prescribing the method in which the recoveries are to be passed through the Government accounts, are issued:—

161. The estimates on which expenditure is to be incurred will be drawn up in the Public Works Department, countersigned by the Superintending Engineer, and sanctioned by the Collector. The expenditure on these embankments will be incurred partly by the Executive Engineer and partly by the Civil Department, the expenditure incurred by the Civil Department being only in respect of compensation, costs, and expenses under and incidental to any proceedings taken under Parts II and V of the Act, including costs of all surveys and plans. The entries in the vouchers on which such expenditure is drawn will clearly show that the payments are on account of zemindari embankments.

162. The expenditure incurred by ~~the~~ Executive Engineer will be met, in the first instance, from the funds of the Public Works Department; but as soon as the work is completed he will, under section 51 of the Act, render an account of the actual expenses to the Collector, and on receipt of his certificate of acceptance, which the Collector will grant after the issue of notices and the settlement of objections under section 52 of the Act, the Executive Engineer will write off the expenditure from his books by debit to the Civil Department.

163. As the expenditure in the Public Works Department is accepted the Collector will enter the total sum payable under section 53 of the Act *i.e.*, the total expenditure both in the Civil and Public Works Departments in a register containing the following columns, and after appor-

district, they should not be mixed up with the collections of the district in which they are made, nor deducted from the *plus* and *minus* memorandum, but separately credited in the cash account with the name of the district to which they belong, an intimation being sent to the Collector of the district concerned for note and deduction in his register and *plus* and *minus* memorandum. In the same way, if any money be deposited in the Treasury for work to be executed in connection with any Government embankment, it should be credited in the Register of Public Works receipts, with a specification that the embankment is Government and not zemindari.

The *plus* and *minus* memorandum should be entered in the *plus* and *minus* memorandum of revenue advances sent to the Accountant General under Article 149 of the Civil Account Code.

NOTE.—Refunds of undisbursed balances may be made by deduction from the next bill, or where there be no occasion to draw a bill, it may be shown as a distinct item in the body of the cash account with full particulars of the original debit. As these refunds will affect the balances of the advances shown in the monthly *plus* and *minus* memos. of Loans and Advances, they should be included in Column 3 (Amount advanced during the month) as a deduct entry and written in red ink. The closing balance in Column 6 of the *plus* and *minus* memo. should be reduced accordingly.

(Vide Circular No. 338 T. M.-T. A. D., dated 4th September 1920.)

170. On March 31st of each year a detailed statement should be prepared from the register prescribed in paragraph 500, and submitted to the Principal Auditor, showing the number, date, and balance of each order remaining due to Government, and explaining the circumstances under which it is outstanding. The total of this statement must be agreed with the balance of the *plus* and *minus* memorandum.

171. In the districts in which the contract system for the repair of zemindari embankments has been sanctioned, the zemindars who accept the tenders made to them will be liable for a fixed contract sum yearly instead of the actual cost of repairs. The cost of repairs of a zemindari embankment, or portions of the same, for which a contract sum has been accepted, is to find no place in the registers and *plus* and *minus* memoranda referred to above. The cost will be finally met by the Public Works Department, and the receipts from zemindars will be credited in the cash account as realisations under the contract system under "XIII and XIV Irrigation, Navigation, Embankment and Drainage Works, etc."

172. An Executive Engineer carrying out any work on account of which charges are incurred debitable to both contracting and non-contracting zemindars should carefully apportion the proportion of the charges rightly debitable to the latter in communication with the Collector of the district.

Drainage Advances.

173. Expenditure in connection with drainage schemes falls under three categories :—

1.—Original outlay during construction.

II.—Maintenance charges in the Civil Department after completion of the scheme.

III.—Maintenance charges in the Public Works Department subsequent to completion—

(a) Apportioned.

(b) Capitalized.

174. *I.—Original outlay.*—Estimates of expenditure on drainage schemes under Act VI of 1880 are prepared in the Public Works Department, passed by the Drainage Commissioners appointed under the Act, and sanctioned by the Government. The expenditure is incurred partly in the Civil and partly in the Public Works Department; that in the Civil Department is (a) in respect of compensation for lands taken up for the purposes of the Act, and for damages inflicted in carrying out the scheme; (b) for salaries of officers and establishment; and (c) for costs of surveys and valuations other than those incurred by the Public Works Department, whether antecedent or subsequent to the preparation of the scheme and plans.

175. On vouchers on which such expenditure is incurred, it must be distinctly stated for what particular scheme the payments are made, and no vouchers should be paid at the Treasury unless it is first passed by the Collector of the district as a charge to a particular scheme under the Act.

176. *The expenditure in the Public Works Department* should, in the first instance, be met from the funds of the Public Works Department. At the end of each quarter the Examiner furnishes the Accountant General with a quarterly statement of expenditure for incorporation in the Civil books. This statement contains the following details as in the sanctioned estimate :—

(a) Preliminary expenses.
(b) Land.
(c) Outfall sluice.
(d) Earthwork.

(e) Bridges.
(f) Inspection bungalow.
(g) Establishment.
(h) Tools and plant.

177. The Principal Auditor will then furnish the Chairman of the Drainage Commissioners appointed under the Act with a quarterly statement in which he will incorporate both Civil and Public Works expenditure. If upon verification of this statement with the account kept in the Drainage Office any discrepancy is found, the Collector, as Chairman of the Drainage Commissioners, should place himself in correspondence with the Principal Auditor with a view to its prompt settlement. If he does not do so, it is to be understood that the Principal Auditor's figures have been accepted, and that they cannot be subsequently challenged.

178. *To record expenditure incurred and recoveries effected in the Civil Department*, the Treasury Officer will keep a register of receipts and charges on account of drainage advances, showing (1) date of receipt or payment, (2) from whom received or to whom paid, and (3) amount.

Care should be taken to keep recoveries on account of interest and process-fees separate from recoveries of advances.

179. Both during construction and after completion a monthly *plus* and *minus* memorandum should be furnished by the Treasury Officer for each scheme. During construction the entries therein will be civil expenditure directly incurred from the Treasury, and Public Works expenditure communicated quarterly by the Principal Auditor. This latter amount will be incorporated in the Treasury *plus* and *minus* memorandum by a distinct entry in red ink. The *plus* and *minus* memorandum to which it is to be added will be communicated by the Principal Auditor and the entry should be made in the memorandum for that and each succeeding month by the Treasury Officer, as will be seen in paragraphs 184-5 below: the *plus* and the *minus* memorandum will contain two heads.

180. Upon completion the Principal Auditor will communicate the amount of interest to be added to the *plus* and *minus* memorandum, and thereafter the only entries made therein will be recoveries effected directly into the Treasury and apportioned maintenance charges communicated by the Principal Auditor (generally quadrennially).

181. No entries should be made on the requisition of any officer except the Principal Auditor, and maintenance charges incurred in the Civil Department should be carefully excluded therefrom and debited to the personal ledger account noticed below.

182. II.—*Maintenance charges during apportionment.*—While work is in progress all charges incurred, whether for original works or maintenance of portions completed, are debited to drainage advances; but when the scheme is complete, further maintenance charges incurred in the Civil Department are to be debited to a personal ledger account on the receipt side of which are credited the profits of the canal on account of receipts from fisheries and spoil-banks.

183. The unexpended balance at credit of this personal ledger goes to reduce the liability of the landholders from time to time (usually every four years) when the cost of repairs and periodical excavations made by the Public Works Department subsequent the final completion is apportioned among the landholders benefited.

184. III.—*Maintenance charges in the Public Works Department subsequent to final completion.*—These are either periodically apportioned as noted above, or are capitalised and apportioned among the parties concerned once for all under clause 4, section 48 of the Drainage Act. To facilitate apportionment and ultimate capitalisation, the maintenance charges of all complete drainage schemes will be recorded under a separate sub-head in the accounts of this office. In other words the head "Drainage Advances" will contain two sub-heads:—

- (a) Cost of construction and apportioned maintenance charges.
- (b) Unapportioned maintenance charges incurred in Public Works Department.

185. The Treasury Officer will maintain these two heads separately in his *plus* and *minus* memorandum, and they will be communicated in separate quarterly accounts to the local Drainage Office, which already records these charges separately. A comparison similar to that alluded to in paragraph 177 above should be made by the Drainage Office between its figures under this head and those furnished by this office. When apportionment of these maintenance charges is made, the Principal Auditor will communicate to the Treasury Officer the amount to be added to the *plus* and *minus* memorandum of "Drainage Advances," and the Treasury Officer should be careful to make no additions to that *plus* and *minus* memorandum except (a) actual recoveries in cash, and (b) sums communicated by the Principal Auditor, nor alter his *plus* and *minus* memorandum at the instance of any other officer.

186. In the event of the ultimate capitalisation of the maintenance charges of any scheme, all receipts and charges on account of such scheme are to be treated as Government receipts and charges. To enable the Principal Auditor to watch the recovery of the capitalised debt in such a case, care should be taken to open a separate register and credit recoveries on account of such capitalisation separately and distinctly in the Treasury accounts.

187. The local Drainage Officer will submit, every month, to the Principal Auditor, a copy of the Register showing the Daily Demand, Collection and Balance of each Capitalised Drainage Scheme separately, for verification with the amounts credited in the Treasury Cash Accounts; and if the collections shown therein agree with those recorded in the books of the Principal Auditor an intimation of agreement, will be sent to him. An account of the recoveries made and the balance outstanding at the end of each year is forwarded to the local Drainage Officer for verification, and acceptance of the outstanding balance on account of each capitalised scheme.

Payee's Receipts for Taccavi advances.

[C. A. C.—14C.]

188. The submission of payee's receipts for Taccavi advances to the Audit Office is not necessary. The certificate of disbursement referred to in the note to Article 148, Civil Account Code, should be given in the detailed bill for the advance.

(C. G.'s No. 117-A and A—124-11, dated 20th March 1911. Dy. C. G. 506.)

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CHAPTER 9.—MISCELLANEOUS ADVANCES.

House Building Advances.

[C. A. C.—155.]

189. Any application which may be made by a Civil Government Servant or by a Military Officer in Civil employ (~~with the exception of Government servants in the Public Works Department~~), for advances for building purposes under the rules laid down in Art. 155, C. A. Code, shall be accompanied by the certificate and pledge prescribed in Rule X and shall be made through the applicant's immediate superior, who, after recording his opinion as to the necessity or otherwise of the assistance solicited, will forward the application to the Commissioner of the Division, or the authority empowered to sanction the advance.

190. The applicant's title to the property should be examined by the Government Law Officers before the advance is actually paid. It is to be seen that in the case of a house-building advance he has undisputed title to the land on which it is proposed to build and that in the case of an advance for the purchase of a house, he will obtain such title as soon as the purchase price is paid, and that there will be no legal obstacle in either case to the property being mortgaged to Government and that Government will have the right of foreclosing on the conditions mentioned in the mortgage bond.

(*Vide* G. I., F. D. No. 580-A, dated 11th July 1923. Dy. G.I. 296.)

Board of Revenue.

All Commissioners of Divisions.

Director of Public Instruction.

Inspector-General of Police.

Inspector-General of Prisons.

Inspector-General of Registration.

Director of Land Records.

Director of Agriculture.

Superintendent and Remembrancer of Legal Affairs.

Director of Public Health.

Superintendent, Royal

Botanic Gardens.

Conservator of Forests.

Port Officer.

Protector of Emigrants and Superintendent of Emigration.

Commissioner of Excise and Salt.

Surgeon-General with

Government of Bengal.

191. The authorities noted in the margin can sanction these advances which are in strict accordance with the rules laid down in Article 155, C. A. Code. A copy of the sanction should invariably be forwarded to the Principal Auditor.

192. If the building has been commenced, the Commissioner of the Division or the Government Servant empowered to sanction advance will call upon the applicant to execute a deed of mortgage in Form No.

21 or 22 of the C. A. Code, a copy of which should be supplied to the applicant and will intimate to the Principal Auditor by what instalments and at what periods the applicant is at liberty to draw his advance.

NOTE 1.—On receipt of the intimation the Principal Auditor will issue instruction to the Treasury Officer, who will make payments on the receipt of the applicant, and quote the date and number of the Principal Auditor's order on each receipt. The payments in the order in which they occur will be posted in a register set apart for their record.

NOTE 2.—In the bill for a house building advance a certificate should be furnished to the effect that a previous advance was not taken in respect of the same house. The year in which the Government Servant first entered the public service should also be stated in the bill.

NOTE 3.—The mortgage deed is exempt from the stamp duty chargeable under Article 40 of Schedule I of the Indian Stamp Act (Act II of 1899).

193. If the building has not been commenced, the Commissioner or the authority empowered to sanction the advance may, on the applicant's executing an agreement, in the following form request the Principal Auditor, to authorise the payment of a portion of the advance sanctioned.

Form of Agreement to be addressed to the authority concerned.

In consideration of _____

advanced to me by the Government for the purpose of building a house in the _____ Cantonment, I engage to commence _____ the house forthwith and upon to sign a deed of mortgage for securing the repayment of the _____ to Government. Dated, etc., etc.

[N.B.—This agreement should bear a one-rupee stamp.]

Mortgage deed should be signed as soon as any work has been commenced.

_____ Commissioner or the authority empowered to sanction the _____ I execute the deed on the part of the Government, and shall _____ duly executed and registered deed to the District Registrar _____ study.

No. 510-A., dated 1st February 1908. Dy. G. I. 626 and B. G. No. 1432-F., dated 12th March, 1908. Dy. G. B. 6156.)

195. Applications for advances to employes in the Public Works Department shall be submitted, through Superintending Engineers, to the Secretary to Government in the Public Works Department, and will be dealt with by Government in that Department.

195A-116 195B-2 195-C-26

Advance on Transfer.

[C. A. C.—159 (a).]

196. Local Governments occasionally sanction advances of a personal nature under article 159 (a) Civil Account Code, Volume I, when the necessity for the advances is proved and this use of the power of the Local Government has been recognised and accepted by the Government of India.

196A. ———— R 2237
 196B ———— VS 604

197. A Government Servant temporarily deputed for the purpose of training in the Survey and Settlement work away from the place where he is stationed is entitled to an advance up to an amount not exceeding one month's pay, but without travelling allowance and subject to the conditions laid down in clause (a) of Article 159 of C. A. Code, Volume I.

(Vide B. G. No. 1017 T. R.—8559-F., dated 20th September 1923, Dy. G. B. 4651.)

NOTE 1.—The Director of Surveys, Bengal and Assam, is competent—

- (i) To advance to Khalasis, etc., before they take the field, railway fare *plus* one month's pay to each man, up to a maximum of Rs. 15,000 each year; and
- (ii) To draw and disburse an advance up to Rs. 7,000 annually towards the close of the field season, in order finally to pay off traversers and their squads as soon as their work is finished and to give them their railway fare to their houses at the same time.

(Vide G. I. No. 625-47-2 and No. 492-A, dated 9th June 1915, Dy. G. I. 149.)

NOTE 2.—Article 159 (a), C. A. Code, does not require the sanction of Government to a Government Servants' drawing the advance, if he is the Head of a Department.

NOTE 3.—A list of Government servants authorised by the Local Government to grant the advance will be found in Appendix K.

Advance for Anti Rabic Treatment.

197A. For the rules for the guidance of persons sending patients for treatment and for patients arriving at the Pasteur Institute, Calcutta, vide Appendix T.

Advance to probationary Sub-Inspectors on their first appointment to enable them to purchase uniform and equipment

198. (1) An advance of a sum not exceeding Rs. 150 ^{the margin} to a probationary Sub-Inspector on his successfully passing the Training College or School provided he applies for it within ^{are in strict} from the date of his leaving the College or School.

(2) The advance may be sanctioned by any authority ^{below} the rank of a Superintendent of Police.

(3) The amount of the advance should be recovered in monthly instalments of 20 per cent. of the Government Servant's pay, the recovery commencing six months after the date of his leaving the College or School.

(4) To ensure repayment the probationer to whom the advance has been made should execute a registered bond with two sureties binding themselves jointly and severally to repay the amount within the stated time.

(5) No recoveries should be made from the pay of the Sub-Inspectors towards the security deposit as required by Rule 239, Police Regulations, Bengal, Vol. II.

198A

Advance to Recruit Constables.

199. Recruit constables may be allowed, if necessary, to draw an advance not exceeding half a month's pay to be recovered in not more than three equal instalments.

Advances for travelling expenses to subordinate Police officers.

200. Advances may be made by the Superintendent of Police, Darjeeling only out of his permanent advance to a subordinate Police officer for payment of his railway fare or expenses by road up to the amount of such fare or expenses and limited in the case of a road journey to the amounts stated in the Travelling Allowance Rules.

201. These advances may be treated in the same way as payments for ordinary contingent expenditure made from the permanent advance and recouped from the Treasury on abstract bills and charged to the head "carriage of constabulary."

202. No Government Servant to whom an advance is made under this rule will be entitled to any travelling allowance. Constables to whom advances are made for railway and road expenses under the above rule may receive in addition, if otherwise entitled to it, the daily allowance admissible to them.

NOTE.—In other districts, police officers of and below the rank of Sub-Inspectors are now provided with Railway warrants or credit notes for journeys by rail or steamer. The Steamer or Railway companies on which these warrants or credit notes are issued, debit the cost thereof against the Civil Department or present bills for cash payment to the Principal Auditor who makes the necessary adjustment or pays or authorises payment, of such bills as the case may be. In the case of Steamer Companies, an extra charge of annas 4 per warrant or credit note of less than Rs. 5 is made in addition.

N.B.—Issue of warrants or credit notes for steamer tickets costing rupee one or less to police officers and men discontinued.

(Vide I. G. of Police's No. 6317-M.—839-25, dated 29th June 1925. Dy. T. E. I. 594.)

Passage Advance.

203. The rules regarding the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families are given in Appendix 8B of the Civil Account Code.

204. It has since been decided that the bond prescribed in the above Appendix should be executed simultaneously with the payment. No payment should therefore be made till the bond is properly executed and handed over to the Disbursing Government Servant. The bond so received will then be immediately forwarded to the Registrar, Government of Bengal, Finance Department for transmission to the Inspector General of Registration, Bengal, for safe custody.

(Vide Circular No. 406-T. M./G. A. D., dated 21st December 1923.)

**Advances to passed students of the Government Weaving
Serampore and its affiliated schools.**

223 no 640
205. At the instance of the Principal, Weaving Institute, Serampore, the Treasury Officer is authorised by this office to make pay the advance. In the case of the District Weaving Schools from the overseer passed out the bill is made out by the Managing Committee who will attach to the bill a receipt for the money from the borrower and in the case of the ex-students of the Government Weaving Institute Serampore, the bill is made out by the applicants themselves. The bill in either case is encashed at the treasury after being countersigned by the Principal, Weaving Institute, Serampore. The Principal is responsible for watching repayments and keeping accounts of the loans. The Treasury Officer will send to the Principal at the end of each month a statement showing the amount advanced and the amount recovered on this account, the amount of principal and interest being shown separately. The Book department of this office will send a half-yearly statement to the Principal in distinct details of the amount advanced and recovered as recorded in this office. The Principal will reconcile any discrepancies of the above statements in communication with this office and the Treasury Officer concerned.

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CHAPTER 11.—BUDGET.

CHAPTER 12.—DEPOSITS.

Repayment of Revenue Deposits.

[C. A. C. —201.]

212. A Revenue Deposit Payment Order should not be cashed if presented at the Treasury after the lapse of three months from the date of the Collector's (or Deputy Commissioner's) order for payment. Lapsed orders may be presented to the Collector (or Deputy Commissioner), who, after making any necessary enquiries, will re-date the order and attest the alteration of the date by his signature.

213. (1) Deposits of any month when repaid during that month should be drawn on separate vouchers, and entered in a covering list, A. G. B. Form No. 177, the total of which should agree with the total sum entered at the foot of the Repayment Register. The vouchers and the covering list should be forwarded to the Accountant General with the Repayment Register.

(2) Repayments of deposits of different months should not be made in one bill.

(3) When a *portion* of any deposit is repaid in the same month the amount of the payment vouchers should be separately entered in the body of the "Repayment Register" and the entire deposit should be shown in the "Receipt Register." It is only when a deposit is *fully* repaid in the month that the amount should be included in the lump sum added at the foot of both the Receipt and Repayment Registers, the voucher being entered in the covering list referred to above.

(Vide Cir. No. 174-T. M.—T. A. D., dated 22nd December 1899.)

NOTE.—Instruction (2) does not refer to repayment of sale-proceeds under Act XI of 1859 (B. C.). In the case of such deposits the receipts of several months may be repaid on the same voucher.

(Vide Cir. No. 176-T. M.—T. A. D., dated 7th February 1900.)

(4) A schedule should be furnished showing in detail the deposits received and repaid during the month as entered in the extract Register to see that the repayments actually work up to the total deposits paid.

(Vide Cir. No. 215—T. M.—Dep., dated 28th April 1915.)

214. Instead of a separate cheque in payment of each separate money order for remitting landlord's fees, a single cheque should be prepared for payment to the Post Office, of the aggregate value of all money orders issued on a particular date, but care should be taken that deposits received and wholly repaid within one and the same month, and deposits received in previous months, are not included in the same voucher. The latter must be paid by means of separate cheques.

(Vide Cir. No. 82-T. M.—T. A. D., dated 16th July 1910.)

Refund of Lapsed Revenue Deposits.

[C. A. C.—207.]

215. (a) If an application for the refund of a lapsed deposit appears to require special order it should be submitted to the Board through the Commissioner, otherwise and ordinarily it should be addressed to the Accountant General.

(Vide G. B. No 1915-T. R., dated 31st August 1906, Dy. 2535)

(b) Unclaimed landlord's fees (creditable to Revenue Deposits) are forfeited to Government on the expiry of three years from the date of service of notice to the landlords concerned and cannot be refunded without special sanction of Government; and so they stand on a different footing from ordinary lapsed deposits, which are refunded on the authority of this office. The Treasury Officer should therefore submit at the close of the year, two separate statements to this office, namely one for ordinary lapses (to be transferred to "XXXV.—Miscellaneous—Unclaimed Deposits, Central or Provincial") and the other for the forfeited landlords' fees only (to be transferred to ~~XXXV.—Miscellaneous—Fees, Fines and Forfeitures~~) with a column, showing the date of service of notice in each case, on receipt of which necessary readjustment will be made by this office.

(Vide Cir. No. 192—T. M.—Dep., dated 27th June 1914.)

Cancellation of Lapsed Deposit Refund Orders.

216. Lapsed Deposit Refund orders, if not paid within twelve months from the date of sanction, should be returned to the Accountant General for cancellation. A fresh order may be obtained if the amount is subsequently reclaimed.

Covering List of Deposit Vouchers.

[C. A. C.—210.]

217. The Note to Article 210, Civil Account Code, requires a covering list to be sent with the payment vouchers of Civil Courts' deposits; and the same is required for the deposit of Criminal Courts. It should be written up day by day like the other schedules.

(a) The other directions contained in the Civil Account Code relating to Treasury procedure for record of Civil and Criminal Courts' deposits need not be followed. The practice prescribed in the General Rules and Circular Orders of the High Court should be continued.

(b) Vouchers paid in Civil Courts should be stamped in the Treasury as "Paid in Court."

(Vide Case No. 28 of 1901-02.)

Deposits of Cantonment Magistrate.

218. Deposits of the Courts of Cantonment Magistrates should be treated as Civil Courts deposits and adjusted in the Civil Books as ordinary Civil Courts deposits, payments into and withdrawal from Treasuries

following the ordinary rules regulating such deposits. The amount of lapsed deposits and refunds thereof should, however, be passed on to the credit or debit of the Military Department through the Exchange accounts.

(*Vide* C. G.'s letter No. 3699, dated 28th March 1908, Dy. C. G. 311.)

219. The duty of initialling each transaction of receipt and payment of a deposit which is imposed upon Judges by note to Article 212, Civil Account Code, is delegated to the Registrar of Court of Small Causes. The Local Government may, however, withdraw or restrict this delegation by a general or special order.

NOTE.—The delegation of the power is withdrawn from the Registrar of the Sealdah Small Cause Court by the Local Government—(G. I., H. D., No. 78, dated 14th January 1909 : received with B. G., J. D., No. 1517-J. D., dated 5th July 1909, Dy. G. B. 1657.)

Receipt and Repayment of Civil and Criminal Courts Deposits.

220. For the receipts and repayments of Civil and Criminal Courts Deposits, the Treasury Officer should maintain a personal ledger account under Article 210, Civil Account Code, and see that the repayments do not exceed the balances at credit. From the register of personal deposits, the Treasury Officer should verify the total receipts and repayments as well as the opening and closing balances shown in the Courts' Extract Registers sent monthly to the treasury for verification and transmission to this office.

(*Vide* Cir. No. 283—T. M.—T. A. D., dated 21st November 1917.)

221. The above rule applies to Sub-treasuries only in respect of Civil Courts' Deposits. Detailed accounts should be maintained at Sub-treasuries in respect of Criminal Courts' Deposits, though at the District Treasury, they will be incorporated in lump in the personal ledger accounts. For the personal ledger accounts to be maintained at Sub-treasuries in respect of Civil Courts' Deposits, the opening balance should be obtained from the Sub-Divisional Munsifs and verified from the records of the District Judge.

(*Vide* Cir. No. 296-T. M.,—T. A. D., dated 25th March 1918.)

Personal Deposits.

[C. A. C.—195 (b) (ii) (3).]

222. The Auditor General has sanctioned the opening of personal ledger accounts in the names of the heads of Government Schools and Colleges for moneys received from the students on account of Library, Laboratory and Workshop Deposits, etc.

Note. (*Vide* Cir. No. 185-T. M.—T. A. D., dated 22nd June 1900.)

223. The Auditor General has authorised the opening of Personal Ledger Accounts in the name of the Secretary or Chairman of the Managing Committee of Municipal Dispensaries in Class III A, as enumerated in Appendix M.

(*Vide* Cir. No. 257-T. M.—T. A. D., dated 27th April 1904.)

224. The Auditor General has sanctioned the opening at the treasury of a Personal Ledger Deposit Account for crediting the cost of Chowkidary uniforms realised from villagers instead of treating them as Criminal Deposits. A detailed account of these Deposits should be kept in the Magistrate's Office and the balance of this account should agree with the balance at credit of the Personal Ledger Accounts maintained at the Treasury.

(Vide Cir. No. 268-T. M.—T. A. D., dated 7th March 1917.)

Trust Fund.

225. When the account of a Trust Fund is kept in the Treasury, it will be opened as a personal ledger account in the deposit registers of the Treasury and called by the name of the Trust Fund.

226. A pass-book may be issued if the Government servant who administers the Trust Fund, has not personal access to the Treasury Accounts.

227. All Trust money received by Government servant in his official capacity shall, unless a Trust Fund has been created, be lodged in the treasury and credited as a deposit (Revenue, Civil or Criminal as the case may be).

(Vide G. O., dated 9th September 1905, Dy. G. B. 3316 and B.C. T. M.—162, dated 24th August 1905.)

228. No new personal deposit account except for a ward's or attached estate may be opened without the sanction of the Accountant General. District Officers should apply to the Accountant General when they find any new transaction to be dealt with as a Personal Deposit Account.

Warders' Benefit Fund.

228A. Deductions on account of fines and penalties from the pay bills of Jail Warders and Head Warders are creditable *per contra* to the head "Civil Deposits—Warders' Benefit Fund." All bills against this fund are signed by the Inspector General of Prisons, who is the administrator of the fund and payments are made at district treasuries.

(Vide B. G. Rev. Dept. No. 10892 R. J., dated 14th December 1922, Dy. G. B. 7496.)

Litigation Fund.

229. The Litigation Fund, formed under Board's Circular No. 2 of November 1874 to meet the expenses for filing appeals to the High Court in Wards Cases, is drawn upon by cheques signed by the Legal Remembrancer.

230. Accordingly, when the Legal Remembrancer notifies to a Collector that money is required for the purposes of the Fund, the Collector instead of remitting the money to the Legal Remembrancer or to the Imperial Bank of India, will pay it into his own Treasury and credit

it as a receipt of the " Litigation Fund " and will send copy of the receipt to the Legal Remembrancer in order that the latter may know that the amount has been duly credited.

231. The Legal Remembrancer's cheques against the fund will be honoured by the Accountant General so long as there is a balance at credit ; the Legal Remembrancer being responsible for the due appropriation of moneys received on this account. If the cheque is for an amount which is to be refunded to a Collector, the Accountant General will enface it for payment at the Collector's Treasury.

232. Fees for opinions given by the Legal Remembrancer, payable from Wards' estates, should not be credited to the Litigation Fund, but to "~~XXXV. Miscellaneous.~~"

233. For the recovery of costs of litigation in appeals in the High Court in land acquisition cases undertaken by Government on behalf of or at the instance of municipalities and the local bodies or institutions the following procedure is prescribed :—

- (1) The Legal Remembrancer should advise the Collector of any sums advanced or required for the above purpose and furnish the Accountant General with a copy of the advice in each case where money is advanced to enable the latter to see that the costs incurred by Government are recovered.
- (2) The Collector on receipt of the advice from the Legal Remembrancer (but not in anticipation of such advice) shall deposit the sum required to the credit of the Litigation Fund out of the funds placed at his disposal by the local bodies or the institutions concerned, and will furnish a duplicate chalan of the amount so deposited to the Legal Remembrancer for information.
- (3) If the Collector has not sufficient funds in his hands at credit of " Deposits for work done for public bodies and individuals " he will at once obtain the required amount from the party concerned.

CHAPTER 13.—LOCAL FUNDS.**General Rules.**

234. The following instructions relate to Local Fund transactions at Treasuries generally, the accounts to be kept at the Treasuries, and the returns to be made to the Accountant General, and to be received from him.

235. The list given in Appendix N shows the only receipts and expenditure now accounted for under the head Local Funds.

236. No new Local Fund may be opened without the sanction of the Accountant General. When a Collector has any new transactions which he thinks should be dealt with as a Local Fund he should apply to the Accountant General for instructions.

237. In the Funds marked B, the nature of the receipts must be specified in the returns to the Accountant General, and the charges must be drawn on bills setting forth their nature. The charges are regulated and limited by ordinary Budget rules. In the Funds marked C, the nature of the receipts need not be specified, and the charges may be drawn by cheque or receipt without specification of kind.

238. When a payment has to be made from any Local Fund to Government or to any other Local Fund, or from Government to any Local Fund and when both the funds are lodged in the Treasury, it is not necessary that the money should be actually drawn in cash from the Treasury and again repaid into it. A cheque or voucher, as the case may be, should be used, in which it should be clearly specified that the amount is to be paid by transfer credit. All payments to Local Funds should be supported by a receipt, stamped when necessary, from the administrator of the Fund.

Lapse of Cheques.

239. A cheque will be current for three months only; after the expiration of that period payment will be refused at the Treasury and the payee will be referred to the drawer, who, if payment is to be made, will re-date the cheque and attest the alteration of the date by his initials.

240. In the case of lost or destroyed cheques, a non-payment certificate should be required from the Treasury before the issue of a duplicate cheque and all duplicate cheques should have the word "*duplicate*" written or printed across them in red or other distinguishing ink.

241. When the Treasury Officer has issued a non-payment certificate he must take care not to pay the original cheque, and to this end he should make a note of the stoppage of the cheque at the time of the

certificate. An original cheque presented after the issue of the certificate should be returned to the presenter, the words "Payment stopped" being written across it.

NOTE.—This rule is applicable to all Local and Trust Funds and Personal Deposit Account cheques

Return to the Accountant General.

242. At the end of the month the total receipts of each register must be separately shown in the Cash Account, separate schedules working up to the totals and distributing them among the Funds to which they appertain being appended to the Cash Account.

243. Upon the expenditure side the totals of the registers will be separately shown in each List of Payments and the vouchers (separately pinned together) for each Fund must be sent to the Accountant General with separate List of Payments working up to the totals.

Plus and Minus Memoranda.

[C. A. C.—525.]

244. For each Fund marked (a) in Appendix N the Treasury Officer must make up and send a *plus* and *minus* memorandum. There have been so many misunderstandings regarding these memoranda that special attention is requested to the following instructions.

245. The Treasury Officer records in his accounts merely the amounts credited and debited to the various Funds, and the balances do not anywhere appear. The Accountant General's accounts are balanced accounts, and the balances are shown in them. The Treasury Officer therefore keeps a memorandum, intended to inform him of what the balance shown in the Accountant General's account is, which therefore is no authority in itself, but is correct or incorrect according as it agrees or does not agree with the balanced account of the Accountant General.

246. In making up his *plus* and *minus* memorandum the Treasury Officer has to look only to the amount which he has actually credited and actually debited in the Treasury Accounts against the Fund concerned. He has nothing whatever to do with the question whether the amounts so credited and debited are correct or not. Nor has he any concern with the accounts kept or the balances claimed by the officer who administers the Fund, and he must absolutely refuse to alter his memorandum on the requisition of any such officers. If the officer finds that there is an error in the *accounts*, he should follow the proper procedure for correcting it, as indicated in paragraphs 250 and 251 below, and thus (but only thus) procure a correction of his balance.

247. The Treasury Officer, therefore, in his *plus* and *minus* memorandum must (1) take the closing balance of the last month; (2) add to it exactly the amount shown in his Local Fund Schedule as receipts, without in any way altering it; (3) deduct similarly what is shown as expenditure.

248. All this can and should be done without reference to the Administrator of the Fund, and the memorandum should be drawn up as soon as the Cash Account is complete, and should be submitted along with it.

Certificates to Administrators.

249. A Treasury Officer may communicate to the Administrator of a Fund the amounts which he has credited or debited to it, but is prohibited from officially communicating or certifying any balance which has not been previously certified to him by the Accountant General.

Corrections.

250. The credits and debits shown in the Treasury accounts are final so far as the particular month is concerned; any mere clerical error, if reported in time, can be corrected (see paras. 333-336, Chap. 16); but errors of any other nature must either be specially reported with full particulars for orders, pending the receipt of which the incorrect figures must be allowed to stand, or must be corrected by an actual transaction of adjustment passing through the Treasury accounts of the current month. For example, if it is brought to the Treasury Officer's notice that he has credited to Fund B a receipt which ought to have gone to Fund A, he can, upon a voucher stating the nature of the transaction, charge the amount to Fund B and credit it by transfer to Fund A; but this, of course, must be done through the *accounts, v.e.*, in the Treasury register of receipts and payments of the funds and not merely by an entry in the *plus* and *minus* memorandum.

251. It is the duty of the Administrator of the Fund to see that his own Fund, and not any other, gets proper debit and credit in the Treasury accounts; and he must remember that when a receipt of his Fund is paid into the Treasury, if it is credited to another Fund than his own, it is the same as if it were not received by him, and he ought to take immediate steps to have it transferred to his own Fund. So, if he is debited with a charge which should have gone elsewhere, he must accept the fact of the charge until he has had it transferred out of his account.

Verification of Balances.

[C. A. C.—222.]

252. As soon as possible after the close of each year the Treasury Officer will call from the Administrator of each Local Fund in the District for a certificated balance at credit of the Fund on 31st March as shown in the books of the latter, and will forward it to the Accountant General after agreeing the balance with that shown in the memorandum; should there be any difference, it should be explained fully in each case with particulars of any adjustment if subsequently made.

Submission of Annual Accounts.

253. As soon as possible after the close of each year, the administrator of each Medical Trust Fund should also submit his annual account to the Accountant General in the form and supported by the certificate as prescribed in the Account Rules for Trust Funds issued under Bengal Government Circular No. 2, dated 23rd February 1886.

Account rendered by Accountant General.

254. The Accountant General will communicate at the close of the third and fourth quarters each year, the balances of all Municipal Funds. These will be sent to the Treasury Officer, who, after noting the balances and comparing them with those shown in his memorandum, will send it to the Administrators of the Funds concerned.

255. Regarding these it must be noted that, whether they are accepted by the Administrator of the Fund as correct or not, the fact that they are the actual accounts cannot be questioned. Moreover, however incorrect they may be, the Accountant General cannot *alter* them, though he may in the accounts of a subsequent month make an adjustment so as to effect a correction of the balance. If it is pointed out that they differ from the figures sent in by the Treasury Officer, the Accountant General will make the necessary adjustment; but if the alleged error is in the account of the Treasury Officer, then it must be corrected in the manner laid down above. In short, accounts once recorded must be accepted as facts, whether they are right or wrong, and corrections may be made by adjustment only and not by alteration.

Treasury Procedure relating to District Fund Accounts.

256. The District Fund Account at a District Treasury is merely a deposit account, and the action of the Treasury Officer in reference to it is confined to seeing that the account is operated on in accordance with these rules, and that the balance is not overdrawn. A deficit, however, may be allowed, to the extent to which the road cess can be ascertained to have been actually credited in the Treasury subsequent to the close of the previous month's account *minus* cost of collection up to date.

RECEIPTS.

257. All money paid into the Treasury otherwise than by Money Order to the credit of the District Fund, whether by servants of the District Board or others, shall be accompanied by a chalan. This chalan shall be in triplicate, having the words "Original," "Duplicate," and "Triplicate" printed or written in red on the first, second, and third parts, respectively. The first part shall be retained by the Treasury

office, the second part shall be returned on the same day to the office of the District Board, and the third part shall be delivered to the person paying in the money.

258. As an exception to the above note the payments into the Treasury of the rents of pounds and ferries, which are administered by Local Boards, shall be accompanied by chalans in quadruplicate and the fourth part shall be sent by the Treasury to the office of the Local Board.

PAYMENTS.

259. Payments may be made at a District Treasury from a District Fund only on cheques supplied by the Treasury Officer, who will observe the usual precautions in registering the number of cheque forms issued on each occasion for the use of the District Fund. Only one cheque book should be issued at a time.

260. When cheques are drawn for sums not exceeding Rs. 500 they must be signed either by the Vice-Chairman, or by the Chairman, or if both be absent, by a member of the Finance Committee. Cheques for sums exceeding Rs. 500 must be signed both by the Chairman and Vice-Chairman; if either of them be absent, by the Chairman or Vice-Chairman present and another member of the Finance Committee.

261. Cheques must be drawn in English, and the amount must be entered in words as well as in figures. The word "only" must be inserted always after the amount written in words in the body of the cheque.

262. Cheques are current for *three months only*. After the expiration of that period payment will be refused at the Treasury unless the cheque is re-dated under the initials of the Chairman or the official whose duty it would be to sign the cheque. (Regarding the rule for stamp duty on cheques see, paragraphs 7 and 8 under S. R. 34 under T. O. 16.)

263. Treasury Officers should refuse payment of cheques not drawn in accordance with the above rules.

PASS-BOOK.

264. A pass-book which should be supplied by the Treasury Officer and the entries in which are to be made by the Treasury Officials only, should remain in possession of the Chairman of the Fund. On receipt of this pass-book in the Treasury, the receipts and payments up to date and credits referred to in paras 268 and 278 shall be entered therein. On the last working day of the month the account shall be balanced and signed by the Treasury Officer, the amount being entered in words as well as in figures. The memorandum of the balance after each day's transactions, which is given in the account kept by the Treasury Officer, need not, of course, be entered in the Chairman's pass-book. In closing

the Chairman's pass-book the Treasury Officer should sum up the two sides of the account, strike the balance, and see that it agrees with the account kept by himself in the Treasury and should then sign the account in full.

265. The pass-book should be supplied by the Treasury Officer. No entries or marks should, under any circumstances, be made in it by any one connected with the District Board.

266. As the Chairman has no payments and receipts of money except through the Treasury, and as the pass-book contains the records of all payments and receipts in the Treasury, the Chairman's accounts kept under section 54 of Act III of 1835 or section 173 of Act IX of 1880 ought to agree with it. But it is the duty of the Chairman to see to this agreement; and any alterations or corrections which he thinks should be made in the pass-book can only be made at his instance by the Treasury Officer, and, of course, not unless they are in accordance with facts and with the Treasury Officer's account. No signature or acknowledgment of correctness will be taken from the Chairman, but he will be understood to accept the pass-book as correct, unless he makes any specific objection, and takes measures to have it corrected.

267. In order to ensure the punctual writing up of pass-books, District Boards are required under Rule 25 of the Account Rules for District Boards *as amended* by Notification No. 1246 T. M., dated 20th June 1905, to send them to the Treasury on the 10th and also on the last working day of each month and on any other day on which the District Board may require the postings to be done. The Treasury Officer should call for the pass-book if it is not sent on the 10th and on last working day of the month and return it to the office of the District Board as soon as the entries prescribed in paragraph 264 have been made in it, *i.e.*, on the day of receipt or the next opening day at latest.

GOVERNMENT GRANTS.

268. When a grant is made to a District Fund from Provincial revenues either as a general grant-in-aid or for expenditure on a specific object, the Chairman should apply to the Treasury Officer to credit the amount of the grant to the District Fund, forwarding the printed form of voucher on the reverse of the letter of advice issued by the Accountant General duly filled in. The Treasury Officer should compare the bill with the letter of instructions received from the Accountant General, and place the amount of the grant to credit of the District Fund *by book transfer*, the order for the transfer being made upon the receipt of the Chairman. No money should be paid out of the Treasury. The transfer order will be the voucher to be submitted with the List of Payments.

269. Whenever Government authorises advances of money to a District Fund, the Committee will be allowed to overdraw its account

at the Treasury to the extent of the authorised advance, and special instructions on the subject will be issued by the Accountant General on each occasion. No entry will be made in the pass-book on receipt of these instructions, which will merely be noted for guidance by the Treasury Officer, and will indicate the limit beyond which drafts should not be permitted.

Collection and Distribution of Joint Public Works and Road Cesses.

270. Public Works Cess under Act IX of 1880, and Road Cess under Act III of 1885, are realised together and through the agency of the Collectorate; and the Collector is empowered under section 91 of the Cess Act to appoint, with the sanction of the Board of Revenue, such establishment as may be required for making valuations and re-valuations, for making collections, for recovering arrears and for keeping the accounts connected therewith.

271. The manner of accounting for the amalgamated receipts and the collection charges in the districts to which the Local Self-Government Act has been extended, is indicated below.

REGISTER OF COLLECTIONS AND EXPENDITURE.

272. The amalgamated Public Works Cess and Road Cess receipts and expenditure will be entered in separate registers. In the register of receipts, which will be opened with detailed heads of account, will be entered all the receipts, *viz.*, those collected in the district and those remitted by remittance transfer receipts and money orders from other districts.

273. Cess collected for *other districts* should be entered in a separate register with a separate column for each district, and should, on the last day of the month, be drawn and remitted on the same day, to the Collector of the District to which the Cess properly belongs by remittance transfer receipts for sums of Rs. 15 and upwards and by money orders for sums below that limit. The receiving Collector will credit the amount in his accounts as "Cess collections in other districts" (for which another separate column may be used), and is responsible for distributing the whole between Public Works and Road Cess according to prescribed rules.

274. With the view of avoiding any considerable outstandings at the end of March, a remittance may be made on the 23rd of March of the amount collected up to that date, so that it may come into the March accounts of the district to which it belongs.

275. The amount of cess collected for other districts should be entered as an item of receipt in the Cash Account and schedules sent to the Accountant General, and an entry should be made in the list of payments of the amounts paid out to the Collector for remittance to other districts. The Accountant General in making up the accounts omits the items on both sides.

276. Besides cess collections proper receipts occur on account of recoveries of cost of collection of arrear cesses. For these a separate detailed head will be opened in the register of cess collections, and on the last day of every month the total of these recoveries should be adjusted in the manner indicated in the paragraph 278 below.

277. In the register of expenditure will be entered all the charges incurred by the Collector under paragraph 270. The payments shown in this register need not be classified.

278. On the last working day of the month the registers of receipt and expenditure will be totalled. The total expenditure incurred in connection with the cess collection as well as certain other items recoverable from the District Board as shown below will be deducted from the total receipts, and the deductions will be shown in the cess memorandum in the manner indicated and credited to the Government under the appropriate heads under " V.—Land Revenue " in the Cash Account.

If there be a surplus of receipts over expenditure, the whole of it will be transferred to the credit of the District Fund constituted under the Bengal Local Self-Government Act, and entered in the Pass Book of the Fund in details under the following heads :—

- (a) Cess on lands.
- (b) Cess on Mines and Railways.
- (c) Interest on arrear collection of cess.
- (d) Miscellaneous.

Sample of the Cess Memorandum.

Combined cesses.	Cess on lands 4,500	Cess on Mines, Railways, Interest etc., 1,500	50	TOTAL. 6,050
<i>Deduct.</i> —(1) Refund of cesses during the month				50
(2) Cost of establishment and contingencies for collection, valuation and re-valuation of cesses during the month				600
(3) Contribution for pension of permanent cess collection, establishment at the rate of $\frac{1}{3}$ th of the gross sanctioned cost				20
(4) Proportion of cost of cess Touji establishment				100
(5) Proportion of pay, leave and pension contribution of Cess Deputy Collector				120
(6) Proportion of cost of permanent certificate establishment				50
(7) Proportion of cost of temporary certificate establishment				10
				950
Balance due to the District Fund				5,100
<i>Add</i> Miscellaneous Receipts				101
Total credited to the District Fund				5,200

(Vide papers filed in Bdle. T. M.—61, dated 1918-1919.)

If in any month the receipts on account of Road Cess collections fall short of the expenditure incurred in the collection thereof, the transfer of the balance must be postponed until the end of the next month in which there is a surplus.

Primary Scholarship Transfer Fees.

279. Treasury Officers are required to see that fees realised for the transfer of Lower Primary scholarships, payable by District Boards, are credited to the District Fund concerned.

Local Boards.

280. The following procedure will be observed in supplying Local Boards with funds. On the assignment of funds to the Local Boards the Chairman or Vice-Chairman of the District Board will advise the Treasury Officer what amount each Local Board is authorised to draw, and the Treasury Officer will cash the cheques of the Sudder Local Board up to the amount so advised for the Board, and as regards the Local Boards in the Sub-divisions, he will authorise the Sub-divisional Officer concerned to cash the cheques of the Board there up to the amount authorised.

281. This authorisation will not be entered as a debit in the accounts or in the pass-book, but a careful note will be kept of the amounts authorised as a memorandum outside of the accounts; and the balance available for District Fund payments at the District Treasury will be regarded as reduced to that extent, though no actual entry in reduction of the balance will appear in the accounts.

Pass-Book of Local Boards.

282. The account of each Local Board will be kept in a separate pass-book in which will be noted only the amount placed at the disposal of the Local Board by the District Board under paragraph 280.

283. Receipts on account of Local Boards are not to be credited in their pass-book. When such receipts are paid into the Sub-divisional Treasury, they should be credited in the Sub-divisional cash book for credit at the District Treasury to the District Fund.

PAYMENTS OF LOCAL BOARDS.

284. Payments on account of Local Boards will be made on cheques only and the amounts of all cheques paid will be posted daily in the pass-book of the Board concerned, from which the daily total will be carried, in the case of the Local Board at the head-quarters of the district into the account of the District Board, and in that of the Boards at the Sub-divisions, into the Sub-divisional cash book, and the balance remaining will be entered in the pass-book in full and checked and initialed by the Treasury or the Sub-divisional Officer, as the case may be. Care

should be taken that the pass-book account is not overdrawn, and that the pass-book is sent on the last working day of each month to the Treasury or the Sub-divisional Officer who will see that it is balanced and closed, and sign it. The book should then be returned at once to the office of the Local Board.

285. The cheques of a Local Board will be signed by either the Chairman or the Vice-Chairman of the Board if their amounts be below Rs. 100; otherwise they shall be signed by both Chairman and Vice-Chairman, or, if either be absent, by the Chairman or Vice-Chairman present and a member duly authorised by the Local Board.

INCORPORATION IN PASS-BOOK OF DISTRICT FUND.

286. The payments of the cheques of the Local Board at the headquarters of the district will be entered in the pass-book of the District Fund at the close of business daily, while those of the Local Boards in the Sub-divisions will be brought upon the pass-book when the Sub-divisional transactions of the day are incorporated in the cash-book of the District Treasury. Both the pass-book and the *plus* and *minus* memo. of the District Fund will thus show the consolidated account of the Fund and not merely that of the central District Board.

Union Committee.

287. The Union Committee may with the sanction of the local Government have separate accounts in the Treasury under Article 220, Civil Account Code.

(*Vide* C. G.'s letter No. A.C.—205—81-12, dated 7th February 1913—Dy. C. G. 652.)

288. The Chairman may open an account in the local Treasury or Sub-treasury to which he will credit the receipts of the Union Fund. A pass-book shall be supplied to the Chairman, the Treasury Officer being directed to pass cheques issued by the Chairman.

(*Vide* B. G. M. D. Not. No. 348-T.—L. S. G., dated 31st May 1913, Dy. G. B 1898.)

289. The Union Boards in Bengal have been authorised to deposit their funds, which are raised by taxation, in the Post Office Savings Bank in accordance with note 1 to rule 43 of the Post Office Savings Bank Rules.

(*Vide* B. G. L. S. G. Memo. No. 1170-L. S. G., dated 5th April 1923—Dy. G. 192 B.)

Municipal Funds.

[C. A. C.—219.]

290. By section 83 of Act III of 1884 (B.C.), which came into force from 1st August 1884, it is enacted that, unless the Local Government shall otherwise direct, the custody of municipal funds shall rest with a Government Treasury or in the Local Head Office of the Imperial Bank of India or any of its branches used as a Government treasury in or near the municipality to which the fund belongs.

NOTE —A list of Municipal Funds in Bengal has been given in Appendix O.

291. It must be clearly understood that the account of these funds with the Treasury is simply and purely a banking account and that as the relations between the Treasury and the municipality by which these funds are administered are merely those of a deposit banker with his customer, the Treasury Officers' sole duty in regard to these funds is to receive all money tendered on account of them, taking care that every amount paid in is duly passed to the credit of the particular municipality concerned, and to honour all cheques drawn by the persons empowered by section 84 of the Act to do so, so long as there is a balance in favour of the fund.

RECEIPTS.

292. Treasury Officers will receive all sums of money paid into the Treasury on account of these funds, and will grant a receipt in the pass-book which must invariably accompany each remittance from the Municipal Office. On these occasions also the receipts on account of municipal fines and pound revenue paid direct into the Treasury by the Court or other officers in accordance with paragraph 2, Rule 22 of the Rules passed by the Local Government under section 92 of Act III of 1884, and the payments made on cheques will be entered in the pass-book from the account of each fund which is kept in the Treasury in A. G. B. Form No. 109 (*vide* paragraph 293). The triplicate part of the chalan, however, should be sent to the Municipal Office on the very day the money is received and in anticipation of the entry in the pass-book. At the close of each month the pass-book should be closed and a balance struck, under the signature of the Treasury Officer, which will necessarily agree with the balance of the account kept in the Treasury. On no account should any entries be made in the pass-book, except by the Treasury Accountant, the pass-book being practically a copy of the account kept in the Treasury.

PAYMENTS.

293. Money can be drawn from the Treasury on account of these funds only upon cheques signed by either the Chairman or Vice-Chairman; cheques signed by the Secretary may also be honoured if the Municipal Commissioners so direct; but in that case a copy of the resolution empowering the Secretary to sign cheques must be sent to the Accountant General and to the Treasury or Bank where the account is kept. The Treasury Officer will honour all cheques drawn by the officers empowered to sign them, up to the available balance of the fund. Payments in excess of the balance at credit of the fund cannot *under any circumstances* be made, except upon the special authority of Government previously obtained.

294. Payments from a municipal fund can be made only at the District or Sub-Treasury where the running account of the municipality is kept. If a municipality situated in a Sub-division and banking at a Sub-Treasury requires money to be paid at the District Treasury, a cheque

will be drawn for the amount upon the Sub-Treasury, with a request that an order may be issued for the payment of the amount from the District Treasury. The Sub-divisional Officer will charge the cheque to the municipal account concerned, credit the amount in his account, and issue an order on the Sudder Treasury in the following form :—

To the officer in charge of Treasury at _____ Pay to _____ or order R _____
for value received and credited in this day's account.

295. This order will be paid at the Sudder Treasury on presentation, and its amount dealt with in the same way as cheques issued in lieu of cash.

296. If the order be presented for payment before the sub-divisional account in which the amount is credited has been received at the District Treasury, it will be paid with a note in the register of orders on Sub-Treasuries, "to be checked on receipt of sub-divisional account." When the account is received, the payment will be marked off.

297. Similarly, when receipts belonging to a municipality which keeps its account at the Sub-divisional Treasury are paid into the District Treasury, the Treasury Officer will issue a cheque on the Sub-divisional Treasury in favour of the municipality concerned for the amount received. On presentation of the cheque at the Sub-divisional Treasury the amount will be charged by credit to the account of the municipality.

ACCOUNT.

298. The transactions of each municipality are to be separately kept in Treasury accounts, and on no account may the transactions of one fund be mixed with those of another. Special care must be taken by the Treasury Officer to prevent confusion in the record of these transactions, especially at Treasuries where a large number of municipalities bank. The transactions of these funds will, in the first instance, be entered in a register (A. G. B. No. 109), of which a sufficient number of sheets should be bound up into a substantial volume and successive pages assigned to the several accounts. It will not be necessary to transfer the accounts to a new volume with a new year; but if no page is available when it is necessary to open a new account or carry forward an old account, all accounts in the volume should be simultaneously carried forward to a new volume.

299. Each account will have its own ledger page, for which the forms provides, besides a column for date of transaction, one for receipts, one for payments, and a third to show the balance after each transaction, with space for the Treasury Officers' initials. Herein the receipts will be entered in regular order, without being numbered. Similarly, the disbursements made, not from any one particular item, but from the aggregate balance in hand, will be entered as they are made without further remarks.

300. From these ledgers the daily total of receipts and payments will be carried into a register (A. G. B. Form No. 189), from which the daily

total only will be carried to the cash-book, the monthly total of receipts to the Cash Account, the charges between the 1st and the 10th of a month to the first list of payments, and those from the 11th to the end of the month to the second list of payments. The charges should be supported by the paid cheques, which should be sent to the Accountant General with the lists of payments, together with a covering list showing (1) date of payment, (2) Nos. of cheques, and (3) in separate columns the amounts paid on account of each municipality. With the cash account must be submitted a *plus* and *minus* memorandum in A. G. B. Form No. 6, showing the monthly transactions on account of each fund.

301. These instructions relate solely to the treatment of the transactions of the several municipal funds by the Treasury, and have no reference to the treatment of accounts in the municipal offices. Rules for the compilation of the accounts in municipal offices have been laid down by Government under section 82 of the Bengal Municipal Act; neither the Treasury Officer nor the Magistrate has under the Act any authority to interfere in the treatment of such accounts.

Recovery of the Cost of Collector's Land Acquisition Establishment.

302. The cost of the Collector's Land Acquisition establishment including ordinary office contingencies, is levied from Municipalities, District Boards, as well as from the Corporation of Calcutta and Improvement and Port Trusts, Calcutta.

(*Vide* Cir. No. 394-T. M.—T. A. D., dated 7th September 1923.)

Cinematograph Fund.

302A. All license fees realised under the Cinematograph Act both in Calcutta and in the Mofussil are credited into the Cinematograph Fund.

These receipts are reported monthly by the District Officers to the Secretary, Bengal Board of Censors, who sends a monthly consolidated statement to the office of the Accountant General, Bengal, for verification.

(B. G. Pol. Deptt. No. 6327-33-P., dated 3rd July 1924—Dy. G. B. 2448.)

CHAPTER 14.—SERVICE FUNDS.

Postal Insurance Funds.

303. The numbers of Postal Insurance Policies and Contracts should invariably be quoted in all Gazetted Government Servants' Pay-Bills as well as Establishment Pay Bills, in which deductions are made on account of premia or subscriptions on account of Postal Life Insurance or Endowment Assurance. It should also be noted against each entry whether the amount represents (a) Premium on Life Insurance, or (b) Subscription on monthly allowances.

Treasury Officers should refuse to cash bills in which the information is not given.

(*Vide* Cir. No. 148-T. M.—T. A. D., dated 5th September 1898, and No. 218-T. M.—T. A. D., dated 12th June 1901.)

General Provident Fund.

[C. A. C.—247.]

304. A schedule of the General Provident Fund deductions in A. G. B. Form No. 299 A should be attached to the Gazetted Government Servants' Pay-Bills as well as Establishment Pay Bills showing deductions on account of subscription to the Fund and refund of withdrawal and if such a bill is presented at the Treasury without the schedule the Treasury Officer will refuse payment thereof:—

NOTE.—Pay in G. P. Fund Schedule should be shown in that attached to the Pay-Bill for March only, or when a subscriber newly joins the Fund or subscribes while on leave.

(*Vide* Cir. No. 365-T. M.—Fund, dated 21st June 1922.)

305. Only permanent Government servants are eligible to subscribe to the General Provident Fund. Government Servants holding provisional appointments within the meaning of Rule 13 of the Fundamental Rules, should not be admitted as subscribers.

In the case of all Europeans and Anglo-Indians in permanent employ, on a substantive pay of Rs. 100 or more, subscription to the fund is compulsory.

306. An optional subscriber who joins the Fund at a later date cannot be allowed to pay subscription from the date of the institution of the Fund.

307. The subscription should be calculated on complete rupees only, annas and pies being neglected.

(*Vide* C. G.'s letter No. 1696—C. G.-197, dated 30th August 1909, filed in Bl. No. T. M.-78 of 1909-10.)

308. Officials whose services are pensionable from General Revenues but who are paid from Local Fund Revenues are eligible to subscribe

to the General Provident Fund and their subscriptions should be remitted in cash to the Audit Officer.

(*Vide* C. G.'s letter No. 2135—C. G.-252, dated 8th October 1909, filed in Bl. No. T. M.-78 of 1909-10.)

309. All monies standing at the credit of subscribers in the General Provident Fund are "compulsory deposits" within the meaning of section 2 (4) of the Provident Fund Act, 1897, and are therefore protected from attachment by a Court of Law.

(*Vide* G. I. Order No. 6212-P., dated 11th December 1909, Dy. G. I. 460.)

310. Periods of suspension should be treated in the same way as periods of leave, *i.e.*, an officer on reinstatement after a period of suspension should be allowed the option of subscribing or not as he pleases.

(*Vide* G. I. No. 314-P., dated 19th January 1910, Dy. G. I. 507.)

NOTE.—The Auditor-General has been empowered to exercise the power of a Local Government for the purpose of rule 20 of the General Provident Fund in respect of Government servants under his administrative control (*vide* G. I., F. D., Order No. 3271-P., dated 23rd June 1910, received with C. G.'s No. 1185, dated 12th July 1910, Dy. C. G. 157.)

311. Those employes of the Calcutta Fire Brigade who are in superior service are permitted as a special case to join the General Provident Fund as optional subscribers.

(*Vide* G. I. Order No. 1077 P., dated 28th February 1910, Dy. G. I. 586.)

312. With reference to Rule 6 of the Rules of the General Provident Fund subscriptions to the fund should be accepted from Mahomedan subscribers, on the understanding, if they so desire it, that their deposits will carry no interest.

(*Vide* G. I. Order No. 1962-P., dated 19th April 1910, Dy. G. I. 37.)

Procedure for drawing advances from the General Provident Fund.

313. (i) Advances from the General Provident Fund which have been sanctioned by competent authority under Rule 20 of the General Provident Fund Rules may, in the case of non-gazetted subordinates, be drawn by the Heads of Offices on their own authority and responsibility without any previous reference to the Accountant General. Under Article 17 of the Civil Account Code they will, however, be responsible for seeing that there is no overdrawal, and for this purpose the last annual account furnished by the Account office as well as office copies of establishment bills in which subsequent fund deductions have been made for the office should be referred to. The advances should not ordinarily exceed three months' pay of the Government Servant.

(1) Object of the advance.

(2) Amount at credit.

(3) Pay of the Government Servant.

(4) Number of instalments of recovery and interest instalment at 4 or 8 per cent. of the advance.

(ii) The details as per margin should be invariably furnished on the above bills, before presentation at the treasury, and in cases of special sanctions under rule 20 (3) of the General Provident Fund Rules, the reasons for the special treatment should be stated.

(iii) The Head of the office is further responsible for seeing that the amount of the advance is regularly recovered from the payee every month at the rate and in the number of instalments fixed in the order sanctioning the advance.

(iv) The advance sanctioned to Gazetted Government Servants may be drawn by the recipients without authority from the Accountant General, the number and date of the sanction and the particulars mentioned in clause (ii) above being furnished on the bill to which a copy of the sanction should be attached.

(Vide Cir. No. Fund—170, dated 22nd May 1913.)

314. Advances from the General Provident Fund for payment of insurance premium under Rules 21 and 21A of the General Provident Fund Rules should not be drawn except with the previous authority of the Accountant General in each case.

314A *ibid* Contributory Provident Fund for Typists and Copyists.

315. A Provident Fund has been instituted for the typists and copyists paid at piece-work rates in Civil, Criminal and Revenue Courts. The subscription to this Fund is compulsory by every typist and copyist. The contingent bills for remuneration to typist and copyist should be accompanied by a schedule of deductions in the form prescribed for the General Provident Fund, showing the names of the typists and copyists, the amounts of their earnings and the amount of deductions at one anna per rupee.

(Vide Cir. No. 414-T. M.—T. A. D., dated 31st March 1924)

CHAPTER 15.—STORES.

CHAPTER 16.—GENERAL PROCEDURE OF TREASURIES.

Receipt of Money.

316. The following special procedure has been sanctioned for Bengal in modification of Article 266, Civil Account Code.

The memorandum with which money is presented to be paid in (Article 5, C. A. Code) will be handed first to the Accountant or other Government servant who is in charge of the accounts of the Department concerned who, if it is in order in all respects, will sign it. Next the person making the payment will present it with the cash to the Treasurer, who will count and test the money, enter the amount in his own book, and sign the slip, which will then be taken to the Accountant for entry in his cash book and for the preparation of formal receipt for his own or the Treasury Officer's signature; such a receipt only will be a proper acquittance. If the memorandum is in duplicate, one copy may be made use of for the receipt given by the Treasury.

Receipt and Payment Registers.

[C. A. C. 266 and 267.]

317. All service receipts will be recorded in registers, a separate register being kept for each head of account. For stamps, however, there will be two registers, A. G. B. Form No. 93 (Part I) and A. G. B. Form No. 94 (Part II), for the record of stamp sales and the discount allowed, and a third register (A. G. B. Form No. 95) for other stamp receipts.

NOTE.—Complaints are made of the difficulty of complying on the last days of *list* with the rule which requires the entry of each chalan in the Accountant's bound register of receipts. This difficulty seems to arise from the impossibility of employing more than one man on one volume and it might be avoided if, on days of pressure, a properly headed loose sheet be made over to a writer with a bundle of chalans enough to fill it, from which could be entered at night in the ordinary register the first and last numbers of the chalans and total of each column of the register: in this way several English writers might be employed, and the loose sheets afterwards stitched together might be preserved for reference as subsidiary registers.

318. Deposits, Personal Ledgers, Bills drawn, Military, Public Works, Forest, Posts and Telegraphs receipts and receipts of the departments dealt with the Pay and Accounts officers, Survey of India and Miscellaneous Central Departments will be recorded in their separate registers.

319. Recoveries on account of Taccavi Loans and Advances will appear in one register in A. G. B. Form No. 115, and cash recoveries of service and other payments in the register in A. G. B. Form No. 114.

320. In respect to disbursements, the registers noted below are the only ones required to be kept, other charges being entered direct in the cash book.

Payment Receipts of which the Schedules are to accompany Lists of Payments.

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Forests. 2. Telegraph Department. 3. Marine Department. 4. Post Office. 5. Military Payments 6. Pay and Accts. Office, Customs House 7. Do. Survey of India. 8. Do. Mis. Central Depts. 9. Public Works Payments. 10. Deposit. 11. Supply Bills—Local. 12. Remittance Transfer Receipts—Local. 13. Supply Bills—Other Governments. | <ol style="list-style-type: none"> 14. Remittance Transfer Receipts—Other Governments. 15. Advances Loans, etc 16. Interest Payments. 17. Municipalities. 18. District Funds. 19. Other Local Funds. 20. Salaries of Gazetted Officers. 21. Establishment Bills. 22. Pensions. 23. Contingent and Travelling Allowance Bills. 24. Malikana Payments. 25. Pensions for old Military Orphan Military Funds. |
|---|---|

321. All returns to the Accountant General will, as far as possible, be made on printed, foolscap paper, which will not bear erasure, and consequently, in case of error occurring, it will be necessary to score through the original entry and to initial the fresh entry which may be made.

322. The schedules of pay and travelling allowances of gazetted Government servants and of Hospital Assistants will be of service in the issue of last-pay certificates and in checking the amounts claimed in subsequent months. These schedules should invariably be submitted with the lists of payments irrespective of the number of payments made in the month.

323. The schedules of cash recoveries and of loans are required in order to avoid the very heavy correspondence entailed by full particulars not being furnished in the cash accounts. When sums are refunded into the Treasury *in cash* in adjustment of former over-charges, the number and date of the voucher on which the amount was originally drawn from the Treasury should be clearly stated, to enable the Accountant General to trace and record the recovery without further reference, which is unavoidable when these particulars are not supplied.

324. In the Cash Account and in the List of Payment forms, space has been provided for manuscript entries, but in the event of the space being insufficient, one or more full sheets of foolscap paper may be inserted, on which the entries can be made. Such entries should always be *legibly* and neatly made, leaving sufficient space between each item.

324A-11

Check Register of Transfer payments.

[See Notes to S. R. 94 and 98 under T. O.—16.]

325. When a bill is drawn to make payments by means of a Remittance Transfer Receipt, the bill must be endorsed "Received contents by transfer to Remittance Transfer Receipt" or "Received contents in cash

R——and by Remittance Transfer Receipt R——” according as the whole or part only of the amount is to be paid by Remittance Transfer Receipt, and it must be accompanied by a duly filled up application for the issue of the Remittance Transfer Receipt.

(*Vide* Cir. No. 4-T. M.—T. A. D., dated 10th April 1907.)

326. Bills paid, wholly or partly by transfer, will be entered in the above register (A. G. B. Form No. 179) by the Treasury Officer with his own hand who will pass the order of payment as follows :—

Passed for payment in cash————

„ „ by transfer————

The treasurer in making the payment will ignore the order of payment by transfer and will stamp the bill as “Paid R _____,” the amount payable in cash. All payments by transfer order should be stamped, “Paid by transfer.”

(*Vide* Cir. No. 86-T. M.—T. A. D., dated 30th September 1896.)

Cash Orders.

326A. Sub-treasury⁴ Cash orders should be entered on issue in a register in A. G. B. Form No. 246 and numbered in an annual series, separate pages being allotted for each Sub-Division. Every entry in this register must be initialled by the Treasury Officer as he signs the cheque. Advice Lists of orders issued in A. G. B. Form No. 256 should be forwarded daily to each Sub-Division.

It is optional with private persons, who are entitled to receive money, to draw it either from the District or the Sub-Treasury, if the latter is in funds.

326B. Sub-Divisional cash orders may be cancelled on presentation and their amounts paid from the Sudder Treasury, if duplicates have not been issued, intimation of the cancellation being *at once* sent to the Sub-Divisional Officer on whom the cheque was drawn, and a note of the cancellation being at the same time made in the register of orders issued. When a duplicate cheque has been issued, the duplicate should not be cancelled at the Sudder Treasury, but should be referred for payment to the Sub-Divisional Officer, by whom it is payable. Payments made on cancelled cheques should be included like ordinary cheque payment in the Sudder Cash Book.

326C

Executive Engineer's Cheques.

326C. The charges on account of cheques of the Public Works Department should be treated in the same way as cheques paid at a District Treasury.

Letters of credit—Railway.

326D. In the case of Railway Departments, the balance of a letter of credit lapses six months after expiry of the financial year in which issued and if operated upon in the meantime does not lapse at all.

(*Vide* A. G. Railway's letter No. 169-Audit, dated 6th May 1925, Dy. T. M. I. 209.)

Bills made payable at Sub-Divisions.

326E. Bills for salary, establishments, and contingencies, supply bills, and remittance transfer receipts may be endorsed for payment at a Sub-Treasury when the entire amount of the bill is required to be paid at the Sub-Division. All bills so endorsed should be entered in a register in A. G. B. Form No. 245, which should have a distinct series of numbers with a distinguishing letter for each Sub-Division. An advice list of bills so endorsed in A. G. B. Form No. 256 should be forwarded daily to each Sub-Division; the amount payable should be entered in words and figures. Bills endorsed for payment at a Sub-Division should not be entered in the Treasury Cash Book, until they are received after payment as vouchers with the daily accounts, when they will be entered in the Treasury Cash Book and registers in the usual manner. When it is necessary to cancel an encasement on a bill or other document, making it payable at a Sub-Division, and to cash such bill or other document at the Sudder Treasury, advice of the cancellation, should *at once* be sent to the Sub-Divisional Officer concerned, and the payment should also be noted in the register in A. G. B. Form No. 245.

Encashment of contingent bills at sub-treasuries.

327. Contingent bills of subordinate officers are paid at sub-treasuries after countersignature at the Sudder treasury. These bills are forwarded to the District officer where the expenditure covered by them is brought into the contingent register maintained for the purpose and the memorandum of allotment and expenditure in the bill is then filled in. The necessary encasement is then made by the Treasury Officer and the bills are returned in original to the sub-treasury for encashment.

Advices of Remittances within the District.

328. When a remittance is despatched from the Sudder Treasury to a Sub-Treasury or *vice versa* or from one Sub-Treasury to another, an intimation should be sent on the day of despatch by telegram to the office to which the remittance is to be sent. In case of any remittances between sub-treasuries, an intimation should also be sent by telegram to the Sudder Treasury Officer. These telegraphic advices should be kept in a separate file for ready reference. The Treasury or Sub-Treasury receiving the remittance will acknowledge it on the day of receipt by letter and not by telegram.

NOTE.—Advice of remittances on receipt, should be verified by the Treasury Officer himself in the Accountant's balance sheet with the date of despatch, and other particulars. The Treasury Officer should every evening when he compares the two balance sheets, examine these entries and satisfy himself by enquiry that no undue delay has taken place in the receipt of the remittance.

(Vide B. G. F. D. No. 1843-F., dated 7th March 1917. Dy. G. B. 8187.)

Deficiency in Remittance from Sub-Treasury to Sadar Treasury.

[C. A. C.—282.]

329. The amount of deficiency found in the detailed examination of a remittance sent from a Sub-Treasury to the Sadar Treasury of the district should be recovered from the Sub-Treasurer and credited in the Sub-Treasury cash book and daily sheet. In the Sadar accounts only the remittance actually received from a Sub-Treasury should be entered in the Treasurer's cash book, the amount of deficiency being shown as outstanding against the remitting Sub-Treasury under "Cash remittances within the District" in the Accountant's balance sheet (C. A. C. Form 39—A. G. B. Form No. 183) till the credit appears in the next Sub-Treasury daily sheet.

The deficiency in a remittance from the Sadar Treasury to a Sub-Treasury of the district will be watched similarly and will find no entry in the Treasury account sent to the Accountant General.

Currency Chest Transfer at Sub-Treasuries.

329A. The opposite payments made at the district treasury under Article 35 of the Resource Manual must be specified in the Lists of Payments or Cash Accounts.

Submission of March Account.

[C. A. C.—285.]

330. The second List of Payments and Cash Account are detained until the daily sheet for 31st March of every sub-treasury has been received in the Treasury. But to enable the Accountant General to proceed rapidly with the audit of expenditure *on the 1st April, a preliminary second list of payments*, with vouchers and schedules, comprising payments at head-quarters up to 31st March and all incorporated sub-treasury payments up to the latest date received, should be transmitted to him. As soon as the sub-treasury sheets up to 31st March have been received and embodied in the account a supplementary second List of Payments accompanied by vouchers and schedules, together with Cash Account should follow.

Despatch of Account, etc.

331. In communications with the Accountant General—

- (i) no covering memorandum or letter is necessary in returning a half-margin enquiry; the reply should be written upon the blank space provided;

- (ii) when accounts, bills, vouchers, or other documents are sent to this office, no covering letter should be written. If the transmission is not mere routine, all that is wanted is an attached slip of quarter-foolscap size, indicating the purpose for which the document is sent, or the letter that called for it ;
- (iii) files of papers (such as cash accounts with schedules, monthly contingent bills with vouchers, pension applications) should be folded once longitudinally, and no more. It is found that if they are folded into a size smaller than a half page of foolscap they tear by use.
- (iv) The bi-monthly accounts and vouchers should be wrapped up in strong covers before despatch so as to prevent wear and tear during transit. *M. 23/2/20. 658.*

32. The Government of India have directed that all returns, forms and correspondence with which it deals should be, if possible, on foolscap size ; and have applied this direction especially to pension applications, which are often, to the inconvenience of those who deal with them, drawn up on larger sizes of paper.

Corrections of Accounts.

333. The rule to be observed is that the Treasury figures should *never* be altered after they have been communicated to the Accountant General ; but if after submission it is discovered that an error has been made, the error should be pointed out, in order that he may correct, not the accounts of the Treasury, but the accounts which he draws up on their basis. A note should be made in the original account of the communication of the error to the Accountant General.

334. Forms (A. G. B. No. 244) are obtainable from the Manager of Forms, in which these corrections may be communicated ; and it may be explained that if the requisitions for corrections do not arrive in time to be incorporated in the same month's accounts they are included in a subsequent month's accounts so as to preserve a correct progressive total.

335. In certifying, for the purpose of revenue returns, the amount credited in the Treasury, Collectors will save much trouble to those who have to effect comparisons at head-quarters if they will quote first the actual figures of the accounts as originally sent to the Accountant General, and state separately any subsequent corrections which they have applied to them.

336. No corrections of accounts of a past year, so far as concerns Government revenue or expenditure, can be admitted later than 30th June ; but if any such errors affecting *balanced* heads (such as deposits, advances, local funds, etc.) are discovered, they should be specially reported to the Accountant General, in order that he may direct an entry in the current month's account so as to adjust the error brought to notice.

336-A

25.54)

Treasury Irregularities.

337. A list of irregularities or defects habitually found in vouchers and receipts submitted for audit has been given in Appendix P. Heads of offices have been supplied with a list of such irregularities to enable them to correctly prepare the bills in future. In the Treasury a clerk should be told off as a "Bill Scrutinising Clerk" whose duty should specially be, to see that none of these defects exist in bills passed for payment at the Treasury. The Treasury Officer will return to the drawing Government Servant for emendation any bill found to contain a defect; if for any reason the defect cannot be removed, an explanatory note written or attached to the bill **must** be obtained for the information of the Audit office.

NOTE.—Omissions and mistakes in the Cash Account, List of Payments, schedules, memo. and other account papers, delay in the submission of accounts and account papers and other violations of instructions in the Civil Account Codes, Bengal Audit Manual, Bengal Financial Rules, Subsidiary Rules under Treasury orders and other authorised Codes or Manuals are also noted as Treasury irregularities.

338. The Accountant General will hold the Treasury Officer alone responsible for the oversight of any of these defects.

(Vide Circular No. 203-T. M.—T. A. D., dated 11th January 1901.)

339. To enable the Treasury Officer to guard against the irregularities, the Accountant General communicates to him through his objection statement all defects discovered in course of audit of the Treasury account.

Transactions with the Imperial Bank.

340. For the purposes of clause 2 of the Agreement with the Imperial Bank of India the Government of India have authorised the Accountant General to issue orders or directions to the Bank in regard to the transaction of the General banking business of the Government of India and of Local Governments.

(Govt. of India, F. D. No. 90-A., d. 27-1-21, Dy. G. I. 777; vide also copy of Agreement with the Imperial Bank of India received with the Govt. of India, F. D. No. 127-A., d. 7-2-21, Dy. G. I. 806.)

340A 11

340-C R

340-D R

- Rs. 509.

Rs. 510.

CHAPTER 17.—PENSION PAYMENTS.

Exemption from Personal Appearance.

341. Commissioners of Divisions and Heads of Departments can exempt pensioners from personal appearance when drawing pensions.

(G. I., F. D., No. 998-Ex., dated 20th February 1906, Dy. G. I. 550.)

Records of Personal Marks and Thumb Impressions.

342. In recording personal marks for identification in applications for pension, special care should be taken to see that such prominent marks as appear on the persons of the applicants at the time of their retirement are looked for and noted. The marks recorded in the service book at the time of admission to service should not be depended upon, as it may sometimes happen that marks originally recorded get obliterated in time, while prominent marks not existing at the time the service book was prepared may appear subsequent to that date. It will also not do to record only one or two petty marks while several distinctive marks exist.

343. The rules regarding thumb impression, contained in G. I., F. & C. D., Resolution No. 4294-P., dated 1st October 1898, and circulated with Bengal Government Circular No. 20-F. of the 31st idem, should be carefully observed. The manner in which impressions should be taken is indicated in clause 3 of para. 428 (i) of this Manual.

The points to be ensured are—

- (i) That impression is taken of the ball of the thumb of the left hand, and never of the right hand.
- (ii) That a full impression is taken of the entire ball and not a partial impression only.
- (iii) That impressions are not smudged owing to excessive ink used.

Identification of Pensioners.

[C. A. C.—332.]

344. Pensioners should, as a rule, be identified by reference to personal marks and signatures to receipt. As an additional means of identification over and above those, a reference to the impression of the left thumb of the pensioner should invariably be made.

345. In cases where discrepancies are noticed in regard to thumb impressions or personal marks of pensioners which cannot be settled without reference to the authorities under whom the pensioners served—a course which would entail considerable delay and cause inconvenience to pensioners—disbursing Government Servants should take special steps,

to ensure a proper identification, and when this is obtained, Collectors and Sub-Divisional Officers should alter the record of the thumb impressions, or personal marks, and send an intimation to that effect to the Accountant General, Bengal.

(G. B., F. D., Resolution 5867 F., dated 25th June 1910. Dy. G. B. 1385.)

346. Thumb impressions taken upon vouchers submitted to the office of the Accountant General in lieu of "marks" in the case of those pensioners, who cannot write, require to be attested by a second person in the way as a "mark" is attested.

(*Vide* No. 197-T. M.—Pen., dated 12 November 1900.)

Annual Returns.

[C. A. C.—333.]

347. (a) The returns should be submitted in six sets, *viz.*, (1) Political, (2) Services—Indian, (3) Services—European including Anglo-Indian and Eurasian, (4) Marine—Indian, (5) Marine—European including Anglo-Indian and Eurasian, (6) Pensions to the dependants of Lascars and each set should be divided into three parts, (I) for pensions not exceeding R10 a month, (II) for pensions exceeding R10 but not exceeding R50 a month, and (III) for pensions exceeding R50 a month. The notes given at foot of form 42 C. A. Code, Vol II, should be carefully observed in preparing these returns. These returns are not intended to contain the names of pensioners who are in receipt of pensions, which are chargeable to Local Funds, or to other bodies financially independent of the Government, or of those in nominal possession of compensations granted to temples or mosques in lieu of lands resumed, or other similar compensations which partake of the nature of annuities either terminable within a stated period or perpetual according to the terms on which they are granted.

(b) Along with these returns the District Officers should submit a separate list divided like the above sets into three parts, *viz.*, (I) for pensions not exceeding R10 a month, (II) for pensions exceeding R10 but not exceeding R50 a month, and (III) for pensions exceeding R50 a month, and each part should contain 5 columns showing (1) number of Permanent Pay Order, (2) name of the pensioner, (3) amount of pension, (4) age of pensioner, and (5) remarks. The names should be classified and entered in the list according to the ages of pensioners.

348. These lists should show the names of the pensioners on the register on the 1st April, as well as those of pensioners who during the year have been reported dead, and the names of those whose pensions have been transferred to other treasuries or have otherwise ceased to be borne on the list.

349. If a pensioner whose name was removed from some previous return for non-appearance for one year has been reported dead during the year, his name should first be brought on the list according to age at the time of his death "By renewal after being struck off" and then removed as "Reported dead."

350. In the Returns of mortality among pensioners in Bengal submitted by every Treasury Officer under Art. 333, Civil Account Code, statistics for ages up to 95 are shown at present. The Government of India desire that similar information regarding additional quinquennial groups over 95 but up to 120 years should be included. All ages above 120 years may be brought together in one additional group. These Returns should be sent to this office on or before 15th April each year.

(*Vide* Cir. No. 402-T.M.—Pen, dated 8th December 1923.)

351. A specimen of the list required is given on the Revenue Form No. 42 and printed lists may be obtained from the Assistant Manager of Forms, Bengal.

(*Vide* Circular No. 217-T. M.—Pen., dated 11th June 1901.)

Annual Mortality Returns of Military Pensioners.

352. Collectors should send annually to the Controller of Military Accounts, Presy. & Assam Dt., not later than 15th April, returns of Military Pensioners in Civil Account Code, Form No. 42, prepared in accordance with the procedure laid down in Article 333 of the Code, *M*

353. The following instructions may be observed in the preparation of the returns :—(a) Pensioners belonging to Classes V, XI, and XVI should be included in one return by themselves, headed "Return of Civil Pensioners of the Military Department." (b) As Indian Military Pensioners are removed from the pension list after an absence of three years from periodical payments, the words "three years" should be substituted for "one year" in heading 12 of the Civil Account Code, Form No. 42, in both the returns to be submitted to the Controller.

(*Vide* Circular No. 144-T. M.—Pen., dated 8th August 1898.)

Report of Death of European Uncovenanted Military Pensioners.

354. All casualties by death among European (including Anglo-Indian and Eurasian) Uncovenanted Pensioners of the Military Department other than Indian Military Pensioners should be reported to the Controller of Military Accounts, Presy. and Assam Dt., in the prescribed form. In cases where delay is anticipated in obtaining the necessary particulars mentioned in the form an *ad interim* report should at once be sent to him to enable him to communicate the same to the India Office.

(*Vide* Cir. No. 89-T M —Pen, dated 20th August 1910)

Gratuities to E. B. Railway Employees.

355. Gratuities sanctioned under Civil Service Regulations, Chapter XXXVIII, Sections III and IV, to the employees of the E. B. Railway may be paid direct by the Chief Examiner of Accounts of that Railway to the applicants after preaudit by that officer and debited to Civil Department through Exchange Accounts.

(*Vide* G. I., F. D., No. 502-A., dated 29th May 1914, with Auditor Genl.'s letter² No. 582A and A.—154-14, dated 8th June 1914, Dy. C) G. 88.)

Half-yearly Report of Non-Drawal of Pensions.

356. The Treasury Officer should go through his Register of Pension Payment orders every six month with a view to reporting to the Audit office non-drawal of pensions. He should also certify in the Report that he has satisfied himself that no pensions have remained undrawn for 1 year or 3 years (or 6 years in the case of Political pensioners), except in the cases in which he has returned to the Audit office the Pension Payment orders. The Half-yearly Reports should be submitted to this office on the 1st January and 1st July of each year.

(Vide Cir. No. 359-T. M.—Pen., dated 3rd Nov. 1921.)

ANNEXURE.

Payment of pensions of Rs. 20 and less by Postal Money Order.

1. It is not necessary to prepare separate pension bills for payment of pensions of Rs. 20 or less by Money Orders. The payments should be shown in a separate schedule which will serve as a voucher with slight modifications, *viz.*, a certificate in the handwriting of the Treasury Officer will be added stating that he had satisfied himself that all payments noted in the schedule have actually been remitted by money order.

2. The following certificate should also be furnished by the Treasury Officer in the schedules for January and July of each year :—

“Certified that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity, either under Government or under a Local Fund, during the past six months.”

3. The amount to be remitted should not be paid to Post Office in cash but by transfer to the credit of Post Office. The money order forms should be sent to the Post Office with a certificate by the Treasury Officer that the amounts of the money orders and the fees thereon have been credited to the Post Office in the Treasury Accounts by transfer.

4. In the next month's schedule, the Treasury Officer will furnish the following certificate :—

“Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and filed them in my office.”

(Vide Cir. Nos. 344 and 377-T.M.—Pen., dated 4th February 1921 and 21st January 1923, respectively.)

CHAPTER 18.—MISCELLANEOUS.

Revenue Record-room Receipts and Charges.

357. Revenue Record-room receipts and charges are to be shown as receipts and charges of the major head under which other charges of the office concerned are adjusted.

(a) All cash receipts of Revenue Record-rooms by District Officers should accordingly be credited in a separate entry as "Revenue Record-room Receipts" under the head "Miscellaneous" subordinate to "V.—Land Revenue," and all charges should be shown in the Land Revenue contingent bill.

(b) Those received "by Commissioners should be credited to "XXXV.—Miscellaneous" in the body of the Cash Account, the charges being drawn in the Commissioners' general contingent bill.

Military Camping Grounds.

358. All expenditure connected with the maintenance and conservancy (*e.g.*, establishment, brooms, and baskets) of established Military camping grounds and of the cleaning of wells connected with them shall, with effect from 1st April 1924, be met from the Military estimate.

Revenue derived from encamping grounds that are civil property will be paid to the civil authorities. In any cases in which revenue is derived from camping grounds that are Military property, such revenues should be credited to the Military Department.

[*Vide* Quartermaster-General's letter No. 29047-1 (E. 5), dated 6th May 1924, forwarding copy of G. I., Army Department letter No. 26613-2 (M. W.—2A.), dated 2nd January 1924, received with C. R. E., Presidency and Assam District, No. 2454-388 (M.W. 3), dated 9th July 1924. Dy. W. A. I. 857.]

Adjustment of Expenditure for erection of slaughter houses on encamping grounds.

358A. The cost of constructing slaughter houses by whatever agency, on encamping grounds, should be met from the grant for Military Works at the disposal of the Government of the Province in which the expenditure is incurred, and the charges on account of the hire of *notes* for the purpose of supplying water to troops, passing through encamping grounds should be met from the Military Estimates.

[G. I. Order No. 3117-M.W., dated 13th November 1896, communicated with B. G. endorsement No. 4011, dated 8th December 1896. Dy. G. B. 3758.]

Government Estates.

359. The grant for the management of and improvements in Government estates is made up of 12 per cent. on the estimated collections of

the year. Out of this grant, 1 per cent. is allotted to the Director of Public Instructions for education in or near Government estates and $1\frac{1}{2}$ per cent. is assigned to District Boards for roads and communications.

NOTE 1.—The Road and Public Works Cesses which are advanced by Government should be drawn in the form of a bill. The Road and Public Works Cess payment on account of Government Estates should not be a charge against the management and improvement grant. The recoveries should be credited in the Treasury Accounts under “V.—Land Revenue—Receipts for Improvement of Government Estates—Recoveries on account of local cesses, etc.”

NOTE 2.—The charges on account of primary education, hospitals, and dispensaries form a part of the expenditure of the department concerned, and are provided for in its own estimates. No distinction will therefore be necessary between these payments and those ordinarily made on account of the department.

NOTE 3.—The charges for primary education will be drawn by the District Inspector or where there is no such a Government Servant, by the Departmental Sub-Divisional Inspector of Schools, on bills countersigned by the Magistrate of the district, in instalments as may be required for actual payment.

360. The Accountant General [under G. B. Circular No. 17-T. (Municipal) of 23rd October 1900] authorises Treasury Officers to pay transfer to the credit of each District Board (under B. G. Order No. 7 of 1st March 1882), the amount of $1\frac{1}{2}$ per cent. calculated on the actual collections realised from Government Estates of the district during each quarter. The calculation is made upon the actual realisations of a quarter, and the contribution will therefore not become available until the next succeeding quarter to that to which it relates. These payments will be made in the manner prescribed in paragraph 268.

Acceptance of Money Order receipt.

361. As a payee who has signed a postal money order is not bound to give a fresh receipt to the remitter, this receipt may be accepted in audit provided the sender writes in the money order receipt after the printed words “Received the sum specified” on what account the money was paid.

(C. G.'s letter No. 473-3¹—12A. & A., dated 9th July 1912. Dy. C. G. 250.)

Adjustment of Money Orders in favour of District Officers.

[C. A. C.—500.]

362. All such receipts as landlord's fees, expenses of witnesses, record-searching fees, and other miscellaneous items of the same nature received by money order, which are not creditable to Government, but are immediately payable by the Collectorate Nazir to some person or on some account, should be credited to Revenue Deposits, by transfer under Article 500 of the Civil Account Code, from which head they may be withdrawn as required for payment on the Collector's order. The procedure regarding intimation being given to the Government Servant concerned will remain unaffected.

(Vide Circular No. 5 T. A. C.—T. A. D., dated 1st February 1894.)

Recoveries in Pauper Suits.

363. The Board of Revenue, with the sanction of Government, having directed that every six months a list should be posted in some conspicuous place at Collector's and Deputy Collector's offices, of all sums of more than three months' standing due to Government on account of pauper suits; in which no property or not sufficient property had been found, together with a notice offering to pay any informer of the existence of debtors' property-half the value realised in liquidation of the amount due to Government, the following orders are issued on the subject of the exhibition of these receipts and payments in the Government Accounts.

364. All such receipts are to be credited in the Register of receipts on account of "Administration of Justice" in the column "Court-fees realised in Cash"—"Recoveries on account of Pauper Suits," and in order that the Accountant-General may be in a position to check the payments of rewards against the amounts received, a memorandum must be submitted with the monthly Schedule of receipts containing the following details :—

1. Number and date of chalan.]
2. From whom received, *i.e.*, the name of the person on whose behalf the suit was conducted.
3. Whether recovered from information given by any informer or not.
4. Amount recovered.
5. Remarks.

The total of this memorandum will of course agree with the total credited in the Schedule.

Money Order Commission for remitting Commissions on the Collection of Pachwai License Fees.

365. The commission on the collection of pachwai license fees may be remitted by postal money orders. Money order commission is an item of contract contingencies and should be billed for separately. The money order commission will therefore be separately credited into the Treasury by chalan, and the bill for the commission of license fees, together with a money order form, duly filled in, will be presented at the Treasury. The Treasury will then adjust the amount of the bill and the chalan by transfer to the credit of the Post Office and pass on the money order form to the Post Office with a certificate that the amount of the money order, including money order commission, has been credited to the Post Office. The Post Office will then issue the money order.

(*Vide* Cir. No. 241-T. M. T. A. D., dated 5th January 1913.)

Destruction of Treasury Records.

366. The following records may be destroyed after the periods noted against them :—

Chalans for money paid into the Treasury	} After 3 years.	3		
Sub-vouchers retained by disbursing and controlling officers				
Invoice of cash remittances to the Treasury				
Daily sheets of Receipts and Disbursements received from sub-treasuries	} After 6 years.	6		
Small Silver and Copper-Coin Report Book				
Daily sheets of Receipts and Disbursements from the Bank that keeps the Government Cash Balance				
Applications for Remittance Transfer Receipts and Supply Bills				
Tri-monthly Estimates				
Treasurer's Cash-Book				
Treasurer's Daily Balance Sheet				
Extract Register of Deposit Receipts from sub-divisions				
Register of Cheques issued in lieu of cash on sub-treasuries				
Register of orders for payment of bills on sub-treasuries			} After 9 1/10 years.	9 1/10
Advices of salary bills, etc., enfaced for payment at the sub-treasury				
Account of Stock Notes with Treasurer or in sub-divisional Treasury				
Register of sale of Stock Notes				
Daily Advice List of Payment Orders issued by Judicial Officers				
Advice List of Bills and Transfer Receipts				
Advice list issued by Land Acquisition Officer to the Treasury				
Check Register of Military Pensioners				
Register of Stamp sales and Store Book of Opium	} After 12 years.	12		
Register of Repayments of Déposits				
Plus and Minus Memo. of Stamps				
Plus and Minus Memo. of Deposits				
Plus and Minus Memo. of Zamindari Embankment Advances				
Plus and Minus Memo. of Stock Notes				
Register of Receipts subsidiary to the Cash Book except Register of Revenue Deposit Receipts				
Personal Ledger Account of Deposits				
Register of Bills issued				
Subsidiary Register of Payments			} After 25 years.	25
Check Registers of Bills payable				
Currency Note Register				
Accountant's Daily Balance Sheet				
Account of Stock Notes under double locks				
Fine Statements				
Contingent Registers				
Register of Permanent pay orders				
Cash Book				
Office Copy of the Treasury Cash Account and List of payments	} After 35 years.	35		
Acquittance Rolls				
Register of Revenue Deposit Receipts	} Not to be destroyed.			
Register of Powers-of-Attorney				
Register of Transfers of Government Promissory Notes				
Register of Stock Certificates				
Memo. of Government Promissory Notes deposited for safe custody				
List of Stock Notes held in deposit				

Return of Vouchers.

367. Vouchers once received in this office will not be returned except for very cogent reasons. Accordingly when application is made for the return of any vouchers, the reasons for the request should invariably be stated.

Return of Spoilt Stamps.

368. Stamps in respect of which refund or renewal has been granted, should be returned to the Controller of Stamps, Calcutta, in fortnightly batches. The first batch should reach the Controller's office not later than the 10th of a month, and the second not later than the 20th.

Bonus to Mohamahopadhyayas and Shams-ul-Ulamas.

369. The bonus payable to Mohamahopadhyayas and Shams-ul-Ulamas annually on the 12th December should not be paid in any Treasury in any case where the recipient had not drawn it the previous year at that particular Treasury, without previous reference to the Treasury Officer who paid him last, in order to prevent double payment.

(Vide Cir. No. 180 T.M.-Pn., dated 14th February 1914.)

Receipt of Postage Stamps by the Imperial Bank of India.

370. It has been arranged with the Imperial Bank of India that they will receive from Government Servants at one branch during any month Rs. 10 worth of postage stamps, received in payment of Government dues.

Renewal and Enfacement Fees on Government Promissory Notes.

371. The schedule which is required to be submitted to this office in support of the credits on account of the above should be prepared in A. G. B. Form No. 25. The subsidiary register to be maintained at the Treasury in this connection should also be in the same form.

(Vide Cir. No. 206-T.M.-T.A.D., dated 22nd January 1915.)

Supply of Stationery and Stores from the Stationery Office to Government Servants serving under the Government of Bengal.

372. A book cash credit is placed at the disposal of all Government servants (other than those supplied upon payment) up to the limit of which only they are supplied with stationery and stores in any one year. The allotments to all Government Servants, who submit their indents for the supply of stationery and stores direct to the Controller of Stationery are made by Government but lump appropriations are placed at the disposal of consolidating officers who redistribute these lump sums among the indenting Government Servants subordinate to them.

(Vide B. G., F. D., No. 700-Mis., dated 30th March 1922. Dy. G. B. 194 and papers filed in Bdle. T.M.-101, 1911-12.)

NOTE.—In respect of the excesses over the stationery allotments it rests with Controller of Stationery, etc., to obtain sanction of Government admitting them.

(Vide B. G., F. D., No. 1747-Mis., dated 21st May 1914 and D. A. G.'s Orders thereon.)

Printed Forms for Local Funds, etc.

373. The Government of Bengal having decided that the officers and bodies indicated below who pay cash for the forms they obtain from the Forms Department should lodge the cost thereof in the nearest Civil Treasury before the forms are issued to them, the following instructions relating to the receipt and the accounting for the sums so paid are issued.

List of Officers and bodies who pay for forms supplied from the Government Stationery Office.

LOCAL FUNDS.

1. Cantonment Funds.
2. Police Funds—
 - (a) Founding Asylum.
 - (b) Fire Brigade.
3. Port and Marine Funds—
 - (a) Hospital Port Dues.
4. Education Funds—
 - (a) Durga Charan Laha's.
5. Medical and Charitable Funds—
 - (a) Pilgrim Lodging House.
 - (b) Cantonment Hospitals.
 - (c) Asansol Mines Board of Health.
6. Public Works Funds—
 - (a)* Darjeeling Improvement.
7. Miscellaneous Funds—
 - (a) Zoological Garden.
 - (b) Christian Burial Board.
 - (c) Mahomedan Burial Board.
 - (d) Syedpur Trusts Estate.
 - (e) Steam Boiler Inspection.
8. Town and Bazar Funds—
 - (a) Western Duars Market.
 - (b) Chittagong Hill Tracts Bazar.

OTHER OFFICERS AND BODIES.

9. Trustees of the Indian Museum, including the Superintendent and all other officers employed in the Museum.
10. Managers and Administrators of Wards and Encumbered Estates.
11. Madrassas, except the Calcutta Madrassa.

12. Orphangunge Market, Kidderpore.
13. Butwara and Partition Departments.
14. Registrar, Calcutta University.
15. State Railways.
16. Store-keeper, Eastern Bengal Railway, Sealdah.
17. ~~Officers employed for the acquisition of lands for Railways, Municipalities, District Boards, etc.~~
18. Engineers employed for the Survey of Railways, etc.
19. Officers supplied with Road Cess forms.
20. Mahomedan Marriage Registrars.
21. Brahmo Marriage Registrars.
22. Licensed Ministers under the Christian Marriage Act for Marriage Forms.
23. Chairman, Calcutta Improvement Trust.
24. President of the Tribunal for Calcutta Improvement Trust.
25. Embankment Department.
26. Officers in the Feudatory and Native States.
27. Port Health Officer, Calcutta.
28. All Trust Funds.
29. Officers supplied with Trust Fund Forms.
30. District Engineers, or Chairman, District Board for Government works.
31. Port Commissioners.
32. Superintendent, Baptist Mission, Barisal.
33. Superintendent, Government Railway Police, East Indian Railway, Howrah.
34. Superintendent, Cooch Behar State.
35. Superintendent, Manipur State.

374. An indenting officer of the classes named above should send to the nearest Civil Treasury the amount notified by the Manager, Press and Forms Department as the cost of the forms required by him. The amount should be accompanied by a chalan in duplicate, which should quote the number and date of the estimate of the Manager. One copy of the chalan will be retained by the Treasury and the other returned to the payer of the money duly receipted to be forwarded to the Manager of Forms to enable him to issue the forms.

375. In the Treasury Cash Account the total of sums paid in for such intended supplies should be shown against the printed head "Other Press Receipts" under XXXIV "Stationery and Printing—Provincial"; and the details as to the parties from whom received and the number and date of the estimate of the Forms Manager should be entered in a separate

register in A. G. B. Form No. 20, an extract of which should be sent to the Accountant-General with the Cash Account.

376. The cost of stationery issued to corporate bodies, Wards Estates and ~~certain~~ Government Officers who obtain their supplies on cash payments, will not be paid into the local Treasuries but the money will be paid direct to the Stationery Office or remitted to it by remittance transfer receipt in the case of Government Servants, and by money order in the case of others.

Reminders from Government Servants on personal matters.

377. Reminders to letters from Government Servants on personal matters will not, unless the case is extremely urgent, be attended to if sent within a fortnight from the date of issue of the original letter.

Recovery of Rent of Circuit Houses.

378. Circuit houses in Bengal are divided into three classes, *vide* the statement attached to Bengal Government, General Department, Miscellaneous Circular No. 7, dated 18th February 1907.

Persons, who under the ordinary rules, are not entitled to occupy circuit houses free of rent, may be permitted to reside in them by the Commissioner of a Division or the Collector of a District, and are charged at the following rates per diem :—

Rs. 2 for each bedroom occupied in a circuit house of the 1st class.

Rs. 1-8 for each bedroom occupied in a circuit house of the 2nd class.

Re. 1 for each bedroom occupied in a circuit house of the 3rd class.

Permission to occupy the whole of a circuit house as a residence should rarely be given. When such permission is accorded rent will be charged at the daily rate unless the period of occupation extends over 15 days, when it will be charged at the option of the occupant, either at the daily rate or the rate of Rs. 200, Rs. 140 or Rs. 80 per mensem according to the class in which the circuit house falls.

(B. G. No. 659, dated 18th February 1907. Dy. G. B. 5342.)

Contribution on account of pay, etc., of medical officers lent to Local Bodies.

379. The contribution towards the pay of the Assistant and Sub-Assistant Surgeons lent to local bodies and dispensary committees should be realised and paid into the Treasury in June for the half year from March to August and in December from September to February.

(*Vide* B. G. No. 2547—49-Med., dated 26th November 1912. Dy. G. B. 5296.)

380. The rates are as follows irrespective of the actual pay of the officer appointed :—

(a) At places other than District Headquarters.

(i) THOSE DEPUTED PRIOR TO 1913.

Rs. ~~420~~ per month for an Assistant Surgeon.

Rs. ~~137~~ per month for a Sub-Assistant Surgeon.

(ii) THOSE TRANSFERRED AFTER 1913.

Rs. 406 per month for an Assistant Surgeon.

Rs. 126 per month for a Sub-Assistant Surgeon.

(Vide 321-Medl. with 327-Medl., dated 16th February 1923. Dy. G. B. 9221.)

(b) At the District Headquarters, or at the Dispensary classed as a Sadar Dispensary.

Rs. 290 per month for an Assistant Surgeon.

Rs. 76 per month for a Sub-Assistant Surgeon.

Vide B. G., No. 151—55-T. Medl., with 156-T. Medl., dated 20th June 1922. Dy. G. B.-1983, filed in case 5 of 1897-83, Vol. 'V.)

Contribution payable by Local Bodies for the services of Veterinary Assistants.

381. The contributions at the rates of Rs. 62 and Rs. 70 per month are paid for each Stationary Veterinary Assistant and Itinerant Veterinary Assistant respectively. The charges for house accommodation and travelling allowance are also borne by the Local Bodies.

(Vide B. G. Res. No. 3775, dated 9th April 1915 and B. G., R. D. No. 541, dated 14th January 1916. Dy. B. G. 7700 file in Bundle No. G. A. 609 of 1907-18, Vol. III and B. G. No. 1815-T.R., dated 31st October 1918. Dy. G. B. 5275.)

Railway Police.

382. Charges for 'Crime and Order' Police are adjusted under the head 'Railway Police'. The amount of contribution payable direct to the Local Government by the Railway Administration is given below :—

	Rs.
Bengal Nagpur Railway	5,809 a year.
Assam Bengal Railway	13,726 „

(G. I., Ry. Bd., No. 819-E—22, dated 3rd May 1923, with F. D. No. 596-A, dated 19th July 1923. Dy. G. I. 291.)

Fees for the Treatment of animals at the Bengal Veterinary College Hospital.

383. The departments of Government and Military or Volunteer Corps sending their animals to the Bengal Veterinary College Hospital

for treatment should pay for all the services rendered at the usual rate of fees.

(*Vide* B. G., F. D., No. 5767-F., dated 11th June 1923. Dy. G. B. 1809.)

Remissions in the charges of electric light and fans.

384. The following scale of remissions in the charges for electric light and fans recoverable from members of the Subordinate Police Force serving in Calcutta or the places of Bengal where there are electric installations has been sanctioned by the Government of India :—

- (1) To Government Servants on Rs. 100 a month or less and to all sergeants a remission of all charges.
- (2) To Sub-Inspectors a remission of interest and maintenance charges.
- (3) To Inspectors of the Calcutta Police drawing Rs. 350 a month or less and to all Inspectors of the Provincial Police, a remission of interest and half of maintenance charges.

(*Vide* copy of Government of India letter No. 725-C., dated 13th February 1917 to Government of Bengal, received with B. G. Memo. No. 3182-P., dated 1st March 1917, Dy. G. B. 8139.)

Fidelity Bond.

385. Government have prescribed that as an alternative to the existing rules in the Boards Manual under which ministerial and other Government Servants who are required to give security to Government against loss through dishonesty or negligence or disregard of rules, deposit the whole amount of the security on appointment or bind themselves by two sureties for the whole amount and agree to monthly deductions of 25 per cent. of their pay, the following procedure may be adopted in the case of all securities of Rs. 500 or less :—

- (1) The Government Servant may give a fidelity bond of an Insurance Company approved by Government (such as the Clive Insurance Company or the National India Insurance Company General Accident, Fire and Life Assurance Corporation, Ltd.) for the full amount of the required security guaranteeing Government against losses through dishonesty, negligence or disregard of the rules on the part of the officer.
- (2) Deductions will then be made at the rate of 10 per cent. of the Government Servant's pay, the fidelity bond to be cancelled only after the full amount of the security bond had been deposited in cash.

The Government Servants in charge of offices will be responsible for seeing that fidelity bonds, which expire before the full amount of security, has been recovered by deduction from pays, are renewed in good time so as to cover the outstanding amounts.

(*Vide* B. G. No. 14448-F., dated 27th November 1922. Dy. G. B. 7243 and B. G. No. 1680—1731-F., dated 14th February 1923. Dy. G. B. 9912. *Vide* also C. G.'s letter No. 982 A. & A.-579—18, dated 26th December 1918. Dy. C. G. 698.)

Insurance of Government Motor Cars appropriated for the use of High Officials.

385A. Government itself undertakes its own insurance and does not insure its property with private companies. So there is no special reason to depart from the principle in the case of Government Motor Cars appropriated for the use of high officials. But in so far as the officer using the car is himself held responsible for damage, etc., it is of course open to him to protect himself by insurance at his own expense and not at the expense of the State.

(*Vide* Dy. G. I., F. D., Memo. No. 1418-Ex., dated 10th February 1925. Dy. G. I. 933.)

Report to Police regarding counterfeit coins.

386. Counterfeit Coins are cut and returned to the parties tendering them. No further action except reporting to the Police, the name and address of the tenderer as well as the name and address of the party in whom were received the coins, need be taken by the Treasury officers.

G. B. 4913 of 1888-89 and Cir. No. 159 T.M.-T.A.D., dated 7th March 1899.)

Fees for Chemical Analysis of soils and fertilisers.

387. The Agricultural Chemist to the Government of Bengal should charge fees for the Chemical Analysis of the samples of soils and fertilisers presented by private parties and carried out by him at the cost of the State. The scale of fees to be charged for the purpose is given below. The fees so realised should be credited into Treasuries.

SCALE OF FEES.

A.—Soils.

	Rs.
1. Complete chemical analysis including the available potash and phosphoric acid	25
2. Mechanical analysis	5
3. Complete chemical and mechanical analysis	30

B.—FERTILISERS.

1. Potash in potassic fertilisers	5
2. Phosphoric acid, total and Citrate Soluble in Phosphatic fertilisers	5
3. Organic matter, insoluble matter and Nitrogen in Oilcake, etc. . .	5
4. Organic matter, insoluble matter, Nitrogen and Phosphoric acid in bones, fish, etc.	5
5. Complete analysis of fertilisers such as general mixture, comports, cattle manure, etc.	15
6. Complete analysis of lime, lime-stone, etc.	5
7. Analysis of ashes	5
8. Analysis of Saltpetre (Potash and Nitrogen)	5

(*Vide* B. G., Agri. Dept., Memo. No. 4924½, dated 12th December 1923. Dy. G. B. 10637.)

Treatment of Patients in Medico-Legal Cases.

388. All Medico-Legal cases are treated, free of cost, in all Government Hospitals in Bengal.

(Vide B. G. L. S. G. Dept., No. 1234-Medl., dated 11th April 1924. Dy. G. B. 486.)

Fee for Tidal Information.

388A. A fee of Rs. 175 per annum is levied from the various steamer agents applying for the supply of advance tidal information. If more than one party applied for the information during a calendar year, the amount of the fee should be divided proportionately between them.

The amount realised is creditable to XX.—Ports and Pilotage—Central—Miscellaneous—Other items.

(B. G., Marine Department No. 345-T. Mne., dated 17th May 1924. Dy. G. B. 13)

Payment of the Bills of Model and Peasant Girls' Schools, etc.

389. The bills of Sub-Inspectors or Assistant Sub-Inspectors of Schools or of Model and Peasant Girls Schools, the amounts of which are to be remitted by postal money order, should be marked clearly "To be credited to the Post Office in the Treasury accounts by *per contra* transfer—Money order attached" and with them should be submitted a contract contingent voucher to cover the cost of the money order commission.

(Vide B. G. No. 595—298-F., dated 31st January 1908. Dy. G. B. 5129, B. G. No. 326-F., dated 20th January 1909. Dy. G. B. 5089 and letter No. T. M.-603, dated 8th December 1921.)

Examination Fees.

90. Fees realised in connection with the local bodies accountant examination and other examination are adjustable under the head XXVI—Miscellaneous Departments—Provincial—Examination.

(Vide Auditor-General's No. 2801 A. C.-1071-23, dated 5th September 1923, with Dy. G. B. 9074, dated 8th October 1923.)

NOTE.—Fees for All-India examination for P. W. Divisional Accountants, I.C.S. and I.P.S. examinations are creditable to Central Revenues.

Medical Examination Fees.

390A. Receipts and Expenditure in connection with the medical examination of candidates newly appointed in India to posts in the All-India Services and to technical posts are adjusted under the head XXII—Medical—Provincial.

H. W. No 638

Audit Fees.

390B. Audit fees from Wards and attached Estates, etc., are credited the detailed heads shewn below under XXXV—Miscellaneous—Fees in Government Audit—P.

(1) Audit fees from Wards and attached Estates.

(2) Audit fees from Co-operative Societies.

(3) Other Audit-fees.

(Vide letter No. T. M.-569, dated 23rd December 1924.)

NOTE.—Fees for Audit of Cantonment Funds are creditable to Central Revenues.

Vide G. I., A. D., No. 26994—2-A.D., dated 19th April 1924. Dy. G. I. 96 and 269944 A.D., dated 24th June 1924. Dy. G. I. 266.)

390C - H

390D - L

390E - M Note - G. I. B. 335

390F - N - 362

390G - O - 412

390H - P - 534

390I - Q - B. 600

CHAPTER 19.—CENTRAL DEPARTMENTS.**Bills of the Meteorological Department.**

[C. A. C.—40]

391. The bill of the Imperial Meteorological Department is drawn by gazetted Government Servants in the Civil Department or by Postmaster as the case may be, and paid at Treasuries on presentation without the intervention of the letter of credit system referred to in Article 40 of C. A. Code, Vol. II. The Treasury Officers are furnished with the names of observatories, drawing officers and the amounts to be paid each month, in order to enable them to pay the bills when presented.

(*Vide* letter No. Res. 85-75-24, dated 4th February 1924, from the Controller of the Currency. Dy. A. D. G. 871)

CHAPTER 20.—FOREST DEPARTMENT.**Advice of Forest Remittances.**

[C. A. C.—410.]

392. When the monthly schedules of Forest Remittances are sent to the Account Office with the Treasury accounts, an advice list in Form A. G. B. No. 341 should be sent at the same time to the Divisional Forest Officer concerned showing the total amount of receipts credited during the month on account of his division.

393. The name of the Forest Division on account of which each amount is received being already given in the Schedule of Forest Receipts, the transactions relating to Forest Divisions other than that within which the Treasury is situate should be excepted, the total being communicated to the Forest Officer concerned, and to facilitate this separation of the figures where transactions on account of outside divisions occur, the name of the divisions on account of which the transaction takes place should be written in red ink in brackets below the entry in the Treasury Register of Forest Receipts; thus if Darjeeling received for Jalpaiguri Division, the entry will have below it (Jalpaiguri Division) in red ink.

CHAPTER 21.— PUBLIC WORKS DEPARTMENT.

P. W. Pass-Book.

[C. A. C.—448.]

394. The Government of Bengal have decided that it is the duty of the Treasury Officer, after filling up the Executive Engineer's pass-book under Article 448, Civil Account Code, to return it immediately to the Engineer without waiting for its being sent for, entering it in a peon delivery book when sending it by hand, or obtaining a certificate of posting, if sending it by post.

Realisation of Rents of Government Buildings.

[C. A. C.—439 (b).]

395. (a) All rents for Government buildings in charge of the Public Works Department, occupied as residences by Government Servants in Civil or Public Works employ, must be realized by the Collector instead of being paid to the Executive Engineers or their subordinates direct. Each Executive Engineer is required to forward to the Treasury Officer on or before the last day of the month a rent roll in duplicate in Public Works Department Form No. 48, shewing the amounts to be recovered from each Government Servant and details of classification or head of account to which the amounts are creditable.

(b) Gazetted Government Servants who draw their own pay bills and Heads of offices who draw the bills of Non-Gazetted Government Servants will make the necessary deduction on account of rent from their pay-bills or establishment bills shewing the particulars of the building or details of classification as far as known to them.

NOTE.—The recovery of rents of all public buildings is watched by the Public Works Department except in those cases in which under standing orders of the Forest or other Departments the rents are recovered by those Departments (*vide* C. G.'s letter No. 2694, dated 10th November 1910, Dy. C. G. 292, and No. 473-A. & A.—730-11, dated 10th November 1911. Dy. C. G. 335.)

[B. F. R.—48, Note 1.]

396. The Treasury Officer has no discretion in the matter of recovery. He should on no account postpone recovery of the full amount advised on the plea that application has been made for revision of rent or on other grounds. These recoveries should invariably be made from the next pay or establishment bill of the Government Servants concerned presented at the Treasury unless the amounts have in the meantime been paid in cash or deducted from the bills presented. If only a part of the amount due has been paid in cash or deducted from the bill presented, the balance should be recovered by deduction from the bill.

397. The Treasury Officer will see that the details of classification as shewn in the rent roll are invariably noted against credits in the Treasury

accounts or against deduction from bills. The Treasury Officers should record a certificate in the statement of rents in P. W. A. Form No. 48 that "the emoluments of the tenants named in the statement remained unchanged during the month and that no arrears of emoluments were paid to them during the previous month except as indicated in column 6 of the statement." The rates of pay and allowances, should be filled in at the treasury before the rent rolls are returned. Such omissions are treated as Treasury irregularities. The Executive Engineer is responsible for watching recovery of the rents and the return of the rent roll duly filled in?

(Vide Cir. No. 397-T.M.-G.A.D., dated 28th September 1923.)

NOTE 1.—Excess recoveries of rent on Government buildings are ordinarily adjusted by deducting the amounts from the current rent-rolls. Treasury Officers may, however, make refunds in cash, provided that the refund bill is supported by the original order of the Executive Engineer, or is countersigned by him in token of his having sanctioned the refund. The refund bill should indicate the head of account to which the original recovery was credited.

(Vide Cir. No. 223-T.M.-T.A.D., dated 30th June 1915.)

In order to prevent double recovery, the Treasury Officer should intimate to the Executive Engineer the fact of recovery of an item of rent deducted by a Government Servant from his pay bill, for which no notice has been received through rent-rolls, either by noting it in the rent-roll or by sending a separate intimation, in case there is no rent-roll in any particular month.

(Vide Cir. No. 269-T. M.—T. A. D., dated 13th March 1917.)

NOTE 2.—A similar procedure is followed with regard to the recovery of rent for Government or hired buildings of the Police Department, occupied as residences by Government Servants of that Department. In this case the rent-roll is prepared by the Superintendent of Police who like the Executive Engineer watches recovery of the rent through a demand and collection register maintained for the purpose.

(Vide Cir. No. 123-T. M.—T.A. D., dated 21st October 1911.)

[B. F. R.—49.]

398. Whenever a building so occupied is likely to be vacated after the 1st day of any month owing to the Government Servant concerned proceeding on leave or transfer to another district, the Treasury Officer who has opportunities of knowing beforehand the movements of Civil Government Servants in the district, should intimate to the Executive Engineer the probable date on which it will be vacated, so that the latter may send a separate rent list for the broken period before the occupant vacates. If the amount due cannot be recovered from the occupant before he leaves the district, it will be noted by the Treasury Officer in the last-pay certificate for recovery in the district to which he is proceeding.

399. Rents for electrical installations in Government buildings (except Belvedere) occupied by Government officials as their residences should be recovered from the officials concerned by Treasury Officers by deduction from their pay bills in the same way as rents for their residences.

400. Where rents of provincial buildings are recovered by deduction from pay of Government Servants of the Central Department, the gross

amount of the pay bill should be charged in the Treasury accounts by transfer credit of the rent due to the head "XXX.—Civil Works." The information as to whether any provincial building is occupied by a Government Servant of the Central Department will be furnished in the rent-roll by the Executive Engineer concerned.

(*Vide* Cir. No. 211-T.M.—T.A.D., dated 25th March 1915.)

Staging Bungalows.

401. The charges connected with the construction and repair of staging bungalows should be met from Public Works Funds; while all other charges, including establishment and the cost of purchase and maintenance of furniture, should be borne by the Civil Department. Magistrates should accordingly pass, for payment at the Treasury, all bills other than those on account of construction and repair which may be presented to them by Government Servants of the Public Works Department on account of bungalows in their charge.

(See Govt. Cir. No. 3, dated 16th May 1892. Dy. G. B. 679.)

Cutchery Compound.

402. Petty expenditure in improvements of Cutchery Compounds which are not undertaken by the Public Works Department should be met from the contract contingent grant of the Government Servant concerned. The receipts from permits of rents for shops as well as any rents from the letting out of the grazing and the sale of fruits in the compounds should be credited to the P. W. Department as miscellaneous receipts. But rents of lands and sale-proceeds of fruits, trees, etc., in Excise office compounds should be realized by Excise Officers and credited to Excise.

NOTE.—The arrangements for leasing out the grazing and gelling fruits and wood in compounds should be left entirely to the Administrative Department concerned, whose duty it will be to credit the rents and sale proceeds to the Public Works Department. This order includes compounds of any buildings borne on the books of the P. W. Department.

Advices of P. W. Receipts.

[C. A. C.—439 (a).]

403. Treasury Officers are required to advise each Executive Engineer monthly of the receipts from Civil Officers credited in their accounts.

404. Water rate collections of certain canal divisions creditable to the Public Works Department are in the first instance paid in the post office. The Postmaster issues a cheque (in the ordinary form in which the post office draws money from the treasury) for the amount credited in his account and sends it to the Treasury for payment by transfer to the credit of the Public Works Department, an intimation being at the same time sent by him to the Canal Revenue Officer concerned.

(*Vide* papers filed in Bl. T. B.-57 of 1911-12.)

Schedule* of Payments.

405. In writing up the schedule of payment in Form A. G. B. No. 140 the payments on account of each railway should be shown in a separate sheet.

406. When entering the debits on account of payments for land taken up for P. W. D. purposes the Treasury Officer should give the name of the project and also furnish such details as will clearly indicate whether the land has been acquired permanently or temporarily, and also whether the acquisition has been made in connection with an original or subsidiary project.

CHAPTER 22.—MILITARY AND MARINE DEPARTMENTS.

Advances.

[C. A. C.—466—473.]

407. The procedure laid down in the note to Article 468, Civil Account Code, should invariably be insisted on when a station order is furnished to a Civil Treasury Officer as authority for an emergent advance. The Treasury Officer should particularly see that when it is not possible or convenient to obtain the signature of the Government Servant on whose responsibility the order was issued, a true copy, signed in writing by a Government Servant authorised to do so, is furnished.

(*Vide* C. G. No. 3735, dated 31st March 1908. Dy. C. G. 5.)

NOTE.—Military emergent advances should be paid in no other than I. A. Form No. A.-205. Any omission of this rule by Treasury Officers should be noted as a Treasury Irregularity.

(Dy. A. D. G. 842, dated 29th January 1924.)

Medical and Ordnance Stores.

408. Payments made into the Treasury on account of Medical and Ordnance Stores received upon indent from Government Depôts are to be shown separately in the Cash Book and Cash Account, and not in the general classification "Medical Receipts."

Marine Expenditure.

409. Treasury Officers are not to pay bills for services and supplies rendered to vessels of the Government Marine in the absence of the authority of Controller, Marine Accounts.

410. All persons having claims against the Government of India for services rendered to vessels of Indian Marine should submit the same either direct or through the commanders to the Controller of Marine Accounts for audit who after checking and passing the charges, will issue the authority for payment.

Claims on account of Survey Work done by the Royal Indian Marine.

411. All claims on account of survey work done by the Royal Indian Marine for Local Governments, Port Trusts, Anglo-Persian Oil Co., etc., should include the following :—

- (a) Maintenance and running charges of the vessel employed on the "work as at present.
- (b) Interest on the capital outlay on and depreciation of the vessel and stores employed.
- (c) Contribution in respect of the pension of the personnel of the vessel.

412. Charges on account of interest and depreciation should be recovered at the present rates. The pension contribution of Government Servants should be levied at the rate of 25 per cent. of pay actually drawn by them, while that for others should be recovered at the rate laid down in clauses (b) and (c) of Article 770, C. S. R., until those rates are revised, when the revised rates will apply.

(Vide G. I., Marine Dept., letter No. 902-M., dated 20th July 1923, received with Memo. No. 3500-P., dated 17th August 1923, from the Financial Adviser, Military Finance: Dy. G. I. 366.)

Expenses of Royal Indian Marine Vessels lent to Local Governments.

413. For the period during which a Royal Indian Marine Vessel is placed at the disposal of a Local Government, *plus* the period of any voyages undertaken solely on this account, only the extra expenditure involved thereby, that is, the expenses which would not otherwise have been incurred shall be defrayed by the Local Government concerned.

(G. I., F. D., No. 658, dated 14th August 1923. Dy. G. I. 358.)

Remuneration and Travelling Allowance of Surveyors of Inland Steam Vessels.

414. The remuneration and travelling allowance of the surveyors of inland steam vessels, appointed under Act VI of 1884, should be drawn separately on the pay and travelling allowance bill forms prescribed for gazetted Government servants. The bills for the surveyor's fee should be accompanied by a certificate of the District or Sub-Divisional Magistrate at the place where the survey was made, that he has received from the owner or master of the steam vessel and credited to Government a stated sum, being the prescribed survey fees, and the Treasury Officer's responsible that the amount paid to the surveyor does not exceed the sum stated in this certificate. A similar certificate of the Magistrate that a stated sum, being the prescribed additional fee to meet the cost of the journey of the surveyor, has been received and credited to Government should accompany the surveyor's travelling allowance bill. The fees in both cases should be credited in the Treasury Cash Account as Civil Revenue, under "XX Ports and Pilotage—Major Ports—Miscellaneous—Fees on Survey Certificates granted to Steam Passenger Vessels."

* NOTE.—The payment of fees for survey of inland steam vessels to officers (other than the salaried surveyors) selected to conduct surveys at places remote from Calcutta who are already in receipt of pay exceeding Rs. 5,000 a year has been sanctioned by the Secretary of State. (Vide G. I. 476).

Bengal Military Orphan Fund.

415. When pensions from the Bengal Military Orphan Fund of widow and her child or children are drawn in the same bill, a separate receipt is required for each person : receipts for sums over Rs. 20 require a receipt stamp.

Indian Military Service Family Pension Fund.

[C. A. C.—485 (c), Note.]

416. The pensions of widows and orphans of the Indian Military Service Family Pension Fund may be paid by the Civil Treasury Officer on pension warrants issued by the Controller of Military Accounts, Presidency and Assam District. These payments should be entered in a separate schedule headed "Indian Military Service Family Pension payments" which together with discharged bills (I. A. F. A-316) should be forwarded with the bi-monthly List of Payments.

(Vide Cir. Nos. 98-T. M.—Pension, dated 5th December 1910, and 102-T. M.—Pension, dated 20th January 1911.)

Payments to Indian Military Pensioners from Civil Treasuries.

[C. A. C.—483.]

417. The following instructions are applicable to all the Treasuries in Bengal at which military pensioners may elect to be paid :—

NOTE.—It is the desire of the Government that the military pensioners should be treated with all possible consideration as old soldiers, some of them of rank : and it is in this view that the following instructions are issued to prevent the occurrence, when the pensioners present themselves for payment, of any delays and difficulties, such as requiring the pensioners to go to different parts of the Treasury Building during the process of obtaining payment, which might render the system of the payment of these pensioners at Civil treasuries unpopular.

CHECK REGISTERS OF PENSIONS.

418. Check registers of military pensioners divided into the nineteen classes laid down in paragraph 478 will be maintained in M. A. Form 345, blank forms of which will be supplied on application to the Controller of Military Accounts, Presidency and Assam District. For new pensioners, descriptive rolls and pension certificates will be sent to the Treasury Officer by the Officer Commanding the corps, or the executive officer of the Department to which the pensioners belonged. For new pensioners of the Madras establishment who may be permitted to reside and draw their pensions in Bengal, the descriptive rolls and pension tickets will be forwarded to the Treasury Officer by the Pay Examiner, Bengal Command, as also the disbursing officer's and pensioner's copies of the pension certificates of the regimental and departmental followers of the Bengal establishment who may hereafter be pensioned under Civil rules.

419. A slip of stout white paper, with the impression of the pensioner's thumb and finger of the left hand thereon, should be pasted or securely attached, to the descriptive roll or the disbursing officer's copy of the pension certificate.

420. The Treasury Officers should maintain an alphabetical index in each pension register for all classes of military pensioners, and also in the file of descriptive rolls of Chelsea pensioners.

(Vide Cir. No. 244-T.M.:—Pension, dated 15th February 1916.)

TREATMENT AND DISPOSAL OF ROLLS, PENSION CERTIFICATES, AND PENSION TICKETS OF NEW PENSIONERS WHEN RECEIVED BY TREASURY OFFICERS.

421. Immediately on receipt by the Treasury Officers of the descriptive rolls and pension certificates, they will be carefully examined, and, should they be found incomplete or incorrect in any respect, they will be returned for completion or correction to the Government Servant from whom they were received.

422. The particulars regarding each pensioner contained in the descriptive rolls, and disbursing Government servant's copies of pension certificates in case of regimental and departmental followers pensioned under Civil rules, will then be recorded in the check register for the class to which the pensioner belongs under the initials of the Treasury Officer. Great care must be taken in copying into the check registers the distinguishing mark noted in the descriptive rolls and pension certificates.

423. The descriptive rolls, pension certificates, and tickets will be retained by the Treasury Officer till the first payment of pension is made. After making the first payment, he will hand over to the pensioners the following documents :—

Where a descriptive roll and a pension certificate have been received	The pension certificate.
Where a descriptive roll and pension ticket have been received	The pension ticket.
Where a disbursing Government servant's and pensioner's copy of pension certificate have been received	The pensioner's half of the pension certificate.

The descriptive roll, or the disbursing Government servant's copy of the pension certificate, as the case may be, together with the slip containing the impressions of the thumb and fingers of the left hand of each pensioner pensioned on or after 1st January 1898, should be retained by the Treasury Officer, so long as the pension is paid by him and will be forwarded to the disbursing officer concerned on transfer of the pensioner—

- (i) direct by the Treasury Officer if the pension is transferred to a station located within the audit area of the Presidency and Assam District ;
- (ii) through the Controller of Military Accounts, Presidency and Assam District, Calcutta, if the pension is transferred to a station, beyond the audit area of the Presidency and Assam District.

NOTE 1.—The descriptive rolls of Indian Military pensioners (I. A. Form A-369) should be signed by the Treasury Officer after the particulars contained therein have been entered in the check register.

NOTE 2.—The pension certificates of Indian Military pensioners (I. A. Form A-373) should be signed by Treasury Officer before delivery to pensioners.

NOTE 3.—Care should be taken to see that the signature of the pensioner or his mark attested by the initials of the Treasury Officer is obtained at the time of first payment in the disbursing Government servant's copy of the pension certificate (I. A. Form A-373) in the place provided for the purpose.

DATES OF PAYMENT.

424. All pensions are payable quarterly in arrears, *viz.*, for the quarter ending 31st March, 30th June, 30th September, and 31st December, on or after the 1st April, 1st July, 1st October, and 1st January, respectively; pensioners are not, however, to be *required* to present themselves quarterly to receive their stipends (see paragraph 430).

425. The pensioners residing in or near Calcutta will be paid in the office of the Controller of Military Accounts, Presidency and Assam District.

426. Pensioners will be paid at District Treasuries at any time after the first week of each month.

PROCEDURE OF PAYMENT.

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| <p>I.—Payment of old pensioners.</p> <p>II.—Payment of new pensions (including family pensions); but see paragraph 443.</p> <p>III.—Payment of subsequent pensions.</p> <p>IV.—Payment of pensioners in receipt of Order of Merit pay.</p> <p>V.—Payment of family pensions granted until marriage or re-marriage.</p> | <p>VI.—Payment of pensioners unable to appear personally.</p> <p>VII.—Enquiries regarding pensioners above the age of 70 years.</p> <p>VIII.—Payment of arrears.</p> <p>IX.—Payment of pensioners re-employed.</p> <p>X.—Payment of family pensioners employed under Government in the Military Department.</p> <p>XI.—Declarations regarding employment and re-employment.</p> |
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I.—PAYMENT OF OLD PENSIONERS.

427. All old pensioners have in their possession, either parchment or pension certificates (corresponding to the pensioners' halves of the permanent pay orders in use for Civil pensioners) or pension tickets which they will produce when they present themselves for payment. The certificates or tickets will be compared with the entries in the check registers. If the Treasury Officer is satisfied with the identity of the pensioners (who will usually know their general or serial numbers) by comparison with the particulars recorded in the check register (I. A. F. A-330), he will cause the amounts due to be paid over to the pensioners in his presence and will have the payments entered in the registers and in the schedules of payments (I. A. F. A-380) under his initials. Each payment will also be entered on the reverse of the pensioner's parchment or pension certificate, or on his or her pension ticket as the case may be in the manner referred to in paragraph 437 at the time the payment is made.

NOTE.—In districts where the Treasury business is conducted by a branch of the Imperial Bank orders will be issued on the Bank for payment.

II.—PAYMENT OF NEW PENSIONS (INCLUDING FAMILY PENSIONS).

428. On a pensioner appearing before the Treasury Officer for the first time to draw his stipend, the description recorded in the roll or the

disbursing Government Servant's copy of the pension certificate (see paragraph 418) will be carefully compared with the person of the claimant, and the Treasury Officer will enter in the column of remarks of (I. A. Form No. A-369) any further information which may come under his observation, satisfying himself at the same time that the other entries in the roll as regards the pensioner's residence, next-of-kin, etc., are correct. The pension certificate, or the pension ticket, the former being signed where necessary (*vide* Note 2, paragraph 423), will then be delivered to the pensioner, to whom will be explained his general or serial number on the pension establishment, being cautioned that he will be called upon on every occasion on which he may appear for payment to quote it. He should also be informed of the date on which he is next to present himself to receive his stipend.

429. Should there be any reason to doubt the identity of any individual presenting himself for payment, the Treasury Officer will require him to bring forward some person on the pension establishment or some other well-known and responsible person who will certify that he is the individual entitled to the pension claimed. The security should be warned of the responsibility he is undertaking, and an entry made in the check register, in the Treasury Officer's own handwriting, that the person has been paid on the security of pensioner—general or serial No.—. In the case of the security being some person not a pensioner, particulars regarding his name, residence, occupation, etc., should be noted.

430. As an additional means of identification, the impressions of the thumb and fingers of the left hand should be obtained from each pensioner in the following manner: The impression can be most conveniently taken by lightly pressing the ball of the thumb and of the fingers of the left hand upon an ink pad of the kind supplied with rubber stamps, which should be charged with ordinary black printer's ink, and then upon a piece of stout white paper. Upon the piece of paper should be clearly written the rank, name, class and general number of the person whose impressions of the thumb and fingers are represented, care should be taken to obtain as clear an imprint as practicable of the distinctive markings of the fingers. The Treasury Officer will be held responsible that in addition to the usual identification, a proper comparison is made between the thumb and finger impressions attached to the pension document and others taken on the spot from the pensioner himself, and he should also record such impressions for future reference in his office before the pension roll and the impressions of the fingers attached to it is sent to the Controller of Military Accounts.

431. Indian Officers of the Indian Army, Supply and Transport Corps and Remount Department and Senior Sub-Assistant Surgeons of the Indian Subordinate Medical Department are exempted from the operation of the finger impressions rule.

432. Extra pains should be taken in the identification of all Indian military pensioners over 70 years of age (*vide* Cir. No. 294-T. M.—Pn. A., dated 15th March 1906).

NOTE.—The above procedure is applicable also to family pensioners.

433. The first payment of a male military pensioner should be made on production of a last-pay certificate (in I. A. Form No. A-447) [see clause (*iv*)]. The date following that up to which he was paid his arrears of regimental or departmental pay and allowances must correspond with the date from which he is pensioned as shown in his roll or the disbursing Government Servant's and pensioner's copy of the pension certificate, which should be recorded in the fifth column of the check register. The date from which a new pension is to be paid to a pensioner, however, is the date following that up to which he drew his first advance of pension, on discharge, from the Officer Commanding the regiment or the officer in charge of the department to which he belonged (but see note below).

NOTE.—No advance of pension is authorised for men pensioned under Civil rules.

434. The last-pay certificate produced by a pensioner must, as a rule, be the original one, but if it is marked "duplicate," a reference should be made to the Officer Commanding the regiment or the Departmental Officer by whom it was issued, enquiring the circumstances under which the duplicate was granted, and his reply should be attached to the last-pay certificate.

435. No last-pay certificate is required for the first payment of pension to a new Indian family pensioner, the date from which pension is due being obtained from the pensioner's descriptive roll, which should be recorded in the fifth column of the check register.

436. The last-pay certificate must be attached to the schedule of payments (I. A. F. A-380) in which the first pension is charged (*vide* paragraph 484).

NOTE.—For the extent to which arrears of pension may be paid to a newly-admitted pensioner, see paragraph 449.

437. The columns provided for recording payments in the pension certificate or the pension ticket will then be filled in, the entries being attested by the Treasury Officer. The required particulars will also be filled up in one or other of the two forms of schedules of payments (I. A. F. A-380) in use for the month, the remark "new pensioner" being entered in the column of remarks of the payment schedule. *N*

III.—PAYMENT OF SUBSEQUENT PENSIONS.

438. These will be made in the same manner as laid down in paragraph 427 for payment of old pensioners.

NOTE 1.—In cases of doubt regarding the identity of the pensioner, payment should be made on security and comparison of impressions of the thumb and fingers of the left hand of the pensioner with the impression on record in the Treasury, ~~as laid down in paragraph 426.~~

NOTE 2.—The extent to which arrears of pension may be paid generally is one year, including the quarter's pension in course of payment (*vide* paragraph 453). Thus, if a pensioner who was in receipt of his pension quarterly has neglected to draw the amount due to him from 1st January 1923, *without intimation of the cause*, he may, if he appears at any time between 1st April 1924 and 30th June 1924, when the pension for the quarter ending 31st March 1924 is in the course of payment, receive one year's pension from 1st April 1923 to 31st March 1924, and the pension from 1st January 1923 to 31st March 1923 should be withheld.

An explanation should, at the same time, be obtained from the pensioner as to the cause of his absence from periodical payments, and a report of his case accompanied by his explanation, and the result of the enquiries instituted locally to ascertain the correctness or otherwise of the explanation, sent to the Controller of Military Accounts, Presidency and Assam District, to enable that officer to decide whether the pension withheld should be forfeited or not (see paragraph 453).

NOTE 3.—The above procedure is applicable also to family pensioners.

NOTE 4.—In notifying to the Pension Investigating Staff that arrears of pensions have been paid to a pensioner, the Treasury Officer should furnish information in the following form :—

“The arrears of pension from (date) to (date) totalling Rs. As. were paid to.....on the.....”

(*Vide* Cir. No. 417 ^{T. M.}/_{Pen.}, dated 20th May 1924.)

IV.—PAYMENT OF PENSIONERS IN RECEIPT OF ORDER OF MERIT PAY.

439. Pensioners drawing Orders of Merit allowance should invariably be asked if they are legally married, if the wife is alive and her name, which should be entered in the check register. In the case of a plurality of wives, the names should be entered according to the dates of marriage. If the wife whose name is borne on the check register is dead, and if the pensioner is re-married, the necessary alteration should be made in the check register and attested by the Treasury Officer.

440. The widow of a member of the “Orders of Merit” is allowed to receive the pension of the Order conferred on her husband for three years after his decease; the claim must, however, be established, and the allowance should never be continued to the widow excepting on the authority of a descriptive roll.

441. Immediately on receipt of intimation of the death of a pensioner in receipt of Order of Merit pay, the Treasury Officer should at once take steps to ascertain whether the pensioner's widow (in the case of plurality of wives, the first married will have the preference), if any, is alive, and if so, whether she was lawfully married to the deceased by *nika*, *shadee*, *sagai*, *beeah*, or other equally valid ceremony. In the event of there being such a widow, the Treasury Officer should address the Station Staff Officer residing nearest to the home of the woman, in view to a committee being assembled at the head-quarters of an Indian regiment. The Station Staff Officer should, at the same time, be furnished with the address of the widow, and be requested to inform her of the date on, and place at which she should present herself with her witnesses to have her claim investigated. On the continuance of the Order of Merit pay being sanctioned by the Controller of Military Accounts, Presidency and Assam District, the descriptive roll of the widow will be sent by him to the Treasury Officer.

V.—PAYMENT OF FAMILY PENSIONS GRANTED UNTIL MARRIAGE OR RE-MARRIAGE.

442. In cases of family pensions granted until marriage or re-marriage, a certificate of non-marriage or of continued widowhood is required for each payment of such pensions. This certificate should be attached to the disbursement schedule as a voucher in support of the payment.

VI.—PAYMENT OF PENSIONERS UNABLE TO APPEAR PERSONALLY.

(i) Male.

(ii) Female.

443. As a rule, all pensioners must appear in person to receive their stipends.

(i) *Male.*

444. When payment is desired to be made to a representative by a male pensioner who is unable to appear personally owing to age, infirmity, or temporary absence from the district, his pension may be paid on production of the parchment or pension certificate or pension ticket, a life-certificate signed by a Civil Gazetted or Military Commissioned Officer and a power-of-attorney or written authority, which need not be on stamped paper, from the pensioner (see also Circular No. 384-T. M. Pen., dated 30th May 1923).

445. When a male pensioner, who is unable to appear personally under the circumstances referred to in the preceding paragraph, desires payment to be made to himself, his pension can be paid on production of the life and pension certificates, through the Civil Gazetted or Military Commissioned Officer who granted him the life-certificate by postal money-order, the cost of the remittance being deducted from the amount of pension. The officer granting the life-certificate should be furnished, at the time the postal money-order is sent, with a description of the pensioner, his identification marks and a copy of the Acquittance Roll with a view to enable him to identify the pensioner before payment and to record the payment in the acquittance roll which he should be requested to complete and return to the Treasury Officer to support the charge in disbursement schedule (I. A. F. A-380).

NOTE.—Pensions should never be remitted to pensioners direct nor should public service remittance transfer receipts be issued for such remittances.

(ii) *Female.*

446. Pensions of female pensioners, including those who are not accustomed to appear in public (purda-nashins), may be paid in the manner described in paragraphs 444 and 445, an additional certificate of non-marriage or continued widowhood being obtained when necessary.

NOTE.—In the case of purda-nashin women the necessary certificates furnished by any responsible Government servant may be accepted.

447 A + B - M. K.

447. In the case of severely wounded or very old and infirm male pensioners who are unable to appear personally as well as of female pensioners who are not accustomed to appear in public—

- (1) Personal attendance to receive a pension will not be required when the conditions prescribed in Articles 945 and 946, Civil Service Regulations, are fulfilled.
- (2) A life certificate given by a subpostmaster drawing not less than Rs. 50 per mensem, a tahsildar, a village headman, or the head of a village punchayat, who is acquainted with the pensioner, will be accepted by the disbursing officer (or a sub-treasury officer), if he has no reason to doubt the trustworthiness of such a certificate.

(G. I., A. D. No. 31154-1 A. G.—10, dated 17th May 1916, Dy. G. I. 119.)

VII.—ENQUIRIES REGARDING PENSIONERS ABOVE THE AGE OF 70 YEARS.

448. Payments of pensions to pensioners above the age of 70 years should not be made without verifying the fact of their existence. A certificate to this effect which is printed at the end of disbursement schedules (I. A. F. A-380) should be signed by the Treasury Officer when the stipends of any such pensioners are charged

VIII.—PAYMENT OF ARREARS.

- (i) New pensions.
- (ii) Subsequent pensions.

- (iii) Pensions due to the estates of deceased pensioners.

(i) *New pensions*

449. On first admission of an individual, other than a family pensioner, to the Indian pension establishment, the payments of the arrears due, but undrawn, of pension of any description is restricted to two years reckoning back from date of the Controller's Pension Circular, or other order notifying the grant of pension.

450. Indian family pensions are, however, allowed—

- (i) Arrears, if due, but undrawn, for two years* reckoning back from date of the Committee's report submitting their claims, and (ii) arrears which may have accrued between the date of the Committee's report and that of the Controller's Pension Circular notifying the grant of pension.

* NOTE.—All doubtful cases, and the cases of Gurkha family pensioners who are especially granted arrears for more than two years, should be referred to the Controller of Military Accounts, Presidency and Assam District for decision.

451. In addition to the above, newly admitted pensioners of all classes will be entitled to such arrears due for the period subsequent to date of the order announcing their admission to the pension establishment as may be admissible under the rules in paragraph 453.

452. The rules in this paragraph do not apply to special grants of pension or compassionate allowance. The date from which the grant shall take effect is decided separately in each case and is stated in the orders passed on it.

(ii) *subsequent Pensions.*

453. Claims to arrears of pensions due to military pensioners which have been made within a period of twelve months will be investigated and paid at the discretion of the pension disbursing Government servant. Claims preferred after the expiration of one year and within three years will be settled by the Audit Officer concerned. If after the expiration of three years no explanation has been received of the cause of a pensioner failing to draw his pension, his name will be struck off the pension establishment. A pensioner thus struck off the rolls may be re-admitted at the discretion of the Controller of Military Accounts.

NOTE.—See Note 2, paragraph 438.

454. Payment of arrears due to a pensioner applying for his pension after release from imprisonment should be refused, and a report made to the Controller of Military Accounts, for orders. If the Treasury Officer is authorised to pay the arrears of pension less the cost of subsistence for the period of confinement under conviction, he will ascertain the amount of the subsistence in communication with the jail authorities and charge the net amount of pension in disbursement schedule vouched by a certificate from the jail authorities, showing the cost of the subsistence which will lapse to Government.

(iii) *Pensions due to the estates of deceased pensioners.*

455. When a military pensioner dies, a death report from the District Superintendent of Police (showing the exact date of death) and the deceased pensioner's parchment or pension certificates or pension tickets should be obtained (but see notes to paragraph 457.)

456. Should the certificate or the ticket not be forthcoming, the Treasury Officer, after satisfying himself that it has been lost (as such certificates are frequently stated to be lost when only in pledge), may issue a duplicate (see paragraph 474) and pay the arrears due.

457. Subject to the following conditions arrears of pension claimed in respect of a deceased pensioner within three years of his death will be investigated and paid to the heirs of the deceased by the pension disbursing Government servant responsible for the payment after such enquiry into the right and title of the claimant as he may deem sufficient. If there is reasonable doubt regarding such claim or title the payment should only be made to the administrator appointed by the Civil Court. Claims preferred after the expiration of the three years from date of death, also claims to sums in excess of Rs. 100 preferred after 12 months from the death of the pensioner and claims to arrears due for periods in excess of 12 months will require the sanction of the Controller of Military Accounts, Presidency and Assam District, before payment. An

indemnity bond is required when the amount of the claim exceeds Rs. 500 (*vide* Circular No. 176 T.M.—Pen., dated 2nd January 1914).

NOTE 1.—In the cases in which the exact date of a Military pensioner's death can not be ascertained the Controller of Military Accounts, Presidency and Assam District, is empowered to admit arrears of pension for the entire month in which the casualty occurred. (Dy. M. D. 415, dated 23rd August 1912.)

NOTE 2.—Arrears due to the estate of a deceased Indian pensioner who drew his pension from the Nepal Treasury will be paid by the Resident. In the case of Gurkha pensioners the certificate of death and heirship granted by the local Nepalese Durbar official must be countersigned by the Resident or the Recruiting Staff Officer for Gurkhas (*vide* Controller's letter No. P. 428, dated 5th May 1910, Dy. M. D. 92).

NOTE 3.—In those cases where no information can be obtained regarding the month and year of an Indian Military pensioner's death, payment of arrears of pension shall be limited to a period of one month. Sanction to the payment of the arrears in such cases will be accorded by the Controller of Military Accounts, Presidency and Assam District. (Dy. M. D. 593, dated 8th November 1913.)

458. The claimant will be required to prove that he is the person nominated by the deceased as his heir, and to furnish at least one security that he is the person he represents himself to be. This witness should be either a person on the pension establishment or in the employ of Government and his security should be taken for record in the Treasury.

~~Blank forms to be obtained from the Controller of Military Accounts, Presidency and Assam District.~~

459. The certificate or the ticket should be forwarded with the schedule of payments after making the following endorsement on the reverse of the certificate or the ticket :—

“Died on the _____ day of _____ 192 . Arrears from _____ to _____, amounting to Rs. _____ (both in figures and words), paid to his heir _____ in my presence (or remitted to the _____ for payment to the heir).

Place and date.

Treasury Officer.”

460. In lieu of the succession certificate now required to prove legal heirship the Treasury Officer should accept guarantee bond in support of claims to arrears of pensions due to the estate of deceased uncovenanted pensioners in the form referred to in circular No. 122 ^{T. M.}/_{Pen.}, dated 20th September 1911.

461. The payment of arrears should be entered in *red ink* in the schedule of payments (I. A. F. A-380) giving in the column of remarks full particulars of the date of decease, arrears when claimed, and the period for which payment is made.

462. The pension certificates or tickets of deceased pensioners together with the vernacular death reports from police officers whenever received should be filed in the Treasury, and if no claims are preferred within three years of dates of death of the pensioners, the documents should be destroyed.

IX.—PAYMENT OF PENSIONERS RE-EMPLOYED.

463. The rules in Articles 527, 528, [748 and 749] of the Civil Service Regulations should be observed, cases coming under Articles 528, [748

and 749, *ibid*, being reported with full particulars to the Controller of Military Accounts, Presidency and Assam District, for orders.

464. When a military pensioner is re-employed in a civil capacity, the question whether pension can be drawn in addition to the pay of the new appointment has to be settled under article 525 *et. seq.* of the Civil Service Regulations. When re-employed in a military capacity if re-enrolled or re-attested under paragraph 625, Army Regulations, India, Volume II, as amended by April 1912 Appendix to T. A. orders, pension will be held in abeyance for the time being otherwise pension *plus* pay of new appointment will be admissible.

(G. I No 858 4 A. G. 10, dated 29th April 1912, with Dy M D. 106 dated 13th May 1912, and G I, A D, No. 19964 1 A. G -10, dated 20th April 1914, with Dy M D 102, dated 21st May, 1914)

X.—PAYMENT OF FAMILY PENSIONERS EMPLOYED UNDER GOVERNMENT IN THE MILITARY DEPARTMENT.

465. No pension is claimable by any heir who is in receipt of pay from the State in the Military Department equal to the authorised pay of the deceased at the time of his death, or superior to the pension; in the latter case the whole of the pension shall be forfeited from the date on which such superior pay is drawn, but if in receipt of pay less than the family pensions otherwise admissible, the heir will receive the half of such pension in addition to his pay. Should he be subsequently discharged from the service in consequence of ill-health or other unfitness not affecting his character, he will be allowed the full pension on the same conditions as other heirs not in the service of the State, with reference to the following rule:—No heir is permitted to receive two family pensions or to retain one conjointly with any other pension from Government; the inferior pension must be relinquished.

NOTE—With reference to a decision of the Government of India in the Military Department to the effect that Article 327, Civil Service Regulations, applies to the heirs of all Indian employes of the Military Department, who (the heirs) are employed and paid by the State in any department other than the Military Department, and that the rule in paragraph 435 applies to heirs of all Indian employes of the Military Department, who (the heirs) are employed and paid by the State in the Military Department, the cases coming under the paragraph should be reported with full particulars to the Controller of Military Accounts, Presidency and Assam District, for orders.

XI.—DECLARATIONS REGARDING EMPLOYMENT AND RE-EMPLOYMENT.

466 The rules in paragraphs 463—465 should be enforced in the case of all family and special temporary pensioners; but in the case of invalid Indian officers and wound-injury pensioners, the rules will only be enforced as regards those pensioned in Controller's Pension Circulars, published on and after the 1st April 1893.

467. To give effect to these rules a declaration in I. A. F. A-379 (blank forms to be obtained from the Controller of Military Accounts, Presidency and Assam District, Calcutta) should be required on the occasion of every payment from Indian officers in receipt of invalid

pensions, male family pensioners and pensioners in receipt of wound, injury or extraordinary pensions, and on first appearance only on or after 1st April of each year in the case of other pensioners. The above declaration should be attached as supporting voucher to the schedule of payments (I. A. F. A-380).

468. A military pensioner re-employed in any capacity may draw pension in addition to his pay on re-employment, subject to the condition that the combined pay and pension do not exceed the emoluments* which he was drawing at the time of retirement. If the pay of the new appointment exceeds this amount, the pension should be correspondingly reduced for the time being. (*Vide* No. 208 Camp. G., dated 16th December 1910, Dy. A. G. 2178.)

469. The declarations of employment on India Army Form A-379 need not be obtained monthly from all pensioners who present themselves for payment, if declarations are obtained monthly from Indian officers in receipt of invalid pensions, family pensioners and pensioners in receipt of wound, injury or extraordinary pensions and on the first appearance only, on or after 1st April of each year, from other pensioners

(*Vide* G. I. F. D. No. 1163-P., dated 27th September 1912, Dy. M. D. 842.)

469 A + M. v.

RECEIPTS FOR PAYMENTS.

470. As payments are made in the presence of the disbursing Government servant, his initials in the column "Initials of Disbursing Officer" in the disbursement schedules will be deemed sufficient proof of payment. The signature or mark of pensioners on the schedules need not therefore be taken. When a payment exceeds Rs. 20, a receipt stamp is, however, required from each pensioner holding any of the following ranks in Classes I, VII, XIII, and XVII:—Subadar-Major, Subadar, Resaldar-Major, Resaldar, Naib-Resaldar, Woordie-Major, Resaidar, Jemadar, and Indian Native Adjutant. Receipt stamps are also required from *all* pensioners whose names are included in the remaining classes, and from heirs receiving the arrears of pension due to the estate of *all* classes of pensioners. Non-commissioned officers and soldiers in receipt of pensions as such are exempt from the operation of this rule. The stamps should be defaced after being affixed to the schedule.

* NOTE.—All pensioners belonging to Classes I, VII, XIII and XVII, who held rank than those specified in this paragraph, are non-commissioned officers and soldiers.

RECOVERIES.

- (I) Income-tax.
- (II) Controller's disallowances.
- (III) Fee for issue of duplicate pension certificates.

* Include pay proper, good service, and good conduct pay, plus a fixed addition of Rs. 1.8 per month equivalent of compensation for dearness of provision.

(I) *Income-tax.*

471. All pensions (or pensions together with Order of Merit, Order of British India, or other allowances, or any other income) which amount to or exceed Rs. 2,000 *per annum*, or Rs. 166-10-8 *per mensem*, are liable to income-tax. The net amount of the pension paid will be charged in the appropriate schedule of payment (I. A. F. A-380) and the amount of income-tax recovered noted in the column provided for the purpose in the schedule. For detailed rules regarding recovery of Income-tax, please see Appendix 2 to Civil Accounts Code, Vol. I.

(II) *Controller's disallowances.*

472. A disallowance issued by the Controller of Military Accounts must in all cases be deducted from the next payment made to the pensioner, the short payment only being shown in the schedule. A note showing on what account the deduction is made, will be entered opposite the pensioner's name in the column of remarks in the schedule of payment (I. A. F. A-380), the number and date of the Controller's objection statement being cited.

(III) *Fee for issue of duplicate pension certificates.*

473. A fine of Re. 1 will be levied from each pensioner for the issue of a duplicate pension certificate under circumstances mentioned in paragraph 474. The fine should be deducted from the first payment made to the pensioner. The short payment should be shown in the schedule (I. A. F. A-380) and the following note entered opposite the pensioner's name in the column of remarks in the schedule :—Re. 1 recovered, being the fee on account of issue of duplicate pension certificate.

ISSUE OF DUPLICATE PENSION CERTIFICATES.

474. A Treasury Officer is permitted to grant new pension certificates to pensioners in all cases when the original parchment or pension certificates or pension tickets, though forthcoming, may be defaced or injured to an extent calling for renewal, or in case the original may be lost, burnt, stolen, or not forthcoming. Blank pension certificates can be obtained from the Controller of Military Accounts, Presidency and Assam District.

475. A Treasury Officer is also authorised to grant new pension certificates to pensioners, when all the available space on the reverse of the parchment and pension certificates and pension tickets is filled with entries of particulars of payment (*vide* paragraphs 427 and 437). No fine will, however, be levied in such cases.

NOTE.—The duplicate pension certificates in corresponding forms used for pensioners of the Bengal establishment may be issued to pensioners of the Madras establishment when their pension tickets are renewed.

476. A note of the date of issue should be made in the column of remarks of the check register, (*vide* rules in the annexure to this chapter) as follows :—

Duplicate P. C. issued on (date).

477. Old parchment and pension certificates and pension tickets, whenever delivered up, must be defaced and destroyed.

CLASSIFICATION OF PENSIONERS.

478. Military pensioners are divided into the following nineteen classes :—

- | | | | |
|--|--|--|--|
| <p>1.—Bengal Combatant.</p> <p>4.—Bengal Regimental followers.</p> <p>5.—Bengal Departmental followers.</p> <p>6.—Bengal Medical Subordinates.</p> <p>7.—Bombay Combatant.</p> <p>10.—Bombay Regimental followers.</p> <p>11.—Bombay Departmental followers.</p> <p>12.—Bombay Medical Subordinates.</p> <p>13.—Madras Combatant.</p> <p>15.—Madras Regimental followers.</p> <p>16.—Madras Departmental followers.</p> <p>17.—Suakim Combatant.</p> | <p>Each to be posted on a separate sheet of M.A. Form No. 487.</p> | <p>2.—Bengal Family.</p> <p>3.—Bengal Special Temporary.</p> <p>8.—Bombay Family.</p> <p>9.—Bombay Special Temporary.</p> <p>14.—Madras Family.</p> <p>18.—Madras Special Temporary.</p> <p>19.—Suakim Family.</p> | <p>Each to be posted on a separate sheet of M.A. Form No. 488.</p> |
|--|--|--|--|

479. The classes in which particulars regarding newly admitted pensioners are to be entered on receipt of their pension papers should be determined by the details below :—

CLASS I.—BENGAL COMBATANT.

Includes pensions granted for life to Indian officers and soldiers, etc., of corps and batteries of the Bengal establishment who held the following ranks :—

- (1) Subadar-Major, (2) Subadar, (3) Resaldar-Major, (4) Resaldar, (5) Woordie-Major, (6) Resaidar, (7) Indian Adjutant, (8) Jemadar, Jemadar-driver, and Jemadar-Mahout, (9) Havildar-Major and Havildar-Major of drivers, (10) Havildar, Pay-Havildar, Drill-Havildar, Color-Havildar, Lance-Havildar, Quartermaster Havildar, and Havildar of drivers, (11) Dafadar, Kote Dafadar, Pay Dafadar, and Lance-Dafadar, (12) Naik, Acting Naik, Drill Naik, Lance Naik, and Naik of drivers, (13) Drum-Major, (14) Trumpet-Major, (15) Fife-Major, (16) Bugle-Major, (17) Drummer, (18) Bugler, (19) Trumpeter, (20) Sepoy and Sepoy Musician,

(21) Private, (22) Sapper, (23) Rifleman, (24) Trooper, (25) Sowar and Camel Sowar, (26) Gunner, (27) Driver and Sirdar Driver, (28) Mahout and Assistant Mahout, (29) Rough-rider, (30) Salutri (*a*) and Assistant Salutri, (31) Farrier-Major and Farrier, (32) Shoeing-smith (*b*) or Nalbund, etc., etc.

EXCEPTIONS.—(*a*) Salutri of Heavy Artillery to be classed under Class IV.—Regimental Followers.

(*b*) Shoeing-smith or Nalbund of British Cavalry Regiments, British Mountain Batteries, and Heavy Batteries of Royal Artillery to be entered under Class IV.—Regimental Followers.

CLASS II.—BENGAL FAMILY.

Includes pensions granted for life to heirs of Indian officers and soldiers, regimental followers, and medical subordinates of the Bengal establishment.

CLASS III.—BENGAL SPECIAL TEMPORARY.

Includes all pensions not granted for life.

CLASS IV.—BENGAL REGIMENTAL FOLLOWERS.

Includes pensions granted for life to followers of corps and batteries of the Bengal establishment who held the following ranks:—

- (1) Barwallah, (2) Bhistie, (3) Bildar, (4) Bullock-driver, (5) Carpenter and Mistri Carpenter, (6) Chowdry, (7) Cook or Langri, (8) Dhobie, (9) Dooly-bearer and Mate Dooly-bearer, (10) Engine driver, (11) Farrier,* (12) Fileman, (13) Fireman, (14) Gorgah (15) Grass-cutter and Jorwallah Grass-cutter (16) Hammerman (17) Lascars Serang of Lascars and Tindal of Lascars, (18) Moochi, (19) Mutsuddi (20) Puckalli, (21) Saddler, (22) Salutri, (23) Shoeing-smith or Nalbund, (24) Smith Male Smith and Mistry-Smith, (25) Sweeper, (26) Syce and Jamadar Syce, (27) Tindal, (28) Transport-driver, Dafadar Transport-driver, and Jamadar Transport driver, (29) Ward-sweeper, (30) Ward-servant, (31) Water-carrier, (32) Weighman, etc. etc.

* *Vide* notes (*a*) and (*b*) under details of class I, Bengal Combatant.

CLASS V.—BENGAL DEPARTMENTAL FOLLOWERS.

Includes pensions granted for life to the following of the Bengal establishment as well as to their heirs:—(1) Inferior and menial servants attached to offices connected with the army such as office of the Adjutant or Quartermaster-General in India, Examiners of Pay Commissariat Clothing, and Ordnance Accounts, Executive Commissariat Offices, etc., etc. (2) Inferior and menial servants, and artificers of departments,

such as Commissariat, Clothing, Medical, Remount, Ordnance (including Arsenal, Magazines, Depôts and Factories, etc., etc.).

NOTE.—As the rank or titles of pensioned departmental followers are in several instances similar to the ranks of pensioners in Classes I and IV, care should be taken to enter in Classes I to IV only *Regimental* and in Class V only “*Departmental Pensioners*.”

CLASS VI.—BENGAL MEDICAL SUBORDINATES.

Includes pensions granted for life to Hospital Assistants of the Bengal establishment.

CLASS XVII.—SUAKIM COMBATANT AND CLASS XIX.—SUAKIM FAMILY.

Includes pensions granted on account of the expedition to Suakim.

The ranks of the other classes, *viz.*, those of the Bombay and Madras establishments, are similar to those of the corresponding classes of the Bengal establishment detailed above.

The ranks and grades peculiar to Bombay and Madras establishments are as follows :—

CLASS VII.—BOMBAY COMBATANTS.

Kote-Dafadar-Major, Quartermaster-Dafadar, etc.

CLASS X.—BOMBAY REGIMENTAL FOLLOWERS.

(1) Bellovs-boy, (2) Flagman, (3) Head Guide, Second Guide, Private Guide, etc.

CLASS XIII.—MADRAS COMBATANT.

Farrier Havildar, etc

CLASS XV.—MADRAS REGIMENTAL FOLLOWERS.

(1) Bellows-boy, (2) Cooly-woman, (3) Chuckler, (4) Gardener, (5) Peon, (6) Toty, (7) Toty-woman, (8) Chief Guide, Head Guide, Second Guide, Guide, etc.

No alteration should be made in accordance with the preceding paragraph in the classification of pensioners already borne in the check register, without instructions from the Controller of Military Accounts.

ACCOUNTS.

- (I) Preparation of the schedules of payment (I. A. F. A-380).
- (II) Treasury accounts.

(I) *Preparation of the schedules of payment (I. A. F. A-380).*

480. The payments should be posted in the Schedule (I. A. F. A-380) as they are made from day to day.

481. As the classification of pensioners under the nineteen classes detailed in paragraph 478 is of the utmost importance for the purposes of audit and compilation of the payments under their proper heads of account in the Military Accounts Department, disbursing Government servants are particularly requested to prepare the disbursement schedules (I. A. F. A-380) according to those classes *rendering a separate schedule for each class*. In the payment register the pensions are arranged according to classes. There should, therefore, be no difficulty in determining in which of the several sheets of payment schedules in use the entries for each pensioner who appears to receive payment should be made. (See also Circular No. 219 T. M./Pn., dated 28th May 1915.)

482. ~~General~~ numbers of all pensioners should be correctly stated in disbursement schedules; regimental numbers should never be shown, and in cases where Madras and Bombay pensioners have been renumbered in Bengal, the Bengal number should be shown.

483. The following certificate printed at the end of I. A. Form No. A-380 should be signed by the Treasury Officer:—

“ I do hereby certify that the pensioners, whose names appear in this schedule, with the exception of those who were authorised to receive their pensions through their agents or who were paid by remittances, were actually paid in my presence after minute examination of each individual with the check register, and that whenever there was any reason to doubt the identity of the person, every possible enquiry was made to ascertain the merits of the claim.

“ I do further certify that special steps have been taken for identification of pensioners whose age exceeds 70 years.”

A reference is requested in this connection to paragraphs 437, 461, 470, 471, 472,* 476, 492, and 493.

484. The following documents must accompany the disbursement schedules:—

- (a) Last pay certificate for the effective service of each new pensioner, whose pension has been charged in the schedule (*vide* paragraphs 434 and 436).
- (b) The parchment or pension certificate or pension ticket of each deceased pensioner whose arrears of pension have been adjusted (see paragraph 457).
- (c) Acquittance rolls of pensioners paid by remittances (*vide* paragraph 445).
- (d) Extracts from the payment registers on account of pensioners transferred from another Treasury (*vide* paragraphs 490 and 491).

* NOTE.—A note similar to that referred to in this paragraph should be made in disbursement schedules when the Controller of Military Accounts authorises payment of an amount short paid.

(e) Declarations obtained from pensioners referred to in paragraph 224.

(f) Widowhood and non-marriage certificates (*vide* paragraph 44½)

485. All supporting vouchers to a schedule (I. A. Form No. A-380) should be numbered in a consecutive series for each Treasury for each list of payments; a list of these vouchers should accompany the schedules, and the number of the supporting voucher should be cited against the payment which it supports, and the vouchers themselves securely attached to the schedules they accompany.

486. When payment for any period is withheld under special instructions, or in accordance with any rule, the correspondence or the rule in accordance with which withheld should be cited in the remarks column of the schedule, which should also show the period for which withheld.

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(II) Treasury Accounts.

487. Military pensioners will be paid by the Treasurer in the presence of the Treasury Officer. The Treasurer, therefore, requires no order for each payment. The payments as made should be entered by the Treasurer on a separate sheet of paper and initialled by the Treasury Officer and the total thereof carried into the Treasurer's book.

488. After the payments of each day have been made, they will be entered in the office copies of the schedules of payments (I. A. Form No. A-380), which should be separate for each of the classes referred to in paragraph 255. The daily totals of these schedules should be entered in the column for "Miscellaneous Payments" in the list of military payments (Form A. G. B. 44), from which the daily total of all military payments for the day will be taken to the cash book.

489. On the 10th and last day of the month the amount columns of the schedules should be totalled, and the total amount of each schedule, which should be numbered for reference, entered in one line in the list of military miscellaneous payments (Form A. G. B. 44), each entry *being supported by certified schedules in I. A. F. A-380 only*. The list and schedules should be sent to this office with the bi-monthly lists of payments. Office copies of the schedules will of course be retained.

TRANSFER OF PENSIONS.

490. Pensioners leaving their paying stations temporarily and residing at other stations within the Presidency and Assam Districts may, if they so desire, be paid at those stations by postal money order or otherwise without any cost to the State. Remittance transfer receipts will not be issued in such cases.

491. Transfers of the payment of pensions from one station to another in the Presidency and Assam District are permitted when the pensioners desire to receive their pensions permanently or for a lengthened period

at a station other than that at which they have hitherto been paid. On receipt of a pensioner's application for transfer careful enquiries are to be instituted as to the grounds on which the application is made. If the Treasury Officer is satisfied that the request of the pensioner is deserving of consideration, he will effect the transfer in the manner indicated in the following paragraphs. The Treasury Officer should, however, discourage as much as possible these transfers, rejecting all such as are not founded on good grounds.

492. When an application is made for the transfer of the payment of a pension from one Treasury to another in the Presidency and Assam District ~~an extract~~ from the check register (printed forms of which can be obtained from the Controller of Military Accounts), showing the ~~description of the pensioner and~~ the latest date up to which payment has been made together with the slip containing the impressions of the thumb and fingers of the pensioner on record in the Treasury [*vide para.* 428], should be sent to the Government servant in charge of the Treasury to which the pension is to be transferred, to enable him to complete his check register, and he will be authorised to disburse the pension. The Treasury Officer should note in the schedule of payments (I. A. F. A-380) the name of the Treasury from which the pension has been transferred, when the first payment is made, attaching the ~~extract as a~~ supporting voucher to the schedule, but retaining the slip for record in the Treasury.

493. When an application is made for the transfer of the payment of a pension from a Treasury in the Presidency and Assam District into a station in another Military District of account, ~~the extract from~~ the check register and ~~the~~ slip containing the impressions of the thumb and fingers of the pensioner referred to in the preceding paragraph, should be sent to the Controller of Military Accounts, Presidency, and Assam District, with a requisition for the transfer in view, transfer being effected by him in a similar manner to that prescribed above.

NOTE.—Treasury Officers should see that transfers of payment of pensions of the Military pensioners from one treasury to another are arranged for without delay.

(*Vide* Cir. No. 404-T.M.—Pen., dated 12th December 1923.)

REPORT OF CASUALTIES, BY DEATH, TRANSFERS, ETC.

494. Whenever an Indian military pensioner in receipt of Order of British India allowance, Order of Merit pay, or annuity, fails to present himself to receive his pension, allowance, pay, or annuity, enquiries should be instituted to ascertain whether he is living or not. In case of the demise of such a pensioner being ascertained, a report of the occurrence should be made to the Controller of Military Accounts, Presidency and Assam District, as early as possible.

495. Immediately on receipt of information of the death of an Indian military pensioner of any class whether combatant or non-combatant, the exact date of death should be ascertained in communication with the local authorities, and after the necessary entries have been made

in the check registers kept by the Treasury Officer, that officer will at once forward the intimation in 'P. B. Form No. 403' to the Controller of Military Accounts, Presidency and Assam District.

496. A duplicate copy of the death report of members on pension list of the Order of British India shall be forwarded direct to the Adjutant General in India as early as possible by the various pension disbursing authorities (*vide* Government of India, Army Department, letter No. 1240-1 (A. G. 5), dated 14th January 1911, Dy. M. D. 624).

NOTE.—The above statement is not required as regards pensioners residing in Nepal

497. Casualties among South African Pensioners where allowances for wife and children are being paid in India should be promptly reported to the Military Accountant-General, Simla, to be advised by him by cable to the Secretary, Military Pensions Board, Pretoria.

(*Vide* Cir. No. 392-T. M./Pen., dated 31st August 1923.)

[C. A. C.—486.]

Payment of Chelsea pensions.

498. (a) Pensions awarded on or after 18th September 1914, should be paid weekly in advance and the amount due for any period should be calculated at the daily rate. The fixed quarterly rates are applicable only to pensions awarded prior to 18th September 1914. A life certificate is required each quarter in all cases.

(b) Where it is necessary to make payments covering longer periods, or at irregular intervals, care should be taken not to issue beyond the end of the week during which the payments are made.

(c) On the death of a pensioner who is paid on the weekly basis, no payment should be made beyond the end of the week in which his death occurs without reference to the Secretary (Finance) War Office, London, S. W. 1.

(*Vide* Cir. No. 387-T. M./Pen., dated 26th June 1923.)

NOTE.—Under Article 1209 of Royal Warrant, 1914, reproduced below, each Treasury Officer before making any payment of arrear pensions to Chelsea pensioners, should obtain a satisfactory explanation from the pensioner and forward the same to the Controller of Military Accounts, Presidency and Assam District, Calcutta, the payment being withheld in the meantime:—

“A pensioner who neglects to draw his pension for four successive quarters shall be struck off the pension list and not replaced unless he satisfactorily accounts for such neglect and our Army Council shall, at their discretion, grant or withhold the arrears of the pension or any portion thereof.”

(*Vide* Cir. No. 413-T. M./Pen., dated 27th March 1924)

Appeals for re-assessment of wound, injury or disability pensions.

499. No appeals from pensioners who were originally granted wound, injury or disability pensions under the old rules and whose pensions have been re-assessed on a percentage basis, in accordance with the degree of disability under Army Instruction (India), No. 1056 of 1922, should be considered except in cases where such pensions have not already

been adjudicated on and in cases where, in course of time, a man's disability becomes worse. In the latter case, the appeal should be accompanied by a certificate from a qualified medical practitioner to the effect that the disability of the pensioner has grown worse. Necessary steps will then be taken by the local authorities concerned to have the man re-examined by a medical board.

(*Vide* Cir. No. 391-T. M./Pen., dated 9th August 1923.)

Increased rate of allowance under the Seamen's War Risks Compensation Scheme.

500. The Government of India are pleased to sanction with the approval of the Board of Trade, and with effect from the 30th April 1923, an increase in the rate of allowance granted to children under the Seamen's War Risks Compensation Scheme at the following scale:—

- (1) Motherless children—Rs. 4 a month in the case of each child, the aggregate allowance payable in the case of all the children of one single lascar not exceeding the amount of widow's pension *plus* the allowance which each child would have received if the widow had been alive.
- (2) Children with mothers living—Rs. 2 a month in the case of each child.

(Cir. No. 390 T. M./Pen., dated 31st July 1923.)

NOTE 1.—Children of deceased lascars who are not under the guardianship of the mothers who have re-married should be treated as "motherless children."

(*Vide* Cir. No. 399 T. M./Pen., dated 10th November 1923.)

NOTE 2.—Necessary note of the increase in pension may be made in the Pension Payment Orders.

Payment of pensions to Commissioned Officers without Life-certificates.

501. No payments should be made by a Treasury Officer unless life-certificates on pension bill forms have duly been completed in all cases where the pensioners do not appear in person to receive payments. Should the pensioners appear in person to receive payments the life-certificates at foot of their bills need not be completed but the remark "Appeared in person" should be entered over the signature of the Treasury Officer across the space provided for life-certificates on the pension bills after he has satisfied himself as to the identity of the person.

502. To facilitate preparation of "Abstracts of payments to Home Government Military Pensioners," the pension bills of such pensioners should be carefully examined before payment to see that they invariably contain the following information:—

- (a) Rank and former regiment of the pensioner. In case of widow and children pensioners, the name of the deceased husband or father, his rank and former regiment are filled in both on the obverse and reverse of their pension bills in I. A. Form A-348 or 319 as the case may be.

- (b) The rate of pension and the amount payable in sterling currency for the period covered by the payment.
- (c) Rate of exchange for conversion of sterling amounts of pensions.
- (d) Separate receipts in I. A. Form A-337 should be attached to the pension bills of Home Government Military Pensioners of classes A., D. and F.

(Vide Cir. No. 393-T. M./Pen., dated 31st August 1923.)

503. No payment should be made to Commissioned Officer of the British Army (Non-Government pensioners) without the portion marked life-certificate on I. A. F. A.-319, duly completed except those presented through Lloyds Bank King's Branch who have executed a bond of Indemnity to cover overpayments drawn by them.

(Vide Cir. No. 405-T. M./Pen., dated 14th December 1923.)

Payment of pensions to the Imperial Pensioners (British Soldiers).

504. The following rules regulate the payment of pensions to the Imperial (British) Pensioners from the Civil Treasury:—

- (i) *Pensioners in Hospital or unable to obtain payment of pension through sickness or physical disability.*—Upon application from the pensioner, payment may, if considered desirable be made to his wife or dependent.
- (ii) *Pensioner who is an habitual drunkard.*—Where payment to the wife would be to the pensioner's advantage, payment may be made.
- (iii) *Pensioner who is continually travelling.*—In cases where extreme hardship is proved, payment may be made to a nominee, but normally the pensioner should be induced to receive payment quarterly in arrear.

In certain other exceptional cases payment to a nominee may be allowed but every endeavour should be made to reduce nominations to a *minimum*. When possible arrangements should be made for the pensioner to receive payment quarterly in arrear.

- (iv) *Powers-of-Attorney.*—The use of Powers-of-Attorney for pension purposes should be discountenanced as far as possible. The Paying Officer may, however, recognise a Power-of-Attorney where in his judgment, the circumstances of the case make payment to an Agent justifiable. The Power-of-Attorney should be inspected and a certified copy made and forwarded to the Secretary (Accounts II—Agency) Ministry of Pensions, with the receipt for the first payment made to the Agent.
- (v) *Method of payment.*—In all cases enumerated above satisfactory evidence of the life of the pensioner and the nominee or agent must be obtained on the customary forms, and forwarded to the Ministry of Pensions, London, with the other payment vouchers.

Payments to nominee must be made in arrears up to the end of the pension week in which evidence of the life of the pensioner has been obtained.

(*Vide* Cir. No. 386-T. M./Pen., dated 7th June 1923.)

NOTE 1.—Imperial pensions sanctioned by the Paymaster General, London, may be paid as usual to a recognised banker or to a nominee. No payment should however be made unless the Treasury Officer has received satisfactory evidence of life in the form of the pensioner's own signature duly witnessed on the occasion of the quarterly declaration.

(*Vide* Cir. No. 388-T. M./Pen., dated 26th June 1923.)

NOTE 2.—Conversions of all sterling pensions paid from the British Army Funds should be made at the rates of Telegraphic transfer rounded to the nearest half-penny, as notified monthly by the Controller of the Currency, Calcutta.

(*Vide* Cir. No. 389-T. M./Pen., dated 12th July 1923.)

NOTE 3.—The note to paragraph 497 regarding payment of arrear pensions to Chelsea pensioners also applies to the case of Imperial Pensioners

(*Vide* Cir. No. 407-T. M./Pen., dated 3rd January 1924.)

Schedules.

[C. A. C.—486.]

505. In preparing the Military Schedules to accompany the Cash Account and Lists of Payments the transactions of each Military District, etc., should be shown in separate schedules. Army expenditure and receipt are at present compiled separately by each Military Account Officer. The several Account Officers of the Military Department have been designated as follows:—

Designations of Military Account Officers.	Stations.
(1) Controller of Military Accounts, Northern Command and Rawalpindi and Kohat Districts	Rawalpindi.
(2) Controller of Military Accounts, Peshawar District	Peshawar.
(3) " " " " Lahore "	Lahore.
(4) " " " " Eastern Command and United Provinces District	Meerut.
(5) Controller of Military Accounts, Presidency and Assam District	Calcutta.
(6) " " " " Allahabad Independent Brigade Area	Allahabad.
(7) Controller of Military Accounts, Royal Air Force	Ambala.
(8) " " Army Factories Account	Calcutta.
(9) " " Military Accounts, Western Command and Sind Rajputana District	Karachi.
(10) Controller of Military Accounts, Baluchistan District	Quetta.
(11) " " " " Western Force	Lahore.
(12) " " " " Southern Command and Poona District	Poona.
(13) Controller of Military Accounts, Aden District	Poona.
(14) " " " " Bombay District	Poona.
(15) " " " " Central Provinces District	Mhow.
(16) " " " " Madras District	Bangalore.
(17) " " " " Burma District	Maymyo.
(18) " " Surplus Stores Accounts	Delhi.
(19) Chief Auditor, Non-Military Pay and Pension Accounts	Bombay.
(20) Controller of Military Accounts	Bombay.

Besides the above, the Military Accountant-General, Simla, is an ex-officio Account Officer only with regard to Foreign Claims.

(*Vide* Cir. Nos. 347, 350 and 351-T. M./A. C., dated 29th March 1921, 29th April 1921 and 4th May 1921, respectively.)

NOTE.—The Treasury Officers should see that Military Disbursing Offices having transactions with their treasuries, clearly indicate the names of the Military District, etc., concerned on all bills, cheques advices, receivable orders, acceptances of transfers, or other documents presented at their treasuries, in order to ensure that the items are correctly exhibited in the accounts.

Military Receipts.

506. Military Receivable Orders with which Military receipts are sent to the Treasury will be sent in duplicate, one copy of which may be kept in the Treasury, for record and the duplicate copy should be sent to this office with the Schedule of Military Receipts (Civil Account Code, Form No. 69) for transmission to the Military Accounts Department.

(*Vide* Cir. No. 318-T. M./T. A. D., dated 19th August 1919.)

Military Works/Services.

507. All transactions pertaining to Military Works/Services should be classed under the respective Military Districts, as shown in Appendix L, and included in the Schedules of Military Receipts and Payments. Transactions, on account of cheques issued by the Chief Examiner of Accounts, Military Works, should, however, be shown in a separate schedule.

(*Vide* Cir. No. 352-T. M./A. C., dated 7th May 1921.)

ANNEXURE.

Instructions for the maintenance of the Payment Registers of Military pensioners including European Military and Uncovenanted (Civil) Pensioners.

(1) The Payment Registers for (1) Commissioned Officers of the British Army and the Indian Army, Departmental Officers with honorary rank, Departmental Warrant and Non-Commissioned Officers and men, (2) widows of these classes and orphans of Commissioned Officers, Departmental Officers with honorary rank and orphans of Departmental Warrant Officers in receipt of pensions, (3) widows and orphans of British Regimental Warrant and Non-Commissioned Officers and men and (4) Uncovenanted pensioners (clerks, etc., of the Military Department) will be maintained in I. A. F. A-330 in separate volumes.

(2) The Payment Registers for (1) Chelsea, and Disability and Naval Pensioners (British soldiers), (2) destitute orphans of Departmental Warrant Officers in receipt of orphan allowance, and orphans of Non-commissioned Officers and men in receipt of orphan or subsistence allowances and (3) widows and orphans of British soldiers admitted into charitable institutions will be maintained in (1) I. A. F. A-331, (2) I. A. F. A-332 and (3) I. A. F. A-336 respectively.

(3) In every case, a sufficient number of copies to last for five years should be bound up into one volume.

(4) To facilitate reference every register should be paged throughout and an alphabetical index prefixed.

(5) The headings of the several columns of the registers sufficiently indicate the nature of the entries to be made therein ; the following points however, require attention :—

- (a) All names should be entered alphabetically, a sufficient number of pages being reserved for each letter of the alphabet.
- (b) All Christian names should be entered *in full*.
- (c) The entries in the first six columns and in the case of the register for orphans in I. A. F. A-332 the first eight, *viz.* from " Names " to " Amount of pension " should be posted immediately on receipt of the authority sanctioning the pension as regards new pensioners and on receipt of Last Pension or Transfer Certificates as regards pensioners transferred from other stations, Military Accounts Districts, England or the Colonies. The name should also be entered in the Index. A note should at the same time, be made on the authority itself, that all necessary entries have been posted into the register.
- (d) As some pensions are fixed in sterling, care should be taken in entering their correct monthly equivalents, rates of Exchange, also the quarterly or periodical sterling rates in the case of Home Government pensioners and it should also be noted whether the pension is issued " *per diem* " or " *per annum.* ".
- (e) In the case of local European pensioners and their widows the Indian equivalents for a month of 28, 29, 30 and 31 should also be entered.
- (f) Each name should be put into a separate block.

In cases where a widow has children also in receipt of pension, the names of the orphans should be entered in the blocks, immediately following that in which the mother's name is entered, one name only being entered in each block.

(6) The column " amount of pension " should in all cases be attested by the Paying Government Servant.

(7) The monthly columns April, May, etc., and in the case of Chelsea pensioners the quarterly columns, first quarter, second quarter, etc., represent the months or quarters for which pension is paid.

(8) The amount paid and the date of payment are required to be shown in each of the monthly or quarterly columns, the entries should therefore be made in the following manner :—In April column, the entry 100—2-5-23 T. J. should be made, thereby meaning that Rs. 100 being pension for April was paid on the 2nd May 1923, T. J. being the initials of the Paying Government Servant.

(9) When a pension is paid in arrears, for two or more months or quarters the months or quarters for which the pension is paid should be bracketted together and the entry of the amount paid and the date of payment made so as to extend right across the bracketted portion.

(10) Income-tax and other funds deductions and recoveries or refunds intimated by the Military Accounts Département, the net amount payable should be entered in the column of remarks.

(11) Whenever temporary pensions are sanctioned the word " Temporary " should be entered in red ink in column 1 immediately under the name of the recipient and the date of expiration of such pension should be entered in the column of remarks in red ink and if the date of expiration falls within the period of the register, the remaining columns of that block in the register should be ruled through diagonally in red ink and the words " Pension ceases from— " entered over the red ink line.

(12) On the transfer of a pensioner to another station in the Presidency and Assam District or to another Military Accounts District, England or a Colony the remaining columns of that block should be ruled through in red ink diagonally and the station or Military district, etc., to which transferred with the number and date of the communication with which the Last Pension or Transfer Certificate of the

pensioner was forwarded written over the line. The entry should be initialled by the Paying Government Servant. Care should be taken to score through the name in the index and the Paying Government Servant should initial the same.

(13) When a pensioner dies, marries, or re-marries, etc., a red ink diagonal line should be drawn, so as to cancel all periods succeeding the quarter or month in which the pensioner died, married, or re-married, the cause of cessation being written over the line and initialled by the paying Government servant. Care should also be taken to score through the name in the index and the Paying Government Servant should initial the same.

(14) In the case of Uncovenanted Civil pensioners of the Military Department when an anticipatory pension is sanctioned as much of the six columns of the register should be filled in as possible. When the advance given is adjusted, a note to that effect should be made in the remarks column. Whenever a pension certificate is returned owing to the non-appearance of a pensioner for a period exceeding six months and when it is again reclaimed, care should be taken that a note of the correspondence is entered in the columns of remarks.

(15) In the case of Chelsea and local European pensioners who are entitled to rice money, necessary notes should be made in the remarks column.

(16) Erasures are prohibited. When alterations are necessary the original entries should be neatly scored through in red ink, and the fresh entries made in black ink under the initials of the paying Government Servant.

(Vide Cir. No. 403-T. M./Pen., dated 12th December 1923.)

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CHAPTER 23.—POST OFFICE.

Postal Payments.

[C. A. C.—491.]

508. Payments to the Postmasters of Sub-offices should not be shown separately in the bi-monthly schedules of payments on account of the Post Office submitted with the Lists of Payments, but should be lumped together as payments to the Postmaster of the Head Office to which the Sub-offices are subordinate. Similarly, in the case of receipts from the Post Office, the receipts should be shown in the Treasury Cash Account as from Head Offices.

Vouchers.

509. Post Office vouchers for drawings from and payments to Treasuries must invariably bear impressions of the Post Office money order combined name and date stamps. (*Vide* No. T. M.-8, dated 4th April 1907. Comptroller and Auditor General's No. 3373, dated 22nd March 1907. Dy. C. G. 333.)

510. Postmaster's receipts for amounts drawn from Treasuries, written in pencil by the carbon process, may be accepted at the Treasury without objection. The back of the receipt should always be examined to see that the carbon process has been used. The back should show the same writing which is in the front but in reverse order. The receipt should be held up to the light to see that the writings on both sides coincide, *i.e.*, to see that there has been no alteration in the pencil writing. In writing such receipts Postmasters are required to use indelible pencils.

(C. G.'s No. 82, dated 9th April 1907. Dy. C. G. 9.)

CHAPTER 24.—TELEGRAPH DEPARTMENT.**CERTIFICATE OF BALANCES.**

511. A monthly certificate of balances of the assignments is prepared by Circle, Radio and Signal Offices in the Telegraph Department and sent to the Treasury for attestation.

(*Vide* A. D. G.'s No. 17 Admn./621-25, dated 7th January 1924. Dy. A. D.G. 777 and No. 581½ Admn./178-25, dated 9th April 1925, Dy. A. D. G 54.)

APPENDIX A.

See Chapter 6.

Classification of contingent charges.

Detailed Head of Classification.	Description of charges to be shown under each detailed head.
<i>Supplies and Services.</i>	
Petty construction	Charges for construction of Central and Provincial buildings not borne on the books of the Public Works Department, the cost or value of which is less than Rs. 2,500. [NOTE—When the cost or value exceeds Rs. 2,500, the expenditure is treated as “Works” expenditure of the department vested with the administrative control of the expenditure.]
Law Charges	Cost of Stamps and other charges in law suits in which Government is a party, except charges connected with pauper suits.
Rewards	Rewards for apprehension of criminals and for intelligence leading to the discovery of crime whether paid to Police officers or others. Rewards paid for the apprehension of prisoners escaped from jails, should be drawn in the jail bills. Also rewards in the Opium, Stamp, Salt, and Exoise Departments.
Petty Repairs	Charges for substantial repairs to buildings not borne on the Public Works Books and for minor repairs to buildings which are borne on the Public Works Books.
Section-writing	Charges for copying manuscript by piece-work.
Country Stationery	Cost of stationery locally purchased including charges for ordinary binding of office books, registers, etc., and for the following articles—glue, paste, thread, talc for Indian colours, lac for sealing, country pens, country envelopes, repairing scissors, etc., pins and needles, twine, sand-pounce, sand-pots, pounce bags, vinegar, oil for stamps, oil for stamping and sharpening knives, stamping ink-stand, stamping ink, country ink, country paper of all kinds.

These charges are taken under “Contingencies” of the officer incurring them.

Classification of contingent charges—contd.

Detailed Head of Classification.	Description of charges to be shown under each detailed head.
<i>Supplies and Services—contd.</i>	
Moving Prisoners	Charges for transferring prisoners from one jail to another or from the Subsidiary to the District Jail, all charges on account of diet and transport of prisoners after conviction; railway fares and carriage of released convicts; subsistence allowance or gratuities on release if granted for subsistence on the journey home but not as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; charges connected with the despatch of Bengal convicts to Port Blair from Alipur Jail, such as equipment for the journey to Port Blair hand-cuffs or fitters sent away with prisoner, carriage, etc. (See Rule 1294, Jail Code.) B. G. No. $\frac{P.}{85}$ -5, dated 28th August 1890 Dy. G. B. 1914.
Purchase of Reserve Stores of Grain.	Stores of grain purchased under special sanction of Government.—(No. and date of order to be cited in the bill.)
Rations	Diet of prisoners, including charges connected with their sustenance, such as the cost of fuel, cooking utensils, etc. [NOTE.—The word “prisoners” includes Revenue, Excise, and Opium defaulters in jail.]
Clothing and Bedding	Clothing and bedding supplied to prisoners. When these articles are purchased solely for hospital use the charges should be classified under the head “Hospital charges”. The cost of new bedsteads (wood or iron) should be included under “Extraordinary Charges.”

Contingencies.

Purchase of Books and Publications.	Cost of law and other books, maps and publications, etc.—(No. and date of order to be cited in the bill.)
Office and Ground rent	Ground rent and hire of buildings belonging to private persons, including cesses, rates, and taxes on such ground and buildings if payable by Government.
Hot-weather Charges	Tatties and waterpots, punkha pullers, punkhas, punkha-wheels, punkha-frills, ropes, canes, etc.

NOTE.—Punkhas including the poles and attached flaps, suspending ropes and hooks, tubes and pulleys should be provided and maintained by the Public Works Department.

Classification of contingent charges—*contd.*

Detailed Head of Classification.	Description of charges to be shown under each detailed head.
<i>Contingencies—contd.</i>	
Hot weather Charges— <i>contd.</i>	Punkha-frills, covering for the flap and pulling ropes or canes should be considered as furniture and as such the cost of their supply, repairs and renewals must be borne by the Departments in occupation of the buildings from their Contingent grant in the case of public offices and by the tenants in, the case of residential buildings. Hanging and lowering of punkhas in Government buildings borne on the books of the Public Works Department should, when necessary, be carried out by that Department, the charges incurred being debited against the annual repair grants of the buildings concerned.
Cold weather Charges	In Darjeeling only, where fuel and warm clothing are allowed.
Postage Charges	Charges for purchase of Service Postage Stamps and payments of postage on bearing letters and parcels.
Purchase and Repair of Furniture.	Charges for the purchase and repair of °almirahs, record-shelves other than those payable from the Record-Room grant, tables, desks, chairs, clocks, treasure-chests, etc., including repairs of the same.
Rates and Taxes	Charges for municipal rates or taxes on all Government buildings or on a number of buildings in a municipality in the occupation of more than one department of Government, such as Civil, Military Public Works, etc.
	NOTE.—In Jails, the water and lighting rates paid to a municipality are adjusted under “water supply” and “lighting,” provided the service is rendered by the municipality and the payment is not simply a tax, <i>vide</i> Rule 1119 (9) of the Bengal Jail Code.
Office Expenses	Allowance to sweepers, cloth for bundles or dusters, oil for lighting office, Treasury, Treasury guard-room, etc., superior binding of books for Court library, fodder, country stationery in the case of all departments and other petty miscellaneous charges of an ordinary nature appertaining to the office, such as conveyance of records to and from subordinate Government Servants and conveyance of forms, stationery, office furniture, purchase of railway time tables, and Bengali almanacs, charges of opening packing cases, actual expenses incurred in the despatch of a messenger on business in the neighbourhood of an office, etc. (B. G. No. 44 T.-F., dated 7th September 1893, Dy. G. B. 2281.)

Classification of contingent charges—contd.

Detailed Head of Classification.	Description of charges to be shown under each detailed head.
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Contingencies—contd.

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| Tour Charges . . . | Hire of draught animals and carts for conveyance of records and tents, ground clearing, occasional messenger charges, torches and oil, rope for binding and tent khalasies. |
| Feed and Keep of Elephants, Mules, Ponies, and Bullocks. | Cost of keep of Government ponies in the Darjeeling Chinchona Plantation and keep of Government bullocks in Jails and other departments. |
| Hospital Expenses, Medicines, etc. | All diet of prisoners in hospital, including extra expenses incurred for sick diet, cost of bazar medicines and articles required for hospital; also clothing and bedding and furniture for use especially in hospital. <i>AK</i> |
| Miscellaneous . . . | Cost of lanterns, padlocks, scales, letter scales, badges belts, money bags and other petty contingent charges for which no separate heading is provided.—(Common to all departments). |

In the Land Revenue Department.—Charges for issuing proclamation and for the advertisement of the sale of estates; also cost of rain-gauges supplied to observatories.

In the Excise Department.—Charges for the conveyance of Excise Opium; charges for bringing country spirit, etc., found in excess of the quantity shown in vendor's accounts.

In the Stamp Department.—Charges for conveyance of stamps, including postage stamps and plain paper used for Court-fees stamps.

In Civil Courts.—Charges for serving process of the High Court and other contingent charges for which no separate heading has been provided.

In Criminal Courts.—Charges for execution of prisoners, whipping materials, triangles, etc., conveyance of dead bodies brought for *post mortem* examination, cost of sending to their homes, lunatics discharged from asylums, and contingent charges of Magistrates' *hajuts* :

Charges for dieting wounded persons sent to dispensaries by the Police on account of injuries sustained from causes which form the subject of criminal prosecution.

Classification of contingent charges—concl'd.

Detailed Head of Classification.	Description of charges to be shown under each detailed head.
<p><i>Contingencies—concl'd.</i> <i>Miscellaneous—cont'd.</i></p>	<p><i>In the Jail Department.</i>—Diet of defendants in the custody of Police, cooking utensils, keep of prisoners' children, charges for burning or burying deceased prisoners, purchase and repair of fetters, fettering prisoners, razors, gaitors, etc., allowances to convict warders and to recovered lunatics ; rewards for meritorious service.</p> <p><i>In the Police Department.</i>—Rewards to chaukidars in connection with the arrangements for guarding Railway lines, roads and streets during His Excellency the Governor's visits to Mofussil stations.</p> <p>All charges on account of chaukidars and dafadars, employed on duty in connection with the Public Service such as diet and travelling allowance, lodging hire, and lighting expenses incurred in connection with the escort or custody of accused persons arrested by them as well as expenditure incurred in guarding streets, railways, etc., on the occasion of His Excellency the Governor's visit to Mofussil station.</p>

APPENDIX B.

[See Chap. 7, para. 95, Clause 10.]

Charges peculiar to the Agricultural Department.

I.—Deputy Director of Agriculture (for farms and experimental stations under him, as well as for his office)—

1. Purchase of cattle.
2. Feed of cattle.
3. Purchase of seeds.
4. Purchase of manures.
5. Purchase of implements.
6. Wages of farm labourers :—
 - (a) Laying out.
 - (b) Cultivation.
7. Petty construction and repairs (including construction of embankments, digging tanks, well, drainage and channels).
8. Railway and steamer freights, cooly and cart-hire.
9. Packing charges.
10. Service postage and telegram charges.
11. Rents, rates and taxes.
12. Purchase and repair of furniture.
13. Hot weather charges.
14. Office expenses.

II.—Superintendent of Sericulture, Bengal—

1. Petty construction and repairs (including excavations and earthwork).
2. Nursery requisites.
3. Extra labour.
4. Manures.
5. Cultivation charges other than labour.
6. Purchase and repair of furniture.
7. Service postage and telegram charges.
8. Postal commission.
9. Rents, rates and taxes.
10. Hot weather charges.
11. Office expenses.
12. Miscellaneous.

III.—Economic Botanist—

1. Laboratory requisites (Botanical, Mycological, and Entomological).
2. Purchase and repair of furniture.
3. Hot weather charges.
4. Service postage and telegram charges.
5. Office expenses and miscellaneous.

IV.—Agricultural Chemist—

1. Laboratory requisites.
2. Purchase and repair of furniture.
3. Hot weather charges.
4. Service postage and telegram charges.
5. Office expenses and miscellaneous.

V.—Fibre Expert—

As in IV above

(B. G. Order No. $\frac{93-E}{861-M. R.}$, dated 28th February 1913. Dy. G. B. 7959.)

VI.—Divisional Superintendents of Agriculture—

1. Railway and steamer freight.
2. Cart and cooly hire.
3. Packing charges
4. Service postage and telegram charges.
5. Repair of furniture.
6. Hot weather charges (waterpots, punkhas, wheels, etc).
7. Office expenses and miscellaneous (allowance to sweepers, oil for lighting office, conveyance of records, forms, stationery, etc., and other petty miscellaneous charges of an ordinary nature appertaining to office, seedstore, demonstration, etc).

(Vide B. G. F. D. 4816F—7399, dated 14th August 1915. Dy. G.B. 3429.*

APPENDIX C.

[See Chap. 6, para. 96 (20)].

Scale of Travelling Allowance, etc., to complainants and witnesses attending Criminal Trials at the Courts of the Presidency Magistrate in the town of Calcutta (sanctioned by G. O. No. 935 J. D., dated 4th June 1883).

	CLASS A.*	CLASS B 1.†	CLASS B.	CLASS B 2.‡	CLASS C.§
Travelling expenses if by Dak (Mufassil).	In case of old age or sickness, same as Class B, otherwise none.	Actual expenses.	Actual expenses.	Actual expenses.	Eight annas per mile.
By steamer including mess	Lowest fare	2nd-class fare	1st class fare	1st class fare	Actual expenses, 1st class passages.
By rail	„	3rd „	2nd „	1st class fare	1st class fare.
By country boat	Actual fare	Actual fare not exceeding limit of R 2 per diem.	Actual fare not exceeding limit of R 2 per diem.	Actual fare not exceeding limit of R 2 per diem.	Actual fare not exceeding limit of R 2 per diem.
Diet-money in Calcutta	Four annas per day	Not exceeding limit of R 1-8-0 per diem.	Not exceeding limit of R 1-8-0 per diem.	Not exceeding limit of R 2-8-0 per diem.	Not exceeding limit of R 5 per diem.
Conveyance hire for the days of actual attendance at the Police Court.	The same as Class B in case of old age or sickness, otherwise <i>nil</i> .	Actual, not exceeding of R 1-8-0 per diem.	Actual, not exceeding of R 2 per diem.	Actual not exceeding of R 2 per diem.	Actual fare not exceeding limit of R 3 per diem.
Diet-money on the journey to Calcutta.	Four annas per diem	Not exceeding R 1 per diem	Not exceeding R 2 per diem	Not exceeding R 2 per diem	Not exceeding R 4 per diem.

* Class A—Labouring classes.
 † Class B1—Middle classes, who would ordinarily travel 3rd class by rail.
 ‡ Class B2—Middle class who though not of superior rank as would ordinarily travel 1st class are to be allowed 2nd class. Respectably Europeans to be placed in Class B2, as also such natives as would ordinarily travel 2nd class.
 § Class C—Persons of superior rank.

APPENDIX D.

[Vide Chap. 6, para. 99(8) Note.]

Rules for the purchase and maintenance of Motor Cars at the public expense for the use of Government servants other than Heads of Provinces.

I. The supply of a motor car at the public expense to a Government Servant requires the previous sanction of the Secretary of State. Such supply will be allowed only in exceptional cases and on very strong grounds. It is not sufficient to show merely that the performance of a Government Servant's duties will be facilitated by the grant of a car; and in submitting a recommendation to the Government of India, a Local Government or Administration should clearly justify the necessity for the supply.

II. The following are the conditions governing the use of a motor car which has been supplied to a Government Servant at the public expense:—

- (i) No person shall be permitted to drive the car who does not possess the certificate of qualification prescribed by the Local Government for the purposes of these rules.
- (ii) A Local Government may permit the Government Servant to make a reasonable use of the car for private purposes. Such permission will, however, apply only to ordinary movements within the Government Servant's station; and in no case shall the car be used on long runs for recreation or lent to others for private use.
- (iii) Charges for the maintenance and upkeep of the car will be borne by the Government and by the Government Servant respectively, in the manner indicated below, the general principle being that the Government Servant using the car shall bear those of its running expenses which are largely dependent, as regards amount, on carefulness of management and which affect the continued efficiency of the car:—
 - (a) The Government Servant using the car shall pay the cost of petrol, tyre renewal, minor repairs and renewal, lubricants and illuminants, as well as all occasional storage charges and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

(Note—Minor repairs and renewals are those which cost less than Rs. 50 or are not connected with the prescribed periodical overhauling: Provided that if a new component costing more than Rs. 15 is used in connection with a minor repair or renewal, the Government Servant shall be entitled to charge to Government its actual cost but not any workshop charges on account of the examination of the defective car and the setting up of the new part.)

- (b) All other charges shall be paid by the Government including wages of chauffeur, and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.
- (iv) The Government Servant will be expected to bestow the same amount of careful supervision on the car as he would do in the case of his private car. All cases of damage or accident involving repairs (other than "Minor" repairs) or involving claims by third parties must be promptly reported to the Controlling Authority. Local Government will further frame detailed rules as to the Authority which may sanction expendi-

ture on such repairs. The Government Servant will be held personally responsible for any damage which may be caused to the car by negligence, or by rough or careless handling or by accident due to these or similar causes. It will be for the Local Government to determine in each instance how far this responsibility shall be enforced. A similar liability to be enforced at the discretion of the Local Government in each case will rest upon the Government Servant in respect of third party claims.

III. Controlling Authorities will take steps to see that the above rules are generally observed. If in any case it is found that the privilege of the reasonable use of the motor car for private purposes is systematically abused or any of the other rules is constantly infringed, the matter should be reported to the Local Government which will take such disciplinary action against the Government Servant concerned as it considers desirable and may deprive him of the use of the car.

IV. Each Local Government will maintain a register of the mileage run from month to month by the various cars supplied to Government Servants under its control and will, for this purpose, obtain a monthly report from the Government Servants concerned, showing the readings of the milometre attached to the cars.

(*Vide* G. I. F. D. No. 250-E. A., dated 15th July 1912. Dy. G. I. 253.)

APPENDIX E.

[See Chap. 6, para. 22, Item (11).]

List of Authorities competent to sanction type-writers.

- Board of Revenue.
- Commissioners of Divisions.
- District Judges.
- Commissioner of Police, Calcutta.
- Chief Judge, Small Cause Court, Calcutta.
- Inspector-General of Prisons.
 - Ditto Police.
 - Ditto Registration.
- Director of Public Instruction.
 - Ditto Land Records.
 - Ditto Agriculture.
 - Ditto Surveys, Bengal.
 - Ditto Industries, Bengal.
 - Ditto Public Health, Bengal.
- Conservator of Forests.
- Superintendent, Royal Botanical Garden.
- Superintendent and Remembrancer of Legal Affairs.
- Chief Presidency Magistrate, Calcutta.
- Commissioner of Excise and Salt.
- Registrar of the Co-operative Societies.
- Chief Engineer, Public Health Department, Bengal.
- ~~Agent for Government Consignments.~~
- ~~Port Officer and Shipping Master of Calcutta.~~
- Surgeon-General with the Government of Bengal.

APPENDIX F.

List of Authorities competent to sanction purchase in the local market articles of European manufacture up to Rs. 250.

Board of Revenue.
 Commissioners of Divisions.
 District Judges.
 District Magistrates.
 Chief Judge, Small Cause Court, Calcutta.
 Inspector-General of Police, Bengal.
 Ditto Prisons, Bengal.
 Ditto Registration, Bengal.
 Director of Agriculture.
 Port Officer of Calcutta.
 Conservator of Forests.
 Commissioner of Police, Calcutta.
 Chief Presidency Magistrate.
 Commissioner of Excise and Salt.
 Superintendent of Royal Botanical Garden, Sibpore.
 Superintendent of Government Printing, Bengal.
 Superintendent and Remembrancer of Legal Affairs.
 Private Secretary to His Excellency the Governor.
 Inspectors of School (including the Inspector of European Schools).
 Principals of Colleges.
 Principal of the Medical College.
 Chief Engineer, Public Health Department, Bengal.
 Surgeon-General with the Government of Bengal.
 Director of Public Health, Bengal.

APPENDIX G.

[See Chap. 6, footnote to para. 99, Item (14).]

List of Books which Government servants are authorised to purchase without the sanction of Government.

(See Resolution No. 2380 of the Government of Bengal, General Department, dated 7th June 1915. Dy. G. B. 2362.)

The following Government Servants are permitted to purchase without further sanction books of general utility in accordance with the list appended.

District Magistrates and Collectors.

The Chief Presidency Magistrate.

The Coroner, Calcutta.

The Municipal Magistrate, Calcutta.

Officer-in-charge of Major Settlement Operations.

Special Land Acquisition Officers.

Sub-Divisional Officers.

If a copy is lost or destroyed it may be replaced, the certificate of the head of the office, that it has been lost or destroyed, being, in each case, attached to the treasury voucher.

The cost of these books must be met either (a) from the budget provision for the purchase of books or (b) by re-appropriation certified by the Accountant-General to be admissible.

See resolution in the Municipal Department No. 873-T. M., dated 29th May 1905, and subsequent circulars issued from the Financial Department.

Department of Government and names of books.	Designation of Government Servants.	Number of copies.
<i>Financial Department.</i>		
Ready Reckoner	I. District Officers II. Sub-Divisional Officers	2 1
Donogh's Indian Stamp Law 3rd edition.	I. District Officers	1
The Indian Stamp Act by Nulla and Pratt.	I. District Officers	1
<i>Municipal Department.</i>		
Hand-book on the Sanitation of Mufassal Bazars (Disney.)	I. District Officers	1
Silk's Manual of Surface Drainage	I. District Officers	1

Department of Government and names of books.	Designation of Government Servants.	Number of copies.
<i>Municipal Department—contd.</i>		
Bengal Municipal Act, 1884 (Pargiter), 2nd Edition by Mr. H. P. Duval, I.C.S.	I. District Officers . . .	2
	II. Sub-Divisional Officers (in whose sub-divisions there is a municipality).	1
Collier's Local Self-Government Manual.	I. District Officers . . .	1
	II. Sub-Divisional Officers . . .	2
Collier's Municipal Manual ; .	I. District Officers . . .	1
	II. Sub-Divisional Officers (in whose sub-divisions there is a municipality).	2
“The Indian Municipality” by Mr. H. T. S. Forrest, I.C.S. (Financial Department Circular No. 3-Mis., dated the 10th January 1912, and that department's orders Nos. 922-28-Mis., dated the 21st February 1913).	I. District Officers . . . “ , , , “ , , , “ , , ,	1
	II. Sub-Divisional Officers . . .	1
Sewage Disposal in the Tropics. Major W. W. Clemesha, M.D., D.Ph., I.M.S.,	I. District Officers . . .	1
“Collier's Local Self-Government Hand book,” 6th Edition, by Mr. W. Egerton.	District Officers . . . Sub-Divisional Officers . . .	2 1
“Collier's Municipal Manual for Bengal, Bihar and Orissa and Assam” by W. S. Milne.	District Officers . . . Sub-Divisional Officers in whose sub-divisions there is a municipality.	2 1
The Bengal Municipal Act, 2nd Edition, by Mr. F. E. Pargiter, revised by Mr. H. P. Duval.	District Officers . . . Sub-Divisional Officers in whose sub-division there is a municipality.	2 1
A hand book of the Municipal Law in relation to buildings and landed property in Darjeeling by Mr. J. C. Rankin.	Deputy Commissioner, Darjeeling.	3

Department of Government and names of books.	Designation of Government Servants.	Number of copies.
<i>Municipal Department—conold.</i>		
Mr. Hart's "Self-Government in Rural Bengal, Vol. I."	I. District Officers . .	1
	II. Sub-Divisional Officers .	1
Mr. Hart's "Self-Government in Rural Bengal, Vol. II."	I. District Officers . .	2
	II. Sub-Divisional Officers .	1
<i>General Department.</i>		
English Dictionary.		
Bengali-English Dictionary.		
English-Bengali Dictionary .	I. District Officers . .	1
English-Hindustani Dictionary.		
Hindustani-English Dictionary	II. Sub-Divisional Officers .	1
A Practical Bengali Grammar by W. S. Milne, I.C.S., Financial Department Circular No. 24-T, Mis. dated the 18th September 1913.	I. District Officers . .	1
	II. Sub-Divisional Officers .	1
The fifth report from the Select Committee of the House of Commons on the affairs of the East India Company 1812, edited by the Ven'ble W. K. Firminger.	I. District Magistrates . .	1
	II. Sub-Divisional Officers .	1
Geography of Bengal, Bihar and Orissa, Sikkim by Mr. E. S. O'Malley, I.C.S.	I. District Officers . .	1
	II. Sub-Divisional Officers .	1
Vernacular Education in Bengal from 1813 to 1912 by Mr. H. A. Stark.	District Officers . .	1
	Sub-Divisional Officers . .	1
<i>Judicial Department.</i>		
Holy Bible	I. District Magistrates, including the Chief Presidency Magistrate and Municipal Magistrate.	1
	II. Sub-Divisional Officers .	1

Department of Government and names of books.	Designation of Government Servants.	Number of copies.
<i>Judicial Department—contd.</i>		
Medical Jurisprudence . . .	I. District Magistrates, including the Chief Presidency Magistrate of Calcutta.	1
	II. Coroner of Calcutta . . .	1
	III. Sub-Divisional Officers . . .	1
Hints on Finger prints with a telegraphic code for "finger impressions" by Rai Sahib Hem Chandra Bose.	(1) District Magistrates	1
	(2) Sub-Divisional Officers . . .	1
<i>Annotated editions of the—</i>		
(a) Indian Penal Code . . .	. . . . .
(b) Code of Criminal Procedure . . .	. . . . .
(c) Arif Ali of Woodroffe's Law of Evidence.	I. District Magistrates including the Chief Presidency Magistrate of Calcutta.	1
	II. Sub-Divisional Officers . . .	1
Mr. Taylor's Guide to young officers	I. District officers . . .	1
Confession and Evidence of Accomplices (Third Edition) by Rai Prasanna Narayan Chaudhury Bahadur.	District Judges . . .	1
	District Officers . . .	1
	Sub-Divisional Officers . . .	1
<i>Revenue Department.</i>		
Bengal Tenancy Act by Mr. Rampini or by Messrs. Finucane and Amir Ali.	I. District Officers . . .	1
	II. Sub-Divisional Officers . . .	1
	III. Officers in charge of important Settlement Operations.	1
Land Acquisition Manual, by Mr. Beverly, revised by Mr. Justice Pargiter.	I. Collectors . . .	1
	II. Special Land Acquisition Officers.	1

Department of Government and names of books.	Designation of Government Servants.	Number of copies.
<i>Revenue Department—contd.</i>		
Philip's Revenue and Collectorate Manual, revised and brought up to date by W. Egerton, Esq., I.C.S. (Financial Department Circular No. 20-Mis., dated the 25th February 1913).	I. District Officers . . .	1
	II. Sub-Divisional Officers . . .	1
Fream's Elements of Agriculture.		
Bailey's Principles of Agriculture.		
Voelcker's Improvement of Indian Agriculture.		
Wallace's Indian Agriculture . . .	I. District Officers . . .	2
Duthie and Fuller's Field and Garden Crops.	II. Sub-Divisional Officers . . .	1
Warrington's Chemistry of the Farm.		
Mr. N. G. Mukerjee's Handbook of Indian Agriculture.		
The Law of Revenue Sales, by Mr. J. N. Ray.	I. District Officers . . .	1
People's Bank Company, H. W. Wolf	I. Collectors . . .	1
	II. Special Land Acquisition Officers,	1
Law of Land Acquisition and Compensation in British India, by Walter Russell Donough, M.A.	I. District Officers . . .	1
"The law and Principles of Co-operation in India" by Mr. H. Calvert.	Collectors	1
The Economic life of a Bengal District by Major J. C. Jack.	Collectors	1
	Settlement Officers	1
<i>Political Department.</i>		
Chaukidari Manual	I. District Officers	1
	II. Sub-Divisional Officers	1

Department of Government and names of books.	Designation of Government Servants.	Number of copies.
<i>Political Department—contd.</i>		
The Law of Sedition and Cognate offences, by Mr. W. R. Donough, M.A., Barrister-at-Law (Financial Department Circular No. 3-Mis., dated the 10th January 1912).	I. District Officers . . . II. Sub-Divisional Officers . . .	1 1
Dr. Ryan's application of the Law of Criminal Evidence, (revised edition).	I. District Magistrate (including the Chief Presidency Magistrate). II. Sub-Divisional Officers . . .	1 1
Indian Arms Act Manual, 3rd Edition, by Mr. G. K. Ray.	District Officers . . . Sub-Divisional Officers . . .	1 1

APPENDIX H.

APPENDIX I.

(See Chap. 6, para. 113.)

Rules for Petty Construction in the Police Department.

us no 654

1. As soon as sanction of the Deputy Inspector General of Police is received to any petty constructions, the whole amount sanctioned is entered by the Police Office in register of special contingencies. It is not to be drawn at once, unless absolutely required for immediate disbursement. Only such sums as are needed from time to time should be drawn from the treasury against the special appropriation on separate contingent bills signed by the Superintendent of Police, in which the number and date of the authorising letter should be invariably cited.

In the case of work executed departmentally, *i.e.*, when no contracting agency is employed advances may be drawn in Abstract contingent bill Form A.G.B. Nos. 306 and 307, and payees' receipts for the amount spent out of the advances drawn every month, together with a detailed bill in Form 309 showing the quantity of materials and labour rate and cost working up to the total amount (*vide* A.G.B. No. 130-TM-TAD, dated 5th March 1912) should be furnished to the Accountant-General at the close of that month, and the unexpended balance refunded into the treasury either in cash or by deduction from the next bill. The Treasury officer will not cash any bill for petty construction, unless it is accompanied by a certificate signed by the Superintendent of Police, that detailed bills and sub-vouchers for all bills drawn on account of the particular project to which the bill relates during the preceding month have been sent to the A. G. and quoting the number and date of the forwarding letter. (*Vide* Cir. No. 127-TM-TAD, dated 14th February 1912.)

~~In the case of works given out to a contractor, advances are strictly prohibited.~~ Payment may be made in instalments for work actually done on the building, and the contractor may be paid for the value of the work done on the foundations as well as they are completed, and later on for the walls, the wood-work and so on. No advance shall be paid for materials before they have been actually utilised in the construction of any part of the building is practically to give an advance, a procedure which is strictly forbidden in the rules. The amounts to be paid to contractors should be shown on A. G. R. Form No. 310 (Fully vouched contingent bill). With regard to sub-vouchers, it will be sufficient if the contractor's receipts are attached to the bills. High sums according to the work actually done by him are drawn from the treasury. When final payment is made, the estimate or a copy submitted by the contractor should be forwarded to the A. G. B. with the final receipt for the amount paid to him, together with a certificate by the Superintendent of Police in the estimate or its copy to the effect that the work detailed in the estimate has been actually done. This certificate should be given after the Superintendent of Police has satisfied himself by measurement or otherwise that the actual work done corresponds with the estimate.

4. It must be clearly understood that no money on account of construction may be retained in hand after 31st March. All that has been drawn and remains unexpended on that date must be refunded into the Treasury. No exception to this rule can be allowed.

5. In no case should bills for a work be submitted before the work billed for is completed. Bills may be submitted for the portion of a grant expended but not for the whole sum in one bill before a work is completed.

6. No Government Servant may spend money sanctioned for one purpose on another.

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APPENDIX J.

APPENDIX K.

(Vide Chap. 9, para. 197, Note 3.)

List of principal Authorities in district and sub-divisional headquarters of several Departments who are competent to sanction advances in cases of transfer under Article 159 (a), Civil Account Code.

All Heads of Department and Authorities declared as Heads of Department in Resolution No. 312 T. F., dated 18th June 1910.

Department.	District Headquarters.	Sub-divisional Head-quarters.
(1) Land Revenue	Collector, in his absence Senior Deputy Collector in charge, Settlement Officer (for Settlement Department).	Sub-Divisional Officers.
(2) Excise	Commissioner and Deputy Commissioner of Excise and Salt (former in Calcutta and latter in Dacca) in other places Superintendents of Excise and Salt.	Inspector of Excise and Salt.
(3) Forest	Conservator of Forests, Divisional Forest Officers.	
(4) Registration	Collectors as District Registrars.	Sub-Registrars.
(5) Judicial	District and Sessions Judges; Subordinate Judge where there is no District Judge, Judges of Small Cause Courts, Munsif where there is no District Judge or Subordinate Judge.	Munsifs.
(6) Jail	Superintendents of Jails .	Superintendent of subsidiary jails.
(7) Police	Deputy Inspectors-General of Police (including Criminal Investigation Department and Intelligence Branch) Superintendent of Police or in his absence Deputy Superintendent, or	

Department.	District Headquarters.	Sub-divisional Headquarters.
(8) Education . . .	<p>Assistant Superintendent of Police in charge, Superintendent, Railway and River Police, Commandant, Military Police, Principals, Training College and Schools, including Detective training school, Howrah.</p> <p>Principals of the Institutions (Colleges and Madrasahs), Inspectors and Inspectresses of Schools and where there are no such officers Assistant Inspectors and Assistant Inspectresses of Schools and District Inspectors of Schools, Head Masters of High Schools, Superintendents of Normal Schools.</p>	District Inspectors of Schools, Head Masters of High Schools.
(9) Medical . . .	Civil Surgeons or Medical Officers in charge; Superintendents of Asylums and Hospitals; Principal, Medical College, Calcutta; Superintendents, Medical Schools; Chemical Examiner to Government.	Medical Officers in charge.
(10) Public Health . . .	Deputy Director of Public Health.	
(11) Ports and Pilotage . . .	Port Officers.	
(12) Agriculture . . .	Deputy Director of Agriculture; where there is no such officer Superintendent of Agriculture; Fibre Expert; Agricultural Chemist, Economic Botanist, Superintendent of Sericulture, Bengal.	
(13) Veterinary . . .	Superintendent, Civil Veterinary Department, Bengal Principal, Bengal Veterinary College.	

Department.	District Headquarters.	Sub-divisional Headquarters.
(14) Co-operative . . .	Registrar, Co-operative Societies, Bengal; Personal Assistant to the Registrar. Co-operative Societies; Deputy Collector on special duty in the Co-operative Department in charge of Chittagong and Dacca Divisions (Dacca); Deputy Collector in charge of Rajshahi and Naugaon (Rajshahi); Deputy Collector in charge of Presidency and Burdwan Divisions (Calcutta), Deputy Collector in charge of Industrial Societies, Bengal (Calcutta).	
(15) Botanic garden . . .	Superintendents of gardens.	
(16) Industries	Superintendents of Technical Schools.	Principal of the Government Weaving Institute, Serampur.
(17) Factories	Chief Inspector of Factories.	
(18) Fisheries	Director of Fisheries; Superintendent of Fisheries.	
(19) Public Works	Executive Engineer.	

(Vide G. B. F. D. No. 14322-F., dated 28th November 1919, Dy. G. B. 7021.)

APPENDIX L.

Table showing the designations of Military Account officers and the Military Works Districts in their audit circles.

(See Chap. 22, para. 507.)

Account Officer by whom accounts are dealt with.	Military Works District.
Controller of Military Accounts, Peshawar District, <i>Peshawar</i> .	(1) Peshawar, (2) Jamrud, (3) Nowshera,
Controller of Military Accounts, Rawalpindi District, <i>Rawalpindi</i> .	(4) Landi Kotal.
Controller of Military Accounts, Lahore District, <i>Lahore</i> .	(5) Kohat, (6) Rawalpindi, (7) Chaklala, (8) Sialkot, (9) Abbottabad.
Controller of Military Accounts, Nazir Force, Lahore.	(10) Lahore, (11) Jullundur, (12) Ambala,
Controller of Military Accounts, Quetta District, Quetta.	(13) Engineer, Base Park, Lahore.
Controller of Military Accounts, Quetta District, Quetta.	(14) Derajat, (15) Bannu, (16) Waziristan.
Controller of Military Accounts, Sindh Rajputana District, <i>Karachi</i> .	(17) Quetta (Military), (18) Quetta (Civil),
Controller of Military Accounts, United Provinces District, Meerut.	(19) Loralai.
Controller of Military Accounts, Presidency and Assam District, <i>Calcutta</i> .	(20) Sindh Rajputana.
Controller of Military Accounts, Lucknow.	(21) Meerut, (22) Lucknow, (23) Dehra Dun,
Controller of Military Accounts, Central Provinces District, <i>Mhow</i> .	(24) Bareilly, (25) Roorkee Workshop.
Controller of Military Accounts, Madras District, <i>Bangalore</i> .	(26) Calcutta and Assam, (27) Factories.
Controller of Military Accounts, Bombay District, <i>Poona</i> .	(28) Allahabad.
Controller of Military Accounts, Poona District, Poona.	(29) Mhow, (30) Jubhulpur, (31) Shansi.
Controller of Military Accounts, Aden.	(32) Madras, (33) Bangalore.
Controller of Military Accounts, Aden.	(34) Bombay.
Controller of Military Accounts, Burma, District Maymyo.	(35) Poona, (36) Ahmednagar, (37) Secunderabad.
	(38) Aden.
	(39) Rangoon.

(Vide Circular No. 352-T. M.-A. C., dated 7th May 1921.)

APPENDIX M.

(See Chap. 12, para. 223.)

List of Dispensaries placed in Class III-A.

DISTRICT.	NAME OF DISPENSARIES.	Class.	By whom maintained.
Burdwan	Burdwan	IIIA	Municipality.
	Katwa	IIIA	Ditto.
Birbhum	Suri	IIIA	Ditto.
Bankura	Bankura	IIIA	Ditto.
	Vishnupur	IIA	Ditto.
Midnapore	Midnapore	IIIA	Ditto.
	Tamluk	IIIA	Ditto.
	Ghatal	IIIA	Ditto.
Hooghly	Serampore	IIIA	Ditto.
Nadia	Krishnagar	IIIA	Ditto.
	Ranaghat	IIIA	Ditto.
	Meherpur	IIIA	Ditto.
	Kushtia	IIIA	Ditto.
Murshidabad.	Berhampore	IIIA	Ditto.
	Murshidabad	IIIA	Ditto.
	Jangipur	IIIA	Ditto.
	Dhulian	IIIA	Ditto.
	Azinganj	IIIA	Ditto.
Jessore	Jessore	IIIA	Ditto.
Rajshahi	Rampur Boalia	IIIA	Ditto.
	Nator	IIIA	Ditto.
Jalpaiguri	Jalpaiguri	IIIA	Ditto.
Darjeeling	Darjeeling	IIIA	Ditto.
	Kurseong	IIIA	Ditto.
Rangpur	Rangpur	IIIA	Ditto.
	Mahiganj	IIIA	Ditto.
Bogra	Bogra	IIIA	Ditto.
Pabna	Pabna	IIIA	Ditto.
	Seraiganj	IIIA	Ditto.
Dacca	Dacca Mitford Hospital	IIIA	Ditto.

DISTRICT.	NAME OF DISPENSARIES.	Class,	By whom maintained.
Mymensingh	Hybutnagar	IIIA	Municipality.
	Jamalpur	IIIA	Ditto.
	Surajkanta Hospital	IIIA	Ditto.
	Dwarka Nath Charitable Dispensary at Tangail.	IIIA	Ditto.
Faridpur	Faridpur Hospital	IIIA	Ditto.
	Madaripur	IIIA	Ditto.
Backergunge	Barisal Hospital	IIIA	Ditto.
	Perojpur	IIIA	Ditto.
	Patuakhali	IIIA	Ditto.
Tippera	Comilla Hospital	IIIA	Ditto.
	Brahmanbaria	IIIA	Ditto.
	Elgin Hospital and Dispensary at Chandpur.	IIIA	Ditto.
Chittagong	Chittagong	IIIA	By Special Committee (Municipality).
	Cox Bazar	IIIA	
Khulna	Satkhira	IIIA	Municipality.
	Woodburn Hospital	IIIA	Ditto.
Noakhali	Noakhali Sadar Dispensary	IIIA	Ditto.
Malda	English Bazar	IIIA	Ditto.
	Malda Town Dispensary	IIIA	Ditto.

APPENDIX N.

(See Chap. 13, paras. 234 and 244.)

List of Local Funds.

[Funds marked (a) are those the transactions of which are confined to one district Funds marked (b) are those the transactions of which occur in more than one district.]

Name of Funds.	Drawn on bill or by cheque.	Bills or cheques to be signed by
<i>Local Funds.</i>		
1. District Fund (one for each district) (a).	C	} Vice-Chairman, and if for over R500 Chairman also.
2. Union Fund	C	
3. Municipal Fund (one for each municipality) (a).	C	} Chairman or Vice-Chairman or by the Secretary under the conditions laid down in Ch. 13, para. 293.
4. Cantonment Funds (one for each Cantonment) (a).	C	Cantonment Magistrate and President, Cantonment Committee.
5. Western Duar Market Fund (a)	C	Deputy Commissioner of Jalpaiguri.
6. Chittagong Hill Tracts, Bazar Fund (a).	B	Administrator of the Fund.
7. Police Fire Brigade Fund	C	} Commissioner of Police, Calcutta.
8. Founding Asylum	C	
9. District Chowkidari Reward Fund (one for each district) (a).	C	Magistrate.
10. Hospital Port Dues (Calcutta) (a)	B	Port Health Officer.
11. Presidency College Graduate Scholarship Fund.	C	Bursar-Presidency College.
12. Durga Churn Laha's Endowment (b).	C	By rules of Education Department.
13. Pilgrims' Lodging House (a)	B	Magistrate.

Name of Funds.	Drawn on bill or by cheque.	Bills or cheques to be signed by
14. Chittagong General Hospital Fund (a).	C	Administrator of the Fund.
15. Ramlal Mukerjee's Fund .	B*	District Officer.
16. Emambera Hospital Fund (a) .	C	Administrator of the Fund.
17. Joy G. Laha's Fund (a) .	B*	Ditto.
18. Asansole Mines Board of Health	C	Chairman or Vice-Chairman.
19. Central Relief Fund . . .	B*	
20. Darjeeling Improvement (a) .	B	Deputy Commissioner, Darjeeling.
21. Steam Boiler Inspection Fund†	B	Secretary.
22. Zoological Gardens (a) . . .	C	Secretary.
23. Burial Board, Christian (a) . . .	B	Chairman, Christian Burial Board.
24. Ditto Mahomedan (a) . . .	B	Ditto Mahomedan Burial Board.
25. Syedpur Trust Estate in Khulna	C	Administrator of the Fund.
		Ditto.
26. Boinchi Trust Estate in Hooghly (B. L. Mukherjee's Fund).	C	Ditto.
27. Cinematograph Act Fund .	C	Secretary (Commissioner of Police, Calcutta).
28. Mohsin Endowment (b) . . .	A	Local Agents, Hooghly, or Principals or Head Masters of Colleges or Schools.

† The amount available for expenditure will be allotted by Government of the District requiring same.

† In Calcutta only.

APPENDIX O.

(See Chap. 13, para. 290.)

List of Municipalities in Bengal.

[Those which do not bank with Government Treasuries are marked thus *.]

Treasury.	Municipality.
Bakerganj	1. Pirojpur. 2. Patuakhali. 3. Jhalakati. 4. Nakhiti. 5. Barisal. 6. Bhola.
Bankura	1. Bankura. 2. Bishnupur. 3. Sonamukhi.
Birbham	1. Suri.
Bogra	1. Bogra. 2. Sherpur.
Burdwan	1. Burdwan. 2. Kalna. 3. Katwa. 4. Dianhat. 5. Raniganj.* 6. Asansole.*
Chittagong	1. Chittagong.* 2. Cox's Bazar.
Darjeeling	1. Darjeeling.* 2. Kurseong.
Dacca	1. Dacca.* 2. Narainganj.*
Dinajpur	1. Dinajpur.
Faridpur	1. Faridpur. 2. Madaripur. 3. Rajbari.
Howrah	1. Howrah.* 2. Bali.*

Treasury.	Municipality.
Hooghly	1. Hooghly and Chinsura. 2. Bansberia. 3. Serampore. 4. Utterpara. 5. Baidyabatti. 6. Bhaddreswar. 7. Champdani. 8. Kotrung. 9. Arambagh. 10. Barrackpore, North. 11. Naihati. 12. Halishahar. 13. Rishra-Konnagore. 14. Kanchrapara. 1. Jalpaiguri.*
Jalpaiguri	1. Jalpaiguri.*
Jessore	1. Jessore. 2. Kotechandpur. 3. Moheshpore.
Khulna	1. Khulna. 2. Satkhira.
Malda	1. English Bazar. 2. Old Malda. 3. Nawabganj.
Midnapur	1. Midnapore. 2. Tamluk. 3. Chandrakona. 4. Ghatul. 5. Rajjibanpore. 6. Khirpai. 7. Kharar.
Murshidabad	1. Berhampore. 2. Jangipur. 3. Kandi. 4. Murshidabad. 5. Azimganj. 6. Dhulian.
Mymensingh	1. Mymensingh. 2. Muktagacha. 3. Jamalpur. 4. Sherpur. 5. Kishoregung. 6. Bajitpur. 7. Netrokona. 8. Tangail.

Treasury.	Municipality.
Nadia	1. Birnagar. 2. Kumarkhali. 3. Krishnagar. 4. Kushtia. 5. Meherpur. 6. Nadia. 7. Ranaghat. 8. Santipur. 9. Chakdaha.
Noakhali	1. Noakhali.
Pabna	1. Pabna. 2. Sirajgung.
Rajshahi	1. Rajshahi. 2. Nator.
Rangpur	1. Rangpur. 2. Gaibandha.
Tippera	1. Brahmanbaria. 2. Chandpur. 3. Comilla.
24-Parganas	1. Khardaha.* 2. Baranagar.* 3. Baduria. 4. Baruipur. 5. Barasat. 6. Basirhat. 7. Goburdanga. 8. Garulia.* 9. Jeynagar. 10. Dum-Dum, North. 11. Dum-Dum, South.* 12. Rajpur. 13. Suburban, South. 14. Taki. 15. Titagarh.* 16. Penihati. 17. Kamarhati.* 18. Budge-Budge. 19. Talliganj. 20. Bhatpara. 21. Barrackpur (Centl.). 22. Debhatta.

APPENDIX P.

Instructions for the guidance of Treasury officers.

(See Chap. 16, para. 337.)

(Vide Circular No. 203 $\frac{\text{T.M.}}{\text{T.A.D.}}$, dated 11th January 1901.)*N.B.*—Defects, found under any of these heads will be recorded as Treasury Irregularities and reported to Government.*See Circular No. 6 $\frac{\text{T.M.}}{\text{T.A.D.}}$, dated 7th February 1894, and No. 188 $\frac{\text{T.M.}}{\text{T.A.D.}}$, dated 28th July 1900.

I. GENERAL INSTRUCTIONS.

He should see that—

- A. Accounts and Objection Statements are not late.
 - B. Registers and subsidiary schedules are all sent with Accounts.
 - C. Retrenchment Orders are always carried out promptly.
 - D. No omissions or mistakes occur in the Cash Account, List of payments, schedules, plus and minus Memo. and other account papers.
 - E. Instructions in the Civil Account Code, Bengal Financial Rules, Bengal Audit Manual, and other authorised Codes and Manuals are not violated.
1. The bill has, as far as possible, been drawn in a printed form.
 2. (a) The name of district is filled in.
(b) The month for which drawn is filled in.
(c) The head of service is filled in.
 3. There is no erasure or unattested alteration.

Alterations made in the body of bills by drawing Government servants or Controlling Authorities need not however be severally attested provided the corrected total of the bills both in figure and words is attested as often as there are corrections in the total.

4. The arithmetical computations in the bill are correct
5. The total of the bill has been written both in figures and in words, and that they agree.
6. The bill together with the necessary certificates has been signed by the "Head of the office" or by another Government Servant "for" him; and designation of drawing Government Servant is given.
7. In case of duplicate bills the certificate of non-payment of the original has been taken.
8. Bill countersigned when necessary before payment.
9. Receipt stamp is not wanting (on any bill or sub-voucher) and is duly cancelled.
10. Vernacular sub-vouchers (except Bengali) and all vernacular signatures are transliterated and marks of thumb impressions are attested.
11. Full details of all refunds (including refunds of undisbursed pay) are given.

12. Full details of the original credit are given in case of withdrawals of deposits refunds of receipts and the like.

II. ESTABLISHMENT PAY BILLS.

1. Temporary establishment has been drawn on a separate bill headed as such, with a citation of the order sanctioning it.

2. Arrear pay is not drawn in the ordinary monthly bill (S. R. 53 under T.O. 16).

3. Bill for arrears unclaimed for more than six months may not be cashed without pre-audit (Rule 30 of Bengal Financial Rules).

4. Separate total has been given for each section of the establishment.

5. Certificate is given that all Government Servants whose names are omitted from, but whose pay has been drawn in the bill have actually been entertained during the month.

6. Either an absentee statement is furnished or an alternate certificate (No. 2) given, and not both.

7. Whenever pay is drawn for part of a month for any individual, an absentee statement must accompany bill, unless the broken period is otherwise explained in the bill.

8. Last-pay certificate is complete in all respects and the dates (fore or afternoon) of giving over and receiving charge are clearly inserted.

9. Income tax has been correctly deducted at 5 pies in the rupee, or a certificate of exemption from the Income-tax Officer furnished, and in case of exemption on Insurance Premium, a copy of the receipt showing name of the insured and date of payment and attested by Treasury Officer is attached.

10. Number and date of Postal Insurance Policy are quoted for premium deduction.

11. The schedules prescribed for the General Provident Fund subscription are attached to the bills in support of the deduction, shown therein on this account (*vide* Cir. No. 66 ^{T.M.}/_{T.A.D.} dated 2nd February 1910).

12. In the bill for advances from the General Provident Fund the details are shown.

III. TRAVELLING ALLOWANCE.

1. The certificates (with suitable alteration where necessary) on the first page have been given.

2. The allotment and total expenditure or only the total expenditure in the case of bills drawn against Provincial grants or appropriations have been entered in the memorandum provided for the purposes in the bill Form.

NOTE—Travelling allowance bills of student Engineer and student Overseers under practical training in the Public Works Department may be paid without such memo.

3. The purpose of journey has been given in the column provided for it.

4. The name of the head-quarters of the Government servant and his pay have been given.

5. Whenever road mileage (not daily allowance) is drawn, the hours of journey must be stated. The hour of departure from and return to head-quarters must always be stated.

IV. CONTINGENCIES.

1. The bill bears a serial number.

2. The allotment and expenditure have been given in the space provided for the purpose.

V. GAZETTED GOVERNMENT SERVANTS.

1. That Exchange Compensation Allowance is correctly drawn.
2. The following require previous authority of the Accountant General, Bengal :-
 - (a) Refunds.
 - (b) Charged rate of pay except ordinary periodical increments.
 - (c) Leave salaries.
 - (d) Honoraria or language rewards.
 - (e) Last payment of pay or travelling allowance on death, retirement or departure on leave out of India.
3. Items 9 to 12 under II Establishment also apply here.

Mainly for observance in the Treasury.

VI. CHEQUES.

1. Cheques are properly stamped.
2. The Cheque is drawn on the Treasury cashing it.
3. Cheques in favour of Government servants are drawn to "order" and not to "bearer."
4. Cheques drawn to "order" bear a proper chain of endorsement right up to the actual payee.

VII. PENSION.

1. When a pensioner appears in person to draw his pension, the certificate "appeared in person" should be signed by the Treasury Officer.
2. Life Certificate must be granted by a person (whose designation must be given) coming under Article 946, Civil Service Regulations, and not dated earlier than last day of month for which pension is claimed.

VIII. AFTER ENCASHMENT OF BILLS.

1. That any correction in the pay order bears his initial; and that the pay order agrees with net total of bill.
2. That no overpayment or short payment is made.
3. That the bill after payment has either been stamped "paid" or "paid by transfer."
4. That in case of payment by transfer the head of credit has been fully and correctly given in the pay order.
5. That certificate of refund having been noted against original credit is signed by Treasury Officer.
6. The pay order is signed in full.

IX. REQUISITION FOR CORRECTIONS.

Requisitions for corrections of accounts are all recorded in the Treasury Irregularity Register although some of these matters are beyond the control of the Treasury Officer; their frequent and excessive occurrence indicates indifference on his part. He should address local Government Servants responsible for these faults to insist on greater punctuality and accuracy.

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APPENDIX Q.

List of Treasuries and Sub-Treasuries in Bengal.

Saddar Treasuries.	Sub-Treasuries.
Purdwan.	Katwa. Kalna. Asansole.
Bankura	Bishnupur.
Birbhum	Rampur Hat.
Midnapore	Ghatal. Tumluk. Contai. Jhargram.
Hooghly	Serampore. Arambagh.
Howrah	Uluberia.
24-Parganas	Baraset. Basirhat. Diamond Harbour. Barrackpore.
<i>Calcutta</i>	
Nadia	Kushtia. Ranaghat. Chitradanga. Meherpur.
Murshidabad	Jangipur. Handi. Lalbagh.
Jessore	Jhenidah. Magura. Narail. Bongaon.
Khulna	Satkhira. Bagerhat.
Darjeeling*	Siliguri. Kurseong. Kalimpong.

Saddar Treasuries.	Sub-Treasuries.
Rajshahi	Nator. Nowgaon.
Dinajpur	Thakurgaon. Balughat.
Jalpaiguri* Rangpur*	Alipur (Duars). Gaibanda. Kurigram. Nilphamari.
Bogra . . . . .	....
Pabna	Sirajganj.
Dacca*	Manickganj. Munshiganj.
Mymensingh*	Tangail. Jamalpur. Kishoregunge. Netrokona.
Faridpur	Goalundo. Madaripur. Gopalgunge.
Bakarganj	Pirojepur. Patuakhali. Bhola.
Tippera	Brahmanbaria. Chandpur*.
Noakhally	Fenni.
Chittagong*	Cox Bazar. Rangamat.
Malda	

NOTE 1.—Any additions or alterations in this list that may occur from time to time in future duly intimated to the Auditor-General.
NOTE 2.—The asterisk mark * shows the treasury or sub-treasury which banks with a branch of the Imperial Bank of India.

APPENDIX R.

RULES REGARDING RECRUITMENT AND APPOINTMENT OF GOVERNMENT SERVANTS.

The following procedure has been laid down by the Government of India for recruitment and appointment of Government Servants :—

- (a) When the rules for recruitment explicitly declare that higher sanction is necessary either to the appointment of Government servants to certain posts or to their being filled otherwise than in the manner specified therein (*e.g.* in the case of Judges of the High Court, etc.) an Audit Officer should call for the requisite sanction.
- (b) When the rules for recruitment approved by a higher authority merely prescribe a certain procedure to be followed in making appointment but are silent as to the authority competent to sanction departures therefrom, an Audit Officer should call for higher sanction only when in his opinion a material departure from the rules is involved. For instance in the case of a service regarding which it is laid down that three-fourths shall be filled by direct appointment and one-fourth by promotion from subordinate ranks, it will not be necessary for the Audit Officer to object to a single appointment from either source in excess of this proportion. If he finds, however, that the proportion is systematically disregarded, he should call for higher sanction.
- (c) It is not necessary for an Audit Officer to see that the selected candidates possess the prescribed educational qualifications. This may be left to the appointing authorities.
- (d) When an Audit Officer is of opinion that an appointment has been reserved by the Government of India or the Secretary of State for members of a particular service and an outsider is appointed, he will call for the sanction of the authority which reserved the appointment. The question whether the appointment has been so reserved is a question of fact to be settled after consideration of the law or rules, if any, bearing on the case, and the orders of the Government of India or the Secretary of State creating the appointment. The fact that the pay of the appointment has been fixed on the assumption that it will be held by a member of a particular service tends to show that it was intended to reserve the appointment for that service, but by itself it is now conclusive evidence.
- (e) The checks need not be applied in the case of non-gazetted Government Servants in whose case audit by sections or groups or against fixed scales is conducted, and consequently the Audit Office is not aware of the names of Government Servants.

N.B.—As it is the primary duty of the Audit Officer to disallow all charges in contravention of standing order and this principle is of general application (as laid down by the Secretary of State in 1889), the Government of India have decided that an Audit Officer must be held responsible for the correct observance of rules regarding recruitment and appointment as well as other rules.

(*Vide* G. I., F.D., No. Res. 513-E. A., dated 5th Nov. 1918, Dy. G.I., 374.)

APPENDIX S.

APPENDIX T.

(Vide Chap. 9, para. 197 A).

Memorandum for the guidance of persons requiring anti-rabic treatment.

Anti-rabic treatment is now available at the Pasteur Institute in the School of Tropical Medicine, Central Avenue, Calcutta.

The treatment provided is similar to that given at the Pasteur Institutes of Kasauli, Coonoor, Shillong and Rangoon.

General Directions.

2. Patients when bitten by an animal unless it has disappeared or been killed (in which case, if rabies be suspected, they should proceed to Calcutta immediately) are advised to consider the following points before deciding to have a course of anti-rabic treatment :—

- (1) A rabid animal may be furious or it may be paralysed.
- (2) An animal may be rabid without being afraid of water.
- (3) An animal is never infective more than 10 days before it becomes rabid.
- (4) Treatment is only necessary in the case of bites which have broken the skin or when the saliva has come in contact with a fresh abrasion.
- (5) The risk of infection has become very small two months after the person has been bitten.
- (6) Never kill the animal until certain that it is rabid, but see that it is impossible for it to bite anyone else. If it lives for 10 days after biting anyone, treatment is not necessary.
- (7) If the dog is suspected to be rabid, do not wait until the brain has been examined, as a negative result of the examination is inconclusive.
- (8) If after reading the above, one is still in doubt a detailed telegram to "Trop-med" Calcutta, will not cause much delay and may save much expense.

After it has been decided to undergo a course of treatment no time should be lost in proceeding to Calcutta, as the earlier the treatment is commenced the better.

In the case of Indian patients an accompanying letter should always be sent by the despatching officer, if any, containing the following information (in addition to that referred to in paragraph 7 (2) *infra*) :—

- (a) All details regarding the manner in which they were bitten.
- (b) The fate of the attacking animal.
- (c) The total number of persons or animals bitten by the same animal.

3. Private employers, friends and other private persons or associations, should when sending patients at their expense, provide them with money sufficient for the forward journey only. The cost of return journey, and of maintenance at Calcutta, should be forwarded to the Superintendent of the Institute, the following instructions being carefully observed :—

- (a) The money should be remitted immediately as the patient will remain in Calcutta for only 14 days.
- (b) The amount must be sent by money order as cheques cannot be cashed at a Government Treasury.
- (c) The amount required for the period under treatment is maintenance at 8 annas per person per day for 14 days, i.e., Rs. 7 per patient and per attendant.

- (d) The sum required for the return journey should be calculated as follows :—
- (i) Exact railway or steamer fare from Calcutta to destination. Or a pass should be sent to the Superintendent for the return railway or steamer journey, in order to secure the patient's return to the proper destination.
 - (ii) Diet expenses for return journey at the rate of four annas per person per day whilst travelling.
 - (iii) Any other expenses which will be incurred, such as ferry tolls, cart hire, boat hire, etc.
- (e) The employer, etc., should always send either the exact amount or a little more. In the latter case the unspent balance will be returned with the patients when they leave Calcutta. If too little is sent, unnecessary correspondence about small sums of money is involved.
- (f) Employers, etc., should also inform the Superintendent—
- (i) Of the exact amount of money handed to the patients on departure from their station.
 - (ii) Whether the attendant is to remain with them, or return home.
 - (iii) Whether, in the event of funds not being received before the patient's departure from Calcutta, money is to be advanced by the Superintendent on behalf of the employer.

The above procedure saves money from being lost or unnecessarily spent by patients and is strongly recommended, especially in the case of menial servants and illiterate or other irresponsible persons.

4. No accommodation is arranged for patients of any class but in the case of indigent patients a maintenance allowance is given as detailed in paragraph 6 below.

5. The Steamer Companies (*viz.*, the River Steam Navigation Company, Limited; the India General Navigation and Railway Company, Limited) and all Railways, with the exception of the three mentioned in the margin, have agreed to allow concessions to indigent patients and their attendants proceeding to the Pasteur Institute in Calcutta for anti-rabic treatment under the conditions noted below :—

1. Bengal and North Western.
2. Bengal Provincial.
3. Rohilkund and Kumaon.

- (a) An indigent person not in the public service (together with one attendant when such indigent person is a woman or is a child under 16 years of age or is a man who by reason of age or other sufficient cause, is incapable of travelling alone) will be granted third-class tickets free of charge.
- (b) Tickets for the return journey will be issued on production of a certificate signed by the authorities of the Pasteur Institute.
- (c) Only one attendant as above will be allowed with each patient or each party of patients of the same family.
- (d) The requisition for tickets must have the impression of the official seal of the office from which issued: it must be signed by one of the authorities, namely, Commissioned Medical Officer, Civil Surgeons, Military Assistant Surgeons, Civil Assistant Surgeons and Civil Sub-Assistant Surgeons in independent charge of hospital and, when there is no medical officer present at the station by Collectors or Commissioners, Divisional Officers, Tehsildars, or Talukdars, Deputy Tehsildars in independent charge, officers of the Police Department of and above the rank of Deputy Superintendent, Sub-Registrars and Sub-Assistant of Survey. In the absence of a gazetted officer the highest Civil authority in the place is empowered to issue the requisition. Erasures and alterations in a requisition must be initialled by the issuing officer.

6. The following concessions are granted to Government servants and to such indigent persons as are unconnected with the public service and are not assisted by

private employers, etc., to enable them, when bitten by a rabid animal, to proceed without delay to the Pasteur Institute in Calcutta for treatment:—

(1) (a) Any Government servant, who has difficulty in finding at once the means to enable him to proceed to the Institute and whose substantive pay exceeds Rs. 100, but does not exceed Rs. 500 a month, may be granted an advance sufficient to defray his actual travelling expenses to Calcutta and back, namely, (a) a single fare each way by railway of the class by which he is entitled to travel on duty; (b) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the amount admissible under the rule, or in the case of officers whose travelling allowances are regulated under the Army Regulations, actual travelling expenses not exceeding the amount admissible under Army Regulations, India, Volume, X, paragraph 83 (x). He may also be given an advance of one month's pay and be granted one month's casual leave or when the appointment of a substitute is found necessary one month's extra leave on average pay which will not be debited to the Government Servants' leave account, any leave required in excess being granted under the ordinary rules. The sums thus advanced will be recovered in excess being granted under the ordinary rules. The sums thus advanced will be recovered in not less than three but not more than twelve, monthly instalments.

(b) All officers of the Civil Veterinary Department of whatever class will be treated as on duty for the purposes of pay, travelling allowance and pension for the periods covered by their journeys to and from Calcutta and their residence there for treatment, subject to the proviso that this concession is admissible only to an officer who while actually discharging his official duty comes into contact with a rabid or suspected animal.

(2) Any Government servant, who has been bitten by a rabid animal and who is too poor to proceed to Calcutta at his own expense, may, provided that he is drawing not more than a substantive pay of Rs. 100 a month, be granted—

- (a) his actual travelling expenses to Calcutta and back not exceeding the amount admissible under the rules laid down in clause (1) above. Government servants of the 3rd and 4th classes (as defined in Subsidiary Rule 24 of the Subsidiary Travelling Allowance Rules issued by the Local Government under the Fundamental Rules) may, however, be granted their full actual expenses for journeys by road.
- (b) an advance of one month's pay; and
- (c) one month's casual leave or when the appointment of a substitute is found necessary, one month's extra leave on average pay which will not be debited to the Government Servants' leave account, any leave required in excess being granted under the ordinary rules.

(3) Government servants drawing not more than Rs. 25 per mensem are entitled to maintenance allowance during treatment, as well as during the journey to, and from the Pasteur Institute, at the rates of daily allowance admissible to officers of the third and fourth classes, as the case may be, under Subsidiary Rule 56 (a) of the Subsidiary Travelling Allowance Rules issued by the Local Government under the Fundamental Rules.

(4) Any Government servant drawing a substantive pay of not more than Rs. 500 a month, may, if a member of his family is bitten by a rabid animal, and he has difficulty in finding at once the means of sending him or her to the Pasteur Institute, be granted an advance not exceeding the actual travelling expenses as defined in clauses (1) and (2) (a) above of the person bitten to Calcutta and back plus one month's pay. If his pay does not exceed Rs. 100 a month, an advance of travelling expenses for an attendant, if necessary, may also be given at the rate sanctioned for the patient. The advances will be recoverable in the same manner as those referred to in clauses (1) and (2) (b) above. If his pay does not exceed Rs. 50 a month or if in the opinion of the Commissioner of the Division or the Head of the Department, special circumstances exist which warrant the grant of an extended

concession to a person drawing not more than Rs 100 a month, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part. Local Governments or Heads of Departments may also waive in special cases the recovery of the amounts advanced for the travelling expenses of members of families of Government servants whose pay does not exceed Rs. 50 a month.

(5) Any indigent person unconnected with the public service, who in the opinion of any officer authorised to grant the concession is unable to proceed to the Pasteur Institute at his own expense, may be granted—

- (a) third class fare by rail if not receiving a railway concession and actual expenses of journey by road, river or ocean steamer, as the case may be, to Calcutta and back;
- (b) maintenance allowance at the following daily rates: Europeans and Anglo-Indians, Re. 1 during the journey and Rs. 2-8-0 during treatment; Indians 4 annas a day during the journey and 8 annas a day during treatment.

(6) Indigent persons including women, children under 16 years of age and men who are, by reason of age or other sufficient cause, incapable of travelling alone, may be allowed one attendant to accompany them to the Institute except in the special cases referred to in the note below when more than one attendant may be allowed, the cost being borne, if no railway concession is granted, by the fund to which the charges on account of the patient are debited. Such attendant or attendants may be granted the travelling expenses and maintenance allowance at the rate sanctioned for patients and also wages not exceeding 4 annas a day in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant or attendants. (This concession is also admissible to Government servants drawing not more than Rs. 100 a month.)

NOTE.—More than one attendant may be allowed on the authority of one of the authorities mentioned in paragraph (6) above, in special cases as, e.g., when the patient is a child unable to travel without mother or other woman in charge who also requires an attendant or when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.

(7) The concessions granted to Government servants proceeding to the Pasteur Institute for anti-rabic treatment are admissible to holders of temporary as well as permanent appointments. In the case of the former the pay which they draw in their temporary or officiating posts, should be taken as “substantive pay” for the purposes of the rules.

NOTE.—These rules apply to officers paid from provincial revenues.

7. The above concessions will be administered in the following manner:—

(1) Any Government servant, not below such rank as shown in the table below, is empowered to grant the above-mentioned concessions except the return journey charges of indigent patients and their maintenance allowance for the period of treatment and return journey which will be paid by the Superintendent in Calcutta, and to authorize the immediate departure for Calcutta of any of the classes of persons specified, whether Government servants or indigent persons unconnected with the public service. Where no officer of the required rank in any particular department is readily accessible, the powers granted by these rules may be exercised by the nearest District or Subdivisional Officer, who shall at once report the action taken by him to the Officer whom these rules designate as the proper authority, and it will rest with the latter to adjust the advances or other expenditure.

Table showing the officers empowered to grant concessions.

General Administration	District and Subdivisional officers.
Settlement	Settlement Officers.
Judicial	Judges
Police	District Superintendents of Police.
Military Police	Commandants.

Table showing the officers empowered to grant concessions—contd.

Registration	District Registrars.
Medical	Civil Surgeons.
Forest	Divisional Forest Officers.
Public Health	Director of Public Health or Civil Surgeons.
Excise and Agriculture	District Officers.
Education	Inspectors of Schools.
Jails	Superintendents.
Public Works	Executive Engineers.
Telegraph	Superintendents.
Survey	Superintendents.
State Railways	Agents or Managers.
Postal Department	Superintendents of the Divisions.

(2) An intimation in the form appended to this memorandum is to be sent by the despatching officer either with the patient (in a closed cover addressed to the Superintendent) or with as little delay as possible after the despatch of the patient.

NOTE—This intimation must be sent with the patient or as soon after as possible. Despatching Officers should provide indigent patients with money sufficient for the forward journey only.

(3) Allowance for certified indigents, including those sent at the expense of local bodies, and, when admissible for their attendants also, will be paid by the Superintendent as follows:—

- (a) Conveyance charges from the arrival station to the Institute in exceptional cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill-health or old age.
- (b) Maintenance charges for the days spent under treatment at 8 annas a day.
- (c) Travelling allowances and maintenance charges for the return journey according to the rates admissible to the patients.

These charges will be paid by the Superintendent from his permanent advance and will be recouped by him on a consolidated contingent bill which should be supported by the following documents:—

- (i) A certificate stating indigence and fund from which the expenditure is to be met except when the charges mentioned in (c) are included in the bill and in support thereof the original intimation referred to in clause (2) which contains these particulars is furnished with the bill.
- (ii) A certificate stating insufficiency of funds supplied and incapacity of the patient to travel on foot in case of (a).
- (iii) Intimation referred to in clause (2) above in case of (c).
- (iv) A discharge certificate from the Superintendent in respect of each individual in case of (c).

In the case of indigent patients sent at the expense of local bodies and Governments of other Provinces recoveries should be made subsequently by the Accountant-General from the local bodies and Governments concerned (*vide* paragraph 416 of the Audit Code).

(4) The Superintendent may also make advances to indigent persons who come to Calcutta paying their own expenses up to the landing station, but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner. The Superintendent should correspond direct with the officers in charge of the districts to which the patients, to whom advances have been made, belong and should ask them to take over for

investigation claims in respect of the advances made. District Officers should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Superintendent that they have done so. The Superintendent should then draw the amounts advanced from the Treasury, producing the District Officers "acceptances" as vouchers and the claims should then be adjusted by the Account Officer of the Province concerned, as the amounts advanced are recovered or written off under the local rules. Any sum which is found to be irrecoverable after being accepted by a District Officer will be debited in the accounts of the province concerned as a provincial charge under the head "47—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute, Calcutta." Otherwise, *i.e.*, if no District Officer takes over the claim, the Superintendent will draw the amount from the Treasury on a certificate to this effect, and the amount will then be adjusted finally in the books of the Accountant General, Bengal, under the head specified above.

FORM OF INTIMATION to be sent to the Superintendent of the Pasteur Institute, Calcutta, when money is advanced to a Patient.

N. B.—This intimation should be sent at once, if possible, either with the patient or by post.

(a) _____ is hereby directed to proceed for anti-rabic treatment to Calcutta and is allowed to take (b) _____ as his attendant. He is a (c) _____ sent at the expense of (d) _____ who will bear all further charges in connection with his treatment.

He has been granted the concessions noted on reverse.

Nothing for maintenance in Calcutta and return journey expenses has been advanced to him (in case of indigent persons only).

Signature _____

(Despatching Officer.)

Designation _____

Station _____

Dated the _____ 19 _____

LIST OF CONCESSIONS granted to _____ sent for anti-rabic treatment.

Advance of one month's pay _____

Road journey allowance to the entraining Railway Station from _____ a distance of _____ miles. Single _____ class Railway fare (tickets) from _____ to _____

Free tickets or free railway passes (at the rate _____) from _____ to _____ Single _____ class Steamer fare or boat hire Re. _____ per head from _____ to _____. Diet *en route* _____ days at _____ per day _____.

- (a) Name of the patient and residence.
 (b) Name of the attendant (if any sent).
 (c) (1) Government servant.
 (2) Local Fund servant.
 (3) Municipal servant.

NOTE—The name of the fund should be stated in cases (2) and (3) while in all cases the pay and designation of the officer should be noted.

- (4) Member of the family of Nos. (1), (2) or (3).
 (5) Indigent persons.
 (d) (1) Government, if so, also state Provincial or Imperial Revenues.
 (2) Local Fund.

N. B.—Nothing to be stated against (d) if the patient is a Government servant.

NOTE—Copies of this form may be obtained gratis at the nearest dispensary or police-station.

(*Vide* B.G., Local Self-Government Deptt. (Medical Branch), Circular No. 2471-2560 MedL dated 28th August 1924, Dy. G.O. 4307)

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