



THE
BENGAL TREASURY MANUAL.

(THIRD EDITION.)



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P R E F A C E.

The Third Edition of the Bengal Treasury Manual is now published. For convenience of reference the numbers of the paragraphs in the First Edition have been retained. All $\frac{T.M.}{T.A.D.}$ circulars of permanent character, as well as important Government Orders issued since the Second Edition was published, have been embodied in their appropriate places in this Edition. In future all additions and corrections will be communicated by means of *Addenda and Corrigenda* slips.

This Edition is intended for the use of the Bengal Presidency as now constituted. All orders relating to the districts of Bihar and Orissa have been omitted and those relating to the Eastern Bengal districts have been incorporated in this Edition

H. G. TOMKINS,
Accountant General, Bengal.

CALCUTTA;
November 1913.

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Receipt of Money by Nazirs prohibited.

[C. A. C.—1.]

1. No money should be unnecessarily allowed to pass through the hands of the Nazirs of District and Sub-divisional Courts. Direct payments into the Treasury by the persons from whom the money is receivable should be insisted on, and direct payments made whenever this is possible.

2. Whenever, in exceptional cases, this course cannot be followed, the Nazir may receive the money, but he should at once enter it in his Cash Book and pay all the realizations daily, at the close of business, into the local Treasury, accompanied by a chalan showing how the amount is to be credited in the Treasury accounts.

3. Refunds of amounts paid into the Treasury under these instructions will be made in accordance with usual practice.

Custody of Valuables.

[C. A. C.—2.]

4. Under Note 2, Article 2, of the Civil Account Code, the Treasury is authorized to receive for safe custody bullion, jewellery and other valuables coming into the hands of a Government officer in his official capacity, and with a view to secure uniformity in Treasuries in dealing with valuables so deposited, the following rules, which have been approved by Government, are prescribed:—

- (i) When it is directed that bullion, jewellery or other valuables or any intestate property not being current money received by a Government officer in his official capacity, should be placed in the Treasury for safe custody, the property should be made up in a sealed packet, which should be presented at the Treasury with a memorandum from the officer sending it, giving a list of the property contained in the packet and a statement of its actual or estimated value.

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- (ii) The Treasury Officer, after satisfying himself that the seal is intact, will record receipt of the packet in a register in Form A, which may be kept in manuscript.
- (iii) After noting on the packet the number assigned to it according to the entry in the register, the Treasury Officer will endorse a receipt in the following form on the back of the memorandum of contents, giving it the number assigned to the packet, and will return the memorandum to the officer presenting the packet:—“*Received a sealed packet said to contain the property detailed on the reverse.*”

(Sd.) A. B.,
Treasury Officer.”

- (iv) The packet will then be kept in the same way as cash, and should not be returned without a written order from the officer from whom it was received, who should also be required to surrender the original memorandum of contents received by the Treasury Officer.
- (v) The above procedure may also be observed in the case of undischursed pay of the past month of the Police Department, or of monies in the hands of the Police for purposes of investigation which do not involve the identity of the precise coins or notes.

NOTE.—Munsifs are authorised to deposit in the Treasury in sealed bags any cash that may be in their hands when availing themselves of the annual vacation. (B. G. No. 1121, dated 16th March 1887.)

4A. Treasury Officers should receive for safe custody sealed packets containing duplicate keys of branches of Presidency Banks at places where there are no other Banks.

4B. The funds and papers of Co-operative Credit Societies may be kept in the Treasury for safe custody under orders of the Local Government.

4C. The Collector of the District can allow the deposit of cash chest of other Government Departments in the Treasury for safe custody.

(B. G., F. D., Res. 2579-F., dated 11th August 1909. Dy. G. B. 2197.)

4D. All Executive Engineers in Eastern Bengal have been authorized by Government to keep their departmental chests at the Treasury. The Treasury is not responsible for the contents of these chests, which will be kept in charge of the Treasury guard, and will always be accessible to the Executive Engineers, or, with their authority, to any of their subordinates; but the Executive Engineers will be responsible for acquainting the Treasury guards with the officials authorized to open the chests. Whenever the chests are closed or returned, the Public Works official should, in the presence of the guard, see that they are securely locked, so that they cannot be opened.

NOTE.—The chests except those of Executive Engineers should be kept in the strong room under double locks.

(E. B. and A. Treasury Manual, para. 6.)

Arrear Bills.

[C. A. C.—5.]

5. When a bill for any allowance which is alleged to have been due, and might have been claimed and paid more than six months before, is presented, it should be supported by an authority from this office sanctioning payment, which should be previously obtained by the drawer of the bill. In any case, however, in which an allowance has been *claimed* at the Treasury but in consequence of some objection taken payment has been delayed, the Treasury Officer will not refuse to pay such bill if, when the objection is satisfied, the claim happens to have become more than six months old.

NOTE.—Scholarship, grants-in-aid, and travelling allowance bills become due respectively on the last day of the month in which earned, and on completion of the journey. The six months' limit should therefore be calculated from that date, and not from the date of countersignature.

6. This rule applies also to Malikana payments and payments from Local Funds, but not to the duplicate bills for grants-in-aid, or for Minor and Vernacular Scholarships, or for Primary Schools.

7. Except with the sanction of the authority which appoints the officer by whom the claim is made, the Accountant General will not investigate claims to arrears of pay or allowances, or to increment which have been allowed to remain in abeyance for a period exceeding one year. All claims against Government should be presented with promptitude and delays in preferring claims, when not satisfactorily explained, will be brought to the notice of the Head of the Department.

(Vide G. I. No. 1098-A., dated 26th February 1912. Dy. G. I. 637.)

NOTE.—The periods of one year referred to above as well as of six months mentioned in paragraph 5 should, in the case of retrospective sanctions, be calculated from the date the charge becomes payable, and not from the date from which the sanction takes effect.

(C. G.'s No. 145-A. & A.—422-11, dated 6th April 1911. Dy. C. G. 20.)

Payment at the Treasury.

7A. When the payee sends a messenger to receive payment of voucher, the signature of the messenger or his thumb impression, if illiterate, should also be taken on the voucher as a proof that the messenger actually received the money, on behalf of the payee (*vide* T. M.-1031, dated 21st March 1907, filed in case No. 79 of 1906-07).

Liability of Receipts to Stamp Duty.

[C. A. C.—7.]

8. Receipts given by chowkidars for rewards exceeding R20 paid to them on account of good services are liable like other receipts for money to stamp duty.

8A. The bills for over R20 drawn by the Administrators of Local Funds on account of establishment, pension, travelling allowances, etc., are liable to stamp duty as they are receipts within the meaning of Article 8(c), Civil Account Code.

(Vide No. 368-A. and A.—576-11, dated 11th September 1911. Dy. C. G. 240.)

9. (a) Receipts of counsel's fees in excess of R20 for services in litigation need not be stamped.

(b) In the case of mere adjustments between Provincial and Local Fund, receipts granted for sum exceeding R20 need not be stamped.

(c) Receipts for payments of money due as scholarships are exempt from stamp duty. (Board of Rev. No. 152B, dated 11th May 1898.)

(d) Payments on account of grants made by Government to Aided Schools even when the amounts exceed R20, are exempt from stamp duty.

(e) Receipts for payments of free grants or contributions from the Provincial Revenues to Municipalities, District Boards or other local bodies for objects of the nature noted below are exempt from stamp duty [*vide* letter No. 3960B, dated 7th August 1911, from the Board of Revenue, L. P. Dy. B. R. 289]:—

- (1) Augmenting the resources of the local bodies.
- (2) Establishing an equilibrium between receipts and expenditure.
- (3) Contribution towards the maintenance or equipment of Schools or Hospitals.
- (4) Contribution towards improvement of roads or water supply.
- (5) Contribution towards gratuitous relief in famine stricken area.

NOTE 1.—On the analogy of the above all other grants for educational, charitable, and religious purposes have been held to be equally exempt.

NOTE 2.—Contributions paid to a District Board from the Khasmehal Improvement Fund are not exempt from stamp duty.

(Board 155 St.-T., dated 18th May 1910. Dy. B. R. 69 of E. B.)

(f) Stamped receipts are required from Distillery Contractors for money sent to them by R. T. Receipts.

(g) Receipts for payment of deposits from the General Provident Fund are liable to stamp duty.

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

Stamp Duty on Cheques.

10. Cheques, drawn by all officers and local bodies (*viz.*, Personal Ledger cheques, District Board cheques, Local Board cheques, other Local Fund cheques), unless exempted by the proviso of Section 3 of the Stamp Act (II) of 1899, are required to be stamped irrespective of the consideration whether they exceed R20 or not.

NOTE.—Deposit Repayment cheques issued under Article 258, Civil Account Code, and cheques issued by a Treasury or Sub-Treasury Officer in lieu of cash are not of the nature of cheques issued against a personal deposit account opened under Article 355, Civil Account Code, but they are issued by a Government officer in his official capacity and are not thus liable to stamp duty (*vide* Cir. No. 169-T. M.—T. A. D., dated 10th November 1899).

The cheques liable to stamp duty have been embossed with one anna receipt stamp. These cheque books are supplied by the Controller of Stamps on indents by the Treasury Officers and issued to local bodies on their paying the value of the stamps as well as the cost of form.

Preparation of Bill.

[Art. 9 (c), C. A. C.]

10A. When any kind of bill is prepared in duplicate or triplicate, only one copy should be signed or countersigned in full, the other copy or copies being initialled. If the previous authority of the Accountant General is required under paragraph 5, only the original copy should be sent.

Defacement of Receipt Stamps.

11. Pay bills of officers and other receipts bearing adhesive stamps, when presented for payment at a Treasury or Sub-Treasury, should be rejected as unstamped unless the stamp has been duly cancelled in the manner prescribed in Section 12 of the Indian Stamp Act. If any person refuses to cancel the stamp, the document should be impounded for action by the Collector under Section 63 of the Act, not otherwise. (B. B. No. 758-B., dated 10th December 1898.)

NOTE.—Receipt stamps affixed to bills and vouchers should be so cancelled that they cannot be used again, and as an additional precaution they should be punched through, without destroying the signature, after the bills have been paid at the Treasury or Sub-Treasury. (See also this office Circular No. 60-T. M.—T. A. D., dated 3rd January 1896.)

Defalcations.

[C. A. C.—20.]

11A. Losses of revenue collections due to accidents, defalcations or theft, and occurring while the money is in the custody of the collecting officers, or in transit to the Treasury, do not come within the category of the defalcations or losses referred to in Article 20, Civil Account Code. Such cases should be dealt with by the Revenue authorities concerned. (C. G. No. 1392, dated 3rd November 1902. Dy. C. G. 346.)

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Reconciliation of Accounts and Returns.

[C. A. C.—22.]

12. To facilitate the reconciliation of accounts compiled in this office with the returns submitted to the Revenue controlling authorities, it has been arranged with the Board of Revenue that the Accountant General shall send every month to each Collector a return showing the results arrived at in his monthly account for verification of the figures therein shown.

NOTE—"Collector" includes Collector of Customs.

13. It may be explained that in the Account office there are two stages in the preparation of the monthly accounts, the first of which is practically the correction and compilation of the Treasury accounts as received from Treasury Officers. This return shows, under certain heads, all the corrections and alterations introduced in the first stage; and these the Collector must be prepared to explain to the Revenue controlling authorities when called upon to account for the figures exhibited in his returns. Any difference between the figures shown in these monthly statements and those shown in the returns forwarded by this office to the Board of Revenue, the Accountant General undertakes the responsibility of explaining to the Board.

14. The figures shown in the Accountant General's return should be carefully compared by the Collector with those sent by him to the Board. To facilitate the comparison, the figures shown in the Cash Account are separately shown by the Accountant General, and the corrections made by him are entered net in a separate column with explanations in the column provided for the purpose.

15. If the figures as shown in the Accountant General's return do not appear to the Collector to be correct, he should bring the matter immediately to notice in order that the Accountant General may take any action that may be required. But it should be remembered that the Accountant General *never* alters figures once brought to book; and even if he admits the incorrectness, it does not alter the fact that the figures shown in the statement are those which have been brought to account at the particular stage to which it refers.

16. Under Board's Circular No. 3 of May 1890, Collectors are required to certify at the foot of the Revenue returns rendered to the Board that they have been compared and found to agree with the first stage of compilation received from the Accountant General. A similar certificate should be sent to the Account office.

Fines.

Their realisation:

[C. A. C.—23.]

17. 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.

18. Fines realised by judicial or magisterial officers are creditable to "Law and Justice," while those realised by Revenue or Administrative officers 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 "Law and Justice."

NOTE 2.—Fines imposed by Revenue officers, but realised by Judicial officers are creditable to "Law and 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 "Law and Justice." When refunded it should be paid in Criminal fine refund voucher.

Exceptions.

(i) Fines imposed under the Prevention of Cruelty to Animals Act I (B.C.) of 1869 and XI of 1890 should be credited up to 31st December 1915, as follows:—

- (1) In Calcutta and Darjeeling, to the Local Societies for the prevention of cruelty to animals.
- (2) In Howrah, to the Special Committee appointed for the purpose.
- (3) Elsewhere in Bengal, to the Municipality concerned.

(G. I., F. D., No. 1330A., dated 3rd March 1911. Dy. G. I. 564.)

(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.) of 1870, should be credited to the account of the District Chowkidari Reward 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 "XXV—Miscellaneous."

(Vide C. G. No. 383, dated 6th May 1909. Dy. C. G. 33 of E. B.)

Fines inflicted by Cantonment Magistrates.

18A. 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 forfeiture mentioned in Section 19 of the Cantonment 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 IV.—Stamps, Minor Head—Fines and Penalties.

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

Rules relating to Fines creditable to Municipalities.

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

20. 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 Chaukidari Reward Fund, etc.

21. 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.

[C. A. C.—24.]

22. 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., *minus* the portion payable by Government for collection of the Public Works Cess and for valuations and revaluations. In order to ensure the gross charges being recovered, the register of expenditure referred to in paragraph 297 should be maintained in A. G. B. Form 142, and a corresponding extract or schedule should be submitted to this office with the lists of payments. 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 over-payment being charged net.

Contributions of Officers employed on Foreign Service.

23. Contributions for leave and pension allowances of officers employed on partition work are creditable to "Partition fees" along with the pay of the establishment recovered.

23A. Contributions for leave allowances and pensions of clerks employed in Collector's and Commissioner's offices are included in the rate levied under Ward's Act.

23B. The responsibility for watching the recoveries of contribution on account of pension and leave allowances of officers lent to the Partition Department (service in which is Foreign Service of the 3rd kind) rests with the Revenue authorities and not with the Account office.

23C. Any variation in the rate of monthly salary of the officers 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).

23D. Board of Revenue can transfer services of ministerial officers to the Courts of Wards. (G. I., F. D., No. 998-Ex., dated 20th February 1906. Dy. G. I. 530.)

Recoveries of Law Charges.

24. Realisation of all Government decrees to whatever department they may belong—Public Works, Forest, Jail or any others—should be credited, not to the department concerned, but to the head "Recoveries on account of Law charges" subordinate to "XXV.—Miscellaneous."

Sale-proceeds of Old Stores and Materials.

25. 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 "XXV.—Miscellaneous—Sale-proceeds 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.

26. The submission of the statement of sale-proceeds of old stores and materials to this office has been discontinued.

27 to 31. *Cancelled.*

Cash Receipts of Cantonment Magistrates.

31A. Sale-proceeds of unclaimed property, court fees realized in cash and other cash receipts except deposits (paragraph 249B) 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).

Chapter 3.—Salaries and Allowances : General Rules.

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Income-Tax Deduction	38		

Last-pay Certificates.

[C. A. C.—29.]

32. The only last-pay certificates upon which a Treasury Officer in Bengal is authorised to act are those referred to in Article 67 (b) of the Civil Service Regulations, and they must be issued either by another Treasury Officer in Bengal or by the Accountant General. But in the case of an officer 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 Appendix 3 of the Civil Service Regulations.

NOTE.—In the case of an inspecting officer who passes from one Accountant General's jurisdiction to another, the last-pay certificate should however be countersigned by both under Article 51, Civil Account Code.

32A. In the case, however, of an officer, 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.

33. An officer 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.

33A. An officer proceeding on leave from one place in Bengal to another cannot draw his leave allowance except on a last-pay certificate from the Accountant General. To enable him to issue such an authority, the officer 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.

34. An officer of another province on leave may be paid his leave allowance in Bengal on production of the last-pay certificate granted to him by the Accountant General of that province.

35. 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.

36. The last-pay certificate of an officer 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.

NOTE.—When an officer is transferred within the district from a sub-division to sadar or *vice versa* or from one sub-division to another a last-pay certificate should be attached to his salary bill presented for the first time for payment at the new station.

(*Vide* E. B. Manual.)

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

Specimen Signature.

37A. When granting the last-pay certificate to an officer who wishes to draw his leave allowance at Calcutta, the Treasury Officer should send to the Accountant General, Bengal, direct two specimen signatures of the officer (*vide* Cir. No. 112-T. M.—T. A. D., dated 12th May 1911).

Income-Tax on Government Pleaders' Incomes.

[C. A. C.—32.]

38. No deduction on account of income-tax is made from Government Pleaders' bills for fees payable to them for conducting cases on behalf of Government. The fees should be paid in full, as they are included in their returns of income from their profession liable to taxation. (Board of Revenue Cir. No. 62B., dated 30th December 1890.)

Exemption from Income-Tax.

38A. Exemption from income-tax can be granted by Treasury Officers upon the Collector's certificate.

38B. In the case of exemption on Insurance premia a copy of the receipt showing the name of the officer concerned and date of payment should, after attestation by the Treasury Officer, be attached to the bill. If the receipt does not show these particulars the Treasury Officer may accept such proof as he deems sufficient that the claim is in time and that the policy is issued in the name of the officer or his wife, and sufficient indication of the nature of the proof must reach the Accountant General's office (*vide* notes attached to Sd. 1153, dated 17th January 1910).

38C. In view of the last clause of Article 34 (a) (2) of the Civil Account Code exemption from Income-tax may be allowed on premia paid to an Insurance Company in respect of Endowment policies issued under the following terms for the benefit of a child, *viz.*, (1) that the sums assured are payable to the child at a specified age, whether the father is alive or dead, (2) that the premia are to be returned to the contributor (or his heirs) without interest if the child dies before the prescribed age and (3) that the payment of premia ceases in the event of the previous death of the father. Such payment may rightfully be classed as "payment to an Insurance Company" in respect of the insurance on the contributor's own life within the meaning of the article quoted above.

(*Vide* G. I. 1031-F., dated 25th February 1911. Dy. G. I. 337 of E. B.)

Officers taking leave out of India, or retiring from service.

39. When a gazetted officer is about to take leave (other than privilege leave) out of India, or to retire from the service, a printed letter intimating the fact will be sent to the Treasury Officer. Immediately upon the receipt of the intimation, or on the Treasury Officer otherwise becoming aware of such intention, all bills for salary or travelling allowance paid to such officer, which may not already have been sent to the Accountant General, should forthwith be despatched to him with a covering letter (No. and date of which should be quoted in the list of payments), reporting the despatch of the bills. All such bills afterwards paid to the officer should be similarly despatched to the Accountant General immediately on payment; but all bills for the month in which the officer proceeds on leave, and also for the preceding month presented for payment at the Treasury, should, before encashment, be forthwith despatched to the Accountant General, with a covering letter advising the despatch of the bills. Treasury Officers should be careful not to encash such bills without the countersignature of the Accountant General. To provide for all such bills being paid before the officer leaves his station, the Treasury Officer should require the submission of all claims for payment in respect of the officer's salary and other allowances in time to cover their transmission by post both ways and, say, three clear working days in the Account office, before the officer makes over charge of his duties.

Chapter 4. - Gazetted Officers' Bills.

Payment of Salaries 40 Munsiffs temporarily appointed 46 Alterations of Pay 46A and 46B Postage on application for Leave, etc. 47	Telegrams on private matters 47 A Reminders on personal matters 48 Charge Certificates 48 A
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Salaries drawn through Banks or Agents.

[C. A. C.—44.]

40. Officers are requested to note that cheques for salary bills presented by a Bank or an Agent can only be made payable to such Bank or Agent if the bill has been distinctly endorsed as payable to either of them or their order, otherwise cheques will be made payable to the drawers of the bills.

NOTE 1.—The practice of permitting an officer to direct his salary to be paid to a person whom he chooses to name by endorsement on the bills is unauthorised, and facilitates fraud. The Government of India have therefore decided that the rule must be strictly observed and that salaries can only be paid to officers themselves, or, at their written request or order, to some well-known Bank or Agent. The term "Agent," must be taken to mean a person who, or a firm which, carries on a banking or agency business.

NOTE 2.—The above rule does not debar a gazetted officer from sending, at his own risk, a peon or orderly to draw his pay, but there should be no endorsement on the bill to pay to any such person.

NOTE 3.—The term salary in this rule includes travelling or other allowances payable on "personal account."

40A. The Comptroller General has decided that the salary and subsidiary leave allowances of officers proceeding on long leave out of India, must, if drawn through an Agent, be drawn in the province in which the officers are employed.

(Vide E. B. Manual.)

41 to 45. *Cancelled.*

Temporary Munsiffs.

[C. A. C.—45.]

46. The Government of Bengal having, in letter No. 4332A., dated 16th August 1877, decided that *temporary appointments* made by District Judges to fill vacancies in the office of Munsiff, under Section 9 of Act VI of 1871, do not require the formal sanction of Government, their salary bills may be paid on the countersignature of the District Judge making the appointment.

Alterations of Pay.

[C. A. C.—46.]

46A. As the authority required for the payment of an increased rate of salary is issued as soon as possible after the receipt of the Gazette, letters from officers calling for this authority, will ordinarily be returned, if sent within a fortnight from the date of issue of the Gazette.

46B. When any increase either in the salary of a Deputy Inspector of Schools below Class II of the Subordinate Educational Service (*i.e.*,

drawing pay of R150 or less) or in the charge for his establishment is billed for, the Treasury Officer should require either a quotation in the bill of the Gazette notification, or a copy of the Government order sanctioning the increase. If the drawing officer cannot furnish either of them he may pay the bill at the old rate, deferring payment of the excess till the particulars of sanction can be specified.

46C. The Comptroller, India Treasuries, issues salary slips notifying changes of pay of officers under his audit control, but drawing pay from a Provincial Treasury under the audit control of the Accountant General, direct to the Treasury Officers concerned, instead of through the Accountant General.

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

Postage on Leave Applications.

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

Telegrams on Private Matters.

47A. All telegraphic messages regarding leave, 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.

(G. I. Notification No. 419, dated 30th April 1908, published in the *Gazette of India*, dated 2nd May 1908, page 849.)

Reminders from Officers on Personal Matters.

48. Reminders to letters from officers 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.

Charge Certificates.

[C. A. C.—47.]

48A. Manuscript charge reports are forbidden. Printed forms of such reports (A. G. B. No. 279) should be kept in stock and *invariably* used. One such form only should be sent to the Account office direct. A copy through, or second report from, Senior Departmental Officers is not required.

Chapter 5.—Establishments.

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Sections of Establishments.

[C. A. C.—54.]

49. The detailed sections into which mofussil establishments should be divided will be found in Appendix A. The sections of establishments at Calcutta for the most part follow the grades and classes into which the salaries are divided.

Annual Returns.

[C. A. C.—55.]

50. To enable the Account office to compile the Annual Books of Establishment, a supply of the forms prescribed by Articles 55 and 56 of the Civil Account Code (marked A and B) will be sent through Treasury Officers to all heads of offices, who should return them to the Accountant General (*not later than the 15th of May* in each year), after filling in the details of the establishments as they stand on the 1st of April.

51. Form A is intended to exhibit in detail the dates of appointment, promotion, and birth, and the name, designation, and salary of every covenanted and uncovenanted officer, and of all clerks and servants in order of sections or grades. Form B should show the number of officers in the sanctioned scale on which the Budget estimate of the cost of the establishment is based. The totals of the numbers will, of course, agree with those given in the Budget as well as with the Statement in Form A (C. A. C. Forms 3 and 4).

52. The rules for the preparation of these statements are contained in Articles 55 and 56 of the Civil Account Code, Vol. I; but attention is also drawn to the following points, in addition to the instructions laid down in the Code rules referred to.

53. In preparing Form A the number and date of the order 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, special or local allowance should be quoted the order sanctioning it, if these allowances were not included in the order under which the general revision took place.

54. The date of promotion of any person to present pay is required only in the case of persons holding appointments on progressive pay (*i.e.*, pay which rises from a minimum to a maximum by periodical increments) or in a graded class, such as Inspectors of Police, etc. In the case of the classes of officers just mentioned, the date of appointment to present class should be given in column 2, and that of promotion to present class or grade in column 3.

55. The names of the head of the office and of gazetted officers should be shown first, followed by those of clerks and servants.

56. The exact or approximate date of birth, and not the officer's age should be given in the return. This should be taken from the previous year's return and checked in the case of ministerial officers with the date shown in the Service Book.

NOTE 1.—When only the year of birth is known, the 1st of July of that year, or when only the month is known, the 16th of the month is to be taken as the date of birth. *Vide* G. I., F. D., No. 7455-P., dated 24th December 1907. Dy. G. I. 539.

NOTE 2.—Commissioners of Divisions and Heads of Departments can sanction alteration in the date of birth in the Service Book (*vide* G. I., F. D., No. 998-Ex., dated 20th February 1906. Dy. G. I. 550).

NOTE 3.—The Comptroller General has been empowered to sanction such alteration in the case of non-gazetted subordinates of the civil account and currency offices (*vide* G. I., F. D., No. 531-P., dated 31st January 1910. Dy. G. I. 529).

57. The columns "Minimum" and "Maximum" under "Pay of post" should be filled up only when the pay is progressive. In all other cases the sanctioned pay and allowances (separately) should be entered in the last column of the form. The substantive pay, acting allowances, personal allowances or special allowances drawn by each member of the establishment should be entered separately.

58. If the permanent incumbent of an appointment is acting in an appointment in another establishment, or is deputed to any other department or office, his name should be entered in Form A, as if he were not absent, with a note beneath his name stating the office and appointment in which he is acting or to which he has been deputed; and immediately under his name should be entered that of the acting officer, with the word "*acting*" against it, his substantive pay and acting allowance being shown in the column "Name of Incumbent," and not in one of the pay columns. (*See illustrative entry in Form 3, page 356 of the Civil Account Code, Vol. I.*)

59. When an officer 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.

60. The names and pay of absentees, and the pay of vacant appointments should not be omitted, inasmuch 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."

61. Temporary establishments should not be included in the statements nor should separate returns be rendered for them.

NOTE.—Establishment for the management of Government estates sanctioned by the Board of Revenue or Commissioner of Division from year to year is temporary.

62. The entries in the statements should be carefully checked with the Service Books prior to their despatch to the Accountant General.

NOTES.

(a) District officers should show in detail the names of Joint Magistrates, Assistant Magistrates, Deputy Collectors and Deputy Magistrates, Sub-Deputy Collectors, and Kanungoes and of the members of their respective establishments; the details of Salt, Stamp, Excise and Traffic Registration, which are debitable to separate Budget heads, being shown in separate returns.

(b) Judges should give in detail the names of Subordinate Judges, Munsiffs, and Nazirs, with their establishments, as also the names of all Court Amins.

(c) Magistrates and Deputy Commissioners should show the Church and Cemetery establishments (when such establishments are under their control), in one, and the Circuit-house and Dāk Bungalow establishments in another list.

(d) Superintendents of Central Jails should include in their returns of Jail establishment (including sub-assistant surgeons) under a separate head, the warders entertained in each of the District and Sub-Jails attached to their respective circles, while Superintendents of District Jails should include their jailors and sub-assistant surgeons as well as those entertained in Sub-Jails subordinate to them along with the rest of the establishment excluding the warders.

(e) District Superintendents of Police should include in detail their Office and Hospital establishments as well as the Executive Police establishments. The names of the members of the District Police Force, whose pay does not exceed R20 *per mensem*, are not required. They should be shown in detail of grades only. If there are vacancies in any of these grades, the number of appointments vacant should be separately shown, the actual strength working up to the sanctioned scale. Thus if the sanctioned scale is 50 1st grade constables on R9 each, and there are 5 appointments vacant, the entries in the return will be—

	<i>R a. p.</i>
Constable, 1st grade, 45 @ R9 each	405 0 0
Constable, vacant 5 @ R9 each	45 0 0
	450 0 0
TOTAL .	450 0 0

(g) Medical Officers should supply details of the Medical, Hospital, Dispensary, and Vaccination establishments under them, exclusive of Jail, Lock-up, and Police Hospitals, and should keep quite separate such of the establishments as are payable wholly from Local Funds or partly from General Revenues and partly from Local Funds. Separate returns should be submitted for the Vaccination establishments.

(h) District Registrars when filling the lists will show in detail the establishment of their own offices and those of the Sub-Registrars under them as well.

(Vide I. G. of Registration No. 1702, dated 9th March 1911. Dy. R. D. 969.)

Monthly Bill.

[C. A. C.—58.]

63. The monthly pay bill should be in Civil Account Code Form No. 6 (A. G. B. No. 298 or 299*) with full details of names of incumbents and the sections of the establishment in column 1. The sections into which a bill is divided should correspond with the sections in Appendix A. 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 on one consolidated bill.

(1) Column 2 should show the designation of each officer, that is, the name of the post he holds.

(2) Column 3 should exhibit separately *the full amount due* for the month to each person on account of pay, acting allowance or leave allowance, whether drawn or not.

NOTE.—When salary 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 against the name of the employé in column 1.

(3) Any amount included in column 3 which cannot be immediately disbursed, should be shown in column 4 as held over for future payment. It may be subsequently drawn on a separate bill in which the number of the original bill in which the amount was so shown should be quoted.

NOTE.—The pay of men under suspension should not be included in column 3 or 4.

(4) Nothing must appear in column 5 except *bonâ fide* fines.

(5) The amount to be entered in column 6 is the sectional total of column 3 less the sectional totals of columns 4 and 5.

(6) Columns 7 and 8 require no explanation except that they are not to be taken into account in arriving at the net charge for each section required to be shown in column 6.

(7) The salaries of the persons included in each section should be marked off by a red ink line, and the totals of columns 3 to 8 struck in red ink below the line. The total of all the sectional totals will form the total of the bill.

(8) When an officer is on leave or on deputation or under suspension, the name of the officer acting for him should be entered immediately below his name.

(9) Any sum received by a clerk as subsistence or compensation allowance for giving evidence in a Court should be deducted, together with the total amount of income-tax and funds and any other recoveries that may have been ordered by the Accountant General or other officers, from the net total of the bill shown in column 6. The amount should not be deducted in the body of the bill from the pay of the particular individuals.

* Form No. 299 is the same as 298, but only printed on half-sheet and intended for use in small offices.

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. (See note to paragraph 106.)

Absentee Statement.

[C. A. C.—60.]

(10) In entering the names of officers in columns 1 and 11, the substantive appointments held by them should also be noted. In any case in which an officer holds no such appointment the word "outsider" should be entered below his name.

(11) Only the name of the absentee should be shown in column 1, all the acting men being shown in a chain in column 11, and the total of their acting allowances as shown in column 14, *plus* the leave allowance of the absentee as shown in column 9, should be shown in column 16. A red ink line should be drawn after each chain of arrangements.

(12) The amount shown in column 16 for each absence must not exceed the actual pay of the absentee as shown in column 4 if the absentee's substantive pay is less than ₹100 a month, *i.e.*, the total of columns 9 and 14 must not, except in a case of privilege leave, be more than the actual pay of an absentee drawing less than ₹100.

NOTE.—The total of columns 9 and 14 may exceed, under sanction of the officers to whom the power under Article 147 (iii), Civil Service Regulations, has been delegated by the Local Government the pay of the absentee drawing less than Rs. 100 a month by the amount paid to the outsider in the chain of arrangements in excess over half the pay of the appointment in which he officiates.

(13) The entry describing the kind of leave or absence in column 5, should be expressed thus: 'Medical,' 'Private affairs,' 'Furlough,' 'Privilege,' 'Extraordinary,' 'Subsidiary,' 'Examination,' 'Deputation,' 'Transfer' (sub. *pro tem.* or acting), 'Suspended.' In case of combined leave, the nature and periods of leaves combined should be stated.

NOTE.—When the absence is due to the *transfer* of the incumbent to any permanently or temporarily sanctioned appointment, he should be shown as *transferred*, and *not* as on deputation.

(14) When an absentee does not draw any part of the pay of his substantive appointment and a substitute is appointed on the full pay of the appointment, his *whole salary* should be shown in column 14 only; otherwise if he is appointed only to officiate in such a vacancy, his substantive pay (if he have one) should be shown in column 13, and his acting allowance only in column 14.

(15) If an officer is granted casual leave for a day or two, 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 column 3 of the pay bill and a footnote made explaining the reason of short drawal.

NOTE.—The vacancy in place of a paid probationer who is either acting in a vacancy in the establishment or absent from office for any reason or employed in a temporary appointment or otherwise not available as a probationer, shall not be filled up temporarily whether by appointing an acting probationer or by any other expedient.

(*Vide* G. B., F. D., No. 3683-F—255 J. D., dated 23rd October 1911. Dy. G. B. 4919.)

First Appointment.

[C. A. C.—61.]

(16) If an officer's name appears for the first time in the bill there must be attached to the bill either—

- (a) a last-pay certificate in Form A. G. B. 321 if he has been transferred from another office; or
- (b) a medical certificate signed by the Civil Surgeon* of the district if he has been newly appointed to a superior appointment under Government.

NOTE 1.—If a pensioner is re-employed the fact should be stated in the bill.

NOTE 2.—When the head of an office is himself a non-gazetted officer he should not sign his own last-pay certificate according to Article 63, Civil Account Code, but should obtain one.

NOTE 3.—The number of account and the rate of subscription to the General Provident Fund should be noted on the last-pay certificate of a subscriber transferred from one office to another.

(Vide orders on notes attached to Dy. Pld. 3871, dated 12th February 1912.)

Disbursement Certificate.

[C. A. C. 63, Note 3.]

(16A) This certificate should be given in the main establishment bill: it is unnecessary to repeat it in supplementary bills.

Readjustment of Salary.

[C. A. C.—64.]

(17) Salaries should not be re-adjusted by giving one officer 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 Civil Service Regulations, and the Civil Account Code.

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

63A. (1) An advance of a sum not exceeding ₹150 may be made to a probationary Sub-Inspector on his successfully passing out of the Training School provided he applies for it within three months from the date of his leaving the school.

(2) The advance may be sanctioned by any officer not 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 officer's salary, the recovery commencing six months after the date of his leaving the school.

* In the Presidency, the certificate should be signed by one of the officers mentioned in paragraph 1 of Bengal Government, Municipal Department (Medical), Resolution No. 2114, dated 4th May 1894.

(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 salary of the Sub-Inspectors towards the security deposit as required by Chapter XXX, Rule 1136 of the Bengal Police Code until the advance has been repaid (*vide* Government Order No. 4077-J. D. Dy. G. B. No. 3560, dated 26th August 1905).

Court Attachment.

63B. Notices attaching the salary or allowances of the public officers and servants mentioned below should be sent to the officer named against each :—

Judgment-debtor.	Officer to whom notices should be sent.
(1) Public officers holding gazetted appointments under the Government of Bengal.	Accountant General, Bengal.
(2) Public officers holding non-gazetted appointments under the Government of Bengal.	Head of the office in which the judgment-debtor is employed.
(3) Servants of local authorities within the province of Bengal.	Chairman of the local authority under which the judgment-debtor is employed.

The Accountant General will forward the order of attachment to the Treasury Officer concerned. The Treasury Officer will open a register in Form AA, in which he should note all orders of attachment. In case of non-gazetted officers who do not draw their own salary bills, the register is maintained by the Head of office. The Treasury Officer or Head of office will withhold the attached portion of the salary and disburse the net amount. The Head of office will remit the amount withheld to the Civil Court and obtain a receipt for the amount from the Court which should be filed with the acquittance roll. The Treasury Officer will draw the withheld amount on a simple receipt and remit it to the Civil Court. The receipt of the Civil Court should be obtained by him and sent to the Accountant General.

If the Civil Court decline to receive the amount for any reason, the Treasury Officer will refund the amount into the Treasury and the Head of office will refund it by short drawal in the next establishment bill and draw it when required by the Civil Court.

The Treasury Officer or Head of office should initial the register when the attachment order is first received and noted and again when the receipt from the Civil Court for the amount paid is received.

(*Vide* B. G. No. 3120 J., dated 23rd November 1911. Dy. G. B. 5605, filed in Bundle T. M.—154 of 1909-10.)

NOTE 1.—Local allowances granted for expensive living and other allowances such as house rent or sumptuary allowance granted to meet specific expenditure are not included in "salary" for the purpose of Section 60 (1) (i), Civil Procedure Code (Act V of 1908), and should therefore be treated as exempt from attachment by a Civil Court.

NOTE 2.—The maximum salary attachable by a Civil Court is the salary earned and not what remains after satisfying any amounts due to Government on account of advances taken under rule. (G. I., F. D., 4238-F. O. & A., dated 25th August 1909. Dy. G. I. 270.)

Collector's Bills.

64. Collectors in the ordinary administration of Land Revenue entertain establishments and incur charges under the following heads:—

(i) *General Establishment.*

(ii) *Partition Establishment.*

(a) Collectors estimate the cost of partitions which shall be levied from proprietors in such instalments and at such times as may be fixed by the rules made by the Board of Revenue.

(b) The appointment of such persons as may be needed for the proceedings under the Act and the fixing of their scale of remuneration will be made with the Collector's approval, but additions 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.

(c) 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 salary bills of the Deputy Collectors set apart for employment on this work must be carefully described and headed "Partition establishment," to ensure correct adjustment.

(d) With reference to the Board's Butwara Manual of 1902 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.

(e) Under these circumstances the practice of forwarding separate bills for the several amounts paid to each Measuring Amin employed in the partition work of the district has been discontinued. It will be sufficient, so far as this office is concerned, to furnish a bill for the total monthly disbursements relating to this class of temporary officers in Form B.

(f) The fees collected on account of these establishments must be separately credited in the cash account as "Partition fees."

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

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 allotments by districts.

(iv) *Kanungoe Establishment.*

65. Many of the charges under the abovementioned heads are of precisely the same nature, so that it is not possible to tell from the details of the bill to which of the heads the charges really belong, and thus errors in classification arise which give rise to lengthened investigations and correspondence.

66. In order to prevent this, it is directed that every bill drawn up by the Collector for Land Revenue charges should be headed with one of the above descriptive heads, or the head noted above paragraph 71, *i.e.*, Settlement Operations. Treasury Officers are to refuse payment of any bill which does not comply with these requirements.

67. The same rule applies to charges in other departments; but in these cases the Collectors are usually careful to head their bills "Excise," "Stamps," "Income-Tax," etc., as the case may be. It is in the case of Land Revenue charges that the difficulties arise.

67A. The number of orderly peons to be kept under Joint Magistrates, Assistant Magistrates, and Deputy Collectors at head-quarters, is regulated by the following rules:—

- (a) The Joint Magistrate, or the senior Joint Magistrate where there are two Joint Magistrates, or the senior or only Assistant Magistrate where there is no Joint Magistrate, is allowed two orderly peons to be paid at the same rate as the Collector's orderly peons.
- (b) Any Joint Magistrate, not being the senior or only Joint Magistrate, or where there is no Joint Magistrate, the Assistant Magistrate, not being the senior or only Assistant Magistrate, is allowed one orderly peon only to be similarly paid.
- (c) If one of the officers named above leaves the station his orderly peon or peons, as the case may be, should not be retained for more than two months in expectation of another similar officer being sent to the station.
- (d) Only one orderly peon is allowed to each Deputy Collector (*vide* Board's Rules, 1910, Chapter III, Section IX, paragraph 188, page 70, and also Government of Bengal, No. 1953, dated 28th June 1866. Dy. G. B. 2408).

Process-serving Establishment.

67B. 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.

68. 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.

69. 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 Nazir, Naib Nazirs and Nazirs' clerks.
- (b) "Peons" including salaried peons on ₹6 to ₹10 *per mensem*.
- (c) Temporary peons, at 4 annas *per diem*.

70. 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 temporary peons the number of days each was employed should always be given and their pay billed for in a separate bill headed "Temporary establishment."

Temporary Establishment.

70A. The Government of Bengal have delegated to all heads of departments as defined in Bengal Government Resolution No. 312-T. F., dated 18th May 1910 (Dy. G. B. 879), the authority to vary details (namely, the rates of pay of particular posts, the No. of hands employed, and the period of employment) of any temporary establishments employed under such officers whether for full periods of one year or for larger or shorter periods subject to the following conditions:—

- (a) That the cost of a temporary establishment shall not be raised beyond the total amount sanctioned for the establishment by the authority which sanctioned its employment.
- (b) That where the authority which sanctioned the employment of the temporary establishment is the Local Government, the pay of no post shall be raised above such a maximum as the Local Government may, by general or special order, fix for this purpose.
- (c) That in other cases, the pay of no post shall be raised above the limit of sanction enjoyed by the authority which sanctioned the employment of the temporary establishment (*vide* G. I., F. D., No. 4393-Ex., dated 22nd August 1910. Dy. G. I. 254, and B. G. Cir. No. 36-T. F., dated 30th September 1910. Dy. G. B. 2999).

70B. The Government of Bengal in their Financial Department No. 1181-T.F., dated 24th July 1905 (Dy. G. B. 2157), decided to make a consolidated grant for the whole province for the temporary establishments noted below which are entertained under the Government order No. 5683-J., dated 22nd December 1904:—

- (1) *District Judges—Record room.*—Record-keepers, Muharrirs, Duffries, and Peons.
- (2) *Mufassil Small Cause Courts*—Extra Muharrirs.
- (3) *Munsif's Court.*—Additional Muharrirs, Orderlies, Duffries, Temporary Naib Nazirs.

The District Judges should draw the charges for each class of such establishments in different Courts, in separate bills supported in the case

of the first bill by a certificate that the conditions laid down in the Government order No. 1280-J., dated 14th March 1892, have been satisfied.

(*Vide* Cir. No. 284-T. M.—T. A. D., dated 31st August 1905.)

70C. Grants for the following classes of temporary establishments of the Collector's and Magistrate's Court, entertained under Government orders noted against each, have also been consolidated for the whole province:—

- (1) *Revenue Officer*.—Temporary Comparing Clerks—B. G. No. 4577, dated 7th December 1904.
- (2) *Certificate Department*.—Temporary Establishment—B. G. No. 1039, dated 10th March 1898.
- (3) *Criminal Court*.—Temporary Comparing Clerks—B. G. 139 J. D., dated 25th May 1892.

The charges on account of each class of such establishments should also be drawn on separate bills supported in the case of the first bill by a certificate that the conditions laid down therein have been satisfied.

(*Vide* Cir. No. 285-T. M.—T. A. D., dated 1st September 1905.)

70D. It has been decided that the temporary establishment entertained by Collectors in connection with the facilities to be afforded to landlords for withdrawing landlord's fees held in deposit at the treasuries in their favour should be sanctioned by Government in each case. In employing these temporary establishments it should be arranged by Collectors that the actual work of searching "Deposit registers," etc., is done by the permanent hands, the temporary men doing the ordinary work of the permanent incumbents during the period the former are employed in the searching work.

The amount deposited by the landlords to defray the cost of the temporary establishment should be credited in the Treasury Cash Account as a distinct item which will be adjusted in the accounts in reduction of the expenditure under the head "3.—Land Revenue: Charge of District Administration—Collector's Establishment—Temporary Establishment." (Bl. No. 372-Tc. of 1909-1910.)

70E. 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.)

Settlement Operations.

71. The rules regarding sanction of Settlement Establishment are in paragraph 254, page 72, of the Survey and Settlement Manual. The effect of the orders is summarised below:—

Settlement Officers or District Officers, as the case may be, can sanction temporary appointments up to a limit of R50 and all contract establish-

ments within Budget provision, beyond that, the sanction of the Director of Land Records is required up to a limit of ₹100, provided that the appointment does not extend over 12 months; otherwise the sanction of the Board of Revenue is necessary. All appointments carrying pay in excess of ₹100 will require the sanction of Government as usual. (See also Appendix J.)

72. The pay of establishment should be drawn in Form A. G. B. No. 298 or 299. Temporary establishments should be distinctly headed as such and drawn separately from the regular establishment. The sanctions in the case of appointments on more than ₹50 a month must, in each case, be communicated to the Accountant General.

(i) Charges for establishments paid at contract rates for such work as *copying, comparing, and tabulating* should be drawn in Form A. G. B. No. 310.

(ii) For contingent charges see paragraph 109 (5).

NOTE 1.—Remuneration of Amins entertained at daily or contract rates should be drawn as "Contingencies" and not as "Establishment charges."

NOTE 2.—The travelling allowance of an officer of the Settlement Department, called away from his duty to give evidence in any Court, should during the period of his absence be debited to the Settlement Department, but a note should be made in the departmental account, that it is excluded from the total sum to be recovered from landlords and tenants (B. G. No. , dated 3rd November 1903. Dy. G. B. 3640).

NOTE 3.—The rules regarding the allotments made for each settlement and the distribution of the total grants by the Director of Land Records are as laid down in rule 32, Chapter III, Part I, page 11 of the Bengal Settlement Manual, 1909, which has been approved by Government.

(Vide B. G. Order No. 1895—171-T. R., dated 5th May 1910. Dy. G. B. 5521.)

Powers of Local Government regarding settlement operations.

72(a). Sanction to the commencement of settlement operations will usually be accorded by the Local Government who are, subject to the rules sanctioned in Secretary of State's despatch No. 112 (Revenue), dated the 31st of October 1895, given full powers as to the number and duration of the temporary appointments created for settlement work in any settlement commenced either under the orders of the Government of India or of the Local Government.

(G. I. No. 5279-A., dated the 28th August 1911. Dy. G. I. 189 of E. B. and A.)

Salt Establishment.

72A. The following procedure in regard to the drawal of pay, travelling and contingent charges of the Salt Department has been sanctioned by the Government of Bengal, Financial Department:—

(i) The pay of Superintendents of Salt Revenue is drawn on their own signature; while the pay and travelling allowance bills of their clerical establishments require the counter-signature of the Collector of the districts in which these establishments are located.

- (ii) Inspectors of the Salt Department, Bengal, are authorised to draw their own pay, establishment, and contingent charges.

Pay and Allowances of Excise Inspectors and their Establishments.

73. The salary 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.

Power of the Excise Commissioner to depute Excise Sub-Inspectors for Survey training.

73A. The Commissioner of Excise is authorised to sanction the temporary transfer of Excise Sub-Inspectors to Naugaon in the district of Rajshahi, for Survey training, for a period not exceeding two months. (L. G. 3697-M., dated 25th May 1909. Dy. L. G. 493 of E. B. and A., *vide* para. 70A of E. B. and A. Manual.)

Temporary Establishment of the Excise Department.

73B. The Commissioner of Excise is authorised to sanction the entertainment of temporary establishments required annually to supervise the manufacture and weighment of ganja in Naugaon in the Rajshahi district, subject to budget provision and to a limit of R50 a month for each appointment.

(G. I., F. D., 3391-Ex., dated 6th July 1909. Dy. G. I. 87 of E. B. and A., *vide* para. 71B of E. B. and A. Manual.)

Adjustment of the Cost of Process-serving Establishment employed on Revaluation Work.

74. A case having come to notice in which a double recovery was made from a District Board in consequence of the cost of the Process-serving establishment sanctioned by the Board of Revenue for the service of revaluation notices having been paid once in stamps (*vide* rule 7, section VI, page 71 of the Cess Manual) and again recovered by deduction from the District Board's share of the cess collections, agreeably to paragraph 300, it is requested that such charges may be drawn in bills headed "3.—Land Revenue," and described as "Nizarut establishment," so that they may not be confused with the Cess-collecting Establishment.

Temporary Process-serving Establishment.

74A. Commissioners of Divisions in Eastern Bengal are authorised to sanction the entertainment of temporary process-serving establishments

for the realisation of arrears of income tax, within the limit of budget allotment.

(G. I., F. D., 3024-Ex., dated 16th June 1909. Dy. G. I. 64 of E. B. and A., L. G. 4204-F., dated 5th July 1909. Dy. L. G. 948 of E. B. and A., *vide* para. 71A of E. B. and A. Manual.)

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

75. The Government of Bengal has published on pages 2103 to 2105 of the Supplement to the *Calcutta Gazette* of the 6th November 1889, the general rules formulating the principles which have been approved with regard to the pensions and gratuities of employes of Municipalities and District Boards. And in paragraphs 9 to 11 of those rules it is ordered that 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 salaries are deducted from the Road Cess collections before the collections are transferred to the credit of the Board, that a contribution on account of pension of two-thirds of one-ninth of the sanctioned salaries shall be recovered to admit of the pensionary liability being borne by the Government.

NOTE.—Whenever an officer who holds a permanent employment under Government is employed on Cess Revaluation Establishment for a period exceeding six months, a contribution at the rate of two-thirds of one-ninth of the total salary drawn should be levied in addition to his salary. The recovery should be made through the cess distribution memorandum in the Treasury Cash Account.

76. It has therefore become necessary that the contribution to be deducted from the Road Cess collections before the collections are transferred to the credit of the Board should be clearly shown both in the Cess establishment bill drawn for payment and in the register of expenditure which has to be kept up under paragraphs 292 and 297.

77. In the Cess establishment bill a distinct and conspicuous entry in manuscript should be made, under the signature of the drawing officer, at the foot of the bill, quoting the amount of contribution payable on account of the establishment calculated at two-thirds of one-ninth of the gross total of the sanctioned cost of the permanent establishment. This amount will not, of course, be payable at the Treasury, and the entry is the record of the claim which the Government makes for the liability it accepts.

78. 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.

78A. Sub-Registrars are permitted to sign and cash the salary 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).

78B. The Inspector General of Registration is authorised to sanction within the limits of budget provision increases or reductions in the existing establishment of Sadar and Rural Sub-Registry offices in Eastern Bengal in accordance with the following sliding scale:—

	No. of annual Registration.	E-stablishment. R
1,500 or less	1 clerk	20
	or 1 English knowing Muharrir	15
1,501 to 3,000	1 clerk	20
	1 Muharrir or 2 Muharrirs at	15 15 each.
3,001 to 6,000	1 clerk	20
	2 Muharrirs	15 each.
	or 3 English knowing Muharrirs at	15 „
6,001 and over	1 clerk	20
	3 Muharrirs	15 each.
	or 4 English knowing Muharrirs at	15 „

Sanctions accorded under this authority will be communicated direct to this office.

(G. I., F. D., 3765-Ex., dated 23rd June 1908. Dy. G. I. 123, and L. G. 9555-F., dated 22nd December 1908. Dy. L. G. 2932 of E. B. and A.)

Civil Courts' Process-serving Establishment.

79. The orders regulating the employment of process-servers in Civil Courts are laid down in rule 15 (a), Chapter XII, page 312 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 preceding 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.

Temporary Establishment for the Immigrant Traffic.

79A. The Sanitary Commissioner is authorised to entertain in anticipation of Government sanction such temporary establishments as he may consider necessary to make effective arrangements during recruiting season for the immigrant traffic.

(L. G. 7650-M., dated 9th November 1908. Dy. L. G. 2023 of E. B. and A.)

Police Jurisdiction.

80. For the purpose of calculating travelling allowance the ordinary jurisdiction of an Inspector of Police is the circle of the thanas he inspects; and that of Sub-Inspectors and Head Constables, the thanas to which they are attached, or in the case of Head Constables in charge of an out-post, the thana within which the out-post is situated. When, therefore, travelling allowance is drawn, under Article 1039 of the Civil Service Regulations, for any officer of the Executive Force, below the rank of

Assistant Superintendent, except Circle Inspectors, a certificate to the following effect should be given on the travelling allowance bill:—

“Certified that in all cases in which travelling allowance is drawn in this bill for journeys other than journeys by rail or steamer, the officer (or officers) proceeded beyond the limits of his (or their) ordinary jurisdiction.”

Education Charges.

81. The following instructions regulate the payment of bills relating to the Education Department:—

82. The statement in Appendix B shows clearly by whom the bills for the various charges of the department should be signed, and, in certain cases countersigned, prior to presentation for payment at the Treasury.

83. Salary bills will be in the form used by all gazetted officers, and establishment bills in the form prescribed in Article 58 of the Civil Account Code, and will be sub-divided into the following sections:—

Drawing Office.	Service Head of Charge.	Section into which each establishment bill should be divided.
22.—EDUCATION.		
Inspector of Schools .	Inspection . . .	{ Clerks. Servants. (1) Deputy and (2) Sub-Inspectors of all but the first two grades of the S. E. S. and (3) Assistant Sub-Inspectors, (4) Clerks and servants.
Secretary, District Committee, and Deputy Inspector.	Ditto . . .	
GOVT. COLLEGES.		
Principal . . .	General . . .	{ 1.—Teaching Staff. <i>N.B.</i> —Gazetted officers are paid on separate bills.
Ditto . . .	Law classes . . .	
Ditto . . .	Collegiate Schools . . .	{ 2.—Clerks and Servants. Clerks and Servants. 1.—Masters, except the first two grades of the S. E. S. 2.—Clerks and Servants.
Head Master . . .	High Schools . . .	
Ditto . . .	District Schools . . .	{ The same as Collegiate Schools. <i>N.B.</i> —Bills for surveying, and law classes to be drawn up separately.
Head Master . . .	Normal Schools . . .	
Head Pundits . . .	Model Schools . . .	{ The same as Collegiate Schools.
Superintendent . . .	Government Madrassahs . . .	

NOTE 1.—A separate bill must be drawn for each establishment, and each Section must be shown distinctly in the Annual Establishment Return (Form 3 of the Civil Account Code), and the totals of money columns struck for each section.

NOTE 2.—The pay of a Temporary Establishment should always be drawn in a separate bill.

NOTE 3.—Pay of Native Doctors or Sub-Assistant Surgeons should be drawn on a separate bill.

NOTE 4.—Fixed boat allowance of Sub-Inspectors of Schools should be drawn along with pay in Establishment bill forms and no certificate in support of these allowances is necessary.

(L. G. No. 3063-F., dated 2nd June 1911. Dy. L. G. 962 of E. B. and A.)

84. 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 Deputy Inspector of Schools or by the Senior Sub-Inspector of Schools, with the permission of the Inspector of Schools, in districts which have no Deputy Inspector of Schools. Detailed bills countersigned by the 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. 310) countersigned by the Inspector of Schools (*vide* Dy. E. D. 979, dated 31st August 1905).

85. Charges against the Mohsin Endowment Fund are to be regulated thus:—

- (i) When the salary or part of the salary of a Moulvie is chargeable to this fund, it may be drawn in the same bill as the rest of the establishment, but the amount which is chargeable to the fund is to be distinctly stated at the foot of the bill.
- (ii) Scholarships chargeable to the fund are to be drawn in separate bills headed "Mohsin Scholarships."
- (iii) For the one-half fees in aid of Mahomedan boys, no charge whatever is to be made, or paid, at the Treasury. The Director communicates the total yearly charge to the Accountant General for adjustment in his books by charge to the fund and credit to Government.

NOTE.—In case of boys attending private institutions, the bills should be paid in cash.

86. 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 Zillah or Normal School to meet its current contingent expenses.

87. A separate register should be maintained in the Treasury in the following form, the daily total of which should be entered in the Cash Book and the monthly total in the lists of payments:—

No. of voucher.	Date of payment.	To whom paid and name of institution.	NATURE OF CHARGES.					Daily total carried to Cash Book.
			Salaries.	Establishment.	Travelling allowance.	Supplies and services—Contingencies.	Grants-in-aid.		Scholarships.

An extract from this register in the same form will be sent to the Director of Public Instruction on the 7th of each month.

All educational receipts should be paid into the Treasury along with challans in triplicate, the originals of which will be returned to the presenter duly signed, and the duplicate and triplicate copies retained in the Treasury.

On the 7th of each month when the statement of expenditure is sent to the Director of Public Instruction an extract of the receipts according to the heads under XIX.—Education in the cash account will be sent to him with the triplicate challans.

(Vide Cir. No. 38-T. M.—T. A. D., dated 20th August 1908.)

88. Payment of duplicates of lost bills, relating to Inspectors and Deputy and Sub-Inspectors, to District School Committees, to Colleges, Madrassahs, Collegiate Schools, High Schools, District or Zillah Schools, Normal Schools, Vernacular Schools, and senior and junior scholarships, and to the Circle Inspector in the case of other bills may be made under Article 12, Civil Account Code, without reference to the Accountant General.

89. *Cancelled.*

90. In order to prevent the alteration of bills after countersignature and before presentation at the Treasury, Magistrates should send to the Circle Inspectors a monthly list of the primary school bills which they have countersigned, for comparison by them with the schedule of educational charges submitted by the Treasury Officers under paragraph 87.

91. The list to be submitted will merely show (1) the school to which such bill relates; (2) the name of the person by whom the bill has been drawn; and (3) the amount passed.

92. Magistrates are desired also to require *Guru* stipend-bills to be submitted for Sub-Divisions, and not for any smaller portions of the district as is sometimes done to the multiplication of entries in the Inspector's books.

European Schools.

93. The following fixed scales of remuneration are admissible to the examiners of the different examinations under the Code of Regulations for European schools:—

Primary School Examination.

	<i>R a. p.</i>
Setting the dictation paper	5 0 0
Setting any other paper	20 0 0
Examining and marking a dictation paper	0 4 0
Examining and marking any other paper	0 6 0

Middle School Examination.

	<i>R a. p.</i>
Setting a question paper	30 0 0
Examining and marking an answer paper	0 10 0

High School Examination.

	<i>R a. p.</i>
Setting a question paper	50 0 0
Examining and marking an answer paper	0 14 0

94. The fees payable by candidates for the primary and middle examinations will be R3 and R7, respectively, and will be paid into the Bank of Bengal by the Inspector of European Schools as soon as they are realised by him.

Senior and Junior Scholarships.

95. Bills for senior and junior scholarship should be drawn separately, and those awarded in one year drawn separately from those awarded in another. Separate totals should be made for each year.

95A. 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. E. D. 655.)

96. 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.

Churches and Cemeteries.

97. Churches and cemeteries have been divided into two classes—(1) those in stations where there are military cantonments, and the military works which are under the charge of the Director General of Military Works; and (2) those in other military cantonments and civil stations.

98. In both classes of stations joint estimates should be framed annually by the Chief Magistrate of the district and by the Chaplain of expenditure connected with establishments, *e.g.*, pay of servants, alterations in their pay or number, etc., also of all expenditure by Government connected with the provision of articles of church furniture supplied by the Civil Department.

NOTE.—The estimates should be for the financial year and should be prepared in advance as is prescribed for other budget estimates.

99. Estimates will be framed by the Executive Engineer and Chaplain for all expenditure connected with repairs and additions to church fabric, to the church compound or cemetery walls, to cemetery gates, walks, wells, chowkidars' or other church servants' houses, provision of necessary appliances for graves, or for the repair of tombs, or for the planting of trees and shrubs in cemeteries, and keeping the same in decent order; also for all expenditure by Government connected with the provision of articles of church furniture supplied by the Public Works Department. The estimates of receipts from cemeteries, etc., will also be framed by the Executive Engineer and Chaplain.

NOTE.—Cemeteries and tombs other than those attached to churches maintained from Imperial funds, should not be classed as Imperial Civil Works and the cost of original work and maintenance should not, accordingly, be provided for in the Budget Estimate of Imperial Civil Works.

(G. I., F. D., No. 7225-A., dated 31st December 1906. Dy. G. I. 500.)

100. The only expenditure on account of cemeteries that can be paid from the Treasury is that of the establishment attached to the cemetery, all other expenditure being met from funds provided by the Executive

Engineer or the Public Works Department. The only expenditure, also on account of churches, with the exception of that on account of salaries and travelling allowances or contingencies of clergymen (the estimate of which is not framed locally) that can be paid from the local Treasury is that of the church establishment, and also that connected with the provision of those articles of church furniture, which by rule are required to be supplied by the Civil Department. All other expenditure will be met by the Executive Engineer. The articles of church furniture which are required to be supplied by the Civil Department are given in paragraph 109 (20).

100A. Each cemetery is allowed a mali chowkidar and assistant coolies in accordance with the following scale:—

- (i) When the area of the cemetery is 5 acres or less, one mali chowkidar.
- (ii) When the area is more than 5 but less than 10 acres, one mali chowkidar and one assistant coolie.
- (iii) When the area is more than 10 and less than 15 acres, one mali chowkidar and two assistant coolies.
- (iv) When the area is more than 15 acres, one mali chowkidar and three assistant coolies. The wages of these men are regulated by the Local Government, and the charge is included in the Civil Budget Estimates under Imperial or Provincial as the case may be.

101. No portion of the receipts from cemeteries and church compound should be retained by any Government officer to be directly expended by himself; all such receipts should be paid into the Civil Treasury to the credit of Government under "XXXI.—Civil Works," Imperial or Provincial as the case may be. Fees for monuments, however, in churches in or out of Calcutta will be retained by the Chaplain, as was formerly the case for payment to the charitable object to which the Bishop has assigned them.

101A. In special cases the Government grant for a church may be with the sanction of the Government of India treated as a grant-in-aid of private contribution raised for a church intended for the use of Government servants or partly for the use of non-official residents or others for whom grants are not otherwise admissible under the rules. The grant-in-aid will be paid by the Civil Department and adjusted as a civil charge under the head 23.—Ecclesiastical. But in such cases the grant will not ordinarily be paid in full by the Civil Accounts Officer until the Executive Engineer has certified that the building has been completed in accordance with the sanctioned plans and specifications and the trust deed where required has been duly executed by the Chief Magistrate of the District and the Chaplain. When a first class church receives only an allowance of R23 a month, under the Military Rules, it is entitled also to an allowance of R24 a month from Civil funds, which may be paid to the Chaplain or Priest in charge of the Church.

(G. I., E. D., Notn. 8, dated 15th January 1911; G. I. 613, case 20 of 1898-99.)

NOTE.—Local Governments are authorized to incur, when necessary, expenditure which is in excess of that permissible under or is not covered by, the rules up to a limit of R500, in each case, on the understanding that this sum represents maximum aggregate expenditure which may be sanctioned by them for additions and alterations to any one church.

(G. I., F. D., No. 785-Ex., dated 10th February 1911. Dy. G. I. 518.)

101B. Local Governments have been empowered to sanction church establishments within the limits fixed in Financial Resolution No. 2202, dated 15th August 1876, without reference to the Government of India, on the understanding that charges thus sanctioned will be entered in the monthly statement of charges locally sanctioned.

101C. Endowment fees for maintenance of endowments are paid to the Executive Engineer who forwards them to the Treasury for credit to the Civil Department with remittance notes in duplicates. The Treasury Officer will sign the duplicate and return it as a receipt to the Executive Engineer and credit the amount received to P.—Unfunded Debt, Savings Bank Deposit—Bank Accounts, Cemetery Endowment Fund. [The Civil account officer in his final account for March debits to 14.—Interest by credit to the Public Works Department, the interest at $3\frac{1}{2}$ per cent. per annum for ordinary endowments and at 3 per cent. for special endowments made up to the 31st March.]

Travelling Allowance—Ministerial Officers.

102. When a ministerial officer draws, in exchange for his daily allowance, actual travelling expenses not exceeding the rate of mileage for his class, a certificate in the following form must be appended to the bill:—

“Certified that the ministerial officers for whom road mileage is charged were required to travel by boat or public conveyance, or at a more rapid rate than 20 miles a day.”

[C. A. C.—68.]

102A. When actual expenses are drawn under Article 1065, Civil Service Regulations, the details of expenditure should invariably be furnished in addition to the certificate of actual expense prescribed in the bill (*vide* Cir. No. 33-T. M.—T. A. D., dated 13th June 1908).

Travelling Allowance to Government Servants cited as Witnesses.

103. The travelling allowance of an officer summoned by a Court of Law to give evidence of facts which have come to his knowledge in his *public* capacity is regulated by Article 1133 of the Civil Service Regulations.

NOTE.—With regard to criminal cases it has been definitely ruled by Government that no allowance on account of travelling or other expenses is to be paid by Criminal Courts to a Government servant summoned before them in his *public* capacity. [See, however, Chapter VI, paragraph 112 (6) (v).] He is entitled to travelling allowance under the Civil Service Regulations on production of a certificate from the Court.

104. Government servants when summoned to give evidence in their *private* capacity may be paid by the Court, and may retain any travelling allowance due to persons of corresponding rank [*vide* paragraph 112 (8)], but no diet allowance, and they shall not be entitled to any travelling allowance under the Civil Service Regulations.

Any sum paid to them by way of subsistence allowance or compensation, apart from any allowance for travelling expenses, must be repaid to the Government by deduction from the next pay bill before full pay

for the day or days of their absence can be drawn [*vide* Article 1134 (a), Civil Service Regulations].

(*Vide* G. I., F. D., No. 6631-P., dated 29th October 1907. Dy. G. I. 442, and G. I., F. D., No. 2365-Ex., dated 18th August 1895. Dy. G. I. 88, in case No. 13 of 1892-93.)

105. In either of the above cases (with the exception already noted in paragraph 103), the Court should pay the witness the full amount admissible to him under the rules of the Court, and grant him a certificate of the amount so paid in A. G. B. Form No. 358 showing clearly the amount of travelling allowance and subsistence allowance or compensation, when these are paid in addition to travelling allowance.

106. If a Government servant claims travelling allowance from Government under paragraph 103, or if he has been paid subsistence allowance or compensation in the circumstances set forth in paragraph 104, the certificate of the Court will be attached to the bill, and it will be the duty of the head of the office to see that such amounts are deducted from those payable under the ordinary salary and travelling allowance rules.

NOTE 1.—In order to prevent double payment, *i.e.*, both from the Court and from the office, the summons which is sent to the head of the office should be filed in the same way as other official letters, and at the time of signing the pay-bill the head of the office should compare the file of summonses with the certificates received by the witness from the Civil Court which are attached to the bill, and furnish a certificate on the bill itself to the effect that he has done so.

NOTE 2.—A separate order under Article 57, Civil Service Regulations, in addition to the certificate of the Court is not required for journeys beyond jurisdiction of an officer summoned by a Court of Law.

(B. G. No. 723-T. F., dated 16th June 1908. Dy. G. B. 1403.)

NOTE 3.—Payment of fees for extraneous work to Government officers:—

- (a) When finger print experts are called as witnesses on behalf of Government, no fee should be charged.
- (b) When finger print experts are summoned in a private case, Rs10 should be charged a day as expert fee and be paid to them under Article 74, Civil Service Regulations, and the fees for any period over one day's attendance should be credited to Government—*vide* I. G.'s letter 2472-P.—A-1305-2-06, dated 23rd October 1906, which was approved by the Government of Bengal in letter No. 2667-P. D., dated 30th October 1906 (*vide* copies or orders received with G. O. No. 1445-P. D., dated 3rd July 1909. Dy. G. B. 1484).

107. Officers named in Appendix No. 22 of the Civil Service Regulations are not entitled to the cost of ordinary journeys performed within their jurisdiction for the purpose of attending Criminal Courts to give evidence except when they travel by rail or steamer. When, however, such officers travel beyond their jurisdiction for such a purpose they are entitled to draw travelling allowance for the entire journey performed including such portions as are within their jurisdiction.

Leaving jurisdiction.

107A. All officers who have been declared to be controlling officers under Article 1159, Civil Service Regulations, can allow their subordinates to proceed on duty to any part of the territories of the Local Government to which they are subordinate and grant them travelling allowance for such journeys beyond jurisdictions. They can also grant travelling allowance to officers in inferior service on transfer. (G. I., F. D., No. 998-Ex., dated 20th February 1906. Dy. G. I. 550.)

Advances for travelling expenses to subordinate Police officers.

107B. Advances may be made by the Superintendent of Police in Eastern Bengal 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 Article 1034 of the Civil Service Regulations.

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."

No officer to whom an advance is made under this rule will be entitled to any travelling allowance under Article 1012 or 1034 of the Civil Service Regulations. 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 under Article 1073 of the Civil Service Regulations.

(G. I. No. 4689-C. S. R., dated the 29th July 1911. Dy. G. I. 150 of E. B. and A.)

Chapter 6.—Contingent Charges.

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Classification of Charges.

[C. A. C.—73.]

108. Under the Resolution of the Government of Bengal, Financial Department, dated the 22nd March 1888, published in the Supplement to the *Calcutta Gazette* of the 28th *idem* and subsequent orders of Government, contingent charges of all departments, except those mentioned in paragraph 109 below, have been divided into three classes, *viz.* :—

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

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

109. The following classes of contingent charges, *viz.*, *Land Revenue (Partition Charges), Revenue Record-room, Government and Wards' Estates, Survey of Waste Lands and Land Settlement, Land Registration, Opium, Salt and Stamp Rewards, Provincial Rates, Customs, Law and Justice (Examination Charges), Jails, Police Secret Service, Police Cattle Pounds, certain classes of Schools, Ecclesiastical, Scientific and Minor Departments, and Civil Works (Ferries)* are regulated in the manner noted against each.

Department.	Charges how regulated.
(1) Land Revenue (Partition charges).	Drawn by Collectors, who should certify upon the bills that the amounts charged have been entered in the partition register. Forms may be printed at local presses with the sanction of the Commissioner.
(2) Revenue Record-room.	Charges may be drawn within the district allotments made by Commissioners.
(3) Government and Wards' Estates.	Lump grants are annually placed at the disposal of the Board of Revenue for charges connected with the management of these estates. They make provisional allotment for sanitary, agricultural, and miscellaneous improvements before the beginning of a financial year. A final distribution is made about July of each year. The charges can be incurred within the limits of the allotments 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 R50 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.

Department.	Charges how regulated.
(3) Government and Wards' Estates— <i>concl'd.</i>	The rules upon the subject are contained in Section III of Board's Government Estates Manual, and (2) page 53 of the Wards Manual, 1888, Section VIII (b), Rule 6, amended by Board's Revenue Circular No. 8 of November 1890.
(4) Survey of Waste Lands.	Admitted on detailed bills countersigned by Commissioners of Divisions.
(5) Settlement charges .	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 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 directly 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.)
(6) Land Registration .	Incurment of charges binding Government beyond a single payment and charges for books and periodicals and for articles of European manufacture exceeding R50 in value require the same sanction as similar charges of the General Department.
(7) Opium (Rewards) .	The rules governing the grant of rewards in opium cases are given in Rules 24 to 26, page 18 of the Excise Manual, 1910, Vol. I. The bills for rewards granted by the Magistrate should be supported by a certified copy of the Magistrate's order in the case; and if paid out of a fine which has been realised, the date of realisation and credit of the fine should be furnished in the bill. Bills for rewards sanctioned by the Board of Revenue should be supported by the original order of the Board.
(2) Salt (Rewards) .	The rules governing the grant of rewards in salt cases are given in Part II, page 49 of the Salt Manual. Bills for rewards exceeding R20, but which do not exceed the amount of the fine imposed, must be supported by a copy of the Commissioner's orders, who is empowered to sanction rewards up to the amount of the fine imposed, <i>plus</i> the value of the confiscated salt. Rewards which exceed the amount of the fine imposed, or which exceed R100 in the case of fines imposed but not realised, require the special sanction of the Board of Revenue. A copy of the Board's order should, therefore, accompany the bill. In all cases the bill should be supported by a certified copy of the Magistrate's order in the case, and if the amount is paid out of a fine which has been realised, the date of realisation and credit of the fine should be furnished in the bill.
(9) Stamps (Rewards) .	Rewards in stamp cases are granted under Rule 1, Sec. VI, Part II, page 163 of the Stamp Manual. They should not be paid out of the fines levied, which should be credited to Law and Justice, but on bills drawn by the Collector and debited to 6.—Stamps. The amount of a reward is limited to the amount of the fine up to a maximum of R50. The bill should be 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.
(10) Excise (Rewards) .	The rules governing rewards in Excise cases are contained in Rules 28 to 46, Chapter X, pages 251 to 254 of the Bengal Excise Manual, 1910. The bill for such rewards granted by the Collector should be supported by a certified copy of the Collector's orders; and if paid out of a fine which has

Department.	Charges how regulated.
(10) Excise (Rewards)— <i>concl'd.</i>	been realised, the date of its realisation and credit should be given in the bill. The sanction of the Commissioner of Excise is required to grant a reward in excess of R100.
(11) Provincial Rates . . .	Charges may be drawn within the assignments made by the Board.
(12) Customs	Charges may be incurred within the grants communicated by the Accountant General. The annual allowance of R30 sanctioned for all preventive officers (including Inspectors and extra officers) as a contribution towards the cost of uniforms may be drawn on simple receipts. An annual grant of R5,000 is placed at the disposal of the Collector of Customs, Calcutta, to meet the expenditure incurred by preventive officers (including Inspectors and extra officers) for joining postings. Charges on this account may be drawn by the Collector in separate contingent bills headed "Allowance for joining posting" (<i>vide</i> G. I. order No. 6078-E., dated 2nd December 1909, Dy. G. I. 443 filed in Bundle No. T. M. C.-402 of 1909-10).
(13) Customs (Rewards) .	<p>(a) In each case the reward shall not exceed one-half of the realised value of the confiscated goods (if any) and of the penalty or fine imposed, subject to the restriction that a sufficient balance shall be left to cover all outstanding Government dues (if any) and incidental charges incurred in consequence of seizure of the goods.</p> <p>(b) If in any case the value of the confiscated goods or the penalty or fine imposed is not realised or is only realised in part, and if the aggregate sum realised appears to be insufficient for the purpose of granting rewards, the Chief Customs authority may grant such reward or rewards not exceeding in the aggregate one-half of the estimated value of the confiscated goods (if any) and of the penalty or fine as he may think fit.</p> <p>(c) No reward shall be paid until three months have elapsed from the date of the confiscation of the goods or the infliction of the penalty. The payment of a reward or rewards exceeding in the aggregate R500, requires the previous sanction of the Local Government.</p>
(14) Law and Justice (Examination charges).	Charges are drawn in the shape of fees at R1-8 a paper by the Examiner, the charge being sanctioned in each case by the Local Government. Other charges are drawn by the Secretary to the Board of Examiners.
(15) Jails	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 officer 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 Accountant General." Manufacturing charges should be drawn on separate bills. Municipal rates and taxes may be drawn by Jail officers 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.
(16) Police Secret Ser vice.	The grant 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) supported by a certificate in his own handwriting that they have been really paid. A detailed account of the expenditure with vouchers should be

- | Department. | Charges how regulated. |
|---|--|
| (16) Police Secret Service— <i>concl'd.</i> | forwarded to the Deputy Inspector-General,*Crime and Railways (<i>vide</i> Bengal Government Order No. 933-P., dated 21st February 1908. Dy. G. B. 5751, filed in B. No. T. M.-133 of 1907-08). |
| (17) Police Cattle pounds. | Charges may be incurred within the grants communicated by this office. |

NOTE.—The charges occur in Darjeeling only.

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|---------------------------|---|
| (18) Collegiate Schools . | Paid on bills previously countersigned by the Principal of the College. |
|---------------------------|---|

High Schools, Zillah
Schools, Model
Schools, Middle
and Lower Class
Vernacular
Schools and Guru
Training Schools.

} Paid on bills previously countersigned by Inspectors or Assistant Inspectors of Schools.

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|---------------------------------------|---|
| (19) Postal Commission (Educational). | Certain Government middle schools which are situated at considerable distances from Treasuries, or Sub-Treasuries, may, after obtaining the special permission of the Local Circle Inspector, remit their fee collections by postal money order. The bills on this account are payable after countersignature as required by clause (18) above. |
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| (20) Ecclesiastical . . . | Drawn by Chaplains. Lighting charges are drawn on establishment bills, being regular recurring charges. The monthly allowance for a first class church is R20, for a second class, R10. |
|---------------------------|---|

Postage charges can be incurred within Budget limits.

The following articles :—

	R
A set of Communion plate	150
A strong box for custody of above and of records	150
Altar cover of red embroidered cloth	150
Fair linen cloth and napkins for Communion Service	35
Bibles and Prayer Books for Clergymen	50
Two Service Books for the Communion Table	30

can be supplied to each Protestant Church, Civil, Railway or Military (Cathedrals excepted) on a certificate from the Executive Engineer that they are necessary or require renewal. Instead of supplying the articles, the value may be given when the congregation desire to supplement the expenditure. (G. I., F. D., No. 1779, dated 4th July 1888.)

NOTE.—Such articles for Roman Catholic Churches are supplied by the Military Department.

The cost of regilding articles of plate will be paid on production of Executive Engineer's certificate as to the necessity for the expenditure.

In Cathedrals of the Church of England the renewal and repair of furniture and articles of service are provided out of the fixed monthly grants supplemented, if necessary, by contributions from the congregation. When a church is rented by Government or a Government building is set apart temporarily for use as a church for European Troops or European-born subjects in the service of Government or of State Railway servants, such articles of service as are absolutely necessary for the performance of divine service will be paid, the number and descriptions of the articles being determined by a committee consisting of the Chaplain, the Executive Engineer and the Chief Local Magistrate or the Senior Military Officer. These articles should be returned into store when the building ceases to be used as

Department.	Charges how regulated.
(20) Ecclesiastical— <i>concl.</i>	a church unless required for a permanent church built by Government (<i>vide</i> G. I., F. D., Endst. 5917-Ex., dated 25th November 1909. Dy. G. I. 428). While the rates for the articles of church furniture should not ordinarily be exceeded, Local Governments may sanction excess expenditure on particular articles of furniture provided that the excess is covered by savings on other articles the supply of which is admissible under the rules and for which definite rates have been fixed (<i>vide</i> G. I., H. D., Notification No. 465, dated 4th November 1910, received with G. I., F. D., No. 6299-Ex., dated 3rd December 1910. Dy. G. I. 399).
(21) Scientific and Minor Departments.	(i) Charges on account of the Darjeeling Cinchona Plantation are drawn on abstract bills followed by detailed bills countersigned by the Superintendent of the Cinchona Plantation. NOTE.—The Superintendent, Royal Botanic Garden, Calcutta, 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 (<i>vide</i> G. O. No. 2092-Med., dated 24th December 1910. Dy. G. B. 4278). (ii) Charges for registration of road and river-borne traffic occur in the districts of Darjeeling, Howrah, and 24-Parganas, and can be incurred within the limits of the Budget grant communicated by this office. (iii) All charges on account of "supplies and services" and "contingencies" incurred by the Director of Agriculture at Calcutta or by the Farm Officers or by the Travelling Overseers of the Agricultural Department should be met from the lump grant at the disposal of the Director (<i>vide</i> G. B. No. 3885-F., dated 24th October 1905. Dy. G. B. 3999). (iv) 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. (B. G. No. 2507-F.—953-T. R., dated 30th June 1911. Dy. G. B. 2071.)
(22) Civil Works (Ferries).	Charges can be incurred within the limit of grants communicated by this office.

Charges described in (1), (2), (3), (6) to (14), (16), (17), (20), 21 (ii) and 22 will be drawn by disbursing officers on fully-vouched bill forms which do not require countersignature.

(A) Regular Contingencies.

110. Regular contingencies are those which are incurred by disbursing officers as the occasion for them arises, in accordance with fixed scales, without sanction of superior authority.

111. The charges should be budgetted for in the ordinary manner, and when incurred, should be entered in a separate register in the form prescribed by Article 80, Chapter 6 of the Civil Account Code. As detailed countersigned bills will not be required after the close of each month to

cover the charges drawn for disbursement, the charges should be drawn from the Treasury in detailed bills supported by the usual sub-vouchers for sums in excess of R10, and bearing the certificate of expenditure prescribed by Article 88, Chapter 6 of the Civil Account Code.

NOTE.—When it is not considered desirable to disclose the names of the informers in Excise and Opium cases, a certificate in the *handwriting of the Collector* stating that the reward has been duly paid should be submitted in lieu of the payee's receipt.

111A. All officers entitled to draw contingent bills may incur recurring contingent charges up to R10 a month and to six months' duration, subject to the existence of the necessary budget provision (*vide* G. I., F. D., Resolution No. 1540-Ex., dated 14th March 1908, received with G. B. Circular No. 3 T. F., dated 5th May 1908. Dy. G. B. 902).

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

Supplies and Services.

- (1) House Allowance . This is an allowance paid to an officer in charge of a Sub-division where there is no house available for his accommodation. For the first three months he draws the daily allowance to which he would be entitled when out in camp. After that he draws R50 a month; he draws also R50 a month instead of the daily allowance if he goes on tour during the first three months. If he has to vacate his house for repairs at any time between 1st April and 1st November, he is entitled to the same allowance as if he took charge of a Sub-division where there was no house. The allowance will be drawn by the Sub-divisional Officers themselves on bills passed by the Senior Deputy Collector at the head-quarters of the district.
- (2) 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, if within the sanctioned estimate for the project for which it is incurred. The bills which should be drawn on A. G. B. Form 310 (fully vouched contingent bill) should be accompanied by a certificate to the effect that the charge is within the sanctioned estimate for the project concerned after allowing for awards not yet paid. *Such 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 and certified but charged to the special deposit account of the body concerned.
- (3) Other Law Charges :—See Appendix C.
- 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.
- (4) 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 R16 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 R16 in certain cases. In the districts of the 24-

- (4) Fees to Pleaders in Criminal cases—*concl'd.* Parganas and Howrah, the Public Prosecutors are, as special cases, allowed R32 and R25 a day, respectively. 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 case 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 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. (B. G. No. 5737 J., dated 30th November 1896; B. G. No. 2346, dated 10th September 1876; Dy. 13009, and B. G. No. 359 J., dated 17th January 1894.)
- (5) Fees to Pleaders in Civil suits. The payment of these fees is regulated under Rule 6, Chapter III of the High Court's (Civil) Rules and Orders of 1891. The pleaders will draw their bills showing the particulars of the suits 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 Senior Deputy Collector at the headquarters of the district as correct.
- 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 head "3.—Land Revenue," otherwise they are debitable to the department for which the land is acquired (*vide* Accountant General's Circular Memo. T. M.-5, dated 5th February 1892).
- (6) Fees to Pleaders in paupers 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.
- (7) Fees to Pleaders for defence of paupers in murder cases. When the defence of persons 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 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.
- (Government of Bengal letter No. 2036-A.—660-F. D., dated 3rd June 1910. Dy. G. B. 948.)
- (8) Diet and Travelling Allowance to Witnesses. The charges included under this head are those paid on the part of Government under Government Circular No. 3682 J., dated 5th July 1895, (Judicial) Notification No. 510 J., dated 19th January 1904, to complainants and witnesses other than Government servants attending the Criminal Courts.

(8) Diet and Travelling Allowance to Witnesses—*contd.*

(1) For the purpose of computing the expenses which the Criminal Courts are authorized to pay complainants and witnesses shall be divided into three classes, namely :—

- (a) labourers or the poorer class,
- (b) cultivators, artizans, petty traders and others in a similar condition of life, and
- (c) persons of better position,

and the allowance shall ordinarily be a diet allowance, which may be paid to persons coming under class (c) on demand by them, and to persons of the other two classes as a general rule.

(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)	Class (b)	Class (c)
I. Courts in the Districts of Darjeeling, 24-Parganas and Howrah.	6 as. per diem.	10 as. per diem.	R5 per diem.
II. Courts in the Presidency and Burdwan Divisions (with the exception of the districts of 24-Parganas and Howrah).	4 as. per diem.	8 as. per diem.	R5 per diem.
III. Courts in the rest of the Province.	3 as. per diem.	6 as. per diem.	R5 per diem.

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

In addition to the above, charges for toll at ferries will be allowed at the authorised rates to the extent to which they may have been actually incurred.

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 diet allowance and ferry tolls, travelling allowance shall be given at the following rates :—

- (i) When the journey is by road, the actual reasonable conveyance charges up to a maximum limit of 4 annas a mile.
- (ii) When the journey is wholly or partly by rail or by steamer,

(a) for persons of class (a) or class (b) described in rule (1), third class railway or steamer fare;

(b) for persons of class (c) second class railway or steamer fare; but the Court may at its discretion award first class railway or steamer fare in cases where no second class accommodation is provided on the railway or the steamer by which the persons actually travelled.

(*Vide* G. I., F. D., No. 6631-P., dated 29th October 1907. Dy. G. I. 442; also G. I., F. D., No. 2365-Ex., dated 18th May 1895, Dy. G. I. 88, in case No. 13 of 1892-93.)

- (iii) In the eastern districts of Bengal, where the only mode of travelling is by water, the actual expenses incurred for boat hire up to a limit of R2 *per diem*.

- (8) Diet and Travelling Allowance to Witnesses—*concl'd.*
- (iv) To witnesses following any profession, such as medicine or law, special allowances shall be given according to circumstances. These charges must be drawn on a special form of bill (A. G. B. No. 302), giving the number of witnesses of each class, and details of the allowances given supported by a certificate that the charges are in accordance with the scale laid down by Government.
- (v) The allowances paid to complainants and witnesses at the Presidency Magistrates' Courts are regulated under special orders of the Government of India, Home Department, No. 626, dated 4th May 1883, according to the scale laid down in Appendix D. Actual travelling expenses within the limits prescribed in the above order may be drawn by an officer of Government as a charge of his own department if he is summoned to give evidence in his public capacity in the Presidency Magistrate's Court at Calcutta. The same rule applies to leadsmen apprentices attending the Marine Court or other Departmental Court of Enquiry.
- (vi) 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.)
- (vii) Officers 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 R100 per month, the case is to be reported for the special orders of Government.
- (viii) The following scale of 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, has been prescribed in the Government of India, Home Department, Order No. 432, dated 12th April 1897 :—

(a) Complainants and witnesses shall be divided into four classes, viz., A, B (1), B (2), and C as follows :—

- Class A.—Labouring classes.
 Class B (1).—Lower middle class.
 Class B (2).—Higher middle class.
 Class C.—Persons of superior rank.

(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 R1-8 per diem.	Not exceeding limit of R2-8 per diem.	Not exceeding limit of R3 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 nil.	Actual expenses not exceeding limit of R1-8 per diem.	Actual expenses not exceeding limit of R2 per diem.	Actual fare not exceeding limit of ₹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 Judge.

(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.

(9) Allowances to Jurors and Assessors.

The District Magistrate or the Sessions Judge is authorised to make payment of a daily allowance, for the days of attendance at Court only, of not less than one rupee and not exceeding R5 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. 310) supported by a certificate that the Juror or Assessor attended the Court from a distance exceeding 5 miles—(vide G. B. No. 2527-J., dated 31st March 1904).

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 rules in the Civil Service Regulations, requires the sanction of the Secretary of State, is incurred, unless and until that sanction has been obtained. (G. I., F. D., No. 374-Ex., dated 21st January 1911. Dy. G. I. 476.)

(10) Diet and Conveyance of under-trial prisoners.

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 should be met from the allotment placed at the disposal of the Magistrate for the purpose, and should be drawn on fully vouched contingent bill Form No. 310 A. G. B. with full details and necessary sub-vouchers.

(11) Fees for the custody of wills.

There is a separate allotment for these charges, and they should therefore be drawn on separate bills in A. G. B. Form 310, supported by the following certificate:—

“Certified that the charges included in this bill have been drawn in accordance with the scale laid down by Government in the Notification, dated 23rd May 1893 (Calcutta Gazette, page 505), and that each Court-fee stamp for which commission is drawn is defaced with the words ‘commission allowed.’ Certified also that the fees drawn on previous bills (with the exception of those deducted above) have been disbursed to the proper person and his receipt taken in the acquittance roll filed in my office.”

(12) Charges for remittance of treasure to other districts.

Under this head will be shown charges for remittance of treasure from one District Treasury to another, including Post Office charges and Registration fees for despatching currency notes, charges for packing, opening and conveying gold and silver coins, travelling expenses of temporary potdars (the rate and the period for which paid to be stated) accompanying remittances (date of remittance, amount and description of money remitted and the treasury

- (12) Charges for remittance of treasure to other districts—*concl'd.*

to which remitted, to be stated). All contingent charges incurred at the receiving station should be paid by the receiving officer. [C. A. C. Art. 663 (g).]

These charges will be controlled by the Accountant General with reference to the remittance orders issued by him.

When remittances of coin are made by the steamers of the British India Steam Navigation Company the bill for freight will be paid by the Accountant General; as also the freight by river steamers.

In the case of remittances to Calcutta the officer in charge of the Reserve Treasury will disburse the charges for conveyance of remittances to his office from the railway stations in Calcutta. No payments should be made on this account by the pottars who accompany these remittances.

NOTE 1.—Charges on account of copper coin beyond the district are Mint charges, and should therefore be drawn in separate bills in which the amount and the destination of the remittance, as well as the number and the date of the Accountant General's orders for the remittance should be clearly quoted. So also the expenditure in making remittances of silver from one province to another as the charge is adjusted on the India books.

NOTE 2.—Charges connected with the conveyance of nickel coins beyond the district are adjustable in the books of the Accountant General, Bombay, and should therefore be drawn in separate bills which should contain full details of the remittance and cite the Accountant General's authority ordering the same. In cases when the same carts are used for the joint conveyance of nickel and other coins the proportionate share of the cost of each should be stated separately. The cost of remittances within the district should be met from the contract contingent grant of the District Officer. (C. G. No. 1685, dated 14th September 1907, Dy. C. G. 125, and Cir. No. T. M.—T. A. D. 14, dated 19th September 1907.)

- (13) Uniform and equipment of Warders in Lunatic Asylums.

The cost of each uniform for men and women shall not exceed R27 and R7, respectively, and the annual recurring charges shall not exceed R7 and R2-8-0, respectively. The cost should be met from savings in the contract allotment of the Medical Department but will be adjusted under "Regular Contingencies." It will be recovered from the men and women supplied by monthly instalments. (Government of Bengal, Financial Department, No. 55 Medical, dated 13th August 1906.)

- (14) Escort Charges

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 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.

(14) Escort Charges—
concl'd.

NOTE.—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 (*vide* paragraph 882, page 298 of the Police Gazette, dated 13th November 1903. Letter No. T. M.-712, dated 4th December 1909).

(15) Police Clothing

Expenditure on this account will be passed to the extent of the annual Budget grants distributed by the Inspector General of Police. The bills should be drawn in Form No. A. G. B. 310; 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	17	5	6
" " " Head Constables	18	15	0
" " " Darjeeling Hill Police Constables	27	4	6
" " " Railway Police Constables or Head Constables	20	14	6
" " " Railway Police European Sergeants (a)	77	0	0

(a) *Vide* B. G. Order No. 629 P. D., dated 19th May 1908. Dy. G. B. 886.

NOTE.—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."

(16) Uniform of menials
of the Salt Department.

The Government of India having sanctioned the supply of uniforms to the inferior establishment of the Salt Department in Bengal, Collectors can incur expenditure annually up to the limit of the amount placed at their disposal with reference to the following scale prescribed by the Excise Commissioner:—

	R
Jamadars	}
Majees (classed as Jamadars)	} @ 8
Engine Drivers, etc.	}
Peons	} @ 5
Boatmen	}
Khalasis, etc.	}

(G. I. No. 5701-Ex., dated 10th November 1900, Dy. G. I. 294
Excise Commr., No. 1382-S, dated 5th January 1901,
Dy. C. M. 1081.)

(17) Liveries, warm clothing
and umbrellas
to peons and ser-
vants.

Charges on this account of the following offices may be incurred as regular contingencies:—

1. The Bengal Secretariat in all its branches.
2. The Board of Revenue.
3. The office of the Director of Public Instruction.
4. " Inspector General, Prisons.
5. " Inspector General, Registration.
6. " Inspector General, Civil Hospitals.
7. " Sanitary Commissioner.
8. " Director of Land Records.

(17) Liveries, warm clothing and umbrellas to peons and servants—*contd.*

9. The office of the Provincial Superintendent of Census.
10. " " Commissioner of Excise.
11. " " Accountant General, Bengal.
12. The Bengal Secretariat Library.
13. The office of the Inspector of Factories.
14. The Accounts Department of the Bengal Secretariat.
15. The Book Depôt of the Bengal Secretariat.
16. The office of the Superintendent and Remembrancer of Legal Affairs.
17. The office of the Commissioner for the Inspection of Steam Boilers.
18. The office of the Controller of Stationery.
19. The Court of Small Causes, Calcutta.
20. The Registrar of Co-operative Credit Societies, Bengal.
21. The Director of Agriculture.

The scale whether annual or biennial is laid down in the orders sanctioning the supply of liveries to these officers. New liveries may be supplied annually to the Jemadars and Peons in attendance on the Secretaries and Under-Secretaries to Government, to the duftries 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.

NOTE 1.—The duftry, who accompanies the Commissioner of the Rajshahi Division to Darjeeling, is supplied with warm clothing at a cost of R12 a year.

NOTE 2.—Blankets and umbrellas do not form part of livery.

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, provided the charge can be met from the regrants of savings actually effected in their contract grants :—

- (i) In the case of Commissioners and Additional Commissioners of Divisions, the *Head Orderly Jemadar* and *Daffadar* shall be supplied with livery at a cost not exceeding R20 and other personal *Orderlies* with the same at a cost not exceeding R12 each.
- (ii) In the case of District Officers and District Judges the *Head Orderly* shall be supplied with livery at a cost not exceeding R12 and other personal *Orderlies* with the same at a cost not exceeding R8 for each man.
- (iii) In the case of Joint and Assistant Magistrates, Deputy and Sub-Deputy Magistrates and Collectors, Assistant Sessions Judges, Sub-Judges and Munsiffs, each *Orderly* shall be supplied with livery at a cost not exceeding R3.

The concession of meeting the cost of liveries from the regranted savings of the contract contingent grant does not extend to peons other than personal *Orderlies* except peons located at Darjeeling and in its subdivisions. The peons who are located in the hills will receive the liveries annually and others once in two years. The charge should be drawn separately in 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. The amount of regranted savings of contract contingencies as intimated by the Accountant General should be shown in the memo. of Budget allotment of these bills. (F. D. Res. No. 4238,

- (17) Liveries, warm clothing and umbrellas to peons and servants—*concl'd.*

dated 31st October 1903, Dy. G. B. 3655. Cir. No. 11-F., dated 20th March 1906, Dy. G. B. 771. Cir. No. 4-T. F., dated 18th May 1907, Dy. G. B. 1185.)

NOTE.—Cost of liveries supplied to peons of the Deputy Commissioner, Darjeeling, may however continue to be met from his ordinary contract contingent grant instead of from regranted savings, but the charges should be drawn on separate bills for the purpose of audit-supervision as required by Article 98 (j) of the Civil Account Code (*vide* Government of Bengal, Finl. Dept. Order No. 424-F., dated 28th January 1909. Dy. G. B. 5228, filed in case No. 140 of 1892-93).

- (18) Remuneration to copyists.

Annas 2 out of 3 annas per folio, which is levied by means of impressed stamps on all copies issued from both Judicial and Revenue Courts, represents 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 two-thirds of the value of stamps used for copies.

"Sub-vouchers for all sums above ₹10 in amount are attached to this bill, save those noted below, which will 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."

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 enfacement of the Sudder Treasury. (Bundle T. M.-86 of 1906-07.)

(*Vide* B. G., F. D., No. 2236-F., dated 21st July 1909. Dy. G. B. 1871.)

- (19) Copying fees for obtaining copies of documents in sessions cases.

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 grant 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 grant 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.

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.

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. (B. G., F. D., No. 4920-F., dated 11th December 1908, Dy. G. B. 5112.)

- (20) 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 1836. Dy. G. B. 1140.)
NOTE.—The same rates have been fixed for the Registration Department.
- (21) Boarding charges (Education). 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.
- Civil Engineering College.*
- European students at R20 each *per mensem* during term time only on the understanding that the total annual grant of R216 is not exceeded.
Native students at R7 *per mensem* during terms on the condition that the annual grant of R72 is not exceeded.
- Kurseong Boarding School.*
- Each boarder at R14-4-0 *per mensem*.
NOTE.—This rate includes washing charges.
- Bethune Female School.*
- Each boarder (teachers included) at R11-12 *per mensem*.
- Bhootea Boarding School.*
- Boarders at R9 each *per mensem*.
Stipendiaries or out-boarders at R2 each *per mensem*.
- Bunderban School.*
- Each boarder at R4 *per mensem*.
- Bengal Veterinary Institution.*
- (22) Boarding charges (Scientific and other Minor Departments). Each student at R8 *per mensem*.
(B. G. 123 Agri., dated 12th January 1898, and 597-F., dated 25th January 1898. Dy. G. B. 4694.)
- (23) 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.
NOTE.—Medical Officers in charge of Presidency State Hospitals or Lunatic Asylums, Civil Medical Officers in charge of district and wholetime 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 R100 in each case provided that such medicines are not usually supplied

- (23) Medical Stores—
concl'd. by the Medical Store Depôt and that the officer making the purchase has Budget provision to cover the cost. (B. G. No. 2194-Medical, dated 26th November 1908, Dy. G. B. 4280; also B. G. No. 590-Medical, dated 24th February 1911, Dy. G. B. 5812.)
- (24) Diet of patients, etc.
(Medical). The daily rate of diet allowance of patients in Government hospitals and dispensaries in Bengal is 8 annas for Europeans and 4 annas for natives. 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.
- (B. G. No. 1-D.—34-2, dated 4th August 1890, and No. 399-T., Medical, dated 12th June 1908, Dy. G. B. 1312.)
- NOTE.—(i) For native patients at the Buxa Dispensary the rate has been raised to 5 annas. (B. G. 704-T. M., dated 19th October 1892.)
- (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 *per diem*. (B. G. 1467-M. D., dated 22nd April 1893.)
- (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 4½ annas for natives.
- (Vide B. G. No. 190-Medl., dated 7th November 1906. Dy. G. B. 3459.)
- (25) 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 natives, 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 native) of patients for whom the bill for diet has been drawn. (See also this office 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.
- NOTE.—The following scale of diet for European lunatics in the Bhowanipur Lunatic Asylum has been sanctioned by Government :—
- | Class of patients. | Maximum cost per diem. | |
|------------------------------------|------------------------|----|
| | ₹ | a. |
| 1st class paying patient | 1 | 8 |
| 2nd class " | 1 | 0 |
| 3rd class " | 0 | 8 |
| Pauper patient | 0 | 8 |
- (Vide B. G. No. 1408-T. M., dated 4th July 1906. Dy. G. B. 1630.)
- (26) 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

- (26) Lunatic Asylum—
concl'd. 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. (Govt. of India No. 131, 11th February 1910. received with Mdd. 1510, dated 8th March 1910.)
- (27) Passage and diet-money of wounded persons (Criminal Courts). The diet charges should be drawn on the same scale as that laid down in Clause (24) above for diet of patients.
- (28) Rewards for the destruction of wild animals.

- (i) The scale of rewards is as follows :—
Rupees 25 for a full-grown tiger, R5 for a leopard, R5 for a wolf, R2-8 for a bear and R2 for a hyæna. The District Magistrate may however sanction rewards up to R50 for the destruction of a man-eating tiger, R10 for a leopard, and R20 for a wolf, on the understanding that in submitting their annual reports to Commissioners they shall state the circumstances of any cases in which payments may have been made at these higher rates. (B. G. No. 260-F., dated 9th January 1907. Dy. G. B. 4617.)

The Commissioners of Divisions are also empowered to sanction rewards up to R500 for the destruction of man-eating tigers. (Bengal Government No. 3118-F., dated 9th August 1906. Dy. G. B. 2174.)

In the Sunderbans reserved or protected forests, the rate is fixed at R50 for a full-grown tiger, and R20 for a cub. In the district of the 24-Parganas or Khulna a reward of R200 may be offered either by the Forest Department or by the Civil Department for each full-grown tiger or tigress and of R40 for each tiger-cub (i.e., a tiger or tigress of less than 6 feet in length). The authorised reward should be paid after the Inspecting Officer (viz., a Gazetted Officer of the Sunderbans Forest Department or the District Magistrate or during the absence of the latter from the head-quarters, the officer in charge of the district office) is thoroughly satisfied that the skin is intact and attached naturally to the skull and that the animal was killed in the district of the 24-Parganas or Khulna. The entire charge for the reward whether paid by the Forest or Civil Officer will continue to be debited to the Civil Department. (B. G. No. 162-J. D., dated 27th April 1909. Dy. G. B. 492.)

In these two districts the payment of rewards for destruction or capture of sharks at the following rates is authorised, viz., for shark from 2 to 3 feet annas 8, from 3 to 4 feet R1, from 4 to 5 feet R2, from 5 to 6 feet R3 and from 6 to 7 feet R5. (B. G. No. 4330-3561-J. B., dated 12th November 1908. Dy. G. B. 3899.)

In the district of Darjeeling, annas 8 may be granted for every wild cat. For cubs the rates are half those fixed for full-grown animals, except in the case of wolf-cubs for which no reward will be given. No rewards should also be given for elephants, rhinoceri or buffaloes. The Magistrates of districts are empowered to sanction rewards up to R50 for the destruction of a man-eating alligator (vide B. G. Resolution No. 854-T., dated 28th January 1905. Dy. G. B. 5456).

The Deputy Collector of Sunderbans is authorised to send wild animals to the Zoological Garden, and a permanent advance of R100 has been placed in his hands by the Committee for the management of the Garden to meet incidental charges. The rewards will be paid out of his own permanent advance to be recouped by bills countersigned by the Magistrate of the district within whose jurisdiction the animals are caught. The

(23) Rewards for the destruction of wild animals—*concl'd.*

expenditure will be charged against that Magistrate's grant. (G. O. No. 833 T.-R., dated 4th June 1903. Dy. G. B. 1516.)

Commissioners are authorised to sanction a reward not exceeding 8 annas for each jackal destroyed within any area in their division in which they consider their destruction necessary for public safety. (B. G., Judl. Dept. No. 2229-J., dated 22nd November 1907, received with No. 4127-F.—223-J., dated 20th December 1907. G. B. 4391.)

(ii) At the foot of the bills in which the rewards are drawn a certificate should be given by the disbursing officer that the heads and skulls of the animals were produced before him and that he has caused them to be so destroyed that they cannot be produced again for fresh rewards. In the case of wild cats, the certificates of a European Tea Planter is sufficient (*vide* No. 3614-F., dated 23rd July 1900. Dy. G. B. 1674). In the case of wolves, however, the certificate should be that the entire carcass has been produced and that the bones of the head have been extracted and broken up.

(iii) For the higher rates specially sanctioned by the Commissioner a copy of the sanction must be attached to the bills.

NOTE.—The above rewards should be paid by District and Sub-divisional Magistrates out of provincial Revenues in the case of animals killed within the jurisdiction of Municipalities or District Boards, except in cases where a noxious animal for the destruction of which within a given area a Municipality or District Board has offered a reward, is destroyed within such area.

Magistrates and Sub-divisional Officers are also authorised to grant rewards for animals captured alive and made over to them for transmission to the Zoological Gardens, Calcutta.

Rewards for killing tigers within the protected forests in the Sunderbans should be borne by the Civil Department.

(29) Police rewards . . .

Police rewards include the following :—

(i) *General Police rewards.*—These are rewards paid out of the money received from private persons, or corporate bodies in recognition of successful investigation of crime or as a stimulus to detection and credited in the Treasury. They should be drawn by District Superintendents of Police on bills in A. G. B. Form No. 293 and supported by a quotation of the Notification in the *Police Gazette* sanctioning the distribution by the Inspector-General of Police of the money among the parties named in the bill.

(ii) *Rewards under the Gambling Act, II (B.C.) of 1867.*—The convicting Magistrate may order that a sum equal to half the fine realised, but not exceeding R100, may be given as rewards to the informer or to the officer making the arrest or to both in such proportion as he may think fit. In appealable cases the rewards shall not be paid till the period of appeal is over, or the appeal, if preferred, is decided.

(iii) *Rewards under the Arms Act, XI of 1878,* may be granted by the Court or District Magistrate, but the reward payable either to the person or persons who arrested the offender and seized the property or to the

(29) Police rewards—
contd.

informer or informers shall not ordinarily exceed one-half the sale-proceeds of the confiscated articles or one-half of their value when sent to the Arsenal, instead of being sold, together with half the fine realised from the offender. In special cases when the seizure is important, or when the value of the confiscated articles and the amount of fine realised are small, the Divisional Commissioner, or in Calcutta the Commissioner of Police, may grant a sum not exceeding R200 to be paid as rewards in each case. The rewards should be paid as soon as possible after the order of the Court has been confirmed in appeal or the period within which an appeal can be preferred has expired.

(iv) *Rewards under the Explosives Act, IV of 1884.*—The convicting Magistrate may order the payment to the informer of a reward not exceeding half the fine realised and also not exceeding R100. The reward shall not be paid till the order of conviction has been confirmed in appeal or the period of appeal has expired.

(v) *Rewards for marksmanship*—

1. *Civil Police.*

(a) The following prizes are given each year :—

- (i) To the best shot in Bengal R20.
- (ii) To the best shot in each district R10.

The best shot in Bengal will get R20, and the man next to him in order of merit in the district to which he belongs will get the district prize of R10. In no case will the best shot in Bengal get the Inspector-General of Police's prize of R20 as well as the district prize of R10. 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 Bengal*, 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.

2. *Military Police.*

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

- (i) First prize.—For the best shot amongst non-commissioned officers and sepoy R20.
- (ii) Second prize.—To do. do. in each company R10.
- (iii) Third prize.—To the 2nd best shot among do. R8.
- (iv) Fourth prize.—For the four next best shots among do. R5 each.

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

N.B.—Rewards up to R50 in each case can be offered by the District Superintendents and the Deputy Commissioner of Police, Calcutta; up to R200 by the District Magistrates and the Deputy Inspector-General of Police, Crime and Railways, and up to R500 by the Commissioners of Divisions, the Inspector-General of Police and the Commissioner of Police, Calcutta, for the apprehension of offenders or for intelligence leading to the discovery of crime after the Police have failed to obtain a clue to the offender. The rewards sanctioned by the Inspector-General of Police may be paid to any Police officer below the rank of Assistant District Superinten-

(29) Police rewards—
concl'd.

dents. The total amount of rewards offered by District Superintendents must never exceed the budgetted sum on that account for each district without previous sanction being obtained.

(30) Municipal rates and taxes.

(i) These charges are payable according to the rates assessed by the municipalities. When the amount exceeds ₹50 it should not be paid in cash, but a contingent bill duly drawn up and endorsed 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 (*vide* Bl.-T. M.—105 of 1905-06) and will be paid by the Treasury Officer *by transfer* credit to the municipality concerned. Items below ₹50 may be paid in cash, and the original receipts of the municipality should be attached as sub-vouchers to the bills in which the charges are drawn.

(ii) The charges are payable by the officer occupying the building in respect of which the tax is due.

(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—

(a) where the building is at head-quarters and is in charge of an Executive Engineer—the Executive Engineer;

(b) in the case of a Public Works building the maintenance of which has been made over to the District Board—the Superintending Engineer or Inspector of Works;

(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;

(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;

(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.

(B. G. Cir. No. 5-M., dated 30th January 1893, and No. 1316 P. W. D., dated 16th May 1893.)

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 Officer concerned as the case may be. (G. I., F. D., No. 998-Ex., dated 20th February 1906. Dy. G. I. No. 550.)

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 to as required by Article 98 (e), Civil Account Code. If in any case, the Head of a Department or Office considers that the assessment is excessive, the matter should be represented by him to higher authorities. (G. I., F. D., No. 404-A., dated 25th January 1908. Dy. G. I. 612.)

- (30) Municipal rates and taxes—*concl'd.*
- 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 (*vide* Exr. of P. W. Accts. letter No. 185-A., dated 24th January 1910. Dy. P. W. D. 790).
- (31) 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.
- 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. (*Vide* Section 20, Act VI of 1870.)
- 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.
- (32) 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.
- (C. G. No. 325, dated 13th May 1896. Dy. C. G. 94.)
- NOTE 1.—Commissioners of Divisions and Heads of Departments can sanction rent on lands and buildings leased by Government up to a limit of R144 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 Article 98 (n), Civil Account Code. (G. I., F. D., No. 998-Ex., dated 20th February 1906. Dy. G. I. 550.)
- 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—R100 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 R45 a month (*vide* G. I., F. D., Resn. No. 1540-Ex., dated 14th March 1908, recd. with B. G. Cir. No. 3-T. F., dated 5th May 1908. Dy. G. B. 902).
- (33) Rent of Telephone connection.
- Heads of Departments in Bengal are authorised to sanction
- (a) the establishment of telephone connections between public offices and the public exchange.
- (b) The annual rent charges on account of such telephones.
- Applications for the establishment of telephone communications in the private residences of officers should, however, continue to be submitted to the Local Government for consideration, as heretofore (*vide* G. I., No. 4972-Ex., dated 23rd September 1910. Dy. G. I. 290, and G. B. letter

(33) Rent of Telephone connection—*concl'd.* No. 1173—83-T. F., of 15th October 1910. Dy. G. B. 3077).

(34) Process-serving charges—

(i) Process-fees paid on Government account. (Vide B. G. No. F. 1-C—24, dated 4th April 1890.)

(ii) 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.* The sanction of District Judge, or Collector, or Magistrate, as the case may be, is sufficient authority for the admission of the charges.

(35) Fees for the *post mortem* examination on animals.

A fee is paid to the Veterinary Officer who conducts *post mortem* examination 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 :—

	R
For a <i>post mortem</i> on an elephant	30
Ditto camel	7
Ditto horse, pony	5
Ditto cattle	3
Ditto dog, sheep, etc.	2
Ditto bird	1

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 *post mortem* examination done in connection with his work of combating disease among cattle, which work is clearly part of his ordinary duties.

Civil Surgeons will not in future be required to perform *post mortem* on animals except in places where there is no veterinary assistant.

These charges should be debited under the head 19A.—Law and Justice—Criminal Courts, Miscellaneous (non-contract) (vide B. G. Circular No. 3-T.—Medl., dated 29th October 1906, and A. G.'s decision on notes filed in Bl. No. Bk.-24 of 1908-09).

(36) Other regular contingent charges.

Besides the above, the following charges are also treated as regular contingent charges :—

- (a) Feed and keep of elephants, ponies, etc.
- (b) Commission on Land Revenue collections.
- (c) Examination fees (Port and Pilotage).
- (d) Rewards to pupils and teachers of Sanskrit tols.
- (e) Fees for attendance as members of or Assessors of Marine Court of Enquiry.

(Vide B. G. Res. No. 4048-F., dated 4th September 1913. Dy. G. B. 4818.)

NOTE.—The grants for some of the above charges have been consolidated for the whole province (vide Appendix T). The figures for expenditure in such bills should, however, be entered against the heading "Expenditure including this bill" in the column "Memo. of allotment" provided for the purpose in the bill (vide Nos. 22, 23 and 24-T. M.—1 A. D., dated 14th March 1908, and B. G., F. D., No. 2236-F. D., dated 2nd July 1909. Dy. G. B. 1871).

* For districts in which boat hire may be charged—see page 725 of the *Calcutta Gazette*, dated 9th July 1890.

(B) Special Contingencies.

113. Special contingencies are those which cannot be incurred without the sanction of the Controlling Officer or of Government previously obtained. They will be budgetted for in the ordinary manner, and within the Budget provision the Inspector-General of Police will have power to sanction expenditure up to R1,000, and other Controlling Officers and Heads of Departments including Divisional Commissioners up to R250 for each item (*vide* B. G. Res. No. 4048-F., dated 4th September 1913. Dy. G. B. 4818).

NOTE 1.—The Inspector-General of Police's grant for "Petty Construction," "Accoutrements" and "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. W., dated 6th June 1908. Dy. G. B. 1258.)

NOTE 2.—The Board of Revenue, L. P., have been empowered to accord administrative approval to the expenditure on original works connected with the buildings of the Imperial Customs and Salt Departments up to the limit of R2,500 as in the case of the buildings of the Opium Department.

(G. I., P. W. D., No. 1220, dated 28th August 1906, copy received with the Board's No. 2476-B., dated 10th May 1909. Dy. B. R. 171.)

114. The money required for special contingencies will be drawn upon separate detailed bills the *authority* sanctioning the contingencies and the sub-vouchers for sums exceeding R10 being attached to them with the certificate prescribed in Article 88 of the Civil Account Code. If the amount sanctioned be drawn in more than one detailed 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.

115. The charges included under Special Contingencies are as follows:—

Supplies and Services.

- (1) Purchase of boats.
- (2) Purchase of elephants and mules.
- (3) Cost of stores for, and repairs other than petty repairs to, steamers and schooners (other than Police Department).
- (4) Cost of supplying provisions.
- (5) Ordnance stores.
- (6) Purchase of models, mathematical and other instruments (except maps).*
- (7) Record-room racks (Registration).
- (8) Purchase of motor cars.†
- (9) Petty construction (Police).
- (10) Purchase of accoutrements (Police).

* Commissioners of Divisions, Inspector-General of Police, Commissioner of Excise, Director of Land Records and the Director of Surveys, Bengal, are competent to sanction the purchase of mathematical and other instruments up to R1,000 for each item within Budget provision, while the Director of Public Instruction exercises the same power up to the limit of R1,500. (B. G., Rev. Dept. Resln. 311-Mis., dated 19th January 1905. Dy. G. B. 1797 and B. G. 1490-T. R., dated 19th September 1910. Dy. G. B. 2537.)

The District Officers can sanction the purchase of mathematical instruments up to a limit of R250 for each item within Budget provision.

(B. G. No. 873—906-F., dated 2nd March 1909. Dy. G. B. 5733.)

† The supply of a motor car at the public expense should be regarded as an exceptional measure, requiring the specific sanction of the Secretary of State in Council (*vide* G. I., F. D., Order No. 6726-Ex., dated 21st December 1910. Dy. G. I. 435).

- (11) Purchase of Typewriters and Duplicators. (d)
- (12) Cost of stores (except coal) for boats, steamers, schooners and launches (Police).
- (13) Purchase of tents (other than for Commissioners, Collectors and Sub-divisional Officers).
- (14) Purchase of cattle (Agriculture).

Contingencies.

- (15) Grants to the Police athletic clubs. (a)
- (16) Purchase of books and publications. (b)
- (17) Rewards if given under special sanction of higher authority.
- (18) Cost of land (Agriculture).
- (19) Cost of litigation (Agriculture).
- (20) Other items of large amount and unusual character. (c)

(a) An annual subsidy of Rs50 may be sanctioned by the Inspector-General of Police to each of the athletic clubs at district head-quarters for the Police Reserve as well as for the Railway Police, Howrah and Sealdah, and the Companies of Military Police in Bengal.

(b) Sanction of Government is required in all cases, whatever the amount of the charge (except in the Education Department, where the sanction of Inspectors of Schools and Principals of Colleges within Budget grant will be sufficient and in the case of Medical Schools, the sanction of the Inspector-General of Civil Hospitals, Bengal). Newspapers and other periodicals can only be obtained through the Controller of Stationery. Act XXV of 1867, under which three copies of every publication used to be purchased on behalf of Government, has been repealed, and publishers are required to furnish the copies free of charge [*vide* Act X of 1890 (India)].

Local Government may delegate to heads of departments and other officers under them the power to purchase books and newspapers or other periodical publications within limits to be fixed by Government. (G. I. Res. No. 4465-4498-37, dated 28th May 1907. Dy. G. I. 130.)

The Professor of Pathology, Medical College, Calcutta, can purchase such books as are urgently required for the Provincial Bacteriological Department provided that the Budget grant for this purpose is not exceeded.

(G. I., Home Department Order No. 208, dated 14th February 1907, received with B. G. No. 335-Md., dated 21st February 1907. Dy. G. B. 5270.)

All Judicial Officers can purchase such books as are suitable to a Law Library provided the Budget allotment is not exceeded. (G. I. No. 396-S.R., dated Dy. G. I. 158.)

For list of books and the officers empowered to purchase them without further sanction see App. M. (*vide* B. G. Cir. No. T.-F., dated 21st July 1906. Dy. G. B. 1925).

(c) All works in connection with electrical installation to Government buildings and repairs thereto should be carried out by or through the agency of the Public Works Department and no charge on this account should be admitted as a contingent charge except in special cases under the orders of the Local Government [*vide* 5th List, dated 24th November 1908, and 8th List, dated 30th September 1909, of corrections to Article 98 (p) (a) of Civil Account Code].

(d) A List of Officers competent to sanction the supply of typewriters is given in Appendix P.

All typewriters machines should, in future, be paid for in cash. The duty of examining old and ordering new machines should continue to be discharged by the Stationery Department, but once the order has been placed with the agent, both the machine and the bill for it should be sent direct to the officer requiring the machine, who should pay the bill, or arrange with the Accountant General for its payment. The same procedure should also be adopted in regard to duplicators and repairs to machines arranged for through the agency of the Stationery Department. Necessary provision should be made in the departmental budgets.

(G. I., C. and I., No. 6459-6465-19, dated 8th September 1910, G. I. 300, and C. G.'s No. 5091, dated 1st March 1911. Dy. C. G. 473, filed in Bdle. T. M.-150 of 1910-11.)

No special sanction is necessary, when it is proposed to purchase typewriters from the regranted savings in the contract grants.

(B. G. Cir. No. 23-F., dated 29th August 1906, G. B. 2573, as modified by B. G., F. D., Resolution 996-T. Mis., dated 1st October 1910, G. B. 2986, filed in Bdle. T. M.-150 of 1910-11.)

(C) Contract Contingencies.

116. Contract contingencies are those for which a lump sum is allotted annually to each officer within which he can incur expenditure without any further sanction. They are as follows:—

- (1) Purchase of tents. (a)
- (2) Petty construction (other than Police) and repairs (including cost of improvements in cutchery compounds).
- (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. (b)
- (8) Printing at private presses (c) (without grant).
- (9) Remittance of treasure (within district).
- (10) Temporary boat establishment.
- (11) Hire of boats, elephants and mules.
- (12) Country medicines. (d)
- (13) Passage and diet-money of insane persons sent to or discharged from an asylum.
- (14) Cost of cadastral maps.
- (15) Hot and cold weather charges.
- (16) Tour charges.
- (17) Repairs to tents.
- (18) Purchase and repairs to furniture including furniture for mortuaries.
- (19) Service postage and telegram charges. (e)

(a) See paragraph 123 below.

(b) The purchase locally of ink and pencil erasers, ink-stands, ink, pins, gum bottles, etc., is prohibited, as such articles are supplied by the Stationery Office. Officers referred to in Appendix O are, however, competent to sanction petty local purchases of stationery and rubber stamps up to a limit of R20 in each case (*vide* G. I., F. D., No. 1626-1307, dated 6th February 1908. Dy. G. I. 642 and B. G., F. D., Revenue No. 1833-F., dated 26th March 1908. Dy. G. B. 138, filed in case No. 10 of 1899-1900).

All drawing officers 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 R20.

(*Vide* G. I., Commerce and Industry Dept., No. 6593-64, dated 15th July 1908.
Dy. G. I. 231.)

(c) 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 grant has been made on this account, but if disbursing officers can meet the charge from their allotments, Government has no objection to their having the work done at a private press. All standard forms, however, are to be printed by the Controller of Stationery at the Presidency Jail Press. [B. G. Cir. No. 19 (Mis.), dated 21st July 1894.]

(d) 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 R100 in each case, provided that such medicines are not usually supplied by the Medical Store Dépôts and that the officer making the purchase has budget provision to cover the cost. For purchases exceeding R100 but not exceeding R250 the sanction of the Inspector-General of Civil Hospitals will be required. Government sanction is required in all other cases.

(*Vide* B. G. No. 1671-T.—F., dated 7th October 1912.)

(e) The vouchers prescribed by Civil Account Code, Chapter 6, Article 80, clause 3, must be submitted in support of these charges. If the charge is for bearing postage it should be so stated in the bill. (G. I. No. 1262, dated 6th October 1874, and G. B. No. 48, dated 27th October 1874.)

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

(*f*) 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 allowances 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 R2 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 G. B. No. 3157-F., dated 14th August 1911. Dy. G. B. 3495).

(*g*) The Government of India have ruled that the pay of all sweepers in the Civil Department in Bengal, should be treated as a recurring contingent charge and have granted the Local Government the discretionary power to adopt a similar course in the case of such other menials, as the Local Government from time to time may rule to be ineligible for pension.

(*Vide* G. I., F. D., No. 3122-A., dated 18th June 1910. Dy. G. I. 144.)

N.B.—For the classes of menials which have been declared by the Local Government from time to time as ineligible for pension under the discretionary power referred to above, see Appendix S. In those departments to which the contract system has not yet been extended, such charges will be drawn in regular contingent bills, a similar head being opened in manuscript.

(*Vide* B. G. Cir. No. 35-T. F., dated 27th September 1910. Dy. G. B. 2781.)

The number of each class of menials should be shown in the contingent bills against the amount drawn under this head.

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

NOTE 1.—Such articles as soap and towels for use in lavatories attached to Government offices should be supplied by the officers themselves for their own use, and not provided at the expense of Government.

NOTE 2.—With the sanction of the Divisional Commissioner not more than one bicycle for each office may be supplied for use in Commissioner's offices and in those of district offices provided that (1) the charge can either be met from the grant for petty local works of utility placed at the disposal of Commissioners, or (2) from regrants of savings actually effected in the allotment for contract contingencies of the officer applying for the bicycle.

District Judges are also authorised to purchase one bicycle each for their offices provided the charge can be met from regranted savings actually effected in the allotment for contract contingencies.

(*Vide* B. G. Cir. No. 18-T. F., dated 14th July 1910, recd. with B. G. No. 502-T. F., dated 14th June 1910. Dy. G. B. 1187.)

(*h*) 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 contract contingent grant 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., Endorsement No. 5917-Ex., dated 25th November 1909. Dy. G. I. 428)

116A. The following statement shows the departments and officers to which the system of contract contingencies applies:—

Controlling Officer.	Department or Office.
Board of Revenue . . .	Office of the Board of Revenue (excluding charges for management of Private Estates and Record-rooms).
Director of Public Instruction.	Education Department (except Collegiate Schools, High Schools, Zilla Schools, Middle and Lower Class Vernacular Schools and Guru Training Schools).
Inspector-General of Civil Hospitals.	Medical Department.
Sanitary Commissioner, Bengal.	Sanitation and Vaccination Department.
Inspector-General of Police.	Police Department (except Pounds and Clothing).
Inspector-General of Registration.	Registration Department (except Land Registration).
Excise Commissioner . . .	Excise Department.
Port Officer, Calcutta . . .	Port Office.
Port Officer and Shipping Master, Chittagong.	Port and Shipping Office.
Commissioners of Divisions.	General Administration (excluding Charges for the general management of Private Estates).
District Officers . . .	Land Revenue (excluding Government Estates, Survey of Waste Land, Land Settlement Charges, Revenue and Record-room Charges, Demarcation Survey, Partition Survey, and Charges for the Management of Private Estates); Stamps; Assessed Taxes; Criminal Courts; Circuit Houses; Staging Bungalows; Miscellaneous.
District Judges . . .	Civil Courts.
Superintendent, Government Printing, Bengal.	Secretariat Press, excluding cost of stores and materials.
Superintendent, Darjeeling Branch Press.	Darjeeling Branch Press.
Superintendent, Presidency Jail Press.	Presidency Jail Press.
Commissioner of Police . . .	Calcutta Police.
Chief Presidency Magistrate.	} Departments or offices under them.
Municipal Magistrate.	
Superintendent, Royal Botanical Gardens.	
Collector of Land Revenue.	
Collector of Stamps.	
Collector of Income-tax.	
Collector of Customs, Salt and Customs, Chittagong.	

117. (i) In the case of District Officers the contract is made direct with them. As under Article 295, Civil Account Code, savings under "Imperial" or "Divided heads" cannot be transferred to wholly Provincial heads, and *vice versa*, separate grants have been made for (1) Stamps and (2) Assessed Taxes, savings under which are not transferable, and one consolidated grant for the three (Provincial) heads taken together *viz.*:—(1) Land Revenue, (2) Criminal Courts, and (3) Miscellaneous; savings under any of these provincial heads may be utilised to meet the requirements of another.

NOTE 1.—The term "Miscellaneous" includes "Staging bungalows," "Circuit houses," and "Miscellaneous." Separate bills for these departments are not required in future. The charges for all three may be drawn in one bill, each class of charge being distinguished from the other.

NOTE 2.—District Officers and District Judges may, for purposes of their own control, distribute among the various spending departments subordinate to them the consolidated grant for contract contingencies placed at their disposal. But such distribution is not recognised by the Account Department and the fact in no way diminishes their personal responsibility for keeping the total expenditure within the consolidated grant. The total allotment 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) At the commencement of each year the allotments fixed for each of these departments during the currency of the contract, will be shown as the grant for the year in the memorandum of allotment in their contract contingent bills and contingent registers. If any transfers are made between the three provincial departments—(1) Land Revenue, (2) Criminal Courts, (3) Miscellaneous, for which a consolidated grant has been made, the necessary additions and deductions in the allotments of the respective departments must be distinctly made and the change intimated to this office.

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, will be taken as "Miscellaneous." Until further orders, charges on account of compensations in excise cases within the amount of the fine realised may be entered under the head "Miscellaneous."

(iii) In the Excise, Registration, Police, Education, Medical, and Sanitation and Vaccination Departments, the heads of the departments have at their disposal fixed contract grants and they have the power to distribute them as they think fit among the disbursing officers 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 officers should send the Accountant General statements showing the general distribution made by them to their subordinate officers for the new year, subsequent allotments (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 allotment should be made after the 31st March of the year in question.

118. (i) The principle of a contract allowance is that it is a trust to the officers concerned which imposes on them the obligation to keep strictly within the categories of expenditure for which the allowance is given. The disbursing officer is, as laid down in Article 76, Civil Account Code, personally responsible for excess expenditure. Savings of one year will be re-granted for expenditure during the year after that in which they accrue, and as a corollary to this, excesses of one year will be deducted from the following year's grant. Savings which accrue in the last year of the contract will lapse to Government. As soon as the accounts for a year are closed (usually on the 10th August), intimation will be sent to District Officers of the amount of savings or excess, if any, as the case may be, which should either be added to, or deducted from, the annual grant in the memorandum of allotment for the current year. In the case of other disbursing officers the savings or the excess will be communicated to the controlling officers who should add them to, or deduct them from, the current year's grant, as the case may be.

NOTE.—Savings can be spent on contract contingencies, as well as on the following special and regular contingencies by the District Officers without further sanction of the Local Government, viz., (1) Purchase of expensive articles such as typewriters, etc., (2) supply of warm clothing to their personal orderlies, (3) purchase of books, and (4) all items of special contingencies which have hitherto required the sanction of Government or other controlling officers. They cannot be appropriated for the augmentation of record grants nor can they be utilised for payment of temporary establishment. (G. I., J. D., No. 998-Ex., dated 20th February 1906. Dy. G. I. 550.) Savings that accrue from a *Supplementary* allotment are not available for re-grant.

(ii) After intimating savings or excesses, as the case may be, to District and controlling officers, the Accountant General will submit a consolidated report to Government, showing the result of the past year's expenditure.

119. 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, except in the case of service postage and telegram charges, though the disbursing officer must obtain legal acquittances and be prepared to produce them, when necessary, and no details need be stated 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 officer must be careful to bring forward from the last bill the correct total expenditure, otherwise he may overdraw his grant without perceiving it.

120. As the allotments have in all cases been fixed with reference to past actuals, after making an allowance for the probable expansion or diminution of expenditure, they must remain unaltered during the period of the contract.

121. If any articles are obtained from another department or office, the cost of which, though debitable to the contract allotment, 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.

122. 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 grant. For any excess expenditure over the contract grant the disbursing officer is personally responsible, and it will be recovered from his personal allowances unless he can obtain an extra grant to cover it. It must be clearly understood that no application for an extra grant will be entertained, unless it can be shown to the satisfaction of Government that the charges for which the grant is required were abnormal and beyond the disbursing officer'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 officers the probability of any excess over the contract grant which may be indicated by the progressive monthly total expenditure. If the disbursing officer is unable to so reduce his subsequent expenditure as to avoid exceeding his total available grant, he must report the matter through his controlling officer, if there be any, to the Accountant General with a full explanation of the need for an additional grant, and the statement required by Circular No. 11-F., dated the 5th April 1900, showing full details of expenditure incurred under each sub-head 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.

123. There is a separate contract grant with the Divisional Commissioners and the District Officers through them for the purchase of tents which should ordinarily last for eight years. Savings of tent grants may

be carried forward from year to year during the contract period and made available for expenditure for the purchase of tents only. It must be understood that these savings will be specially re-granted by Government on receipt of the estimates of such savings which the controlling officers may submit to Government and the Accountant General not later than the 1st July of each year.

NOTE.—No tents required for official use, should, without the special sanction of Government, be purchased except from the Buxar Jail.

(B. G., F. D., Resolution No. 1502-F., dated 24th February 1900. Dy. G. B. 5013, case file No. 11 of 1892-93.)

124. Charges for packing and carriage of tents should be met from the grant for ordinary contract contingencies and not from the grants for tents. (B. G. No. 5073-F., dated 28th November 1892.)

124A. Charges for the repair of tents are ordinarily met from the contract contingent grant, but controlling officers may at their discretion, make grants for extensive and substantial repairs to tents out of the fixed allotment for the purchase of tents, in cases where the repairs required are too costly to be conveniently met out of the grant for contract contingencies. Such expenditure should appear under "Repairs of tents," being covered on each occasion by a transfer from the grant for "Purchase" to that for "Repairs."

125. *Cancelled.*

General Rules.

126. The following table shows the officers from whom distribution statements of different grants are due to the Accountant General and the dates on which they are due:—

Controlling officer.	General contract.	Record room.	Wards Department.	Government Estates.	Land Registration.	Provincial Rates.	Survey and Settlement.
Board of Revenue . . . . .	...	...	31st March.	15th June.	As occasion arises.	15th June.	
Commissioners . . . . .	...	15th June.					
Inspector-General of Registration	} 31st May.						
Inspector-General of Police							
Director of Public Instruction							
Inspector-General of Civil Hospitals							
Sanitary Commissioner							

127. 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 Note 2 to Article 83, Civil Account Code. In the case of a fully vouched contingent bill, a note should be made as indicated in the printed certificate at the foot of A. G. B. Form 310. But money may be drawn from the Treasury in advance for construction of Police buildings 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. (a) When contractors are employed for petty construction of Police buildings, they should not be granted any advance before the commencement of the work; they may only be paid such sums as are covered by the works actually done. Payees' receipts for the amount spent out of advances drawn in any 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* Cir. No. 130-T. M.—T. A. D., 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 of the Police Department unless it is accompanied by a certificate signed by the Superintendent of Police that detailed bills and sub-vouchers for all bills drawn on this account during the preceding month have been sent to the Accountant General and quoting the number and date of the forwarding letter (*vide* Cir. No. 127 T. M.—T. A. D., dated 14th February 1912). (b) 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 Accountant General, showing advances outstanding for more than three months.

[C. A. C.—84A.]

127A. 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 in future be reported to Government. (Cir. No. 65-T. M.—T. A. D., dated 2nd February 1910.)

128. Each class of contingencies such as regular, special, or contract, should be drawn on separate vouchers. Should a disbursing officer 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 grant of the department incurring the expenditure and acquaint the disbursing officer concerned, so that the correct available balance may be inserted in the next contract, regular or special contingent bill as the case may be.

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

- (i) gives authority to any officer, who has not that authority at present, to draw contingent bills on the Treasury without the countersignature of the District Officer whose allotment 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;
- (iii) modifies the rules of the Account Code prescribing the manner in which a disbursing officer is to record in detail his contingent expenditure—(Code Form 10). 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 allotment has therefore been prescribed;
- (iv) relaxes any restrictions which may have been imposed on subordinate disbursing officers by executive order for departmental purposes, as opposed to purposes of account.

NOTE 1.—In the Memo. of allotment at foot of each regular contingent bill, the total allotment for all the detailed heads of a department and the total expenditure incurred out of it should be noted. The bills of each department should also bear an annual serial number like the contract contingent bills.

NOTE 2.—The grants for library and prize allowances of the Educational Institutions should be separately dealt with from that for other contingencies (*vide* D. P. I.'s No. 4163, dated 19th July 1900).

129A. 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 an officer'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 officer (*vide* Cir. No. 107-T. M.—T. A. D., dated 21st March 1911).

Charges for the Construction and Repairs of Government Buildings.

130. All Government buildings are classed as Imperial 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.

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

132. (a) Charges for the construction and repair of Imperial and Provincial buildings not borne upon the Public Works Department books are budgetted for in the Civil Imperial 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.

133. It is the duty of the officer on re-entering the building after the periodical repairs executed by the Public Works Department to see that it is in good order.

134. Charges described in paragraph 132 (a) and (b) are classified as "Petty Construction and Repairs." If it is found that work provided in the Civil Budget can be carried out through Public Works Department agency, Government will decide whether it should be so transferred, in which case the charges will be transferred to the Public Works Department Estimates 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 not made over to him. Expenditure incurred by Civil Officers from Civil estimates is accounted for by them to this office.

134A. In case of Public Works over R2,500, it is left to the Local Government to lay down rules limiting the powers of civil officers regarding sanction, the mode of execution, the manner in which funds are to be supplied and the amount of professional check to be exercised. Should the Local Government authorise civil officers to sanction and carry out works in excess of R2,500 with or without the professional supervision of the Public Works Department, the expenditure on such works must be adjusted under the head "Public Works in charge of Public Works Officers" and the Civil Officers in such cases should be treated as Public Works Disbursers, so that their accounts may be incorporated in the Public Works Department Accounts, and audited like other Public Works Accounts. The Civil Officers acting as Public Works Disbursers should, before the commencement of work, ask instructions from the Accountant General, Bengal, as to the supply of funds and the documents to be maintained for furnishing that officer with the accounts.

(G. I., P. W. D., letter No. 60-A. G., dated 30th October 1907, recd. with B. G. Endorsement No. 276-A., dated 27th January 1908, Dy. G. B. 5047, and also Dy. No. P. W. D. 903, dated 27th February 1908.)

135. 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 estimates. In this case the procedure laid down in the Public Works Department Code, Volume I, Chapter IX, paragraphs 828, 830 and 847, 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 provided in Chapter XIII, Public Works Department Code, Volume II, paragraphs 1458 to 1469.

136. Rules in connection with projects affecting buildings and application for alterations and additions are given in the Financial Department Resolution of 24th September 1891. (B. G. No. 2088-A., P. W. D., dated 24th July 1891.)

136A. Rules regulating the transfer of State lands and buildings from the Imperial Government to a Local Government or *vice versa* and from one Department of the Imperial Government to another as issued with the Government of India Resolution No. 295-A., dated 19th January 1910 (Dy. G. I. 517), are given in Appendix R.

Permanent Advances.

[C. A. C.—77.]

137. Cancelled:

137A. The officers noted in the margin can sanction permanent advances up to the amount advised by the Account Officer as appropriate subject to the limit of ₹500. When there is any difference of opinion between the Account Officer and the sanctioning authority on this point, the matter should be referred for the orders of the Local Government. The permanent advances of these officers, however, will continue to be sanctioned by the Local Government. (G. I., F. D.,

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

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.)

137B. Collectors and Magistrates are responsible for the permanent advances held by their subordinate officers both in the sudder and subdivisions. They should, therefore, furnish the Accountant General 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 officers 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 Accountant General, nor will they be accepted if sent.

Chapter 7.—Miscellaneous Charges.

Refunds of Revenue	138	Malikana Payments	159
Refund of value of Stamps	139A	Khaleri Rent	166A
Refunds of Pleadership and Mukh- tearship Examination Fees	140	Land Acquisition	168
Payments of small Refunds	141A	Diet and Transport of Prisoners	175

Refunds of Revenue.

[C. A. C.—99 and 100.]

138. As a precaution against double refunds of land revenue or other receipts, the amount and date of each such refund should be noted by the Treasury Officer against the original item of credit in the Treasury receipt register, or in the cash-book if the item has not been credited in a separate receipt register.

139. All refunds of revenue should be drawn from the Treasury on bills in Form A. G. B. No. 293. Before passing the bills for payment, the Treasury Officer should sign the certificate thereon to the effect that the amount claimed has been noted by him against the original item of credit in the Treasury books.

Refund of value of Stamps.

139A. In cases where the value of stamps returned to the Treasury is refunded in cash, a note should be made in the voucher indicating the particular *plus* and *minus* memo. in which the returned stamps have been accounted for.

(Vide Cir. No. 118-T. M.—T. A. D., dated 25th July 1911.)

139B. The Local Government have delegated to all Collectors, Deputy Commissioners and Sub-Divisional Officers in Eastern Bengal: at Sadar Stations in Eastern Bengal Districts to the Additional Collector, where such an Officer exists; or where there is no Additional Collector to the Treasury Officer; the power to allow refunds (*a*) of the value of court-fee stamps and court-fee adhesive labels on applications made therefor, (*b*) of the value of judicial and non-judicial stamps in the possession of the heirs of deceased licensed vendors and of vendors who have resigned or otherwise ceased to hold office, and (*c*) of the value of stamps on recall by Government or on revocation of license for any cause other than any fault of the licensee.

(L. G. 6738-M., dated 14th September 1909. Dy. L. G. 1527 of E. B. and A.)

139C. The power to allow refunds or renewals in the case of spoiled or useless non-judicial stamps is delegated to Divisional Commissioners,

provided that the application for refund or renewal is made within two years from the date of the purchase of stamps or from the date on which the stamps were spoiled or rendered useless.

Collectors and Deputy Commissioners will continue to exercise the power to allow refunds or renewals in cases in which the application for refund or renewal is similarly made within one year.

(L. G. Circular 2-M. D., dated 7th May 1909. Dy. L. G. 430 of E. B. and A.)

Refunds of Pleadership and Mukhtearship Examination Fees.

140. (a) If a candidate after having been found duly qualified and permitted to appear at any examination, is prevented from appearing, one-half of the fee paid by him will be refunded.

(b) Should a candidate be refused admission to the examination the whole of the fee paid by him will be refunded.

The refund in both cases should be made on a bill drawn in C. A. C. Form No. 13, and accompanied by a certificate from the Secretary to the Board of Examiners to the effect that the refund is admissible of one-half or the whole of the fee, as the case may be.

141. *Cancelled.*

Payments of small Refunds.

141A. The following procedure should be observed for the payment of refunds of revenue credited or amounts deposited in cases where the amount involved does not exceed ₹100 :—

(1) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice, (a) inviting the persons to whom the refund is to be made to receive payment at the Treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money order at his expense.

(2) When the payee appears in person at the Treasury, the Treasury Officer should see that no available delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorised agent or by money order at his own expense.

(3) When a money order is issued under clause (b) of the notice referred to in rule (1) it shall be accompanied by a receipt in Form 13 or 31 as the case may be of the C. A. C. (A. G. B. Form Nos. 293 and 294). The full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown in such receipt.

(4) The Post Office will get the receipt referred to in rule (3) signed by the payee when the amount of the money order is paid to him and will then return the receipt to the Treasury Officer, making the payment, who will dispose of it in the usual way. The Account Department will accept such voucher as a valid receipt for the full amount of the refund entered therein (*vide* G. I., F. D., No. 3385-A., dated 18th June 1906, Dy. G. I. 151).

When the amount of refund has to be remitted by postal money order, it may be withdrawn from the Treasury on a manuscript voucher signed by the Treasury Officer and paid by transfer to the credit of Post Office. A note of the refund should be made either in the Departmental Accounts or in the Registers of Deposit Receipts and Repayments as the case may be. The receipt in Civil Account Code, Form 13 or 31, when received back from the Post Office should be attached to this voucher and sent with the list of payments. If the receipt is returned from the Post Office after the despatch of the voucher with the list of payments, it must be forwarded to the Accountant General as soon as it is received to enable the account office to pass the charge.

Such refunds should ordinarily be made about the middle of the month so as to avoid having to send the voucher and the receipt separately.

There is no objection to the refund being made in the first instance from the permanent advance and recouped on receipt of the voucher in Form 13 or 31 in the usual manner.

142 to 158. Cancelled.

Malikana Payments.

159. The following procedure should in future be observed in the Treasury in making and recording payments on account of Malikana.

Permanent Malikana.

160. Payment of permanent Malikana will be made on permanent pay orders issued by the Collector, the Treasury Officer's halves being pasted into a file in serial order. If a claim on this account is preferred six months after it became due, it should be paid on the special order of the Collector, who should satisfy himself, before authorising payment, that the claim is outstanding and that the delay is satisfactorily accounted for. The arrear bills should not be submitted to the Accountant General for sanction under Article 5, Civil Account Code (*vide* No. 255-T. M.—T. A. D., dated 31st March 1904).

161. Each Treasury Officer will keep a register in A. G. B. Form No. 152 in which each payment 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).

162. Instead of the recipients preferring separate bills, they will give their acquittances on a consolidated bill in A. G. B. Form No. 55, which will serve the purposes of both schedule and voucher, the particulars in the first four columns being entered by the Treasury Accountant. When a recipient does not appear in person or through an agent having a formal power-of-attorney but sends a separate receipt supported by a life-certificate, his name will still be entered in the consolidated bill and the separate receipt attached to it with a quotation of the number of the entry which it supports.* 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 office of the Accountant General bi-monthly in support of the amount charged in the list of payments. No counter-signature is required.

* The same procedure will be followed when the recipients get their money from any branch of the Bank of Bengal.

163. Permanent Malikana and Malikana fixed for a term of years, both of which are paid on permanent pay orders issued by the Collector, may be paid at Sub-Treasuries when the recipients live at or near sub-divisional head-quarters. Receipts of the payees should be taken in the form of the consolidated bill (A. G. B. No. 55) prescribed in paragraph 162.

164. A copy of the Treasury Officer's portion of the permanent pay order of each recipient whose allowance is to be paid at the sub-division should be sent to the Sub-divisional Officers concerned to enable them to identify the persons and to keep a record of the payments as required by paragraph 7 of the Board's Circular No. 16 of August 1893, a similar record being kept on the original permanent pay orders retained at the Sadar Treasury as prescribed by Article 347 of the Civil Account Code in the case of pension paid at a Sub-Treasury.

Temporary Malikana.

165. Temporary Malikana will be paid by the Treasury Officer on bill in A. G. B. Form No. 313 duly passed by the Collector. No arrear bills need be submitted to the Accountant General for sanction under Article 5, Civil Account Code.

(a) The payments on this account (*i.e.*, Temporary Malikana) will also be recorded in a separate register in the form prescribed in paragraph 161 (*vide* A. G. B. No. 152) for Permanent Malikana, the column "Serial number of Permanent Pay Order" being left blank. The vouchers sent with the list of payments should have a simple covering schedule in A. G. B. Form No. 56.

166. The amount of the two schedules should be shown separately on page 2 of the list of payments as follows:—

Permanent Malikana.
Temporary Malikana.

Khaleri Rent.

166A. The Collector of Midnapur is authorised by Government to pass the Khaleri rent bills of his district. The procedure laid down in Section II, Chapter VIII of the Board's Rules and in paragraph 159 to 166 of the Bengal Treasury Manual 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.)

167. *Cancelled.*

Land Acquisition.

[C. A. C.—102.]

168. When any sum of money is received in advance under Rule 21 Appendix C, 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.

169. 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.

170. 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 municipality or other body out of whose deposit the payment is made.

171. 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.

171A. 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).

172. When a Civil Officer is made a Public Works Disburser under Rule 2 of Appendix C of the Civil Account Code, charges such as those marginally noted should be debited to the works concerned. If he is not a Public Works Disburser, the charges to be brought to account in the Civil Department should be borne by the Revenue Department, on whom rests the duty of taking up land for public purposes, and not by the department for which the land is acquired.

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.

172A. Payments up to ₹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).

Diet and Transport of Prisoners.

173. All diet and transport charges on account of prisoners, before conviction, are incurred by the Magistrate and met from the allotment placed at his disposal for the purpose; but after conviction such charges are met by officers of the Jail Department and included in the Jail bills.

174. *Cancelled.*

Chapter 8.—Loans and Advances.

Repayment of Loans	175	Stamps on Vouchers for Payments	
Embankment Advances	176	under the Loans Act	203 B
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Repayment of Loans.

[C. A. C.—118.]

175. 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 Accountant General. 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.

[C. A. C.—119.]

176. 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:—

177. 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.

178. 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.

179. 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 apportion-

ment among the parties benefited, will see to the recovery of the amount due from them under section 61 of the Act:—

1. Voucher of payment, or orders accepting the expenditure of the Public Works Department.	}	Date.
		No.
2. Nature of charges.		
3. Amount.		
4. Apportionment	}	Estate.
		Amount.
		Date.
		Interest.
		Principal.
5. Recoveries		Period of interest.
6. Balance at the close of each quarter.		

180. Recoveries on account of zemindari embankments, after being noted in the register, will be credited in a separate register, in the Treasury, the daily total of which will be carried to the cash-book and the monthly total to the cash account.

181. In this register a column is provided for the record of the interest due, and it must be borne in mind that the interest due is the first charge on any sum recovered. No portion of such sum can be taken in reduction of the principal so long as any balance is due on account of interest.

182. The dates on which the instalments recoverable from zemindars are payable, are (a) in the case of zemindars the dates fixed for the payment of revenues, and (b) in the case of proprietors the dates fixed as last days for the payments of *patni* rents under Regulation VIII of 1819. The rate of interest chargeable on sums paid as compensation referred to in section 53, and on the unpaid balance of the amount apportioned to any estate or tenure under section 61, has been fixed by the Local Government at 5 per cent. *per annum*.

183. The Local Government also has the power to capitalise the repair charges of embankments under section 63 of the Act.

184. Rents for lands appertaining to embankments, whether Government or zemindari, are to be realised by the Collector of the district, but will be treated differently in the Treasury Accounts. In the former case the amount is to be shown as Public Works revenue, and must be credited in the register of Public Works receipts, and in the latter it is to be taken as a reduction of the outlay to be recovered, and will therefore be credited in the same manner as actual recoveries.

185. A *plus* and *minus* memorandum should be opened in which the opening and closing balances, the total payments made by the Collector each month, and the expenditure accepted by him from the accounts of the Executive Engineer should be added (the latter in a distinct entry, with the number and date of the order admitting it), and the recoveries should be shown. If any recoveries be made on account of another 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.

(a) The *plus* and *minus* memorandum should be entered in the *plus* and *minus* memorandum of revenue advances sent to the Accountant General under Article 132 of the Civil Account Code.

186. On March 31st of each year a detailed statement should be prepared from the register prescribed in paragraph 179, and submitted to the Accountant General, 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.

187. 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 XXX.—Minor Works and Navigation.

188. 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.

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

- I.—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.

190. 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.

191. 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.

192. *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. | (e) Bridges. |
| (b) Land. | (f) Inspection bungalow. |
| (c) Outfall sluice. | (g) Establishment. |
| (d) Earthwork. | (h) Tools and plant. |

193. The Accountant General 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 Accountant General with a view to its prompt settlement. If he does not do so, it is to be understood that the Accountant General's figures have been accepted, and that they cannot be subsequently challenged.

194. *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.

195. 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 Accountant General. 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 Accountant General, 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 200-1 below: the *plus* and *minus* memorandum will contain two heads.

196. Upon completion the Accountant General 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 Accountant General (generally quadrennially).

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

198. II.—*Maintenance charges during apportionment.*—While work is in progress all charges incurred, whether for original works or main-

tenance 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.

199. 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 to final completion is apportioned among the landholders benefited.

200. *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.

201. 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 193 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 Accountant General 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 Accountant General, nor alter his *plus* and *minus* memorandum at the instance of any other officer.

202. 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 Accountant General 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.

203. The local Drainage Officer will submit, every month, to the Accountant General, 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 Accountant General, 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.

Stamps on Vouchers for Payments under the Loans Act.

203B. When a loan is given as a whole to the whole body of borrowers, it will be sufficient to affix a single one-anna stamp thereon. When the loan is divided by the Deputy Collector and a certain portion is assigned to each of the loanees, then in every instance when such portion exceeds R20, a one-anna stamp will be required.

(Board of Revenue letter No. 1228-A., dated 3rd March 1908. Dy. B. R. 693.)

NOTE.—Receipts for advances exceeding R20 made by Government under the Agriculturists' Loans Act of 1884 (XII of 1884) are however exempt from stamp duty (*vide* G. I., F. D., No. 1474-Ex., dated 10th March 1908, published in *Gazette of India*, dated 14th March 1908).

[C. A. C.—137.]

203C. 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 131, 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.)

House Building Advances.

[C. A. C.—136.]

204. The rules regulating the grant of house building advances are laid down in Article 136, C. A. Code.

205. Any application which may be made by a Civil officer or by a Military officer in Civil employ (with the exception of officers in the Public Works Department), for advances for building purposes under the above rules, shall be accompanied by the certificate and pledge prescribed in Rule X of the above rules 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 officer empowered to sanction the advance.

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

206. The officers noted in the margin can sanction these advances which are in strict accordance with the rules laid down in Article 136, C. A. Code. A copy of the sanction should invariably be forwarded to the Accountant General.

207. If the building has been commenced, the Commissioner of the Division or the officer empowered to sanction advance will call upon the applicant to execute a deed of mortgage in the form prescribed in Appendix CC of the C. A. Code, a copy of which should be supplied to the applicant, and will intimate to the Accountant General by what instalments and at what periods the applicant is at liberty to draw his advance.

NOTE 1.—On receipt of the intimation the Accountant General 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 Accountant General'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.—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).

(G. I., F. D., No. 10-Ex., dated 2nd January 1907. Dy. G. I. 507.)

208. If the building has not been commenced, the Commissioner or the officer empowered to sanction the advance may, on the applicant's executing an agreement in Form C, request the Accountant General to authorise the payment of a portion of the advance sanctioned.

209. The Commissioner or the officer empowered to sanction the advance shall execute the deed on the part of the Government, and shall forward the duly executed and registered deed to the Inspector General of Registration, Lower Provinces, for safe custody.

(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.)

210. Applications for advances to employés 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.

Advance on Transfer.

[Art. 137 (b), C. A. C.]

210A. An officer temporarily deputed for the purpose of training in the Survey and Settlement work away from the place where he is stationed should not be treated as on transfer within the meaning of Article 137 (b), C. A. Code.

Chapter 9.—Bills and Remittances.

Remittance Transfer Receipts.

211. Subordinates of the Public Works Department are allowed Remittance Transfer Receipts on account of remittance of pay and allowances on *bonâ fide* public purposes. Landlord's fees are not to be remitted by Remittance Transfer Receipts but by postal money orders.

NOTE.—Cantonment Funds cannot make their remittances by Public Service Transfer Receipts, *vide* C. G.'s No. 1288, dated 23rd July 1909. Dy. C. G. 152.

Supply Bills.

212. Supply bills may be drawn by the Darjeeling Treasury on the Bank of Bengal at par for sums above ₹100, in even hundreds.

212A. No supply bill should be issued for less than ₹1,000 nor for amounts containing fractions of ₹100 (*vide* Res. No. 422, dated 28th August 1911).

Advice Lists.

212B. When two or more forms are used to advise issue of Remittance Transfer Receipts and Supply bills, the Treasury officer should sign each sheet separately.

(C. G.'s No. 720, dated 4th June 1909. Dy. C. G. 97.)

Chapter 10.—Budget.

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Preparation of Budget Estimates.

[C. A. C.—155.]

213. The Budget estimates should be carefully prepared in accordance with the instructions contained in Article 155 of the Civil Account Code, and the following rules should also be observed by local officers and Heads of Departments in the preparation of the details of their estimates.

Forms of Estimates.

214. Printed forms for the preparation of estimates are supplied to all officers by the Accountant General and these forms only should be used as it is an object of importance to secure uniformity of details to facilitate compilation into one general form of Budget estimate for the province.

215. The forms contain columns to show both receipts and expenditure—

- (i) The headings under which the items should be classified.
- (ii) The actuals of the past financial year.
- (iii) The sanctioned estimates of the year preceding that for which the estimate is being framed.
- (iv) The proposed estimates of the year.
- (v) Explanation of increase or decrease.

216. In the expenditure portion of the estimates a column is provided to show the number of *employés* on the strength of the establishment in the year for which the estimate is being framed as also those of the preceding year. The figures should be shown separately against each detailed head of the prescribed form. If any provision is required to be made under any head not included in the forms it should be entered in manuscript.

Estimates of Revenue.

217. The estimates of revenue and receipts should show the amounts expected to be realised within the year, and those only. In estimating fixed revenue for the ensuing year, the calculations should be based upon the actual demand, including any arrears due for past years and the probabilities of its realisation during the year: in the case of fluctuating revenue, the estimate should be based upon a comparison of the last three years' receipts.

Estimates of Expenditure.

218. The estimates of disbursements should in like manner show the amounts expected to be paid within the year, and those only. In the case of expenditure on establishments, the estimates should provide for the gross sanctioned pay of each incumbent to be drawn on 1st April of the year for which the estimate is framed, without reckoning future increments. A detailed list showing the rate of pay to be drawn by each incumbent working up to the amounts provided for in the estimates should be furnished with the estimates. If any increased establishment has been applied for, provision for the same should be made and the number and date of the letter in which sanction has been applied for, inserted against the entry in the list.

Accompanying each Budget there should be three schedules supplying the following information:—

- (a) Serial number of each new scheme.
- (b) Reference to order of sanction.
- (c) Brief but clear note as to nature of scheme.
- (d) Ultimate cost—
 - (i) Recurring.
 - (ii) Non-recurring.
 - (iii) Total.
- (e) Cost during Budget year—
 - (i) Recurring.
 - (ii) Non-recurring.
 - (iii) Total.
- (f) Remarks.

The three schedules should supply this information under the following heads:—

- I.—For new sanctioned schemes the maximum recurring cost of which in any one year is in excess of R5,000.
- II.—For new sanctioned schemes the maximum recurring cost of which in any one year is less than R5,000.

III.—For new schemes which have not been administratively approved by Government but for which it is desired to make provision in Budget in anticipation of such sanction.

In the case of the third schedule the justification of the proposal should be more detailed, but the object of the procedure is to draw prominent attention to the new features presented by the Budget on the expenditure side. It is necessary, therefore, that the explanatory notes should be in sufficient detail to permit of the nature of each proposal being readily understood, and accompanying each Budget there should further be brief notes drawing attention to the more important variations both on the sides of receipts and expenditure, as compared with the figures of the previous year.

219. For travelling allowances, contingent expenditure and other fluctuating charges, the estimates should, as a general rule, provide for the average actual expenditure of the past three years. If, however, any special expenditure is likely to be incurred during the year, provision for the same should be made with a remark giving reason. No entries need be made in the column of actuals in respect of establishment charges.

NOTE.—With regard to establishment charges and fixed allowances, it should be remembered that the charges debited to the Budget grants are those actually paid from the Treasury within the official year. For example, pay and allowances for March fall due in April, and should be estimated for as payments of the latter month: thus if an establishment or a special allowance is sanctioned for a year from 1st April, the charge for the last month would become due when the next year had commenced and must be taken against the grant of that year: provision should be made accordingly.

220. The cost of establishments employed on both Revenue and Judicial duties, which is debitable in moieties to Land Revenue and to Law and Justice, should be entered in moieties in the separate estimates of Collectors and Magistrates respectively.

221. No provision need be made in the estimates for contract contingent charges.

221A. There is a separate contract grant for the purchase of tents, ordinarily to last for eight years at the disposal of each Divisional Commissioner. An estimate of probable requirements for each division will be annually furnished by each Commissioner to this office and to Government in time to be included in the Budget. The estimate should not exceed the available balance out of the total grant fixed for the whole contract period. (Government Cir. No. 22-F., dated 14th December 1907, Dy. G. B. 4364.)

222. The estimate under "Travelling Allowance" should, as in the case of contingent expenditure, be based generally on the average of the actuals of the three preceding years. If unusually large expenditure on this account is anticipated, the necessary provision for the same should be made in the estimates and the note inserted in the column of remarks giving reasons for the increased provision made.

223. Savings in grants allotted for expenditure in a financial year cannot be utilised for expenditure in the succeeding year. If, however, expenditure for a specific purpose, such as "House Rent," Municipal Rates and Taxes, etc., payable in a year was not claimed in the year,

and is required to be disbursed in the succeeding year, the necessary provision for the charge should be made in the estimates and a note made against the entry in the estimates explaining the cause of the increased provision.

224. In all cases where the estimate for the year for which it is being framed differs from that of the preceding year, full explanation must be given justifying the figure proposed to be adopted.

225. With regard to Contingencies it has been stated (paragraph 219) that the estimates should be based on the average actual expenditure of the previous three years. These charges therefore require careful scrutiny, and should not be allowed to exceed what the average of the past three years' actuals show without satisfactory reasons for the increase being given.

226. Similarly, in the case of all fluctuating items, either of revenue or expenditure, if for any special reason it is necessary to provide for larger receipts or expenditure than the average of the actuals of the past three years, full explanation must be given in the estimates in justification of increase.

226A. All disbursing officers should continue to prepare a complete estimate including therein all charges which they have finally to deal with irrespective of whether grants have been provincialized or are allotted by districts and placed at their disposal (*vide* this office Cir. No. 303-T. M.—B. T., dated 27th July 1906).

226B. The practice of making lump sum entries in the Budget in view of anticipated expenditure, the details of which the departmental head is not immediately in a position to estimate, is open to objection and should not be resorted to.

Submission of Budget Estimates.

227. It is a matter of great importance that Budget estimates should be furnished to the Accountant General on the dates fixed by the Government of Bengal, Financial Department, in Resolution No. 698-T. F., dated 7th July 1910. In order to ensure that this may be done, District Officers should personally see to the punctual submission of their Budget estimates to controlling officers on the prescribed dates. They are reminded that any delay in the submission of the estimates prevents the completion of the consolidated Budget estimate of the province and necessarily leads to much inconvenience.

The various stages of examination of figures have to be completed in a prescribed order by definite dates in a short space of time. Any departure from the prescribed dates in the submission of a single estimate is calculated to throw the whole process out of gear, and it should, therefore, be clearly understood by all concerned that all matters connected with the Budget, must be treated as urgent.

(G. B., F. D., Res. No. 698-T. F., dated 7th July 1910.)

228. The following list shows the dates on which Budget estimates are required to be submitted by District Officers to controlling officers

and by them to the Accountant General, and by other officers who are required to submit their estimates direct to the Accountant General:—

Departments or Officers.	DATES OF SUBMISSION		
	To the Commissioner.	To the Board of Revenue.	To the Accountant General.
*Collectors (Land Revenue and other revenue estimates).	1st September	15th September.	1st October.
District Magistrates	Do.	..	Do.
Judges—Civil and Sessions	Do.
Do. Muffusil Small Cause Courts	Do.
Controller of Printing, Stationery and Stamps.	5th November.
Excise Commissioner	1st September	1st October.
Commissioners of Divisions	Do.
Private Secretary to the Governor	Do.
†Secretary to the Government of Bengal.	Do.
Secretary to the Legislative Department, Bengal.	Do.
Board of Revenue, Lower Provinces	Do.
Secretary to the Bank of Bengal	Do.
Bengali Translator to Government	Do.
Superintendent, Royal Botanic Gardens.	Do.
Superintendent in charge, Cinchona Plantation.	Do.
Secretary, Asiatic Society	Do.
Protector of Emigrants	Do.
Secretary, Central Examination Committee.	Do.
Meteorologist, Bengal	Do.
Chief Presidency Magistrate, Calcutta	Do.
Commissioner of Police, Calcutta	Do.
Chief Judge, Small Cause Court	Do.
Superintendent and Remembrancer of Legal Affairs.	Do.
Port Officer	Do.
Inspector General of Police	Do.
Do. of Civil Hospitals	Do.
Do. of Prisons	Do.
Do. of Registration	Do.
Sanitary Commissioner	Do.
Director of Land Records	Do.
Director of Agriculture	Do.
Registrar of Diocese	1st November.
Chaplain of the Church of Scotland	Do.
Director of Public Instruction	15th October.
Secretary to Government of Bengal, Public Works Department.	1st November.
Conservator of Forests	1st October
Registrar, High Court	1st November.
*Collector of Customs, Calcutta	Do.
Do. Chittagong	Do.

* As directed in Government Resolutions No. 141-T. F., dated the 28th April 1910, and No. 2755 F., of the 17th August 1910, the estimate of revenue and receipts under the head XXIII.—Stationery and Printing should be submitted by District Officers and the Collector of Customs direct to the Accountant General on or before the 1st September.

† With the exception of the Budget of the Government Presses to be submitted by the 15th October.

In the following instances the Budget estimate should be prepared in duplicate, and one copy submitted simultaneously to the Local Government and to the Accountant General by the authorities concerned.

<i>Nature of Budget.</i>	<i>Departmental Head concerned.</i>
(1) Cinchona Plantation and Botanical Garden	Superintendent, Cinchona Plantation and Botanical Garden.
(2) Ports and Pilotage	Port Officer.
(3) Police—Presidency District Executive Force	Commissioner of Police. Inspector General of Police.
(4) Medical	Inspector General of Civil Hospitals. Sanitary Commissioner.
(5) Law and Justice—Jails	Inspector General of Prisons.
(6) Registration	Inspector General of Registration. Director of Surveys.
(7) Surveys and Settlement	Director of Land Records. (Through Board of Revenue.)
(8) Agriculture	Director of Agriculture.
(9) Education	Director of Public Instruction.
(10) Forests	Conservator of Forests.

Communication of Sanction.

228A. On the Budget estimates being sanctioned by the Government of India, the Accountant General communicates the sanctioned grants to the local officers concerned, grants for District Officers being communicated through the Commissioners of Divisions and the Excise Commissioner. The grants for Local Funds are also communicated after sanction by the Local Government. As soon as the Civil Estimates are printed, a copy is supplied to each controlling office for distribution of the grants placed in their hands, and submission of the Distribution Statements to the Accountant General.

Extra Budget Grants.

[C. A. C.—158.]

229. Expenditure upon establishments sanctioned by competent authority as well as payments which are obligatory (*e.g.*, under decrees of Court), should be paid when due even though they are not provided for in the Budget; but this does not remove the necessity of obtaining supplementary grants for such expenditure, as under Article 158 of the Civil Account Code expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains, requires, *ipso facto* and apart from all other rules, the sanction of Government.

230. Therefore, whenever it is necessary to incur any expenditure which cannot be met from the sanctioned Budget grant of the office or department to which it appertains application must be made for the sanction of the Local Government to a re-appropriation of Budget provision. Such applications should be forwarded through the same channel as the

original estimate to the Accountant General accompanied by a Re-appropriation Statement in the form prescribed by the Bengal Government Circular No. 29, dated 9th December 1891 (Form A. G. B. No. 346), for transmission by him to Government for sanction. In column 2 of the Re-appropriation Statement the amount as originally sanctioned by Government should be shown, any alterations subsequently made up to the date of the applications by re-appropriations or otherwise should be shown by means of *plus* and *minus* figures in red ink with explanatory notes (*vide* Circular No. 254-T. M.—B. T., dated 29th July 1904). It is also absolutely necessary that the saving anticipated in the specific grant or grants to meet the increased charge for which sanction is being applied for should be clearly stated. Savings in establishment charges cannot be re-appropriated to meet increased expenditure unless such savings will accrue in consequence of a reduction in the sanctioned strength of the establishment.

231. Except in the case of inevitable payments, such as referred to in paragraph 229, expenditure in excess of the sanctioned Budget grant for the year may not be incurred in anticipation of sanction to an extra grant, and when an officer exceeds the annual grant at his disposal he may, under orders of Government, be held responsible for the excess expenditure.

(a) It should be noted that applications for supplementary grants should be made as soon as it is known that the grant for the year will prove insufficient and that such applications should be made in sufficient time to reach the office of the Accountant General by the 15th March at the latest so that the orders of Government may be obtained before the close of the year, as after the year has closed no re-appropriation of Budget grant is admissible.

Re-appropriation of Grants.

232. With the approval of the Secretary of State, the Government of India have authorized the Local Governments to delegate to Boards of Revenue and Heads of Departments the power of making re-appropriations in connection with the budget grants of the branches of the administration which they control. Such re-appropriations should be of a routine character only and shall be made from one minor head to another within the same major head. The power shall be exercised subject to the following conditions:—

- (1) that savings under salaries and establishment shall not be re-appropriated to other classes of expenditure;
- (2) that savings on non-recurring expenditure under "Supplies and Services," "Contingencies" and other detailed heads shall not be re-appropriated in order to provide for additional recurring expenditure under "Salaries," "Establishment" or on any other account; and

- (3) that it will be open to the Government of India and the Local Governments to require, in any time of financial pressure, that the exercise by Heads of Departments of their powers of re-appropriation shall be suspended.

(G. I., F. D., 3169-A., dated 31st May 1911. Dy. G. I. 129.)

(a) Under the order quoted in paragraph 232 the undermentioned Heads of Departments have been empowered by the Bengal Government to make re-appropriations subject to the above conditions, between the different sub-heads of "Allowances," "Supplies and Services" and "Contingencies" (other than contract contingencies) within the same major head under their administrative control:—

- (1) Board of Revenue.
- (2) Commissioners of Divisions.
- (3) Commissioner of Excise and Salt.
- (4) Collector of Customs, Calcutta.
- (5) Inspector General of Police.
- (6) Inspector General of Civil Hospitals.
- (7) Inspector General of Prisons.
- (8) Inspector General of Registration.
- (9) Director of Public Instruction.
- (10) Director of Land Records.
- (11) Director of Agriculture.
- (12) Director of Surveys. (a)
- (13) Conservator of Forests.
- (14) Superintendent and Remembrancer of Legal Affairs.
- (15) District and Sessions Judges.
- (16) Commissioner of Police, Calcutta.
- (17) Sanitary Commissioner.
- (18) Superintendent, Royal Botanic Garden.
- (19) Chief Engineers.
- (20) Superintending Engineers.

(B. G., Res. No. 2606-F., dated 12th July 1911. Dy. G. B. 2840.)

(b) The following rules have been sanctioned by the Bengal Government with the object of vesting disbursing officers with certain powers of making re-appropriation of grants for non-contract contingencies without reference to Government:—

- (1) A disbursing officer may transfer savings in his Budget from one detailed head of regular contingencies to another within the same major head.

(a) NOTE.—The Director of Surveys is authorised to sanction alterations in the internal details of the budget allotments of all surveys under his control, provided the grand total of the budget allotment for each operation as originally sanctioned is not exceeded. (B. G. No. 967-T. R., dated 26th June 1911. Dy. G. B. 2315.)

- (2) In the case of Jail, Customs, Ecclesiastical and Scientific and Minor Departments, a disbursing officer may transfer savings in his Budget from one detailed head to another under "Contingencies" but not under "Supplies and Services."
- (3) Savings in the grants for salaries, establishment and travelling and other allowances cannot be re-appropriated to meet excesses under "Contingencies" without the sanction of the Local Government.

(B. G. Cir. No. 11-F., dated 28th April 1898. Dy. G. B. 539 in case 36 of 1904-05.)

(c) (1) All transfers sanctioned by either controlling or disbursing officers should be communicated to the Accountant General.

(2) Transfers of grants from one major head to another require the sanction of Local Government or of the Government of India where necessary in terms of Article 295, Civil Account Code.

Lapse of Grant.

232A. No money should be drawn from the Treasury with a view to prevent lapses of grant before it is actually required for payment. (G. I., F. D., No. 5511-A., dated 30th August 1904. Dy. G. I. 256.)

Chapter 11. — Government Securities in Trust.

Interest on Government Securities . 233 | Trust Funds 241

Interest on Securities.

[C. A. C.—166.]

233. A list of the half-yearly interest due on the investments belonging to a Trust Fund is sent by the Accountant General, and Treasury Officers are authorised to pay to the Administrators of Trust Funds and Deposits the net amount therein shown on their application at the Treasury.

234. Payments should be made on receipts, forms for which will be sent by the Accountant General along with the list. These receipts should be forwarded in support of the debits in the Treasury list of payments, noting thereon the number and item of the list.

235. On receipt of the list in the Treasury the blank voucher forms attached thereto should be carefully filled in from the entries in the list by the Treasury clerk and examined and attested by the Treasury Officer in order that payments may be made on their presentation by the Administrators concerned without any further reference to the list which should be returned to the Accountant General within 15 days of its receipt. The interest vouchers will remain current for three months as heretofore.

The dates of payments of the Trust interest vouchers will be noted in this in the office of the Accountant General (*vide* Circular No. 282 T. M.—Book, dated 10th August 1905).

NOTE.—The period of currency of the interest vouchers may, at the discretion of the Treasury Officers who issue them, be extended up to 6 months.

[C. A. C.—164.]

236. Under orders of the Government of India in the Department of Finance and Commerce, No. 1, dated 2nd January 1884, all securities belonging to Trust Funds are endorsed to the local officer, who is the original trustee of the fund, and to the Accountant General, Bengal. The local officer after satisfying himself that the chain of endorsements on the securities is complete endorses them in favour of the Accountant General and then forwards them to him together with a covering list in duplicate. Municipal Debentures and Port Trust Bonds should be endorsed in favour of the Accountant General.

[C. A. C.—167A.]

236A. (1) When deposited for a period not exceeding twelve months, the notes shall remain in the name of the depositor and shall not be endorsed by him to any officer of Government.

(2) The Government officers receiving the deposit will see that the notes stand in the name of the depositor and that the contract or other document executed by the depositor conveys authority to Government to appropriate or cancel the notes if the contract is not fulfilled.

(3) After satisfying himself on these points the Government officer receiving the deposit will lodge the notes for safe custody in the nearest Civil Treasury, except in Calcutta where they will be deposited with the Accountant General, Bengal.

(4) The depositor may draw interest on the notes by tendering receipt in the usual form countersigned by the officer with whom he deposited the notes.

(5) When notes are deposited for more than twelve months and it is not desired to draw interest thereon during the period of deposit, they shall remain in the name of the depositor, and the Government officer receiving them will simply forward them to the Accountant General, Bengal.

(6) When the notes were deposited for more than twelve months and it is desired to draw interest thereon during the period of deposit, the rules embodied in paragraph 236 apply.

(G. B., F. D., No. 3892, dated 7th September 1908. Dy. G. B. 3067.)

237. Under section 16 of Act II of 1886, income tax certificates relating to Government Promissory Notes remain in force for one year only. The Comptroller General has, however, ruled that certificates in Form D (of the Income Tax Manual) relating to Government Promissory Notes belonging to educational, religious or public charitable trust funds when once furnished need not be renewed every year. In the event, however, of fresh additions to the investments belonging to such funds, fresh certificates covering the additional amounts are necessary. In all other cases in which exemption from or abatement of income tax is claimable by virtue of certificates in Form B or C (of the Income Tax Manual) the certificates must be renewed every year.

238. Whenever exemption from or abatement of income tax for any of such funds or deposits is desired, the requisite certificate for the year should be obtained from the Collector of Income Tax for the district and sent to the Accountant General, Bengal, as early as possible.

239. The securities held by the Accountant General are converted by him into Stock Certificates under Article 166, Chapter 11 of the Civil Account Code. In such cases it is, therefore, sufficient if, in the absence of original numbers, a remark that the Government Promissory Notes are "held by the Accountant General under Chapter 11 of the Civil Account Code in the $3\frac{1}{2}$ (or 3) per cent. stock of"—be entered in the column provided in the certificate form for description of security.

240. To enable the Accountant General to grant the exemptions and abatements in the interest payment orders, it is particularly requested that certificates should be sent in before the 10th of April each year, as the issue of separate orders for refund of income tax is laborious, troublesome, and expensive.

Trust Funds.

241. 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. All receipts paid into the Treasury will be credited to, and the charges, which will be drawn on a special form of cheque (A. G. B. No. 328), will be taken against the account of the fund without specification of their nature.

242. A pass-book may be issued if the officer who administers the Trust Fund has not personal access to the Treasury accounts. The pass-book should be initialled by the Treasury Officer and periodically agreed with the Treasury record.

NOTE.—Regarding the procedure for payment of interest on Government Promissory Notes belonging to Trust Funds, see paragraphs 233—240.

242A. All Trust money received by an officer in his official capacity shall, unless a Trust Fund has been created, be lodged in the Treasury and credited as a deposit (Revenue, Criminal or Civil as the case may be). No expenditure shall be incurred from General Funds except with the sanction of the authority competent to sanction such expenditure, if made from general revenues (*vide* Government Order, dated 9th September 1905, Dy. G. B. 3316 and Bl.-T. M.—162, dated 24th August 1905).

Chapter 12.—Charitable Endowment.

Vesting of Property in Treasurers under Act VI of 1890.

243. When the Local Government has passed an order vesting any property in the Treasurer of Charitable Endowments, the title-deeds, or, if the property consists of securities, such securities (in halves) should be forwarded to him under registered cover. The vesting order itself operates to transfer the securities to the treasurer, and there is no necessity for the endorsement to him by the previous holders.

NOTE.—Article 175—1, Civil Account Code, is not applicable to Trusts under the Charitable Endowment Act, VI of 1890 (*vide* C. G.'s letter No. 970-D., dated 10th February 1911. Dy. C. G. 445).

Chapter 13.—Interest on Government Paper.

Interest Payments on Government Promissory Notes.

[C. A. C.—197.]

244. (a) No payment of interest to one or more of the joint-holders of a Government Promissory Note, giving a discharge on behalf of the other or others of them, should be made save on production of a written authority to give a receipt for the other joint-holders. Copies of an approved form of such authority can be obtained on indent, and should be supplied free of cost to joint-holders of Government Promissory Notes.

(b) The use of the above form is not compulsory, and holders of notes may use their own forms, if they prefer to do so, but the forms now supplied will doubtless be generally used.

(c) As indicated on the form, the document is exempt from stamp duty.

[C. A. C.—181.]

244A. The annual list of Government Promissory Notes should be forwarded to the Public Debt Office, Calcutta, as soon after the 31st December in each year as possible. The register maintained for the purpose should be correctly kept up so as to ensure the submission of correct lists (*vide* Circular No. 131-T. M.—T. A. D., dated 19th August 1898, and Circular No. 32-T. M.—T. A. D., dated 26th March 1908).

[C. A. C.—182.]

244B. Care should be taken that no interest is paid on a Government Promissory Note which has not been enfaced for payment at the treasury, as this irregular payment not only causes serious inconvenience to the Public Debt Office, but might result in payment on a stopped note (*vide* Circular No. 145-T. M.—T. A. D., dated 19th August 1898).

[C. A. C.—187.]

244C. The term Magistrate in Article 187, Civil Account Code, includes Magistrates of all classes. In the case of Honorary Magistrates the Public Debt Office requires the Bench Seal to be impressed alongside their signatures. (P. D. O.'s No. 6183, dated 1st October 1904, Dy. M. S. 1385.)

244D. In the case of an endorsement by an illiterate person the same procedure should be observed as in the case of a native female, *i.e.*, the endorsement should be attested and verified as laid down in Article 187 of Civil Account Code. (P. D. O.'s No. 3973, dated 26th April 1910, Dy. M. S. 280.)

244E. Great inconvenience is caused to the Public Debt Office in consequence of the inaccurate preparation of interest vouchers. Special

care should be taken in the preparation of these bills. The irregularities which generally occur are noted below:—

- (1) Number wrong, incomplete or illegible.
- (2) E or M prefix not cited.
- (3) Year and date of payment wrong or not mentioned.
- (4) Alterations not attested.
- (5) Number not current.
- (6) Interest due date wrong or not mentioned.
- (7) Year of loan wrong or not mentioned.
- (8) No authority.
- (9) Payment of note under stoppage.
- (10) Over, short, partial or premature payments.
- (11) Notes of different loans entered in the same voucher.
- (12) Vouchers received back without correction.

(*Vide* Circulars No. 25-T. M.—T. A. D., dated 30th March 1908, and No. 76-T. M.—T. A. D., dated 28th May 1910.)

Chapter 14.—Stock Certificates.

Application for Stock Certificates	245		Payment of Interest	246
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Application for Stock Certificates.

245. The Treasury Officer should receive applications for stock certificates in lieu of promissory notes and see that due registry of all documents in support of title to them be certified on their reverse. He will then forward the applications and the notes (in halves) to the Secretary and Treasurer, Bank of Bengal, Public Debt Office, in a registered cover insured as of the value of ₹100.

Payment of Interest.

246. The interest due on the stock certificates will be sent by the Public Debt Office to the Treasury without further application, on the due date, or to the holder direct on his written application. The interest warrants received in the Treasury should be entered in a Register of Interest orders and then delivered to the holder or to his agent.

Chapter 15.—Deposits.

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Repayment of Revenue Deposits.

[C. A. C.—250.]

247. 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.

247A. (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* Circular 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).

247B. 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* Circular No. 82-T.M.—T. A. D., dated 16th July 1910).

Quarterly Certificate.

[C. A. C.—252.]

247C. The duty of recording the certificate cannot be delegated by a District Officer to any subordinate officer. If the District Officer is unable owing to his absence from head-quarters or other causes to record the certificate the Extract Register of Deposit receipt should be sent without it with a note that the certificate will follow. The certificate should then be forwarded at the earliest opportunity (*vide* Circular No. 149-T. M.—Deposit, dated 12th September 1898).

Refund of Lapsed Revenue Deposits.

248. 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).

Cancellation of Lapsed Deposit Refund Orders.

248A. 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.

Deposit Vouchers.

[C. A. C.—258.]

249. Article 258 (I), 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).

Lapse of Cash Orders.

249A. Cash orders are current for three months from date of issue after which they lapse. They may be renewed, if claimed within three complete account years from date of issue.

Deposits of Cantonment Magistrate.

249B. 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).

249C. The duty of initialling each transaction of receipt and payment of a deposit which is imposed upon Judges by note to Article 260, 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.)

Chapter 16.—Local Funds.

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Local Fund Accounts.

250. 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.

Enumeration of Local Funds.

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

252. No new Local Fund may be opened without the sanction of the Accountant General, nor is it permissible, without similar sanction, to open a new personal deposit account, except for a ward's or attached estate. When a Collector has any new transactions which he thinks should be dealt with as a Local Fund or as a Personal Deposit Account, he should apply to the Accountant General for instructions.

253. 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.

254. 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

* See exception in the case of Municipal Taxes in paragraph 112 (30), Chapter 6.

supported by a receipt, stamped when necessary, from the administrator of the Fund.

Lapse of Cheques.

255. 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.

256. 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.

257. 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.

Treasury Accounts.

258. A register (Forms A. G. B. Nos. 105 and 146) will be kept at each Treasury, both for receipts and expenditure, for Local Funds. In this register a separate column will be set aside for each Fund, and the total transaction of each Fund or each class of Funds will be carried in the usual way to the cash-book, cash account, and lists of payments. For Municipal, District Fund, and District Road Funds the registers will be in the form of Personal Ledger Accounts (A. G. B. No. 109).

259. Attention is drawn to the necessity in the case of Local Funds, of distinctly specifying the particular Fund to which the receipts belong, and of heading all bills as chargeable to the particular Fund. The administrator of a Fund should take care that its account passes correctly, not only into his own books but also into those of the Accountant General.

260. When Service Fund, Income Tax or other deductions are made from a salary paid from a Local Fund, the charge should be taken against the Local Fund *gross*, and the deduction separately credited to Government.

Return to the Accountant General.

261. At the end of the month the total receipts of each register (paragraph 258) 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.

262. Upon the expenditure side the totals of the registers (paragraph 258) 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 lists of payments working up to the totals.

Plus and Minus Memoranda.

[C. A. C.—274.]

263. For each Fund marked (a) in Appendix F 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.

264. 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.

265. 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 paragraph 269 below, and thus (but only thus) procure a correction of his balance.

266. 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.

267. 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.

268. 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. The District Road Fund is the only exception.

Corrections.

269. 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. 367-70, Chap. 18); 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, i.e.*, in the Treasury register of receipts and payments of the funds and not merely by an entry in the *plus* and *minus* memorandum.

270. 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.

271. 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.

272. As soon as possible after the close of each year, the Chairman of each District Board and municipality will submit to the Accountant General a copy of the annual account on the same day it is submitted to the Commissioner and the Magistrate respectively. The Administrator of each Medical Trust Fund should also submit his annual account to the Accountant General in the form and supported by the certificates 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.

273. The Accountant General will communicate at the close of the third and fourth quarters each year, the balances of all Municipal

Funds, and at the close of each year the balances of some other Funds marked (a) in Appendix F. 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.

274. 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.

District Funds and Road Funds.

275. Under the provisions of the Bengal Local Self-Government Act which has been extended to all districts in Bengal except Darjeeling, the District Road Committees have been replaced by District Boards, whilst District Road Fund still exists in Darjeeling.

276. 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.

Treasury Procedure relating to District Fund and Road Fund Accounts.

277. The District Fund or Road 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.

278. 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.

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.

279. Payments may be made at a District Treasury from a District Fund or Road 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 or Road Fund. Only one cheque book should be issued at a time.

280. When cheques are drawn for sums not exceeding R500 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. In the case of the Road Fund there is no Finance Committee, and in such cases an *ex-officio* member of the Road Committee, who is placed in charge of the Chairman's duties by his written order, can sign for him. Cheques for sums exceeding R500 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.

281. In the case of the Road Fund such cheques must be signed by the member in charge of the Chairman's duties and an *ex-officio* member of the Committee.

282. 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.

283. 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 paragraph 10.)

284. Treasury Officers should refuse payment of cheques not drawn in accordance with the above rules.

Pass-Book.

285. 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. 289 and 300 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.

286. 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 or Road Committee's office.

287. As the Chairman and Committee have no payments and receipts of money except through the Treasury, and as the pass-book contains the records of all payments and receipts on account of the District Fund or Road Fund 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.

288. 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 285 have been made in it, *i.e.*, on the day of receipt or the next opening day at latest.

Government Grants.

289. When a grant is made to a District Fund or Road 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 or Road 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 or Road 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. The half-yearly grants for establishment for the collection of Public Works Cess to District Road Funds fall due on July 1st and January 1st of each year and cover the half-years April to September and October to March respectively.

290. 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.

291. The manner of accounting for the amalgamated receipts and the collection charges and their distribution between the local bodies and Government in the districts to which the Local Self-Government Act has been extended, is indicated below.

Register of Collections and Expenditure.

292. The amalgamated Public Works Cess and Road Cess receipts and expenditure will be entered in separate registers, one for the combined receipts and the other for the combined charges. 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 from other districts.

293. 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 to the Collector of the district to which the cess properly belongs by remittance transfer receipts. 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.

294. 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.

295. 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.

296. 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 300 below.

297. In the register of expenditure will be entered all the charges incurred by the Collector under paragraph 276. The payments shown in this register need not be classified.

298. On the last working day of the month, the register of receipts will be totalled and the amount of the Public Works Cess collections for that month included in the combined total will be at once credited to the proper head of the account in the Treasury books and the balance will represent the gross road cess receipts. The mode of distribution of the Road and Public Works Cesses is governed by Rule 135, page 105 of the Cess Manual.

(a) This distribution is subject to correction of any error that may be reported by the Cess Deputy Collector at the time of making up his quarterly accounts, and the Treasury Officer will make the correction by effecting the necessary addition and subtraction in the distribution he makes at the end of the month in which he receives the notice.

299. The register of expenditure will then be totalled, and from its total a deduction must be made "on account of one-third of the charges incurred during the month for the collection of the joint cesses and for valuation and re-valuation to be borne by Government on account of Public Works Cess;" and the balance will represent the proportionate cost of Road Cess collection to be borne by the District Board.

300. From the gross cess receipts (*vide* paragraph 298) should be deducted the proportionate costs of road cess collection (paragraph 299) and Cess Tauzi Establishments and the difference, if there be a surplus of receipts over expenditure, should be at once 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) Road Cess on Lands.
- (b) Cess on Mines and Railways.
- (c) Interest on arrear collections of Road Cess.
- (d) Miscellaneous.
- (e) Two-thirds of Recoveries on account of cost of collection of arrear cesses. (*Vide* B. G. No. 460-T.-F., dated 10th November 1899.)

(a) The amount of Road Cess receipts thus withheld from the District Fund and one-third of the recoveries effected during the month, on account of cost of collection of arrear cesses, should be credited to Government in detailed heads in the cash account below "VI.—Provincial Rates," *viz.*:—(1) "Proportionate cost of Road Cess Collection;" (2) "Proportionate cost of Cess Tauzi Establishment;" and (3) "One-third of the recoveries of cost of collection of arrear cesses."

(b) The distribution of the combined total of the register of receipts figures must be telegraphed to the Accountant General on the 7th.

in the margin of the Cash Account against the credit of Public Works Cess in the manner indicated below :—

	Cess on lands.	Cess on mines and railways, etc.	Interest	TOTAL.
	<i>R a. p.</i>	<i>R a. p.</i>	<i>R a. p.</i>	<i>R a. p.</i>
Combined Total	9,030 0 0	3,000 0 0	100 0 0	12,100 0 0
Deduct on account of Public Works Cess	4,500 0 0	1,500 0 0	50 0 0	6,050 0 0
	<hr/>	<hr/>	<hr/>	<hr/>
Balance	4,500 0 0	1,500 0 0	50 0 0	6,050 0 0
	<hr/>	<hr/>	<hr/>	<hr/>
Deduct—(1) Proportion of refunds during the month on account of Road Cess		50 0 0		
(2) Cost of establishment and contingencies for col- lection, valuation and re-valuation of joint- cesses during the month		600 0 0*		
(3) Proportion of cost of Cess Tauzi Establishment		100 0 0†		
(4) Contribution for pension of Cess Collection Es- tablishment		20 0 0		
(5) Fixed proportion of cost and pension contribution of permanent certificate establishment		50 0 0		
(6) Fixed proportion of cost of temporary establish- ment		10 0 0		
		<hr/>	830 0 0	
Less—				
‡ of cost of collection, valuation and re-valuation of joint cess payable by Government . . . . .		...	200 0 0*	630 0 0
			<hr/>	<hr/>
Balance due to the District Fund . . . . .		...	...	5,420 0 0
Add—(1) Miscellaneous receipts . . . . .		...	50 0 0	
(2) † of recoveries of cost of collection of arrear cesses . . . . .		...	100 0 0	150 0 0
			<hr/>	<hr/>
Total credited to the District Fund				5,570 0 0

301. 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.

301A. 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.

302. 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

† This head is for those districts in which the Road and Public Works Cess Tauzi is amalgamated with the Land Revenue Tauzi Establishment. (*Vide* Circular No. 22-T. M.—T. A. D., dated 14th January 1902.)

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.

303. 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.

304. The cheques of a Local Board will be signed by either the Chairman or the Vice-Chairman of the Board if their amounts do not exceed R100, otherwise they must be signed by both.

Pass-Book of Local Boards.

305. 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 302.

306. 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.

307. 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 initialled 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.

Incorporation in Pass-Book of District Fund.

308. The payments of the cheques of the Local Board at the head-quarters 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.

NOTE.—This rule applies *mutatis mutandis* to the transactions of Branch Committees in districts where there are Road Funds.

District Road Fund Balance.

[C. A. C.—269.]

309. In the districts in which the District Road Fund exists the joint cesses collected are divided in moieties between Public Works and Road Cess. The collection charges are borne by the District Road Committees, and Government contributes a fixed sum annually on account of cost of collection of Public Works Cess, under Bengal Government Resolution No. 2, dated 31st January 1879.

310. The receipts on account of the District Road Fund will be entered in a register in Form No. A. G. B. 106, with two additional columns opened in manuscript as shown in Form D with specimen entries. The expenditure will be recorded in a register in Form No. A. G. B. 147. The total of each register will be carried into the cash-book.

Verification of Road Fund.

311. In accordance with instructions received from the Government of Bengal regarding the check and comparison of balances of the District Road Funds, the Treasury Officer is to send to the Chairman immediately after the close of each month's accounts a certificate in the following form:—

*Abstract of Road Fund Account for the month of
in the Treasury of*

<i>₹ a. p.</i>	<i>₹ a. p.</i>
1. Balance brought forward from last month . . .	4. Debited in list of payments of the month . . .
2. Credited in cash account of this month . . .	5. Other debits as per Accountant General's No. , dated . . .
3. Other credits as per Accountant General's No. , dated . . .	6. Balance at end of month . . .
GRAND TOTAL . . .	GRAND TOTAL . . .

(Signed)

Treasury Officer.

NOTE.—Entry 1 must correspond exactly with entry 6 of last month. Entries 2 and 4 must not in any respect differ from the figures of the cash account and list of payment, and must not take account of any adjustments outside the cash account, or any intended corrections. Any such adjustments or corrections may be admitted only after definite report to, and acceptance by, the Accountant General, and will be entered under 3 or 5 after the authority to enter them has been received. The two grand totals must agree.

312 to 315. Cancelled.

Litigation Fund.

316. 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.

317. 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 Bank of Bengal, 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 that officer may know that the amount has been duly credited.

318. 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.

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

319A. 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.

Municipal Funds.

[C. A. C.—271.]

320. 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 a Bank or branch Bank used as a Government treasury in or near the municipality to which the fund belongs.

321. 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 Officer's 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.

322. 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 Court Sub-Inspectors or other officers in accordance with paragraph 2, Rule 22 of the Rules passed by the Local Government under section 82 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 323). 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.

323. 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.

324. 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.

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.

325. 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.

326. 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.

327. 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.

328. 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 Officer's 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.

329. 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. In these forms of account, which are the same as those in which personal deposit transactions are recorded, the words "Personal Ledger" whenever they occur, should be altered to Municipal Fund Account.

330. 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.

**Fees not to be recovered from Local Funds to cover cost of
Audit and Banking Establishments.**

331. With effect from 1st April 1907, the fees hitherto charged by Government from District Boards, Municipalities and other local bodies, both for audit of their accounts and for banking and control, have been abolished. Audit fees, however, will continue to be levied from Ward's Estate as heretofore.

332. Cancelled.

Chapter 17.—Powers of Local Government.

Note.—For a list of powers of Local Government exercised by several Heads of Departments and Offices—see Appendix J.

[C. A. C.—277.]

332A. Article 277, Civil Account Code, which requires the sanction of the Secretary of State to revisions of establishments involving additional expenditure of ₹50,000 a year is not applicable in the case of temporary survey and settlement establishments. (Copy of letter No. 6057-Ex., F. and C. D., dated 6th October 1903, received with Dy. No. A. G. 526, dated 17th June 1907.)

[C. A. C.—279.]

332B. The following officers are authorized to write off the irrecoverable value of stores or public money up to a limit of ₹500 in each case subject to the conditions (i) that the loss does not disclose a defect of system, the amendment of which requires the orders of Government, and (ii) that there has not been any serious negligence on the part of some individual officer or officers which might possibly call for disciplinary action:—

- (1) Board of Revenue; (2) Commissioners of Divisions; (3) Commissioner of Excise and Salt; (4) Collector of Customs, Calcutta; (5) Inspector General of Police; (6) Inspector General of Civil Hospitals; (7) Inspector General of Prisons; (8) Inspector General of Registration; (9) Director of Public Instruction; (10) Director of Land Records; (11) Director of Agriculture; (12) Director of Surveys; (13) Conservator of Forests; (14) Superintendent and Remembrancer of Legal Affairs; (15) District and Sessions Judge; (16) Commissioner of Police, Calcutta; (17) Sanitary Commissioner; (18) Superintendent, Royal Botanic Gardens; (19) Chief Engineer; (20) Superintending Engineer (*vide* B. G. Cir. No. 28, dated 29th July 1910, Dy. G. B. 1916).

332C. The power vested in the Local Government by Article 279, Civil Account Code, has been delegated to the Board of Revenue on the understanding that the report which is contemplated by that article is, when required, made to the Local Government for transmission to the Government of India.

(*Vide* G. I. F. D., No. 4965-A., dated 26th August 1908, Dy. G. I. 279, and B. G. endorsement No. 710-S. R., dated 28th August 1908, Dy. G. B. 2773, filed in Bl. No. T. B.—40 of 1904-05.)

[C. A. C.—285.]

332D. Sanctions of some departments of the Local Government other than the Financial Department, having power to sanction small items of expenditure, need not be communicated to the Accountant General, Bengal, through the Financial Department (Bl. No. P. A.-1 of 1902-03).

Chapter 18.—General Procedure of Treasuries.

Responsibilities of District and Treasury Officers	333	Deficiency in Remittance from Sub-Treasury to Sadar Treasury, Article 320	355A
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Responsibilities of District and Treasury Officers.

[C. A. C.—301.]

333. *The Collector or Deputy Commissioner.*—A District Officer is personally responsible to Government for the due accounting of all monies received and disbursed; for the agreement between the departmental returns and the cash accounts (both of which go out under his signature), and the registers kept in the Treasury, and for the safe custody of Cash, Notes, Stamps, Opium, Securities, and other Government property.

(1) Although the Collector may manage his Treasury by a Deputy, he must not treat his Treasury as a separate and independent office.

Letters addressed to the Treasury Officer must be regarded as addressed to himself. He should not address his Treasury Officer by a separate letter, as if he were an independent officer and then forward the Treasury Officer's explanation, instead of his own, in reply to questions or enquiries touching his Treasury business. When any irregularity is brought to his notice nothing but a report of his own knowledge after personal investigation can be considered satisfactory.

(2) If the Local Government permit a public officer to bank with a Government Treasurer on his private account, it should be clearly understood that, in the event of a deficit being discovered in the balance of the Treasury or Sub-Treasury account, the Government will not admit any claim to money found in the Treasurer's or Sub-Treasurer's custody until their own claims are fully satisfied.

334. The District Officer is bound to satisfy himself by periodical examination (at least once in every four months for *cash*, once in every quarter for *deposits*, and once in each half-year for *stamps, stock-notes, opium securities, and bill forms*)—(1) that the actual stock of cash, stamps, stock-notes, opium, and securities is kept under joint lock and key, and corresponds with the book balances, and that the Treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business or larger than the security given by him; (2) that the deposit registers are kept up according to the rules prescribed in Chapter 20 of the Civil Account Code; (3) that the stock of bill and similar forms which are intended for use in money transactions is carefully kept under lock and key and periodically tallied with the nominal balance of such forms on the stock books; and (4) that the Sub-Treasury balances are verified once a month by a gazetted officer, if possible by a

covenanted officer. When Sub-Divisional Treasuries are in charge of gazetted officers, the Collector should verify the balances during his cold weather tour.

N.B.—The examination of the deposit registers is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of transaction; but also that no monies are unnecessarily placed in deposit or allowed to remain there without good cause.

335. The District Officer, unless unable to perform the duty from physical inability, or from absence on tour, is required to sign the periodical accounts. He is also required to see that implicit obedience is given to the instructions issued from the Account Office; and to send immediate notice to the Accountant General of any embezzlement in an office or treasury. This notice must be supplemented, as soon as possible afterwards, by a detailed report after personal enquiry into the case.

336. The District Officer should be specially careful when assuming or making over charge of a district, to see that the stock is thoroughly verified and the certificate which is required from the *transferer* and *transferee*, showing the state of the cash, stamps, stock-notes, and opium balances, should be invariably despatched (in Form A. G. B. 241) to the Accountant General on the same day that charge is transferred.

337. *The Treasury Officer.*—As the Collector's delegate and representative, he is responsible to the Collector primarily for the right discharge of his duty. Just as Government holds the Collector responsible in the first instance, and expects from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government's dues, so will the Collector look to the Treasury Officer for a thorough observance of all prescribed Treasury rules and strict attention to all details of the daily routine of Treasury work. The Treasury Officer is responsible to the Collector for the working of the Treasury and for the conduct of the subordinate Treasury officials, and has carefully prepared rules for his guidance in every branch of his duties. The above remarks apply also to the Officer in charge of a sub-divisional treasury.

338. The following are some of the important duties laid upon the Treasury Officer by the rules of the Account Department:—

He should, in respect of—

- (1) *payments*, observe the general rules prescribed in Articles 3, 5, 9, 10 and 11, Chapter 1 of the Civil Account Code, and also those regarding—
 - (a) gazetted officers in Article 46, Chapter 4, Civil Account Code;
 - (b) payments to outsiders in Article 313, Chapter 18, Civil Account Code;
 - (c) cheques and payments against Letters of Credit in Articles 314 and 315, Chapter 18, Civil Account Code;

- (d) payments of Supply Bills and Remittance Transfer Receipts in Articles 387—394, Chapter 21, Civil Account Code;
- (2) *receipts*, check the postings with the chalans and sub-treasury accounts, initial every entry in the Revenue Deposit Registers, observe the rules relating to such deposits given in Articles 246 and 247, Chapter 15, Civil Account Code, and verify the monthly totals of all Departmental Revenue Returns;
- (3) *Supply Bills and Remittance Transfer Receipts*, observe the rules prescribed in Articles 373, 374, 384 and 388, Chapter 21, Civil Account Code;
- (4) *the Treasurer's balance*, roughly verify it every night and see that it is locked up in the vault, under double lock, Article 304, Chapter 18, Civil Account Code;
- (5) *monthly accounts*, see that the vouchers and schedules are despatched in a complete state;
- (6) *receipts and payments*, check the schedules with the vouchers at intervals;
- (7) *erasures*, observe Articles 21 and 224 of the Civil Account Code;
- (8) *recoveries*, observe Article 16 of the Civil Account Code;
- (9) *office notices*, observe Articles 337 and 338 of the Civil Account Code.

Telegraphic Cypher Code.

339. A Telegraphic Cypher Code has been supplied to all Collectors and Deputy Commissioners who have transactions with the Accountant General. This Code should remain in the custody of the Collector or Treasury Officer and should not be allowed to be seen by any one else. It should be used in all telegraphic communications to the Accountant General.

340. All telegraphic transfers of money will in future be made in the cypher used in the Code.

341. When private persons or corporations are the payees, it is necessary that the remitter should make application to the Accountant General for the registry of the name in full of the payee and the assignment to that name of a cypher word. The Accountant General will communicate the name and cypher to the Treasury concerned, and inform the remitter who, before the first payment is made, should send this letter to his payee, with a request that the payee will present the letter in person at the paying Treasury for the purpose of identification, or, where he is well known, send the letter and endorse at foot thereof specimen of his ordinary signature. This process of identification need only be repeated when a change of payee occurs.

342. In the event of any discrepancy in a telegram, the office from which it has been received should be asked to repeat the message.

343. District Officers should advise those in their districts in the habit of receiving telegraphic transfers, that their remitters should be moved to apply for the registration of the names of payees in the Accountant General's office.

Receipt and Payment Registers.

[C. A. C.—308 and 309.]

344. 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 *kist* 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.

344A. The following special procedure has been sanctioned for Bengal in modification of Article 308, Civil Account Code. It should be followed except during the time of the *kist* payments, when the procedure laid down in Chapter II of the Board's Tauzi Manual (1899) should be adopted:—

“The memorandum with which money is presented to be paid in will be handed first to the Accountant or other officer who is in charge of the accounts of the department concerned, who, if there be no objection to the receipt of the money, 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 presentation of a formal receipt for 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 to be given by the Treasury.”

345. Deposits, Personal Ledgers, Bills drawn, Military, Public Works, Forest, Postal and Telegraph receipts will be recorded in their separate registers.

346. 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.

347. 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 Registers of which the Schedules are to accompany Lists of Payments.

- | | |
|---|---|
| 1. Forests. | 14. Municipalities. |
| 2. Telegraph Department. | 15. Excluded Local Funds. |
| 3. Marine Department. | 16. Salaries of Gazetted Officers including Sub-Registrars. |
| 4. Post Office. | 17. Establishment Bills. |
| 5. Military Payments. | 18. Pensions. |
| 6. Public Works Payments. | 19. Contingent and Travelling Allowance Bills. |
| 7. Deposit. | 20. Local Funds. |
| 8. Supply Bills—Local. | 21. Inland Customs. |
| 9. Remittance Transfer Receipts—Local. | 22. Opium Department Remittances. |
| 10. Supply Bills—Other Governments. | 23. Malikana Payments. |
| 11. Remittance Transfer Receipts—Other Governments. | 24. Pensions for old Military Orphan Military Funds. |
| 12. Advances, Loans, etc. | |
| 13. Interest Payments. | |

348. 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.

349. The schedules of salaries and travelling allowances of gazetted officers 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.

350. 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.

351. 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.

Abbreviated and Special Form of Pay Orders.

352. In the case of—

1. Cheques;
2. Remittance Transfer Receipts;
3. Supply Bills;
4. Deposit Repayment Vouchers;
5. Postal Vouchers;
6. Lapsed Deposit Refund Vouchers;
7. Sub-Treasury Cash Orders, including bills enfaced by Sadar Treasuries for payment at sub-treasuries;

when the amount is expressed in words and figures and no alteration is necessary owing to retrenchments, the pay order may be confined to the word "Pay."

353. When payments on succession certificates under section 14 (1), Act VII of 1889, are made in stamps, the deposit repayment vouchers should be enfacéd with the words "Paid by transfer in Stamps."

Signing and Stamping of Chalans.

[C. A. C.—311.]

353A. To provide for an additional safeguard all receipt chalans, as well as entries in remittance and pass-books of the Public Works, Postal and other Departments with which money is received in the Treasury, should, in addition to the signature prescribed by the existing rules, be impressed with the Treasury seal.

Attestation by the Treasury seal is not, however, required in the case of entries in pass-books of remittances acknowledged in chalans of which one copy is returned to the remitting officer (*vide* Circulars No. 276-T. M.—T. A. D., dated 4th May 1905, and No. 288-T. M.—T. A. D., dated 14th November 1905).

353B. The amounts of chalans should be written both in figures and words.

353C. All officers are required to sign public documents with their signature written clearly and in the case of native officers all the prefixes are to be written in full. This procedure should also be observed by Treasury and Sub-Treasury officers in signing orders for payment of money.

(B. G. Circular No. 33-D., dated 10th October 1891. Dy. G. B. No. 4681 of 1907-08.)

NOTE.—Mr. Atul Krishna Ray, Deputy Magistrate and Deputy Collector, has been authorised to sign his name in abbreviated form as A. K. Ray (*vide* B. G. order No. 886-A. D., dated 23rd May 1910. Dy. G. B. 814).

Check Register of Transfer Payments.

353D. 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).

354. 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 pay-

able 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).

Jail Pass-Book.

355. The Jail Pass-Book, in which shall be entered every money transaction between the Jail and Treasury, should be regularly written up by the Treasury Officer, and each entry attested by his initials. The total should be written in words.

Deficiency in Remittance from Sub-Treasury to Sadar Treasury.

[C. A. C.—321.]

355A. 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 37) 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.

Submission of March Account.

[C. A. C.—324.]

356. The sadar treasury accounts for the month of March should be kept open until receipt of the daily sheet of every sub-treasury for 31st March in order that all the transactions taking place at sub-treasuries may, without exception, be brought into the accounts of the year.

357. The second list of payments, cash account, and cash balance report should accordingly be detained until the daily sheet for 31st March of every sub-treasury has been received in the Treasury. 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 and cash balance report, should follow.

358. Their despatch must not interfere with or delay the transmission to this office on due date of the monthly abstract account for March.

359. Should there be any delay in the despatch of the returns the figures must be telegraphed to the Accountant General on the 7th.

Despatch of Account, etc.

360. 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 half a page of foolscap they tear by use.

361. 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.

Monthly Abstract Account.

[C. A. C.—328.]

362. The form of this account is printed as A. G. B. No. 4. But the return for the months of October, December, January and February in each year should be prepared in greater detail as shown in the form given below:—

<i>Receipts.</i>	<i>Outgoings.</i>
Land Revenue	Interest on Government Promissory Notes
Opium	Opium Expenditure
Salt	Other Civil Expenditure
Stamps	
Excise	TOTAL CIVIL EXPENDITURE
Provincial Rates	
Customs	Public Works Ordinary issues
Assessed Taxes	Deposits of District Funds
Forest	Loans by Government
Registration	Other Civil Debt and Remittances
Other heads	Marine
	Post Office
TOTAL CIVIL REVENUE	Military
	Military Works
Public Works Ordinary Receipts	Railways
Deposit of District Funds	Telegraph
Loans by Government	
Other Civil Debt and Remittance	
Marine	
Post Office	
Military	
Military Works	
Railways	
Telegraph	
Opening Balance	Closing Balance
GRAND TOTAL	GRAND TOTAL

333. Full instructions for the preparation of this return are given in Article 328 of the Civil Account Code, but to prevent the possibility of any "misunderstanding" the items which in Bengal fall under the heads of "Civil Revenue," "Civil Expenditure," and "Civil Debt and Remittance" are given below.

Civil Revenue.

364. A list of the heads is given in paragraph 362. But cess collections of other districts and contributions from Provincial Revenues to Local Funds should be omitted from both sides of the Abstract Account.

Civil Expenditure.

365. All charges connected with the "Revenue heads" mentioned in paragraph 362 as well as the charges under the heads of "General Administration," "Ecclesiastical" and "Political," and also the following payments:—

- Refunds of all kinds.
- Pensions of every kind, including Assignments and Compensations.
- Interest on Government Loans (*other than payments on Accountant General's Trust Interest Orders*).
- Payments to the Survey Department.

Civil Debt and Remittances.

365A.

- Local Funds (see Appendix F).
- Deposits (of all kinds).
- Municipal Funds.
- Trust Interest Payments.
- Advances (of all kinds).
- Loans to Municipalities and Local Bodies.
- Cash Remittances of all kinds beyond the district.
- Remittance Transfer Receipts.
- Supply Bills.

366. The lists of payments and cash account have been carefully revised so as to simplify to the utmost the preparation of the abstract account, and a detail of the present Local Funds has also been inserted in a note to the lists of payment as a guide in placing the entries. With ordinary care and punctuality it will be unnecessary for any Treasury in Bengal to communicate the results of the abstract account by telegram, but should occasion arise the amounts must be telegraphed in clear groups of figures in the exact order and sequence of the printed entries, as exemplified in Article 328 of the Civil Account Code.

NOTE.—Should the account in any case be not closed for the month by the 2nd, as for instance, when land revenue is due during the latter part of the month or when the account is for March, special arrangement should be made to have the account completed by the 7th, and if telegraphic communication be open to the Treasury Officer he should telegraph the figures on that date positively in the form prescribed in the Code. If there be no telegraphic communication with the district, the Treasury Officer should make the best arrangements he can so that the figures may reach the Accountant General on the 8th.

Corrections of Accounts.

367. 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.

368. Forms (A. G. B. No. 244) are obtainable from the Assistant 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.

369. 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.

370. 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.

Treasury Irregularities.

370A. A list of irregularities or defects habitually found in vouchers and receipts submitted for audit has been given in Appendix K. 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 officer 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.

370B. 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).

370C. 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.

Chapter 19.—Pension Payments.

Exemption from Personal Appearance	370D	Annual Returns	371 B
Record of Personal Marks and Thumb Impressions	370E	Annual Mortality Returns of Military Pensioners	371 H
Identification of Pensioners	371	Report of Death of European Uncovenanted Military Pensioners	371 J

Exemption from Personal Appearance.

370D. 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.)

Record of Personal Marks and Thumb Impressions.

370E. 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.

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. 395 (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.—344.]

371. 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.

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 officers 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.)

371A. 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 12th November 1900).

Annual Returns.

[C. A. C.—348.]

371B. The returns should be submitted in six sets, *viz.*, (1) Political, (2) Services—Native, (3) Services—European including Eurasian, (4) Marine—Native, (5) Marine—European including Eurasian, (6) Hyderabad Contingent, 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 (40A new) 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 of India, 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.

371C. 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.

371D. 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.

371E. If a pensioner whose name was removed from some previous return for non-appearance for six months 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" [see note (6) on the reverse].

371F. The age group shown in column 3, "51 to 60 inclusive," may, like the succeeding groups, be split up with the two groups of five years each, namely, "51 to 55 inclusive" and "56 to 60 inclusive," and the number of pensioners may be shown in two columns according as the age is between 51 and 55 inclusive or 56 and 60 inclusive.

371G. A specimen of the list required is given on the Revenue Form No. 40A 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.

371H. Collectors should send annually to the Pay Examiner, Bengal Command, not later than 15th April, returns of Military Pensioners in Civil Account Code Form No. 40A, prepared in accordance with the procedure laid down in Article 348 of the Code.

371I. 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 Native Military Pensioners are removed from the pension list after an absence of three years from periodical payments, under Rule 23 of the rules for payment to Native Military Pensioners at Civil Treasuries (*vide* Chapter 25), the words "three years" should be substituted for "six months" in heading 12 of the Civil Account Code Form No. 40A in both the returns to be submitted to the Pay Examiner (*vide* Circular No. 144-T. M.—Pen., dated 8th August 1898).

Report of Death of European Uncovenanted Military Pensioners.

371J. All casualties by death among European (including Eurasian) Uncovenanted Pensioners of the Military Department other than Native Military Pensioners should be reported to the Controller of Military Accounts, Eastern Circle, 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).

Chapter 20.—Deposits.

(See Chapter 15.)

Personal Deposits 371K | Cash Orders on Sub-Treasuries . . 371L

Personal Deposits.

[C. A. C.—355.]

371K. The Comptroller 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 L (*vide* Cir. No. 257-T. M.—T. A. D., dated 27th April 1904).

Cash Orders on Sub-Treasuries.

[C. A. C.—363.]

371L. The cash orders issued on sub-treasuries outstanding for more than three months should be held to have lapsed. The payment of such orders should therefore be stopped. The necessary adjustment by reduction of the charges they represent will be made by the Accountant General. In order to enable him to do this the Treasury Officers should send with their cash account a statement of lapsed cash orders, specifying (*i*) in the case of cash orders issued for service payments, the number and date of the vouchers in which the charges were originally drawn, as well as the name of the officer by whom they were drawn, and (*ii*) in the case of cash orders issued on behalf of a Ward's Estate or municipality, the number and date of the cheques. If application is made for the renewal of a cash order the cancelled cheque should be forwarded to the office of the Accountant General for orders, quoting the monthly statement in which the lapsed order was entered.

371M. The total amount of cash orders included in the above statement should be deducted from the closing balance in the *plus* and *minus* memo. as lapsed. Note should also be made in the cash order Ledger (C. A. C. Form No. 40) against the items included in the statement to the effect that they have been reported to the office of the Accountant General for adjustment as lapsed (*vide* Cir. No. 267-T. M.—T. A. D., dated 2nd August 1904).

Chapter 21.— Bills.

Form of Receipt.

[C. A. C.—393 (f).]

371N. The endorsement on the reverse of Remittance Transfer Receipts paid by transfer is not always made in accordance with Article 393 (f), Civil Account Code. The check prescribed therein is useful as it ensures the attention of the Treasury Officer to the daily item in the Accountant's register in which the *per contra* credit appears and secures his concurrent audit to such transactions (*vide* Cir. No. 241-T. M.—T. A. D., dated 26th November 1902).

371O. When a voucher is paid by transfer credit to Remittance Transfer Receipt, a chalan is not necessary. The application for the issue of the Remittance Transfer Receipt serves the purposes of the chalan. (Bl. No. T. C.-106, 1904-05.)

Chapter 22.—Imperial Departments.

Bills of the Meteorological Department 372

Bills of the Meteorological Department.

372. Pay bills of Observers of the Meteorological Department, as well as their establishment, contingent and other bills, should not be paid unless countersigned by the Reporter or officer superintending the Observatories. Treasury Officer should see that all such bills are duly countersigned *prior* to payment.

Chapter 23.—Forest Department.

Forest Receipts 373 | Advice of Forest Remittances . . . 374

Forest Receipts.

[C. A. C.—440.]

373. Attention is invited to the note under Article 440, C. A. Code, under which earnest money tendered by contractors, etc., should be credited to Revenue Deposits and not as Forest Remittances.

Advice of Forest Remittances.

[C. A. C.—442.]

374. 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.

(a) 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 excerpted, 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 24.—Public Works Department.

P. W. Pass-Book	375	Staging Bungalows	379
Realisation of Rents of Government Buildings	376	Advices of P. W. Receipts	380
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P. W. Pass-Book.

[C. A. C.—457.]

375. 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 457, 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.

376. (a) All rents for Government buildings in charge of the Public Works Department occupied as residences by officers in Civil or Public Works employ (except officers of the Opium Department) 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 triplicate in Public Works Department Form No. 44-B., shewing the amounts to be recovered from each officer and details of classification or head of account to which the amounts are creditable.

(b) Gazetted Officers who draw their own salary bills and Heads of offices who draw the bills of Non-Gazetted Officers will make the necessary deduction on account of rent from their salary 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.)

377. 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 salary or establishment bill of the officers 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.

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. One copy of the rent roll is retained by the Treasury Officer, one is returned to the Executive

Engineer with recoveries duly noted therein and the third copy duly filled in is sent to the Accountant General, Bengal, with the Cash Account. The Executive Engineer is responsible for watching recovery of the rents and the return of the rent roll duly filled in (*vide* Examiner, Public Works Department Accounts, No. 1289-A., dated 23rd July 1907, Dy. Public Works Department 348, letter No. T. M.-405, dated 8th August 1907, Cir. No. 2-T. M.—T. A. D., dated 22nd March 1907, No. 121-T. M.—T. A. D., dated 18th September 1911, and 125-T. M.—T. A. D., dated 20th November 1911).

NOTE.—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 officers 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).

378. Whenever a building so occupied is likely to be vacated after the 1st day of any month owing to the officer concerned proceeding on leave or transfer to another district, the Treasury Officer who has opportunities of knowing beforehand the movements of Civil Officers 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.

378A. 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 salary bills in the same way as rents for their residences (B. G., P. W. D., No. 637-A., dated 20th March 1905, Dy. G. B. 6140.)

Staging Bungalows.

379. It has been ordered by Government that those charges only which are 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 are accordingly requested to pass, for payment at the Treasury, all bills other than those on account of construction and repair which may be presented to them by officers 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.)

379A. The receipts from permits for shops as well as any rents from the letting out of the grazing and the sale of fruits in cutchery compounds should be credited to the Public Works Department as Miscellaneous Receipts.

Advices of P. W. Receipts.

380. Treasury Officers are required to advise each Executive Engineer monthly of the receipts from Civil Officers credited in their accounts.

380A. 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.

380B. In writing up the schedule of payments in Form A. G. B. No. 140 the payments on account of each railway should be shown in a separate sheet.

380C. 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.

[C. A. C.—467.]

380D. The intention is that a Civil Officer acting as a P. W. Disburser does not withdraw from the Treasury and retain in his hands more money than is necessary for his immediate requirements. (C. G.'s order, dated 12th November 1901, Dy. C. G. 440.)

Chapter 25.—Military and Marine Departments.

Advances	380D	Bengal Military Orphan Fund . . .	385
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Advances.

[C. A. C.—489.]

380E. The procedure laid down in the note to Article 489, 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 officer on whose responsibility the order was issued, a true copy, signed in writing by an officer authorised to do so, is furnished (*vide* C. G. No. 3735, dated 31st March 1908, Dy. C. G. 5).

Medical and Ordnance Stores.

381. 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.

382. 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 Examiner, Marine Accounts.

383. 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 Examiner of Marine Accounts for audit who, after checking and passing the charges, will issue the authority for payment.

Remuneration and Travelling Allowance of Surveyors of Inland Steam Vessels.

384. The remuneration and travelling allowance of the surveyors of inland steam vessels, appointed under Act VI of 1884, should be drawn separately on the salary and travelling allowance bill forms prescribed for gazetted officers. The bills for the surveyors' 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 is respon-

sible 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 "XVIII.—Marine—Miscellaneous—Fees on Survey Certificates granted to Steam Passenger Vessels."

Bengal Military Orphan Fund.

385. 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 ₹20 require a receipt stamp.

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 salaries exceeding ₹5,000 a year has been sanctioned by the Secretary of State under Article 70 read with the note to Article 72 (b), Civil Service Regulations (*vide* G. I. 476).

Indian Military Service Family Pension Fund.

385A. The pensions of widows and orphans of the Indian Military Service Family Pension Fund may be paid by the Civil Treasury Officers on pension warrants issued by the Controller of Military Accounts, Eastern Circle. These payments should be entered in a separate schedule (C. A. C. Form No. 67) 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 Native Military Pensioners from Civil Treasuries.

[C. A. C.—503.]

386. The following instructions are applicable to all the Treasuries in Bengal at which military pensioners may elect to be paid:—

(a) 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.

387. Check registers of military pensioners divided into the nineteen classes laid down in paragraph 429 will be maintained in M. A. Form 345, blank forms of which will be supplied on application to the Pay

Examiner, Bengal Command. 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.

388. In the case of pensioners brought on the pension list on or after the 1st January 1898, there will be pasted or securely attached, to the descriptive roll or the disbursing officer's copy of the pension certificate, a slip of stout white paper, with the impression of the pensioner's thumb and finger of the left hand thereon.

Treatment and disposal of rolls, pension certificates, and pension tickets of new pensioners when received by Treasury Officers.

389. 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 officer from whom they were received (*vide* paragraph 387).

390. The particulars regarding each pensioner contained in the descriptive rolls, and disbursing officer'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 (*vide* paragraph 387). Great care must be taken in copying into the check registers the distinguishing mark noted in the descriptive rolls and pension certificates.

391. 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 pension certificate have been received	The pension certificate.
Where a descriptive roll and pension ticket have been received	The pension ticket.
Where a disbursing officer'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 officer'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 attached to the schedule of payments (M. A. Form 457 or 458) in which the first payment of pension is charged (*vide* paragraph 437).

NOTE 1.—The descriptive rolls of Bengal and Bombay pensioners (M. A. Forms 380 and 381) 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 Bengal and Bombay pensioners (M. A. Forms 452 and 459) 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 officer's copy of the pension certificate (M. A. Form 451) in the place provided for the purpose.

Dates of Payment.

392. All pensions are payable quarterly in arrears, except at Cuttack where they are paid monthly in arrears [*vide* letter No. P.-2128, dated 23rd January 1908, from the Pay Examiner, Eastern Circle, Dy. M. D. 462], *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 397).

393. The pensioners residing in or near Calcutta will be paid in the office of the Accountant General, Bengal, on the 14th, 21st, and 27th of every month, or if those days are Sundays or holidays, then on the following working days.

Pensioners will be paid at District Treasuries at any time after the first week of each month.

Procedure of Payment.

- | | |
|---|---|
| I.—Payment of old pensioners. | VI.—Payment of pensioners unable to appear personally. |
| II.—Payment of new pensions (including family pensions); but see paragraph 402. | VII.—Enquiries regarding pensioners above the age of 70 years. |
| III.—Payment of subsequent pensions. | VIII.—Payment of arrears. |
| IV.—Payment of pensioners in receipt of Order of Merit pay. | IX.—Payment of pensioners re-employed. |
| V.—Payment of family pensions granted until marriage or re-marriage. | X.—Payment of family pensioners employed under Government in the Military Department. |
| | XI.—Declarations regarding employment and re-employment. |

I.—Payment of old Pensioners.

394. 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 (M. A. Form 245), 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 (M. A. Form 457 or 458) 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 396 at the time the payment is made.

NOTE.—In Calcutta sums exceeding R100 will be paid by cheques on the Bank of Bengal and in districts where the Treasury business is conducted by a branch of the Bank orders will be issued on the Bank for payment. These orders and cheques will be handed over to the pensioners concerned, who will cash them at the Bank.

II.—Payment of new pensions (including family pensions).

395. (i) 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 officer's copy of the pension certificate (see paragraph 387) will be carefully compared with the person of the claimant, and the officer will enter in the column of remarks of M. A. Forms 380 and 381 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 391), 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.

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.

As an additional means of identification, the impressions of the thumb and fingers of the left hand should be obtained from each pensioner who may be brought on the pension list on or after 1st January 1898 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 Pay Examiner.

Extra pains should be taken in the identification of all native 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.

(ii) The first payment of a male military pensioner should be made on production of a last-pay certificate [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 officer'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.

(iii) That 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.

(iv) No last-pay certificate is required for the first payment of pension to a new native 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.

(v) The last-pay certificate must be attached to the schedule of payments (M. A. Form 457) in which the first pension is charged (*vide* paragraph 437).

NOTE.—For the extent to which arrears of pension may be paid to a newly-admitted pensioner, see paragraph 407.

396. The columns provided for recording payments in the pension certificate or the pension ticket will then be filed 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 (M. A. Forms 457 and 458) in use for the month, the remark "new pensioner" being entered in the column of remarks of the payment schedule.

III.—*Payment of subsequent pensions.*

397. These will be made in the same manner as laid down in paragraph 394 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 359 (i).

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 408). Thus, if a pensioner who was in receipt of his pension quarterly has neglected to draw the amount due to him from 1st January 1892, *without intimation of the cause*, he may, if he appears at any time between 1st April 1893 and 30th June 1893, when the pension for the quarter ending 31st March 1893 is in the course of payment, receive one year's pension from 1st April 1892 to 31st March 1893, and the pension from 1st January 1892 to 31st March 1892 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 Pay Examiner, Bengal Command, to enable that officer to decide whether the pension withheld should be forfeited or not (see paragraph 408).

NOTE 3.—The above procedure is applicable also to family pensioners.

IV.—*Payment of pensioners in receipt of Order of Merit Pay.*

398. 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.

399. 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 (*vide* paragraph 387).

400. 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*, *shadec*, *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 a native 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, the descriptive roll of the widow will be sent to the Treasury Officer by the Pay Examiner.

V.—*Payment of family pensions granted until marriage or re-marriage.*

401. 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.

402. As a rule, all pensioners must appear in person to receive their stipends.

(i) Male.

403. 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.

404. 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 M. A. Form 460, 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 (M. A. Forms 457 and 458).

NOTE.—Pensions should never be remitted to pensioners direct nor should public service remittance transfer receipts be issued for such remittances.

(ii) Female.

405. 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 403 and 404, 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 officer may be accepted.

VII.—Enquiries regarding pensioners above the age of 70 years.

406. 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 (M. A. Forms 457 and 458) should be signed by the Treasury Officer when the stipends of any such pensioners are charged.

* VIII.—*Payment of arrears.*

- | | | |
|---|--|--|
| <p>(i) New pensions.</p> <p>(ii) Subsequent pensions.</p> | \| | <p>(iii) Pensions due to the estates of deceased pensioners.</p> |
|---|--|--|

(i) *New pensions.*

407. On first admission of an individual, other than a family pensioner, to the native 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.

Native 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.

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 408.

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.*

408. Arrears of pensions for twelve months only, including that in course of payment, are admissible to individuals who may have neglected to apply personally for their pensions, or failed to send notice of their inability to do so, for a period exceeding one year. Arrears due for any longer period may be paid on the authority of the Pay Examiner, Bengal Command, on satisfactory explanation as to the cause of absence from the periodical payments during that period. But absence from twelve consecutive quarterly payments without intimation of the cause will involve forfeiture of pension, the name of the pensioner concerned being struck off the rolls of the pension establishment after the expiration of that period. Pensioners thus struck off the rolls may be re-admitted by the Controller of Military Accounts, provided he is satisfied that their absence was unavoidable; they will then receive the undrawn arrears of pension for such period, not exceeding two years, as may be authorised by the Controller.

NOTE.—See Note 2, paragraph 397.

409. Payment of arrears due to a pensioner applying for his pension after release from imprisonment should be refused, and a report made to

* 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 Pay Examiner, Bengal Command, for decision.

the Controller of Military Accounts through the Pay Examiner, Bengal Command, 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.*

410. 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 note to paragraph 413.)

411. 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 425) and pay the arrears due.

412 and 413. 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 officer 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 ₹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, Eastern Circle, before payment.

NOTE.—Arrears due to the estate of a deceased native 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 Nepalesé Durbar official must be countersigned by the Resident or the Recruiting Staff Officer for Gurkhas (*vide* Controller's letter No. P. 423, dated 5th May 1910, Dy. M. D. 92).

414. 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 in M. A. Form 459 for record in the Treasury.

415. 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 _____ 190 . Arrears from _____ to
 , amounting to R _____ (both in figures and words), paid to his
 heir _____ in my presence (or remitted to the _____
 payment to _____ the heir).
 _____ for

Place and date.

Treasury Officer."

416. The payment of arrears should be entered in *red ink* in the appropriate schedule (M. A. Form 457 or 458), giving in the column of remarks full particulars of the date of decease, arrears when claimed, and the period for which payment is made.

417. The pension certificates or tickets of deceased pensioners together with the vernacular death reports from police officers whenever received should be filed in 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.

418. The rules in Articles 583, 584, 800, and 801 of the Civil Service Regulations should be observed, cases coming under Articles 584, 800, and 801, *ibid.*, being reported with full particulars to the Pay Examiner, Bengal Command, for orders.

X.—Payment of family pensioners employed under Government, in the Military Department.

419. 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 583, Civil Service Regulations, applies to heirs of all native 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 419 applies to heirs of all native 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 Pay Examiner, Bengal Command, for orders.

XI.—Declarations regarding employment and re-employment.

420. The rule in the preceding paragraph and the rules referred to in paragraph 418 should be enforced in the case of all family and special temporary pensioners; but in the case of invalid native 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.

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, Eastern Circle, Lucknow) should be required on the occasion of every payment

from native 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).

420A. 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.

(No. 208-Camp-G., dated 16th December 1910, Dy. A. G. 2178.)

Receipts for payments.

421. As payments are made in the presence of the disbursing officer, 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 ₹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 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 soldier's† 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.

Recoveries.

(i) Income-tax.

(ii) Pay Examiner's disallowances.

(iii) Fee for issue of duplicate pension certificates.

(i) *Income-tax.*

422. 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 ₹1,000 *per annum*, or ₹83-5-4 *per mensem*, are liable to income-tax. The net amount of the pension paid will be charged in the appropriate schedule of payment (M. A. Form 457 or 458), and the amount of income-tax recovered noted in the column provided for the purpose in the schedule.

(ii) *Pay Examiner's disallowances.*

423. A disallowance issued by the Pay Examiner must in all cases be deducted from the next payment made to the pensioner, the short

* Includes pay proper, good service and good conduct pay, *plus* a fixed addition of ₹1-8 per month equivalent of compensation for dearness of provision.

† NOTE.—All pensioners belonging to Classes I, VII, XIII, and XVII, who held rank other than those specified in this paragraph, are non-commissioned officers and soldiers.

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 (M. A. Form 457 or 458), the number and date of the Examiner's objection statement being cited.

(iii) *Fee for issue of duplicate pension certificates.*

424. A fine of R1 will be levied from each pensioner for the issue of a duplicate pension certificate under circumstances mentioned in paragraph 425. The fine should be deducted from the first payment made to the pensioner. The short payment should be shown in the schedule (M. A. Form 457 or 458) and the following note entered opposite the pensioner's name in the column of remarks in the schedule:—R1 recovered, being the fee on account of issue of duplicate pension certificate.

Issue of duplicate pension certificates.

425. 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 Pay Examiner, Bengal Command.

426. 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 394 and 396).

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.

427. A note of the date of issue should be made in the column of remarks of the check register (M. A. Form 345) as follows:—

Duplicate P. C. issued on (date).

428. Old parchment and pension certificates and pension tickets, whenever delivered up, must be defaced and destroyed.

Classification of Pensioners.

429. Military pensioners are divided into the following nineteen classes:—

- 1.—Bengal Combatant.
- 4.—Bengal Regimental followers.
- 5.—Bengal Departmental followers.
- 6.—Bengal Medical Subordinates.
- 7.—Bombay Combatant.
- 10.—Bombay Regimental followers.
- 11.—Bombay Departmental followers.
- 12.—Bombay Medical Subordinates.
- 13.—Madras Combatant.
- 15.—Madras Regimental followers.
- 16.—Madras Departmental followers.
- 17.—Suakim Combatant.

Each to be posted on a separate sheet of M. A. Form No. 457.

- 2.—Bengal Family.
- 3.—Bengal Special Temporary.
- 8.—Bombay Family.
- 9.—Bombay Special Temporary.
- 14.—Madras Family.
- 18.—Suakim Family.
- 19.—Madras Special Temporary.

Each to be posted on a separate sheet of M. A. Form No. 458.

430. The classes in which particulars regarding newly admitted pensioners are to be entered on receipt of their pension papers (*vide* paragraphs 387 to 390) should be determined by the details below:—

Class I.—Bengal Combatant.

Includes pensions granted for life to native 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) Native 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 native 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) Goorgah, (15) Grass-cutter and Jorawallah Grass-cutter, (16) Hammerman, (17) Lascars, Serang of Lascars and Tindal

* *Vide* notes (*a*) and (*b*) under details of class I, Bengal Combatant.

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 Jemadar Transport-driver, (29) Ward-sweeper, (30) Ward-servant, (31) Water-carrier, (32) Weighman, etc., etc.

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 XVII.—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) Bellows-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.

431. 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 Pay Examiner.

Accounts.

- (i) Preparation of the schedules of payment (M. A. Forms 457 and 458). (ii) Treasury accounts.

(i) *Preparation of the schedules of payment (M. A. Forms 457 and 458).*

432. The schedules of payments are in two forms, M. A. Form No. 457 for retired, compensation, invalid, and wound pensions, and M. A. Form 458 for family pensions. The payments should be posted in the appropriate one of these two forms as they are made from day to day (*vide* paragraphs 394, 396, and 397).

433. As the classification of pensioners under the nineteen classes detailed in paragraph 429 is of the utmost importance for the purpose of compilation of the payments under their proper heads of account in the Military Accounts Department, disbursing officers are particularly requested to prepare the disbursement schedules (M. A. Forms 457 and 458) according to those classes *rendering a separate schedule for each class*. In the check 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.

434. 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.

NOTE.—The former practice of registering the rolls of the pensioners of the Bombay and Madras army electing to be paid in the Bengal Command and assigning fresh numbers to them, has been discontinued.

435. The following certificate printed at the end of M. A. Forms 457 and 458 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.”

436. A reference is requested in this connection to paragraphs 396, 416, 421, 422, 423,* 427, 445, and 446.

* NOTE.—A note similar to that referred to in this paragraph should be made in disbursement schedules when the Pay Examiner authorises payment of an amount short paid.

437. The following documents must accompany the disbursement schedules (M. A. Forms 457 and 458):—

- (a) The descriptive roll or the disbursing officer's copy of the pension certificate 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 (*vide* paragraph 391) and last-pay certificate [*vide* paragraph 395 (*iii*) and (*v*)] of each new pensioner whose stipend has been charged in the schedules.
- (b) The parchment or pension certificate or pension ticket of each deceased pensioner whose arrears of pension have been adjusted (see paragraph 413).
- (c) Acquittance rolls (M. A. Form 460) of pensioners paid by remittances (*vide* paragraph 404).
- (d) Extracts from the check registers on account of pensioners transferred from another Treasury (*vide* paragraphs 443 and 444).
- (e) Declarations obtained from pensioners referred to in paragraph 420.
- (f) Widowhood and non-marriage certificates (*vide* paragraph 401).

438. All supporting vouchers to a schedule (M. A. Forms 457 and 458) 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.

439. 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.

(ii) *Treasury Accounts.*

440. 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.

441. After the payments of each day have been made, they will be entered in the office copies of the schedules of payments (M. A. Forms 457 and 458), which should be separate for each of the classes referred to in paragraph 429. 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.

442. 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 M. A. Forms 457 and 458 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.

443. Pensioners leaving their paying stations temporarily and residing at other stations within the Bengal Command 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.

444. Transfers of the payment of pensions from one station to another in the Bengal Command 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.

445. When an application is made for the transfer of the payment of a pension from one Treasury to another in the Bengal Command an extract from the check register (printed forms of which can be obtained from the Pay Examiner), 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. 395 (1)], should be sent to the officer 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 (M. A. Forms 457 and 458) the name of the Treasury from which the pension has been transferred, when the first payment is made, attaching the two extracts as a supporting voucher to the schedule, but retaining the slip for record in the Treasury.

446. When an application is made for the transfer of the payment of a pension from a Treasury in the Bengal Command into a station in another command 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 Pay Examiner, Bengal Command, with a requisition for the transfer in view, transfer being effected by him in a similar manner to that prescribed above.

Report of Casualties, by death, transfers, etc.

447. Whenever a native 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 Pay Examiner, Bengal Command, as early as possible.

448. Immediately on receipt of information of the death of a native 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 Pay Examiner, Bengal Command.

A duplicate copy of the death report of members on pension list of the Order of British India shall, in future, 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.

[C. A. C.—505.]

448A. In preparing the Military Schedules to accompany the cash Account and Lists of Payments the transactions of (1) Military Supply and (2) Eastern Circle should be shown in separate schedules (*vide* Cir. No. 38-T. M.—T. A. D., dated 19th August 1908).

Chapter 26.—Post Office.

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Postal Payments.

[C. A. C.—512.]

449. 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.

Treasury Pass-Book.

449A. All sums recorded in the pass-book whether received from or paid into the Treasury in cash or by transfer should be initialled by the Treasury Officer at the time of receipt or payment. (*Vide* No. T. M.-1031, dated 21st March 1907, filed in case No. 79 of 1906-07.)

450. When there are in the same district two or more Head Post Offices having transactions separately with the Treasury, details of the remittances to and from each Head Office only are required in the schedule of payments and in the Cash Account.

450A. 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.)

450B. 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 27.—Telegraph Department.

Nil.

Chapter 28.—Service Funds.

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 General Provident Fund 451B

Deductions from Salary Bills.

451. The Treasury Officer is responsible for seeing that proper deduction is made on account of annuity fund from the salary bills of Covenanted Civil Servants and that the amounts recovered from pay bills on account of the Indian Military Service Family Pension Regulations are those advised to them for recovery. He will also see that recoveries are correctly made on account of the Indian Civil Service Family Pension Regulations from all European Covenanted Civil Servants who were appointed in 1881 or subsequently.

Postal Insurance Funds.

451A. The numbers of Postal Insurance Policies and Contracts should invariably be quoted in all salary bills of gazetted officers, and of establishments, 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* Circulars 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.—565P.]

451B. The rules for the General Provident Fund are given in Annexure A to Chapter 28 of the Civil Account Code.

A schedule of the General Provident Fund deductions in the following form should be attached to the establishment bills showing deductions on account of subscription to the Fund, and if such a bill is presented at the Treasury without the schedule the Treasury Officer will refuse payment thereof:—

Schedule of General Provident Fund deductions for 191 .

Account number.	Name.	Salary.	Rate of subscription.	Amount realised.	Refunds of withdrawal.	REMARKS.
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The deduction from the pay of the gazetted officers should also be included in the schedule attached to the establishment pay bill or in the schedule attached to the establishment bill of the Head of the office or department to whom such gazetted officer is subordinate. If all parti-

culars of deductions made from gazetted officers' salary bill cannot be shewn in the schedule owing to the information not being available at the same time that the establishment bill is prepared, the names of the subscribers and their account numbers should only be shewn, the other columns being left blank (*vide* Circular No. 56-T. M.—T. A. D., dated 8th September 1909).

Only permanent Government servants are eligible to subscribe to the General Provident Fund. Officers holding provisional appointments within the meaning of the Article 89, Civil Service Regulations, should not be admitted as subscribers.

NOTE.—As probationers holding substantive appointments, such as the probationers of the Enrolled List of the Finance Department, Police probationers and probationers of the Indian Educational Service, etc., are entitled to the leave admissible under the Civil Service Regulations, and as their probationary period counts towards pension, when confirmed, they are to all intents and purposes in permanent employ from the date of their entry into service and should be held to be entitled to subscribe to the General Provident Fund. Doubtful cases should be referred to Comptroller General for orders before the claim of a Government servant to be allowed to join the fund under rule 1 of the rules of the fund is rejected. (*Vide* C. G.'s letter No. 892, dated 11th June 1910. Dy. C. G. 121, filed in B. L. No. T. M.-78 of 1909-10.)

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.

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).

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).

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).

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 Comptroller General has been empowered to exercise the power of a Local Government for the purpose of rule 11 of the General Provident Fund in respect of officers 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).

451C. Those employés 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).

451D. 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).

Chapter 29.—Coin.

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Persons authorized to cut or break Coin.

[C. A. C.—576.]

452. The names of officers authorized to cut or break coin are given in Article 576, C. A. C. Under sections 16 and 20 of the Indian Coinage Act, 1906, the Local Government are competent to authorize any officer to cut or break diminished, defaced or counterfeit silver coins, but they should consult the Comptroller General before exercising the power conferred upon them by the sections quoted above.

(Vide G. I., F. D., Res. No. 4321-A., dated 23th August 1909.)

Examination of Coin.

[C. A. C.—577.]

452A. The mechanical examination of coin must of course be left to the Treasurer and his poddars; but if the Treasury Officer exercises no review of the result of their examination, the work will scarcely fail to be perfunctorily done. It is advisable that the Treasury Officer should apply a check over the examination of coin by requiring the Treasurer to keep a rough memorandum book showing the tale of coin examined by each man *per diem* and the number of bad or defective coin discovered *per thousand rupees* tested. A rapid daily review of this memorandum would at once reveal any variations in the outcome of the examinations and enable the Treasury Officer to watch the proceedings of any of the men whose work would thus come under suspicion. The Treasury Officer might also occasionally satisfy himself by personal observation that due diligence was being exercised by the men engaged in testing.

Adjustment of Penalties.

452B. Recoveries on account of penalties imposed on remitting Treasuries for uncut light-weight Rupees and half rupees found in their remittances should be credited to the head "XXV.—Miscellaneous—Miscellaneous—Other Items" in the Treasury Cash Account.

Report to Police regarding counterfeit Coins.

[C. A. C.—579.]

453. Under Article 579, Civil Account Code, counterfeit coins are cut and returned to the parties who tendered them, but the name and address of the tenderer should be asked, as well as the name and address of the party from whom he received the coins, and the matter immediately

reported to the Police. The Treasury Officer is not required to take any further action (*vide* Circular No. 159-T. M.—T. A. D., dated 7th March 1899).

Hints for detecting counterfeit Coins.

453A. (a) The following are the hints for determining counterfeit silver coins:—

1. Examine the general surface to ascertain if the coin has a brassy or leaden appearance.
2. With a magnifying glass examine carefully to discover if it is a cast or struck coin. Cast coins will generally be found to be pitted more especially on the reverse; the fine lines of the design will be found less sharp than on a genuine coin. The glass will also sometimes reveal that the mould has given way and has caused excrescences.
3. *Milling*.—If this should appear not to be at right angles to the coin and the spaces are not equidistant, it will indicate that the coin is a counterfeit.
4. The touchstone test in practised hands is a very reliable one.
5. Ringing the coin in comparison with a genuine coin is also useful.
6. Weigh the coin; counterfeits are, as a rule, much lighter than genuine coins.
7. Ascertain the specific gravity. If the coin registers below 10·0 it is almost certainly a counterfeit, and if it only registers 9·5 it is undoubtedly one.
8. Assay the coin; this is the only certain test (*vide* Circular No. 236-T. M.—Res., dated 11th June 1902).

(b) The following additional hints were promulgated by the Master of the Mint:—

N.B.—These hints are principally intended for the detection of counterfeit rupees, but they are, *mutatis mutandis*, applicable to all coins.

1. A suspected coin should if possible be compared with one or more genuine coins of the same description and examined in a good light, preferably with a magnifying glass. It might also be weighed against genuine coins showing a similar amount of wear. The majority of counterfeits are considerably lighter than genuine coins.
2. When rung on a stone slab or similar hard surface, a genuine coin should give a clear high note. Counterfeits do not as a rule ring well; this however is not a conclusive test.
3. The colour of the coin should be scrutinized; a brassy or dull leaden appearance would generally point to the coin being counterfeit. Some counterfeits have a peculiar glazed appearance. A genuine coin should be silvery and dull or bright according to the treatment it has received. Coins

which feel greasy to the touch should be carefully examined.

4. In a genuine coin, the thickness at the rim is made the same all round. In counterfeit coins the rim is sometimes thicker at one point than another and the coin itself may be slightly bent or distorted, so that it will not lie evenly between two others.
5. The edges of the rim should be smooth to the touch. Rough jagged edges are suspicious.
6. The rim of a genuine coin is regularly milled all the way round with straight lines at right angles to the faces. In counterfeits the lines of the milling are often at a slant, the spaces between the teeth are irregular and the lines (or teeth) themselves uneven and broken. The milling can best be examined by placing the suspected coin between two good ones (of the same description), so that the rims of all three are close together and can be seen at the same time. Defects can then be readily detected. Genuine coins of which the milling has become much worn or which have been used as ornaments or fraudulently dealt with are often filed or otherwise touched up so that no coin should be classed as counterfeit solely on account of bad milling but a coin showing good milling is seldom counterfeit.
7. The beading on the inner side of the rim of the coin should be even and regular all round, the pearls being uniform in size and shape, and equidistant from each other. On counterfeits the pearls are often badly shaped, uneven in size and spaced at irregular interval. A peculiarity of some counterfeits is that the pearls are very small and far apart, but this is also the case in some genuine coins of 1840.
8. The devices on the obverse and reverse should be clear cut and well defined, especially in outline. Blurred lines or edges and an imperfect impression (unless plainly due to wear and tear) are suspicious.
9. Letters and figures of the inscription should be clear, well defined and sharp edged. Blurred, irregular or double lines are to be regarded with suspicion. In some counterfeits the letters are much thinner than on genuine coins.
10. The table or plain surface of the coin (*i.e.*, the portion not occupied by device or inscription) should be smooth, even and free from blemish. An uneven, spotted or rough surface is suspicious.
11. All cast coins are counterfeit. In a cast coin the surface may be granulated or pitted with minute pin holes which appear as black spots to the naked eye, but can be felt with the point of a needle or pin. The milling is often defective, especially at the point where the metal was poured into the mould. The letters and figures in cast coins nearly always

present a rounded appearance instead of having square sharp edges.

12. Genuine coins which have suffered from the action of chemicals or fire may have a rough and discoloured surface, but this is generally easily distinguishable from the pitting almost invariably to be observed on a casting.
13. Counterfeits made from tin or a mixture of tin and lead can be bent and if held close to the ear they will often emit a cracking noise when bent between the fingers.
14. Coins the obverse and reverse of which are anachronistic, *e.g.*, when the former bears the inscription "Victoria Empress" and the latter the date 1862, or "Victoria Queen" with the date 1878 should be regarded with strong suspicion.
15. A counterfeit coin will generally be found to exhibit at least two of the faults indicated above. A coin should not be condemned for only one fault unless it is very marked.

(*Vide* letter No. 46-C. C., dated 13th May 1909, from the Master of the Mint, Calcutta. Dy. No. M. S. 386.)

Quarterly Returns.

[C. A. C.—587C and 624.]

453B. The quarterly returns prescribed in Articles 587C and 624, Civil Account Code, should be submitted in sufficient time to reach the Accountant General within 15 days after the close of each quarter.

453C. With a view to enable the Accountant General to agree the total value of light weight coins, entered in column 2 of the quarterly return, a note should be added in the remark column of the monthly statement of shroff-marked, light weight and other uncurrent coins, against the head Light weight, showing separately, (1) the number, and (2) the value of the whole and half-rupees *received from the public* and entered in column II of the statement (*vide* Circular No. 250-T. M.—T. A. D., dated 23rd November 1903).

Chapter 30.—Currency Notes.

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Encashment of Currency Notes.

[C. A. C.—609.]

454. Home circle notes of higher denomination than R100 or universal notes may be cashed at a Treasury only when inconvenience is not likely to be caused by doing so.

Indents for Currency Notes.

[C. A. C.—623.]

455. Indents for Government Currency notes should be made in A. G. B. Form No. 69.

456. The orders of Government materially affect the Accountant General's ability to supply notes of large value to Treasuries. Such notes can only be supplied for a limited sum to meet local requirements and should not be indented for encashment.

Currency Chests.

[C. A. C.—627.]

457. It is often convenient for a Treasury surplus to be placed in a Currency chest opened permanently or temporarily. Placed in a Currency chest it forms part of the Currency Reserve and is absolutely at the disposal of the Comptroller General and is not available for use by Collectors, except with his sanction, which is only given after a previous equal payment has been made into the Reserve Treasury at Calcutta or elsewhere: to withdraw any amount from a chest without the Comptroller General's sanction, which is ordinarily communicated to the Accountant General and through him to District Officers, is not only beyond the powers of Collectors, but illegal. No money should therefore be removed from a Currency chest without the orders of the Comptroller General, or the Accountant General.

458. Telegraphic advices of the amount transferred to or from Currency chest should invariably be sent to the Accountant General on the day that the transfers are made. No post copies of the telegram need be sent or separate intimation by letter. The slip prescribed in Article 635 of the Civil Account Code should, however, be forwarded to him and to the Assistant Comptroller General in charge, Reserve Treasury, Calcutta, without fail the same day the transaction takes place.

458A. Whenever any amount is paid into or received from the Currency chest, the opposite payment must be specified in the List of Payments or Cash Account as the case may be. (See note to Art. 634, C. A. C.)

458B. To enable Treasury Officers to comply with this rule, whenever the Accountant General issues an order for a currency transfer, the order (whether by letter or telegram) will specify the opposite payment. If it does not do so, the Treasury Officer should immediately apply to the Accountant General for the information. It will be treated as a treasury irregularity, if any such currency chest transaction appears in the Cash Account or List of Payments without note of the opposite payments. The mere statement that a certain amount has been received from the currency chest or paid into it is not sufficient.

458C. One key of the Currency chest should always be in the hands of the Treasurer, who is responsible for the Currency chest balance as much as for the Treasury balances. The other key must be kept by the Collector or some other gazetted officer who is not in personal charge of the Treasury balance.

458D. The Currency chests which have been opened in the Bengal Treasuries are all temporary Currency chests, and exchange with the money in those chests is not permissible without the previous sanction of the Comptroller General. (Art. 635, Civil Account Code, and letter No. Res.—424-A., dated 28th August 1911.)

Chapter 31.—Resource and Remittance.

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Supply of Funds.

[C. A. C.—637.]

459. The responsibility for supplying funds for the Treasuries rests with the Accountant General; the District Officer's responsibility lies in giving that officer sufficient and timely notice of his requirements. The notice should give the amounts held by the Treasury in whole rupees, notes, and small coin, the amounts required, with reasons why required.

460. A monthly statement of probable requirements during the month should accompany the Cash Balance Report of the previous month. It should be carefully prepared, and only the sums actually required entered, as the Treasury balances have to be worked at as low a figure as possible.

461. If careful attention is paid to the Treasury requirements, demands for assistance by telegram should only be necessary when the Treasury balance has gone lower than anticipated, owing to some unexpected payment which has been or has to be made immediately.

Resource Estimate.

[C. A. C.—638.]

461A. To enable the Treasury Officer to prepare the Resource Estimate the Accountant General furnishes him each month with the actuals under each major head as brought into his accounts. The estimate should not be framed with reference to these actuals alone; the Treasury Officer must be in touch with the progress of revenue and expenditure in his district, and modify his estimate with reference to the best information available on the spot.

Minimum Balances.

461B. The Accountant General fixes the minimum working balances which each Treasury must have at the beginning of each month, and communicates them to Treasury Officers, before the beginning of the financial year. The Treasury Officers must keep these balances in view in determining the surpluses of the Treasuries. These balances are corrected from time to time according to the special features of each Treasury; each Treasury Officer should accordingly advise the Accountant General, whenever he finds that the minimum balance fixed for his Treasury for any month is likely to prove insufficient, giving special reasons for it.

461C. To keep the balances as low as possible, Collectors should see—

- (i) that they allow no amounts to out-lie at sub-treasuries beyond what are immediately required there;
- (ii) that Treasuries always have ready a stock of boxes for remittance;
- (iii) that prompt attention is given to the despatch of remittances when ordered by the Accountant General;
- (iv) that they make it a practice, without waiting for orders, to remit Bank Post-bills as soon as received to the Bank of Bengal, for credit of the amounts to Government; and
- (v) that they remit all currency notes exceeding R100 in value which are not required for payment of official salaries, and all notes of less value in excess of the probable public demand to the Reserve Treasury (Account Code, Article 662). Should a large accumulation take place after the first remittance, a second remittance should be made within the month, provided that sufficient time is left to ensure that the second halves of the notes will reach the Reserve Treasury, Calcutta, before the close of the month. All remittances thus made should be advised the same day by post to the Accountant General.

Poddar's Slips.

[C. A. C.—643.]

461C. All treasury bags must contain a slip in A. G. B. Form No. 198, giving the name of the packing Treasury, the tale and description of the contents, the names of the persons who counted and examined the coins.

Invoices intended for the Mint should always be prepared in English (*vide* Circular No. 242-T. M.—T. A. D., dated 12th January 1903).

The Poddar's slips in the bags containing remittances of uncurrent coins to the Mint from the Treasuries should be entered in English (*vide* C. G.'s letter No. 4019, dated 17th December 1910, Dy. C. G. 340).

Deputation of Poddars.

[C. A. C.—652.]

461D. Under Article 652, Civil Account Code, Collectors can employ extra poddars to accompany remittances. They may be retained in the Treasury and permanent poddars deputed with remittances if the Collectors think it desirable.

Advice to Accountant General.

[C. A. C.—661.]

461E. Intimation of the receipt or despatch of a remittance whether in coin or currency notes should be sent to the Accountant General invariably by post (and not by telegram) on the day the remittance is credited or charged in the accounts. Advice to the Accountant General

by telegram or by letter of the receipt or despatch of the first halves of currency notes is not needed. In the case of the Treasuries, however, which are at some distance from Calcutta, intimation of the receipt or despatch of remittances may be sent by telegram (*vide* note 1 to Article 661, C. A. C.).

Vouchers for Remittances.

[C. A. C.—663.]

462. When a remittance is made either to the Reserve Treasury, Bank of Bengal, or any other Treasury, the remittance debit should be supported by the printed acknowledgment of receipt sent by the crediting Treasury under Article 663 (*b*) of the Civil Account Code.

Manuscript forms of receipt may be used if printed forms are not to hand.

Remittances by Steamer to Assam Treasuries.

[C. A. C.—677.]

463. When remittances are despatched by river steamers to Assam Treasuries, the name of the steamer carrying the remittance should be intimated to the receiving Treasury, so as to enable the Treasury Officer to ascertain the probable date of arrival of the remittance.

Post Bills.

464. Post bills of the Bank of Bengal should 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 be endorsed immediately by the District or Treasury Officer for payment to the Secretary and Treasurer, Bank of Bengal, to whom they should be forwarded without delay under registered cover, the transaction being clearly debited in the Treasury cash book and list of payments as a remittance of the amount of the post bills to the Bank of Bengal. The Treasury Officer should be especially careful to ensure the transmission of these post bills to the Bank of Bengal, Calcutta, without any loss of time; if possible on the actual day of receipt in the Treasury.

Chapter 32.—Special Rules for Treasuries banking with a
Branch of the Presidency Bank.

Nil.

Chapter 33.—Miscellaneous.

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Revenue Record-room Receipts and Charges.

465. Revenue Record-room receipts and charges are no longer to be shown under the major head of "Registration," but 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 "Fees of Revenue Record-rooms" under the head "Miscellaneous Receipts" subordinate to "I.—Land Revenue," and all charges should be shown in the Land Revenue contingent bill.

(b) Those received by Commissioners should be credited to "XXV.—Miscellaneous" in the body of the Cash Account, the charges being drawn in the Commissioners' general contingent bill.

Government Estates.

466. The 12 *per cent.* which is allowed by the Government of India from the collections of Government estates, and estates of which the rental accrues temporarily to Government for management and improvement of the estates, should be deducted from the collections, as they are paid into the Treasury and credited to a separate head—"Twelve *per cent.* on collections from Government Estates" in the Register of Land Revenue Receipts. The recoveries of Road and Public Works Cesses advanced by Government should also be included in the same Register, but under two separate heads, *viz.*, "Road and Public Works Cesses on all Ryotwarry tracts and Government Estates settled Ryotwarry," and "Road and Public Works Cesses on Government Estates settled otherwise than Ryotwarry."

467. As regards payments, the charges for the management of the estates will continue to be drawn as heretofore. The Road and Public Works Cesses which will be advanced by Government, will be drawn in the form of a bill passed by the Road Cess Department, and on presentation at the Treasury the amount of the bill will be treated as a charge of management and credited in the same way as cesses upon other estates. The charges for miscellaneous improvements will be included in the bills for managements.

NOTE.—The Road and Public Works Cess payments on account of Government Estates should be charged under the head "Management of Government Estates." The recoveries should be credited in the Treasury Accounts under "I.—Land Revenue, Recoveries on account of Road and Public Works Cess in Government Estates," but they will be adjusted in the Accountant General's books by reduction of the charge under "Management of Government Estates."

468. The charges on account of primary education, hospitals, and dispensaries, which have hitherto been paid from the Estates Improvement Fund, will form a part of the expenditure of the department concerned, and will be provided for in its own estimates. No distinction will therefore be necessary between these payments and those ordinarily made on account of the department.

(a) The charges for primary education will be drawn by the Deputy Inspector, or, where there is no such an officer, by the Departmental Sub-Inspector of Schools, on bills countersigned by the Magistrate of the district, in such instalments as may be required for actual payment.

469. The Accountant General [under G. B. Circular No. 17-T. M. (Municipal) of 23rd October 1900] will instruct Treasury Officers to pay by transfer to the credit of each District Board, and also (under B. G. Order No. 749 of 1st March 1882) to the credit of the District Road Fund in the Non-Board District of Darjeeling, 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 will be 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 289.

470. In regard to the districts to which the Local Self-Government Act has been extended, instead of the above contribution being credited separately at the end of each quarter, it will merge in the annual grants from Provincial Funds made to every District Fund to cover the deficit in the cost of administration.

Collections of Government Estates.

471. As it has been found that in many districts a very large amount has been shown in the Estimates and Revenue Returns as Collection of Government Estates, while, in the Cash Accounts of those Treasuries, comparatively small sums have been credited as such, it is desired that careful distinction be made in the Cash Account between sums credited as collections from Government Estates and sums realised as ordinary Land Revenue collections.

Rent of Distillery Buildings and Ganja Golas.

472. These should be credited as miscellaneous receipts of the Excise Department.

Excise Chalans and Receipts.

473. The original chalans or the coupons of money orders with which excise receipts are paid into the Treasury should be regularly sent to the

Excise Department immediately after the amounts have been credited in the Treasury accounts to enable the registers of that department to be written up therefrom.

Adjustment of Money Orders in favour of District Officers.

474. 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 518A 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 officer concerned will remain unaffected (*vide* Circular No. 5-T. A. C.—T. A. D., dated 1st February 1894).

Recoveries in Pauper Suits.

475. 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.

476. All such receipts are to be credited in the Register of receipts on account of "Law and Justice" in the column "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.

(a) 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.

Stationery and printed Forms for Local Funds, etc. o.

List of Officers and bodies who pay for stationery and forms supplied from the Government Stationery Office.

Local Funds.

1. Cantonment Funds.
2. Police Funds—
 - (a) Foundling Asylum.
 - (b) Fire Brigade.
3. Marine Funds (including Port 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.
6. Public Works Funds—
 - (a) Darjeeling Improvement.
7. Miscellaneous Funds—
 - (a) Zoological Garden.
 - (b) Christian Burial Board.
 - (c) Mahomedan Burial Board.
 - (d) Western Duars Market.
 - (e) Chittagong Hill Tracts Bazar.

Other Officers and Bodies.

8. Trustees of the Indian Museum, including the Superintendent and all other officers employed in the Museum.
9. Administrators of Wards and Encumbered Estates.
10. Madrasahs, except the Calcutta Madrasah.
11. Orphanage Market, Kidderpore.
12. Butwara and Partition Departments.
13. Registrar, Calcutta University.
14. State Railways, *see para. 480.*

of the money duly receipted to be forwarded to the Controller of Stationery, to enable him to issue the articles.

479. In the Treasury cash account the total of sums paid in for such intended supplies should be shown against the printed heads "Sale of Stationery" or "Value of printing work performed for Local Funds or Municipality, etc.," as the case may be; and the details as to the parties from whom received and the number and date of the estimate of the Controller of Stationery 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.

(a) The Controller of Stationery will send to the Accountant General, not later than the 10th of each month, separate statements in Form F, showing in detail the sums paid into the Treasuries in Bengal during the preceding month on account of the cost of stationery and forms to be supplied to the officers and bodies mentioned above.

(b) When the Controller of Stationery cannot exactly adjust the articles to the price paid, he will send only such articles as are covered by the amount paid, and refund any fractional amount which may remain over owing to its being insufficient to meet the cost on any one of

477. The Government of Bengal having decided that the officers and bodies indicated on the margin who pay cash for the stationery and forms they obtain from the Controller of Stationery, Calcutta, should lodge the cost of the articles in the nearest Civil Treasury before the articles are issued to them, the following instructions relating to the receipt and the accounting for the sums so paid are issued.

478. An indenting officer of the classes named above should send to the nearest Civil Treasury the amount notified by the Controller of Stationery as the cost of the articles 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 Controller of Stationery. One copy of the chalan will be retained by the Treasury and the other returned to the payer

the articles remaining unsupplied. Any cost involved in making the refund will be paid out of such balance. Sums necessary for these refunds will be drawn by the Controller from the Comptroller, India Treasuries. Payment of these refunds may also be made from a Mufussil Treasury under the special orders of the Accountant General, Bengal, issued at the request of the latter officer. Such charges are debitable to "India."

480. In the case of State Railways, which should be charged with the cost of stationery supplied to them, the Controller of Stationery, when despatching a supply for the use of a railway, will intimate the cost of the supply to the consignee, who should at once remit the amount to the nearest Civil Treasury by cheque or cash with a chalan showing the nature of the payment. The Treasury Officer will credit the amount in the body of the cash account with a quotation of the number and date of the Controller's invoice. They will be credited by the Accountant General to a distinct head "Sale of Stationery to State Railways" as an Imperial receipt in the accounts and excluded by the Controller from his annual statement of claims against the Provincial Government for stationery supplied to State Railways. A monthly statement of all payments into the Treasury with full particulars for identification will be sent by the Accountant General to the Controller, who will be responsible for comparing the credits with the claims of his department and for seeing that the payments of the State Railways are made punctually and completely.

481. Cancelled.

482. The cost of stationery supplied to Local Funds will be adjusted to debit of those funds by Book Transfer in the office of the Accountant General, Bengal, with effect from the 1st April 1899, but the cost of forms will be paid for in cash.—(*Comptroller General's letter No. 1524, dated 8th December 1898.*) Circular No. 155-T. M.—T. A. D., dated 16th February 1899.

Taxes on Post Office and Telegraph Buildings.

483. Municipal taxes on Postal and Telegraph buildings or any Public Works buildings occupied as private residences, are not to be paid by Civil officers.

Sale of Railway Lands.

484. Sale-proceeds of Railway "Class B" lands and of Railway "Class C" lands are receipts of the Public Works Department, and should be credited separately in the register of receipts of that department, and not included in Land Revenue. Sale of buildings and trees on the lands should also be credited to Public Works Department.

Destruction of Treasury Records.

485. The following records may be destroyed after the periods noted against them:—

Chalans for money paid into the Treasury	·	·	} After 3 years.
Sub-vouchers retained by disbursing and controlling officers	·	·	
Invoice of cash remittances to the Treasury	·	·	

Daily sheets of Receipts and Disbursements from the Bank that keeps the Government Cash Balance	}	After 6 years.
Daily sheets of Receipts and Disbursements received from sub-treasuries		
Applications for Remittance Transfer Receipts and Supply Bills		
Tri-monthly Estimates		
Daily Register of Currency Notes		
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		
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		
Check Register of Military Pensioners		After 9 years.
Register of Stamp sales and Store Book of Opium	}	After 12 years.
Register of Repayments of Deposits		
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		
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	}	After 35 years.
Cash Book		
Acquittance Rolls		
Office copy of the Treasury Cash Account and List of Payments		
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.

486. 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.

487. 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.

Recovery of Rent of Circuit Houses.

488. 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 :—

R2	for each bedroom occupied in a circuit house of the	1st class.
R1-8	ditto ditto ditto	2nd ,,
R1	ditto ditto ditto	3rd ,,

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 R200, R140 or R80 per mensem according to the class in which the circuit house falls.

Effect should be given to these orders from the 18th February 1907.

(B. G. No. 659, dated 18th February 1907. Dy. G. B. 5342.)

Telephonic Communications.

489. Charges for telephonic installations in buildings occupied by Civil Departments in respect of initial and recurring outlay should be borne by the contingent grant of the officer by whom they are incurred (*vide* G. I., F. D., No. 267-A., dated 15th January 1908, Dy. G. I. 586).

Adjustment of Cost of Padlocks.

490. 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.

(G. I., P. W. Dept., Order No. 894-B., dated 24th April 1908, circulated with G. B. No. 15-G., dated 23rd May 1908. Dy. G. B. 1120.)

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APPENDIX A.

SECTIONS OF ESTABLISHMENTS.

(See Chap. 5, para. 49.)

N.B.—A separate bill must be drawn in each of the departments in column 2, and each section must be exhibited distinctly both in the Annual Establishment Return (Form 3, Civil Account Code) and in the bill, the totals of money columns being struck for each section in both.

Temporary Establishments should always be drawn in a separate bill.

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.	
Collector or Deputy Commissioner.	Land Revenue	Upper Division .	Superintendent, Head Assistant, etc.	
		Lower Division .	Clerks, Mohurirs, etc.	
		R		
		50 grade.		
		45 „		
		40 „ etc.		
		Probationers .		
		Menials . .		
		Process-servers .	Regular Process-servers.	
		Land Revenue . {	Process Establishment (Temporary).	Extra Process-servers.
		Kanungo Establishment. {	Kanungos and Surveyors. Chainmen and Messengers.	
		Management of Government Estates. {	Tehsil Establishment Collector's Office Establishment.	
Land Settlement . {	Office	Clerks and servants		
	Measuring . . .	Amins, chainmen, etc.		

SECTIONS OF ESTABLISHMENTS—*contd.*

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Collector or Deputy Commissioner.	Land Registration (District charges).	Establishment .	Clerks, Mohurirs, etc.
	Wards' Estates .	Ditto . . .	Clerks and servants.
	Partition . . .	Ditto . . .	Ditto.
	Stamp . . .	Ditto . . .	Stamp Darogah, Mohurir, or any establishment, for the sale of stamps.
	Excise . . .	} Executive Establishment.	Sub-Inspectors and peon.
} Sudder Office Establishment.			Clerks and peons at the head office.
			} Distillery Establishment.	Kanungos, Clerks, and servants.
Income tax . . .	Office . . .	Assessors, Mohurirs, and peons.	
Sub-divisional Officer.	Same as under Collector or Deputy Commissioner.	Same as under Collector or Deputy Commissioner.	
Settlement or Assistant Settlement Officer.	Land Settlements .	Office . . .	Clerks and servants.
		Field Establishment	Amins, Kanungos, measurers, chainmen, guards, servants, etc.
Director of Land Records.	Land Records .	Office . . .	Clerks and servants.
Collector of Customs, Calcutta.	} Ministerial Establishment.	1 Superintendent .	On pay ranging from— R550 to 275
		2 Clerks, Class I .	„ 250 to 75—10—125
		3 Do. II .	„ 100 to 60
		4 Do. III .	„ 55 to 45
5 Do. IV .		„ 40 to 25	
6 Apprentices .		Allowance R10 per month.	
	Appraiser's Establishment.	1 Appraiser and Assistant Appraiser.	Appraisers and Assistant Appraisers.
	Menial Establishment.	1 Menial . . .	Orderlies, Peons and Duffries, etc., etc.

SECTIONS OF ESTABLISHMENTS—*contd.*

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
*Superintendent of the Preventive Service, Customs House.	Preventive Establishment.	1 Preventive Inspector.	On pay from— R500 to 350
		2 Preventive Officers Grades I, II, III .	„ 300 to 250
		3 „ IV, V, VI .	„ 225 to 175
		4 „ VII, VIII, IX	„ 150 to 100
*Superintendent of the Preventive Service, Customs House.	Menials of Preventive Establishment. Boat Establishment.	1 Menial . . .	Servants, guards, etc.
		1 Steam launch and Boat crews.	Drivers, manjies, dhandis, etc., etc.
	Salt Department .	1 Servant and guard	Servant and guards.
2 Patent scale Establishment.		Painters, etc., etc.	
Sub-Registrars .	Registration . . .	Registry Department	Clerks and Mo'auris.
		Upper Division .	Superior ministerial officers.
		Lower Division .	Clerks, etc.
Commissioner .	Commissioner .	R 70 grade 60 „ 50 „ Menials. Probationers.	
		Establishment for the general management of Wards' estates. Partition establishment, Income Tax establishment, Steam Boat establishment, Motor car establishment.	Clerks and servants.
Government Pleader.	Law Officers . . .	Pleader and Establishment.	

* In the absence of the Superintendent, Preventive Service, the Assistant Superintendent is authorised to sign bills, and in the absence of the Assistant Superintendent, the Chief Inspector, *vide* G. O. No. 6 $\frac{T.}{S. R.}$, dated 11th April 1908. Dy. G. B. 250, case No. 222 of 1905-06.

SECTIONS OF ESTABLISHMENTS—*contd.*

Drawing Officer.	Department or Office.	Sections in to which each bill should be divided.	What should be included in each section.
District or Additional Judge.	Judge's and Additional Judge's Court.	Upper Division . . .	Superior ministerial officers. Clerks and Mohurirs.
		Lower Division . . . R 50 grade 45 „ etc. Probationers . . . Process-servers . . . Menials . . .	
Sub-Judge . . .	Sub-Judge's Establishment.	As in the case of District Judge's establishment.	
Munsiff . . .	Munsiff's Establishment.	Ditto . . .	
Judge, Small Cause Court.	Small Cause Court	Ditto . . .	
Magistrate or Deputy Commissioner.	Hajut . . .	Establishment . . .	
	Pounds . . .	Ditto . . .	
	Circuit House . . .	Ditto . . .	Mohurir and pound-keeper.
Magistrate or Chaplain.	Church . . .	Ditto . . .	Clerk, chowkidars, sweeper, etc.
	Cemetery . . .	Ditto . . .	Burial ground chowkidars and mallies.
Superintendent of Jail.	Jailors, etc. . .	Jailors.	
		Deputy Jailors.	
		Assistant Jailors.	
	Warders, etc.	Head Warders.	
Warders.			
		Apprentice Warders.	

SECTIONS OF ESTABLISHMENTS—*contd.*

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Superintendent of Jail.	Other Establishment	Hospital establishment, Ministerial and menial establishment. <i>N.B.</i> —Pay and allowances of Sub-Assistant Surgeons to be drawn in separate bills. Extra Warders.	
	Temporary establishment.	Extra Warders.	
Officer in charge of Lock-up or Subsidiary Jail.	Lock-up or Subsidiary Jail.	Warder Establishment. Extra Warders and servants.	
Registrar or Special or <i>ex-officio</i> Sub-Registrar.	Registration	Establishment	Clerks, Mohurirs, and servants.
		Office	Ditto.
		Hospital Establishment (pay and allowance of the Sub-Assistant Surgeon to be drawn in a separate bill). Fixed Boat Establishment.	NOTE.—These three establishments should be drawn in one bill.
District Superintendent of Police.	Police	Inspectors	(Excluding 1st and 2nd inspectors whose pay is drawn in Gazetted Officers' bill forms).
		Sub-Inspectors	
		European Constables.	
		Head Constables	NOTE.—The whole of these should be drawn in one bill.
		Constables	
		Chowkidars	
		Mounted Constables Batta allowance. Good conduct allowance. Allowance to Court Sub-Inspector.	

SECTIONS OF ESTABLISHMENTS—*contd.*

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Inspector of Schools.	Inspection . . .	Office	Clerks and servants.
Secretary, District School Committee, or Deputy Inspector of Schools.	District School Committee.	Office Deputy Inspector. Sub-Inspectors Assistant Sub-Inspectors. (Gazetted officers are paid on separate bills.)	Education clerk and servant (if any).
Principal . . .	College or Collegiate School.	Instructing staff . (Gazetted officers are paid on separate bills.) Office Mohsin Fund Establishment.	Clerks and servants. Moulvies, etc., paid from Mohsin Fund.
Head Master . .	Schools, English, Normal or Vernacular.	Same as Collegiate School.	
	Medical	Compounders . . Office	Compounders and dressers. Clerks and servants.
	Vaccination . . .	Inspectors. Vaccinators and Assistants. Office	Clerks and servants.
Civil Surgeon . .	Medical School . .	Instructing staff . (Gazetted officers are paid on separate bills.) Office Medical pupils . .	Assistant Demonstrator of Anatomy, Assistant Lecturer of Chemistry, Staff Sergeant, etc. Writer, Taxidermist, Cutter, Furash, Peon, Durwans. Native pupils under instruction only.

SECTIONS OF ESTABLISHMENTS—*concl.*

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Civil Surgeon	Hospital or Dispensary.	Compounders	Compounders and dressers.
		Office	Clerks and servants.
		Medical pupils	Native Pupils attached to Dispensaries.
	Lunatic Asylum	Compounders	Compounders and dressers.
		Overseers	Overseers and Matrons.
	Meteorological Department.	Office	Accountant, Clerk, Cooks, Female-keepers, Durwans, etc.
		Establishment	Overseers, Assistant Reporters, Clerks, and servants.

APPENDIX B.

STATEMENT SHOWING BY WHOM THE BILLS OF THE EDUCATION DEPARTMENT SHOULD BE SIGNED AND COUNTERSIGNED.

(See Chap. 5, para. 82.)

Nature of charge.	By whom to be countersigned before payment.	By whom to be drawn.
I.—Direction :		
Pay of Director	} Not necessary	} Drawn by officers themselves.
Pay of Assistant Director		
Head Assistant		} Director of Public Instruction.
Travelling Charges		
Establishment		
Contingencies		
District School Committee :		
Pay of Clerk	} Ditto	} Magistrate or Secretary of the District School Committee.
Contingencies		
II.—Inspection :		
(a) Inspectors and Assistant Inspectors—		
Pay	} Ditto	} Inspector or Assistant Inspector.
Establishment		
Contingencies		
Travelling Charges		
(b) Pay of Deputy Inspectors, Sub-Inspectors, and Establishment.		
Contingencies	} If drawn by the Deputy Inspector countersignature not necessary otherwise by the Deputy Inspector.	} Deputy Inspector or Sub-Inspector.
Travelling Allowance		
	Circle Inspector.	

STATEMENT SHOWING BY WHOM BILLS OF THE EDUCATION DEPARTMENT SHOULD BE SIGNED AND COUNTERSIGNED—*contd.*

Nature of charge.	By whom to be countersigned before payment.	By whom to be drawn.	
III.—Colleges and Collegiate Schools :			
Salaries of Officers	Not necessary	Officers themselves.	
Salaries of Teachers (except of the first two grades of S. E. S.) and Establishment.	} Countersignature. Not necessary.	} Principal of the College.	
Contingencies			
Library and Prize Allowances	Not necessary.		
IV.—College—Special Engineering :			
(Same as Colleges and Collegiate Schools.)			
Detailed contingent bills of the Engineering Colleges and Schools and of the Reformatory School.	Superintendent of Industries and Inspector of Technical and Industrial Institutions.	Head of the Institution concerned.	
V.—High, District or Zillah Schools :			
Pay of Teachers and Establishment	Not necessary	} Head Masters of Schools and Principal, Training College, Kurseong, for Victoria School, Kurseong.	
Contingencies	} Circle Inspector or Assistant Inspector.		
Library and Prize Allowances			
<i>Bhutia Boarding School, Darjeeling.</i>			
Pay of Teachers	Not necessary	} Head Master of Schools.	
Contingencies	Deputy Commissioner		
VI.—Madrassahs (1)			

(1) In Calcutta to be treated like Colleges and at other stations like District and Zillah schools.

STATEMENT SHOWING BY WHOM BILLS OF THE EDUCATION DEPARTMENT SHOULD BE SIGNED AND COUNTERSIGNED—*contd.*

Nature of charge.	By whom to be countersigned before payment.	By whom to be drawn.
VII.—Normal Schools:		
Pay of Establishment	Not necessary	} Head Master of Schools.
Contingencies	Circle Inspector or Assistant Inspector.	
*Establishment bills of Guru-Training Schools. Contingencies of Ditto.	Deputy Inspector of Schools. Inspector or Assistant Inspector of Schools.	} Head Pundit.
VIII.—Technical Schools: (Same as Normal Schools.)		
Detailed contingent bills of the weaving Schools.	Superintendent of Industries and Inspector of Technical and Industrial Institutions.	Head of the Institution concerned.
†Travelling allowance bills of the clerks and menials under the Superintendent of Industries.	Ditto	Ditto.
IX.—Vernacular Schools:		
Pay of Teachers	Not necessary	} Head Masters of Schools.
Contingencies	Circle Inspector or Assistant Inspector.	
X.—Grant-in-aid Schools	Circle Inspectors or Assistant Inspector.	Secretary of each School.
XI.—Primary Schools (1)	Magistrate	Deputy Inspector or Sub-Inspector of Schools.

* (Vide B. G., F. D., No. $\frac{271-F}{27}$, dated 25th January 1911. Dy. G. B. 4916.)

† Vide B. G. $\frac{4445-F}{4651}$, dated 18th December 1912, Dy. G. B. 6147.

(1) Calcutta, the charges on account of Primary Schools and schools for the training of gurus are drawn by the Sub-Inspectors of Schools, on bills countersigned by the Deputy Inspector of Schools and passed by the Inspector of Schools before payment.

N.B.—Assistant Inspectors may countersign all bills, *except travelling allowance bills*, which should generally be countersigned by the Circle Inspectors themselves.

STATEMENT SHOWING BY WHOM BILLS OF THE EDUCATION DEPARTMENT SHOULD BE SIGNED AND COUNTERSIGNED—*contd.*

Nature of charge.	By whom to be countersigned before payment.	By whom to be drawn.
XI. A— Model Primary Girls' Schools— Pay of teachers and servants, contingencies.	Inspectors of Schools	Head Teacher of School.
XII.—Examinations: (a) Normal Schools (b) Vernacular and Minor Scholarships. (c) Survey and other special Examinations.	} Director of Public Instruction.	Circle Inspector.
Remuneration bills of the Examiners of the — (a) B and C class final examination . (b) Commercial class examinations . (c) Sub-oversers and overseer class examination. (d) Pleaders' Survey Examination . (e) Public Works Department Accountantship Examination. (f) City Guilds Institute Examinations. (g) Survey School Examinations.	} Superintendent of Industries and Inspector of Technical and Industrial Institutions.	Heads of Institutions concerned.
XIII.—Scholarships: Senior and junior	Not necessary .	Principals of Colleges or Head Masters of Schools.

STATEMENT SHOWING BY WHOM BILLS OF THE EDUCATION DEPARTMENT SHOULD BE SIGNED AND COUNTERSIGNED—*concl'd.*

Nature of charge.	By whom to be countersigned before payment.	By whom to be drawn.
XIII.—Scholarships—<i>concl'd.</i>		
Middle English	} Circle Inspector or Assistant Inspector.	Head Master or Secretary to School.
Middle Vernacular		
Lower Vernacular		
Primary		
(1) Mining Scholarship bills of the mining classes attached to the Shibpur college.	} Superintendent of Industries and Inspector of Technical and Industrial Institutions.	Heads of the Institution concerned.
(2) All Engineering Scholarship bills of the Civil Engineering College, Shibpur.		
(3) B and C class final examinations Scholarship bills.		
XIV.—Night and Continuation Schools (stipends).	Deputy Inspector of Schools.	Sub-Inspector of Schools.

APPENDIX C.

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 Imperial and Provincial buildings not borne on the books of the Public Works Department, the cost or value of which is less than R2,500.
Law Charges (Land Revenue Department).	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 Excise Departments.
Petty Repairs	Charges for 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	(In the Land Revenue, Excise, and Police Departments, and in Civil and Criminal Courts.)
	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 native 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.
Moving Prisoners	Charges for transferring prisoners from one jail to another or from the Subsidiary to the District Jail, and all charges on account of diet and transport of prisoners after conviction. (See para. 173.) B. G. No. ^P ₃₅ 5 dated 28th August 1890, Dy. G. B. 1914.

CLASSIFICATION OF CONTINGENT CHARGES—*contd.*

Detailed Head of Classification.	Description of charges to be shown under each detailed head.
<i>Supplies and Services—concl'd.</i>	
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 Expenses, Medicines, etc."
<i>Contingencies.</i>	
Purchase of Books and Publications.	Cost of law and other books, maps and publications, etc., other than those printed by Government.—(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.
Cold-weather Charges	In Darjeeling only, where fuel and warm clothing are allowed.
Service Postage Stamps	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.

CLASSIFICATION OF CONTINGENT CHARGES—*contd.*

Detailed Head of Classification.	Description of charges to be shown under each detailed head.
<i>Contingencies—continued.</i>	
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 other than those named under the head "Country Stationery," and other petty miscellaneous charges of an ordinary nature appertaining to the office, such as conveyance of records to and from subordinate officers, and conveyance of forms, stationery, office furniture, purchase of railway time tables, and Bengali almanacs, charges of opening packing cases, etc. (B. G. No. 44 T.-F., dated 7th September 1893, Dy. G. B. 2281.)
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.
Miscellaneous	<p>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.)</p> <p><i>In the Land Revenue Department.</i>—Charges for issuing proclamation and for the advertisement of the sale of estates; also cost of rain-gauges supplied to observatories.</p> <p><i>In the Excise Department.</i>—Charges for the conveyance of Excise Opium; charges for bringing country spirit, etc., found in excess of the quantity shown in vendor's accounts.</p> <p><i>In the Stamp Department.</i>—Charges for conveyance of stamps, including postage and telegraph stamps and plain paper used for Court-fees stamps.</p> <p><i>In Civil Courts.</i>—Charges for serving process of the High Court and other contingent charges for which no separate heading has been provided.</p>

CLASSIFICATION OF CONTINGENT CHARGES—*concl.*

Detailed Head of Classification.	Description of charges to be shown under each detailed head.
<i>Contingencies—concl.</i>	
Miscellaneous— <i>concl.</i> . . .	<p><i>In Criminal Courts.</i>—Charges for execution of prisoners, whipping materials, triangles, etc., conveyance of dead bodies brought for <i>post-mortem</i> examination, cost of sending to their homes, lunatics discharged from asylums, and contingent charges of Magistrates' <i>hajuts</i> :</p> <p>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.</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., gratuity to released prisoners, diet-money, railway fare and boat-hire, maintenance or clothing on release.</p>

APPENDIX D.

[See Chap. 6, para. 112 (6) V.]

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.		CLASS C.‡
	In case of old age or sickness, same as Class B, otherwise none.	CLASS B 1.†	CLASS B 2.‡		
Travelling expenses if by Dāk (Mufassil).		Actual expenses.	Actual expenses.		Eight annas per mile.
By steamer including mess	Lowest fare	2nd-class fare	1st class fare		Actual expenses, 1st class passages.
By rail	"	3rd "	2nd "		1st class fare.
By country boat	Actual fare	Actual fare not exceeding limit of R2 per diem.	Actual fare not exceeding limit of R2 per diem.		Actual fare not exceeding limit of R2 per diem.
Diet-money in Calcutta	Four annas per day	Not exceeding limit of R1-8-0 per diem.	Not exceeding limit of R2-8-0 per diem.		Not exceeding limit of R5 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 limit of R1-8-0 per diem.	Actual, not exceeding limit of R2 per diem.		Actual fare not exceeding limit of R3 per diem.
Diet-money on the Journey to Calcutta.	Four annas per diem	Not exceeding R1 per diem	Not exceeding R2 per diem.		Not exceeding R4 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. Respectable Europeans to be placed in Class B2, as also such natives as would ordinarily travel 2nd class.

§ Class C—Persons of superior rank.

APPENDIX F.

LIST OF LOCAL FUNDS.

[See Chap. 16, para. 251.]

[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 Road Fund (in Darjeeling only) (a)	C	} Vice-Chairman, and if for over R500 Chairman also.
2. District Fund (one for each district) (a)	C	
3. District Chowkidari Reward Fund (one for each district) (a)	B	Magistrate.
4. Steam Boiler Inspection Fund†	B	
5. Cantonment Funds (one for each Cantonment) (a)	C	Cantonment Magistrate and President, Cantonment Committee.
6. Hospital Port Dues (Calcutta) (a)	B	
7. Hindu College (Calcutta) (a)	B	By rules of Education Department.
8. Durga Churn Laha's Endowment (b).	B	Ditto ditto.
9. Pilgrims' Lodging House (a)	B	Magistrate.
10. Cantonment Hospital Fund (a)	C	Administrator of the Fund.
11. Darjeeling Improvement (a)	B	Deputy Commissioner, Darjeeling.
12. Zoological Gardens (a)	B	Secretary.
13. Mohsin Endowment (b)	B	Local Agents, Hooghly, or Principals or Head Masters of Colleges or Schools.
14. Burial Board, Christian (a)	B	Chairman, Christian Burial Board.
15. Ditto Mahomedan (a)	B	Ditto Mahomedan Burial Board.
16. Joy Gobind Laha's Fund (a)	B	Administrator of the Fund.
17. Police Fire Brigade Fund	C	} Commissioner of Police, Calcutta.
18. Foundling Asylum	C	
19. Bengal Famine Orphan Fund (b)	B	District Officer.
20. Ramlal Mukerjee's Fund	B*	Ditto.
21. Municipal Fund (one for each municipality) (a)	C	Chairman or Vice-Chairman or by the Secretary under the conditions laid down in Ch. 16, para. 323 of those orders.

* The amount available for expenditure will be allotted by Government to the District requiring relief.

† In Calcutta only.

LIST OF LOCAL FUNDS—*contd.*

Name of Funds.	Drawn on bill or by cheque.	Bills or cheques to be signed by
22. Port Fund, Chittagong (a) . .	C	Chairman or Vice-Chairman; and if over R100 by both.
23. Trust Interest Fund (b) . . .	C	Accountant General.
24. Litigation Fund (b)	C	Legal Remembrancer.
25. Miscellaneous Trust Funds . . .	C	Administrator of the Fund.
26. Chittagong Hill Tracts, Bazar Fund (a).	B	Administrator of the Fund.
27. Western Duar Market Fund (a) . .	B	Ditto.
28. Chittagong General Hospital fund (a).	C	Ditto.
29. Chittagong Hospital Port dues fund (a).	C	Ditto.
30. Port and Pilotage fund	B	Ditto.
31. Port Trust Deposits	C	Ditto.
32. Emambara Hospital fund (a) . .	C	Ditto.

APPENDIX G.

LIST OF MUNICIPALITIES IN BENGAL.

[See Chap. 16, para. 320.]

[Those which do not bank with Government Treasuries are marked thus.*]

<i>Treasury.</i>	<i>Municipality.</i>
Bakarganj	1. Pirojpur. 2. Patuakhali. 3. Jhalakati. 4. Nalchiti. 5. Barisal.
Bankura	1. Bankura. 2. Bishnupur. 3. Sonamukhi.
Birbhum	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. Narainjanj.*
Dinajpur	1. Dinajpur.
Faridpur	1. Faridpur. 2. Madaripur.
Howrah	1. Howrah.* 2. Bali.*
Hooghly	1. Hooghly and Chinsura. 2. Bansberia. 3. Serampore. 4. Uterpara. 5. Baidyabatti. 6. Bhadreswar. 7. Kotrung. 8. Arambagh. 9. Barrackpore, North. 10. Naihati. 11. Halishahar.

LIST OF MUNICIPALITIES IN BENGAL—*contd.*

<i>Treasury.</i>	<i>Municipality.</i>
Jalpaiguri	1. Jalpaiguri.
Jessore	1. Jessore.
	2. Kotechandpur.
	3. Mohespore.
Khulna	1. Khulna.
	2. Satkhira.
	3. Debbhatta.
Malda	1. English Bazar.
	2. Old Malda.
	3. Nawabganj.
Midnapur	1. Midnapore.
	2. Tamluk.
	3. Chandrakona.
	4. Ghatal.
	5. Ramjibanpore.
	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.
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. Rampur Boalia.
	2. Nator.
Rangpur	1. Rangpur.
Tippera	1. Brahmanbaria.
	2. Chandpur.
	3. Comilla.
24-Parganas	1. Barrackpore, South.*
	2. Baranagar.*
	3. Baduria.

LIST OF MUNICIPALITIES IN BENGAL—*concl.*

<i>Treasury.</i>	<i>Municipality.</i>
24. Paganas— <i>concl.</i>	4. Baruipur. 5. Barasat. 6. Basirhat. 7. Goburdanga. 8. Garden Reach. 9. Carulia.* 10. Jeynagar. 11. Dum-Dum, North. 12. Dum-Dum, South. 13. Rajpur. 14. Suburban, South. 15. Taki. 16. Debhatta. 17. Cossipore-Chitpur.* 18. Maniktollah.* 19. Titagarh.* 20. Penibati.* 21. Kamarhati.* 22. Budge-Budge. 23. Talliganj. 21. Bhatpara.

APPENDIX H.

LIST OF TREASURIES AND SUB-TREASURIES IN BENGAL.

<i>Sadar Treasuries.</i>	<i>Sub-Treasuries.</i>
Burdwan	Katwa. Kalna. Asansole. Bishnupur. Rampur Hat. Ghatal. Tumuk. Contai. Serampore. Arambagh. Uluberia. Baraset. Basirhat. Diamond Harbour. Barrackpore.
Bankura
Birbhum
Midnapore
Hooghly
Howrah
24 Parganas
Calcutta
Nadia	Kushtia. Ranaghat. Chuadanga. Meherpur. Jangipur. Kandi. Lalbagh. Jhenidah. Magura. Narail. Bangaon. Satkhira. Bagerhat. Siliguri. Kurseong. Kalimpong. Nator. Nowgaon. Thakurgaon. Balughat. Alipur (Duars). Gaibanda. Kurigram. Nilphamari.
Murshidabad
Jessore
Khulna
Darjeeling
Rajshahi
Dinajpur
Jalpaiguri
Rangpur
Bogra.	..
Pabna	Sirajganj. Manickganj. Munshiganj.
Dacca
Mymensingh	Tangail. Jamalpur. Kishoregunge. Netrokona.

LIST OF TREASURIES AND SUB-TREASURIES IN BENGAL—*concl'd.*

<i>Sadar Treasuries.</i>	<i>Sub-Treasuries.</i>
Faridpur	Goalundo. Madaripur.
Bakargunj	Gopalgunge. Pirojpur. Patuakhali.
Tippera	Bhola. Brahmanbaria. Chandpur.
Noakhally	Fenny.
Chittagong	Cox Bazar. Bandarban. Rangamati.
Malda . . . . .	..

N.B.—The list is arranged with reference to Bengal Government Order No. 5132-J., dated 18th December 1893.

APPENDIX J.

[See Chap. 17 (note).]

Powers of Local Governments exercised by Heads of Departments and other Officers, and the orders under which they have been delegated.

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		1.—REFUNDS AND DRAWBACKS.		
Land Revenue.	Commissioner	May authorise the refund of Land Revenue.	B. G. 2928-F., dated 3rd August 1911. Dy. G. B. 3008.	
Salt— Custom duties.	Ditto	May authorise the refund of custom duties by countersigning the refund bills.	Ditto.	
Stamp*	Collector	May authorise the refund of value of spoilt stamp paper and spoilt non-judicial stamps, also of spoilt judicial stamps claimed within six months.	B. R. Cir. No. 2 of October 1879.	
..	Commissioners.	May authorise the refund of the value of spoilt judicial stamps, if claimed within a year.	Ditto.	
..	Presiding officer of the Court.	May authorise miscellaneous stamp refunds and refunds in re-trial and compromised cases.	Ditto.	
..	Board of Revenue, L. P.	Refund of the value of unused judicial stamps.	B. G. No. 211-T. S. R., dated 21st June 1910. Dy. G. B. 1269.	
Excise	Board of Revenue.	May authorise the refund of advances for excise shops.	B. G. No. 3418, dated 28th December 1877. Dy. 22233.	

* For Eastern Bengal districts, *vide* paragraphs 139B and 139C.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Excise — <i>concl'd.</i>	District Officer.	1.—REFUNDS AND DRAWBACKS— <i>cont'd.</i> May authorise refunds in excise matter.	Rule 63, Chap. III, page 204, Excise Manual.	
Income Tax	Collector	May authorise refund of tax paid in excess, if claimed within three months.	B. R. Cir. No. 35-B., dated 24th September 1897. Dy. B. R. 548.	
Income Tax	Commissioners.	May authorise refund of tax paid in excess, if claimed within three months after that period.	Revenue Officer's Manual.	
Rates and Cesses.	Collector	May authorise remission.	Cess Manual, rule 138, page 105.	
Registration Fees.	Registering Officers.	(1) May refund registration fees, when a document is not registered. (2) May refund commission fees and travelling allowance if application for the visit is withdrawn. (3) May refund registration fees levied in excess.	Rule 233, Registration Manual. Rule 234. Rule 235.	
..	Registrar	May refund registration fees levied in excess and credited in cash book.		
Miscellaneous.	Commissioners.	May authorise the refund of amounts erroneously paid into the Treasury.	Revenue Officer's Manual.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Miscellaneous— <i>concl'd.</i>	Collector	<p>1.—REFUNDS AND DRAWBACKS—<i>concl'd.</i></p> <p>Can sanction refunds of revenue necessitated by any order passed by him or by the Commissioner including refunds in cases of erroneous payments.</p>	B. G. letter, dated 5th June 1905. Dy. G. B. 1181.	
Revenue Offices.	Collectors	<p>3.—LAND REVENUE.</p> <p>(1) May entertain two peons for every permanent Magistrate.</p> <p>(2) May entertain temporary peons at annas 4 per diem.</p> <p>(3) May entertain additional temporary comparing clerks on Rs. 25 a month without limit to their number, according to the following principle. From the surplus annual net receipts derived from copying fees should be deducted a separate sum of Rs. 375 in respect of each comparing clerk who has been merged in the General permanent Establishment at the time of the recent reorganisation of district officers. If there still remains a balance of such surplus receipts one additional temporary comparing clerk may be appointed</p>	<p>B. G. No. 3649-L. R., dated 31st July 1895, Dy. G. B. 2011.</p> <p>B. G. F. D. No. 842-T. F., dated 1st July 1911. Dy. G. B. 2199 and Board's Record Manual, 1902, para. 46 as revised by slip No. 132, dated 3rd February 1911. Also B. G. F. D., No. 4393-F., dated 16th December 1911. Dy. G. B. 6308.</p>	Case No. 67 of 1893-94.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Revenue Offices— <i>contd.</i>	Collectors— <i>contd.</i>	<p>3.—LAND REVENUE—<i>contd.</i></p> <p>in respect of each whole sum of R375 contained in that balance. This permission is however subject to the conditions that (1) when the surplus receipts from copying fees fall short of the requisite standard, steps should be taken for the discharge of the temporary clerks; and (2) the reduction of permanent clerks, if found necessary in consequence of a falling off in the receipts from copying fees, should only be effected by absorption.</p> <p>The salary of the temporary comparing clerks should be drawn in separate bills supported in the case of the first bill of each year for each temporary appointment by a certificate from the officer making the appointment that the conditions stated above are satisfied.</p>		
	Commissioners.	(1) May sanction entertainment of temporary establishment at <i>kist</i> times within Budget limits, on pay not exceeding R50 per mensem.	No. 412-T.F., dated 19th May 1902. Dy. G. B. 930.	G. I. No. 1031-Ex., dated 3rd March 1896. Dy. G. I. 464.
	Collector or Commissioner.	(2) May entertain a temporary orderly peon at the rate sanctioned for orderly peons of executive officers in each district, for each Sub-Deputy Collector	B. G. No. 2913-F., dated 17th May 1904. B. G. No.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Revenue Officers— <i>contd.</i>	Collector or Commissioners— <i>contd.</i>	<p>3.—LAND REVENUE—<i>contd.</i></p> <p>except probationers, on the understanding that in districts where such peon was supplied from the Nazarat, the Nazarat should abolish one peon. In cases where the Sub-Deputy Collector is transferred from a district and his place is not filled up at once, the orderly peon should not be retained for more than two months in expectation of another officer being sent to the station.</p> <p>NOTE.—This order does not confer unconditional authority on district officers to appoint peons for Sub-Deputy Collectors. After the issue of G. O. No. 2793, dated 29th July 1908 (Dy. G. B. 2314) the District Officer is only competent to sanction the entertainment of such extra peons when a corresponding reduction in the Nazarat establishment can be made.</p> <p>NOTE.—In this and other cases of sanction to Establishment under a delegation of powers it is not enough that the Collector or other officer concerned should sign the note in which the pay of the tem-</p>	<p>3270-P., dated ²⁷⁹⁴ 3rd August 1908, Dy. G. B. 2314.</p> <p>B. G. No. 582, J. W., dated 17th May 1910. Dy. G. B. 743.</p>	<p>Case No. 16 of 1895-96.</p>

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Order of Government of India, or citation of case No.
Revenue Officers— <i>concl.</i>	Collector or Commissioners— <i>concl.</i>	3.—LAND REVENUE— <i>contd.</i> porary Establishment sanctioned is drawn. For purposes of audit the period of the employment has to be stated and a copy of the order therefore should be furnished in each case. (<i>Vide</i> A. G.'s order, dated 11th March 1910 on the Burdwan Review note for November 1909.)		
Revenue Offices.	Collector .	(3) A temporary peon may be entertained for any probationary Deputy Collector who is required to go on tour in order to make local enquiries during the period of his absence from head quarters.	B. G. No. 2502 119 T. R., dated 2nd May 1908, Dy. G. B. 504.	
Treasuries .	Collectors .	Can place Sub-Deputy Collectors in charge of Sub-Treasuries and Deputy Collectors in charge of Treasuries and transfer Sub-Deputy Collectors within the district.	B. G. letter, dated 11th January 1903. Dy. G. B. 5276.	
Record Room.	Board of Revenue and Commissioners.	The lump grant sanctioned by Government may be distributed by the Board of Revenue between the different divisions. Within the limit of the grant for the division, the Commissioner has power to sanction temporary establishments.	B. G. Financial Department No. F. G.-332, dated 27th September 1888.	G. I. F. D. No. 998-Ex., dated 28th February 1903. Dy. G. I. 550.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		3.—LAND REVENUE—<i>contd.</i>		
Record Room— <i>concl'd.</i>	Collector .	The powers bestowed on Commissioners in respect of sanctioning Temporary Establishment have been redelegated to Collectors up to the limits of the district grants made to them by Commissioners out of their divisional grants.	..	G. I. F. D. No. 3296-Ex., dated 25th June 1910. Dy. G. I. 149.
..	Board of Revenue.	May authorise the entertainment of temporary establishments.	B. R. No. 644-A., dated 1st June 1894. Dy. B. R. 216.	
Partition Establishment.	Ditto .	May sanction additions to Collector's and Commissioner's office Establishments.	Rule 36, Chap. V, Partition Manual of 1902.	
Ditto .	Collector	Estimates cost and appoints such establishments as are required for the proceedings under the Act.	Rule 35, Chap. V, Partition Manual of 1902.	
Ward's Estate.	Board of Revenue.	Distributes the annual grant amongst divisions and sanctions establishments in their own office.	Rules 12 and 18, Chap. II, Part V, Board's Ward's Manual.	
..	Commissioners.	Distributes the divisional grant amongst the districts of the division and sanctions establishments in the District and Divisional offices.	Ditto .	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		3.—LAND REVENUE— <i>contd.</i>		
Government Estates.	Board of Revenue.	(1) May sanction temporary establishments in Tahsildari establishment of which the pay does not exceed R50 in each case, subject to the aggregate grant placed at the disposal of the Board.	Board's Rule, Rule 6, Chap. I.	G. I. F. D. No. 253C-Ex., dated 7th May 1903. Dy. G. I. 64.
		(2) Distributes the yearly allotment according to districts.	Sec. II, Chap. III.	
		(3) Distributes the allotment sanctioned by Government for agricultural improvements, etc.	Rules 1 and 3, Ditto.	
		(4) May sanction establishments out of the management grant where the payment of commission is not in force.	No. 276, dated 7th March 1894, No. 416, dated 17th April 1894. Dy. B. R. 867 and 45.	
	Commissioner.	Can sanction temporary appointments on pay not more than R50 in each case, subject to the condition that the additional expenditure can be met from the grant annually sanctioned for the management of Government Estates in the district.	..	G. I. F. D. No. 998-Ex., dated 28th February 1906. Dy. G. I. 550.
Certificate Establishment.	Collector.	May appoint temporary mohurirs without reference to the divisional commissioner when the standard 1,200 cases for each mohurir per annum has been exceeded, <i>e.g.</i> , for 300 cases	Board's letter No. 4820-A., dated 7th December 1903. Dy. B. R. 509.	G. I. F. D., No. 5873-Ex., dated 9th November 1910. Dy. G. I. 370.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Certificate . Establishment— <i>concl.</i>	Collector— <i>concl.</i>	3.—LAND REVENUE— <i>contd.</i> pending over and above the standard, he may appoint one mohurir on R20 per mensem for 3 months or 3 mohurirs on R20 each for one month. He may also sanction an addition not exceeding 50% to the expenditure on the above scale where the number of cases are considerably in excess of 300 or multiples of 300. The Commissioner should be informed of all such additional appointments.		
Land Acquisition Es- tablishment.	Commissioners.	May sanction temporary establishments for work in connection with the acquisition of land for public purposes provided that the funds allotted for the purpose are not exceeded.		G. I. F. D. No. 189- Ex., dated 12th January 1906. Dy. G. I. 482.
Land Registration.	Board of Revenue.	May sanction temporary establishment for Land Registration work up to a maximum pay of Rs. 50 a month for each appointment.	..	G. I. F. D. No. 1032- Ex., dated 19th February 1908. Dy. G. I. 662.
	Collector .	Empowered to increase or decrease the number of mohurirs subject to the conditions that the total expenditure must not exceed the allotment placed at their disposal, that the	..	G. I. F. D. No. 5873- Ex., dated 9th November 1910. Dy. G. I. 370.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Land Registration— <i>concl'd.</i>	Collector— <i>concl'd.</i>	3.—LAND REVENUE— <i>contd.</i> scale of work per mohurir must not fall short of 1,000 cases a year, or 250 cases a quarter, and that the temporary mohurirs when employed should be paid at the rate of R25 per month.		
Settlement and Survey.	Superintendent, Settlement and Survey.	(1) May transfer any officer from one party to another under his control. (2) May alter salaries and number of men in temporary native establishment attached to field parties under his control, within budget limits.	B. G. No. 597-L. R., dated 6th February 1896. Dy. G. B. 4814.	G. I. No. 18-3, dated 29th January 1896. Dy. G. I. 428.
	Superintendent, Settlement and Survey.	(3) May grant and notify privilege leave to all provincial officers and grant all classes of leave to native establishment, provided that no expenditure in excess of the Budget provision is incurred without the sanction of the Local Government, and that no officer is transferred from Bengal without the Local Government's sanction, and that sanction is obtained to leave granted to Gazetted Staff.		Case No. 10 of 1893-94.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		3.—LAND REVENUE— <i>concl.</i>		
Settlement and Survey— <i>concl.</i>	Commissioners of Divisions and Director of Land Records.	Authorised to sanction the grant of transit pay and allowances to temporary subordinates of the Survey or Settlement Department serving under their control.	B. G. No. 1317-F., dated 8th March 1906. Dy. G. B., 6341 and No. 733 T-F., dated 13th June 1906. Dy. G. B. 1262.	G. I. F. D. No. 656, dated 5th February 1906. Dy. G. I. 522.
Land Settlement.	Board of Revenue.	May sanction appointments of a fixed nature, carrying pay not exceeding R100 per mensem, <i>i.e.</i> , all appointments on such pay that will continue for the whole period of a settlement or for a term exceeding 12 months.	Rule 254, P. 72 of the Survey and Settlement Manual.	G. I. No. 969—151-2, dated 16th May 1900, and No. 2457-E., dated 19th May 1900. Dy. G. I. 47.
	Director of Land Records.	May entertain temporary establishment required for not more than 12 months, provided that no payment carrying pay of more than R100 is created and that the budget is not exceeded.	Ditto.	
	Settlement Officer whose work is directly under the control of the Director of Land Records or District Officer, as the case may be.	May entertain temporary establishment on pay not exceeding R50; also temporary fixed establishment on pay not exceeding R50; also establishment paid at job or contract rates.	Ditto.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
O p i u m Rewards.	Board of Revenue.	4.—OPIUM. May sanction special rewards not exceeding Rs. 500.	Board's Excise Manual, rules 24 and 26, page 18.	
	Magistrate .	(1) May distribute the fine imposed by him.	Excise Manual, Rule 24 (1), page 18,	
	Collector .	(2) May grant compensation to any person subjected to annoyance or injury by the proceedings of the case.		
Salt Rewards.	Collector .	5.—SALT. May sanction rewards not exceeding R100 and up to the amount of fine imposed, <i>plus</i> the value of confiscated salt	Rule 7, page 49, Salt Manual.	
	Ditto .	Board of Revenue. May sanction rewards when they exceed the amount of fine imposed, or when they exceed R100, in case the fine is imposed, but not realised.	Rule 6, page 49, Salt Manual.	
	Ditto .	Magistrate . May sanction rewards not exceeding Rs. 20 and the amount of fine imposed, <i>plus</i> the estimated value of any seizure made.	Rule 8, page 49, Salt Manual.	
Stamp Rewards.	Collector .	6.—STAMPS. May pay rewards limited to the amount of the fine, or the sum paid in composition of an offence up to a maximum of R50.	Rule 1, Sect. VI, Part II, page 168, Stamp Manual.	
		7.—EXCISE. May re-distribute establishment so long as the Budget allotment is not exceeded.	No. 1947-T. F., dated 23rd October 1886. Dy. G. B. 2439.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service-	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		7.—EXCISE— <i>contd.</i>		
Office and ground rent.	Board of Revenue.	May sanction office and ground rent of excise buildings.	No. 46-B., dated 3rd February 1893. Dy. B. R. 799.	
		8.—PROVINCIAL RATES.		
Cess Collection Establishment.	Board of Revenue.	May sanction permanent and temporary establishments.	..	Sec. 91, Act IX (B. C.) of 1880.
..	Ditto	May sanction the employment of process-servers for cess and re-valuation establishment.	Rules 7 and 10, Sec. VII, Board Cess Manual.	
		9.—CUSTOMS.		
Custom Duties.	Collector of Customs, Calcutta.	May make payment for goods under-valued.	..	Sec. 32 of Act VII of 1878 (B. C.).
Preventive Staff.	Ditto	May entertain temporary preventive officers on R100 each per mensem up to the amount provided annually in the Budget.	No. 341, dated 15th June 1836; received with No. 538, dated 23rd October 1893. Dy. G. B. 2800.	
	Board of Revenue.	May sanction temporary preventive establishments employed under section 67 of Act VIII of 1878.	No. 170-T., dated 5th July 1880. Dy. G. B. 1778.	G. I. F. D. No. 998-Ex., dated 28th February 1906, Dy. G. I. 550.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		9.—CUSTOMS— <i>concl'd.</i>		
Temporary Clerical Establishment.	Collector of Customs, Calcutta.	May entertain in case of emergency temporary clerical assistants subject to the conditions that the pay of any one appointment does not exceed R50 per mensem and that the total cost does not exceed the amount provided for in the budget for the purpose.	G. I. Commerce and Industry Department No. 10131-37, dated 5th November 1908. Dy. G. L. 425.	
Treasuries	Collector of Customs, Calcutta.	Can place any gazetted officer subordinate to him in charge of the Calcutta Customs House Treasury.	B. G. letter No. 1010-S. R., dated 11th December 1908. Dy. G. B. 4496.	Bundle No. ^{T.M.C.} ₂₃ dated 1906-07.
Cost of liveries.	Government of Bengal.	May sanction the supply of warm clothing not exceeding R12 per man every other year.	..	G. I. F. D. No. 268. Ex. T., dated 16th January 1911. Dy. G. I. 464.
		10.—ASSESSED TAX.		
Income Tax	Board of Revenue.	(1) May sanction temporary establishment out of lump sums placed at their disposal by Government.	No. 24-T. F., dated 24th May 1898. Dy. G. B. 761.	Cess No. 24 of 1893-94.
..	..	(2) May alter the grades of assessors in a district, provided the provincial scale is not affected.	Cir. No. 20-B., dated 7th April 1893. Dy. B. R. 89.	Ditto.
	Commissioners.	Authorized under Article 841 (c) of Civil Service Regulations to grant privilege leave to Income Tax Assessors provided that local arrangements can be made for carrying on the absentee's duties during the leave.	B. G. No. 404-S. R., dated 18th January 1905. Dy. G. B. 4979.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Income Tax — <i>contd.</i>	Commissioner of Divisions.	10.—ASSESSED TAX— <i>concl'd.</i> May sanction temporary establishment against the lump allotment.	..	G. I. F. D. No. 998-Ex., dated 28th February 1906. Dy. G. I. 550.
Registration Department.	Inspector General.	12.—REGISTRATION. May entertain extra mohurirs and extra English-knowing clerks @ R15 and R20 per mensem, respectively, both in the Muffasil and Sudder Registration Offices and temporary clerks on the maximum pay of R30 per mensem for the office of the Registrar, Calcutta, and also for his own office.	..	Government of India, Finance and Commerce Department, No. 7906-Ex., dated 16th December 1904. Dy. G. I. 400, also G. I. Finance Department, No. 6390-Ex., dated 11th October 1907. Dy. G. I. 1404.
	Ditto	May sanction the entertainment of temporary menial Establishments when urgently required for the work of the department, subject to the Budget provision of temporary establishment and the approval of Government which should be obtained by	B. G. No. 2070 of the General Department Registration Branch, dated 25th March 1908. Dy. G. B. 633.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Registration Department.	Inspector General.	<p>12.—REGISTRATION—<i>contd.</i></p> <p>quarterly statements showing in detail the establishments entertained, the necessity for entertainment, and the period for which the establishment is required.</p>		
Contingencies.	Commissioners	<p>18.—GENERAL ADMINISTRATION.</p> <p>May sanction the purchase of clocks for departments under their control, the cost of each not to exceed R25.</p>	Cir. No. 11-J., dated 1st March 1881. Dy. G. B. 5225.	
Civil Courts Establishment.	District Judge	<p>19A.—LAW AND JUSTICE.</p> <p>(1) May entertain process peons.</p> <p>(2) May appoint subordinate Ministerial officers subject to the approval of Government and transfer them within districts.</p>	H. C. Rules and General Order 11(b), Chap. VIII.	
..	Ditto	<p>(3) May entertain a night watchman for every Civil Court building or group of buildings on condition that a process-serving peon now employed on such work is abolished.</p>	B. G. No. 3884-J., dated 31st October 1903. Dy. G. B. 4136.	
...	Ditto	<p>(4) May entertain one comparing clerk at R25 per mensem when the surplus annual receipts from copying fees exceed R375 and when they exceed R750 two clerks can be employed subject to Budget provision.</p>	B. G. No. 5678-J., dated 22nd December 1904. Dy. G. B. 5083 and No. 1618-J., dated 31st March 1892. Dy. G. B. 167.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		19A.—LAW AND JUSTICE— <i>contd.</i>		
Civil Courts Establishment.	District Judge	(5) May make temporary appointments to fill vacancies in the office of Munsiff.	Sec. 12, Act XII of 1887.	
..	Ditto	(6) May sanction additional establishment for each additional Munsiff and Sub-Judge without reference to Government.	No. 2341, dated 12th May 1873. Dy. G. B. 4175, and Cir. No. 73, dated 28th December 1871.	G. I. F. D. No. 392-Ex., dated 19th January 1905. Dy. G. B. 460.
..	Ditto	(7) May entertain additional temporary establishment subject to the Budget provision on the following conditions :—	No. 4502-I., dated 27th October 1904. Dy. G. B. 3552.	
..	Ditto	RECORD-ROOMS. (8) One Record-keeper, 3 mohurirs, one duffry and one peon should be allowed for every Record Room with 15,000 cases sent in for record during the year and one additional mohurir for every 10,000 cases a year above that number.	B. G. No. 494-F., dated 24th January 1905. Dy. G. B. 5084, filed in case No. 67 of 1892-93.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Civil Courts Establishment.	District Judge	<p>19A.—LAW AND JUSTICE —<i>contd.</i></p> <p>SUBORDINATE JUDGE'S ESTABLISHMENT.</p> <p>If the number of Small Cause Court cases exceed 500, an extra mohurir is allowed.</p>		
	Ditto	<p>MUNSIFS.</p> <p>(1) Where the number of cases of all kinds disposed of in the year rises to over 1,200 per mohurir, an additional mohurir on R25 is allowed.</p> <p>(2) Where there are more than two munsifs stationed at one chowki, a Naib-nazir at R20 a month is allowed.</p> <p>(3) Every Munsif should have an orderly at R6 and every Court where there are more than one Munsif, a Duftry at R8 a month, provided that a corresponding reduction is made in the number of the process-serving establishment.</p>		
Civil Courts Contingencies.	Ditto	May sanction purchase of clocks up to R25 in each case.	Cir. No. 11-J., dated 1st March 1881. Dy. G. B. 5225.	
Civil Suit	Collectors	May pass the bills for fees to pleaders in Civil suits.	Rule 6, Chap. III, H. C. Rules.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		19A.—LAW AND JUSTICE— <i>contd.</i> MUNSIFIS— <i>contd.</i>		
Miscellaneous Suits.	Presiding Officers of the Court.	May order payment of such fees.	Rule 6, Chap. III, H. C. Rules.	
Pauper Suits	Collectors .	May pay fees and advances for batta to witnesses and rewards for recovery of fees, according to scale.	Chap. 6 of this Manual.	
Pleadership and Muk-tear ship Examination fees.	Board of Examiners.	May authorise refund of fees on certificate that the candidate was refused admission to the examination.	Rule 21, Chap. VII, Part II, H. C. Rules.	
Establishment of Government Pleaders and fees to Pleaders.	Legal Remembrancer.	(1) May sanction clerks for Government Pleaders.	B. G. No. 1135, dated 20th March 1887, and No. 1120, dated 28th February 1877. Dy. No. 25011.	
..	Ditto .	(2) May remit or write off sums due to Government on decree of Court found irrecoverable.	No. 1940-J. D., dated 2nd November 1899. Dy. G. B. 3606.	G. I. F. D. No. 392-Ex., dated 19th January 1906. Dy. G. I. 460.
..	Ditto .	(3) May sanction the payment of any sum in certain suits.	Ditto.	
..	Ditto .	(4) May apportion fees among pleaders.	Ditto.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Establishment of Government Pleaders and fees to Pleaders.	Legal Remembrancer— <i>contd.</i>	19A.—LAW AND JUSTICE— <i>concl.</i> MUNSFIS— <i>concl.</i> (5) May engage extraneous professional assistance without money limit in criminal cases, and also can grant at his discretion a higher fee than R16 in certain cases.	No. 1904-J.D., dated 2nd November 1899. Dy. G. B. 3606.	
	Ditto	(6) Has been authorized to engage temporary establishment for the purpose of affording assistance to Government Pleaders when necessary in those districts in which no permanent men have been engaged on the understanding that the cost of R30 per man is not exceeded in any case.	..	G. I. F. D. No. 5873-Ex., dated 9th November 1910. Dy. G. I. 370.
	Commissioner	(1) May sanction disbursement of all sums for meeting expenses in suits instituted under the orders of the Legal Remembrancer. (2) May sanction payment of sums not exceeding R500 without reference to the Legal Remembrancer.	Ditto Ditto.	
Jails	Inspector General of Prisons.	19B.—LAW AND JUSTICE. May sanction the purchase of cows for Jails.	No. 2170-F., dated 29th December 1885. Dy. G. B. 3640.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		19B.—LAW AND JUSTICE — <i>concl'd.</i>		
Temporary Establishment.	Inspector General of Prisons.	The power to sanction temporary appointments on pay not exceeding R30 a month for periods not exceeding one year subject to the existence of Budget provision is delegated to Inspector General of Prisons with effect from 1st August 1910.	B. G. No. 2430-F, 1840-J, dated 29th July 1910. Dy. G. B. 1748.	G. I. Order No. 191, dated 16th June 1910, received with Dy. G. B. 1748.
Jails . . .	Ditto . . .	May distribute rewards to Sub-Assistant Surgeons for good service.	Bengal Jail Code, page 23, Rule 89.	G. I. H. D. No. 179, dated 21st February 1890.
Additional establishment in connection with an alteration in the status of district jail from a lower to a higher class.	Inspector General of Prisons, Bengal.	May sanction additional establishment of jail warders (and other subordinates of rank inferior to them such as menials) which may be required on the occasion of an alteration in the status of a district jail from a lower to a higher class subject to Budget provision and on condition that the establishment is kept within the sanctioned scale.		G. I. F. D. No. 2874-Ex., dated 7th June 1909: (G. I. 114).
		20.—POLICE.		
Police supplied to private individuals.	Inspector General and Magistrate.	May sanction extra force, the cost being recoverable from the parties concerned.	..	Act V of 1861.
..	Inspector General of Police.	May order transfer of 1st and 2nd grade Inspectors of Police and grant their leave.	B. G. No. 2548, dated 17th September 1881.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, of citation or case No.
		20.—POLICE—<i>contd.</i>		
Supply of Camp guards.	The I. G. of Police.	May sanction temporary additions to the sanctioned strength of the Police force by the temporary entertainment of extra men to supply guards for the custody of undertrial prisoners when the magistrate trying the case is on tour.	B. G. No. 895-T., dated 17th June 1881 (Dy. G. B. 1947) and 1127-P., dated 28th February 1908 (Dy. G. B. 5829).	G. I. No. 80, dated 20th February 1908, received with endorsement No. 1200-Ex., dated 28th February 1908. (Dy. G. I. 685).
Allowance	Inspector General.	(1) May distribute according to districts the grant for establishment charge allowance. (2) May distribute the anthropometrical allowance to officers.	Police Manual. Ditto.	
Rewards	Inspector General and Commissioner of Police, Calcutta.	(3) May grant rewards up to R500.	Police Code, Chap. XXVII. Rules 983-989, pages 310-311.	
..	Magistrate and Deputy Inspector General of Police, Crimes and Railways.	Ditto up to R200.	Ditto.	
..	District Superintendent of Police and Deputy Commissioner of Police, Calcutta.	Ditto up to R50.	Ditto.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Repairs	Port Officer, Calcutta.	21.—PORTS AND PILOTAGE. May subject to Article 98 (k), Civil Account Code, sanction expenditure up to a limit of R100 in each case on works, such as repairs to vessels or purchase of petty articles, for which provision has been made in the Marine Budget.	B. G.'s No. 539-Marine, dated 19th March 1896, Dy. G. B. 5575.	
Constructions	Local Government.	May sanction expenditure of not more than R5,000 in excess over the Budget estimate for the construction of a steamer, and also excess of more than that amount if it does not exceed 10% of the sanctioned estimate.		G. I. F. D. No. 3849-Ex., dated 16th June 1904, Dy. G. I. 124.
Constructions or purchase.	Ditto	May sanction the construction at the cost of provincial revenues, of all vessels that may be required for inland navigation and for use at ports provided : (a) That without the previous sanction of the Government of India to be obtained through the Marine Department the cost shall in no case exceed R1,00,000. (b) That the advice of the Director, Royal Indian Marine, as regards the type and cost of the vessel to be constructed or purchased, shall invariably be obtained and shall be adopted on all material points.		G. I. F. D. No. 156-Ex., dated 16th January 1906, Dy. G. I. 488.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Construction of purchase.	Local Government.	<p>21.—PORTS AND PILOTAGE —<i>contd.</i></p> <p>(c) Without the previous sanction of the Government of India in the Marine Department no boat or vessel shall be built otherwise than at a Government Dockyard.</p> <p>(d) The preceding rules do not apply to the acquisition or construction of small craft locally constructed, and peculiar to the locality in which they are to be employed such as tonies, muchwas, dinghies, ponsways or reverine country-built cargo boats up to about 50 tons capacity and a cost R2,500.</p>		Also G. I. F. D. No. 406-Ex., dated 28th January 1909. Dy. G. I. 560.
Repairs	Local Government.	May sanction the repair at the cost of provincial revenues of all vessels required for inland navigation and for use at ports without any money limit.	..	G. I. F. D. No. 516-Ex., dated 4th February 1907. Dy. G. I. 562.
	Ditto	May condemn and dispose of such of its vessels as may from time to time become unserviceable or be no longer required, subject to the condition that the question of condemnation or disposal of any vessel, the cost of replacement of which is likely to exceed R1,00,000 should be referred to the Government of India for consideration and orders.	..	G. I. F. D. (Military Finance). No. 1688-G., dated 22nd November 1906. Dy. G. I. 440.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		21.—PORTS AND PILOTAGE — <i>concl'd.</i>		
Allowance .	Port Officer, Calcutta.	May sanction, within a limit of R30 a month, the charge incurred by the Commanders of the <i>Undaunted</i> and <i>Guide</i> , or in their absence, by Commander of <i>Pilot Brigs</i> , in gharry and boat-hire, when visiting ships intended to carry passengers, with a view to the grant of certificates mentioned in sections 10 and 11 of the Native Passenger Ships Act, X of 1887.	..	G. I. F. D. No. 5064-P., dated 9th October 1894, Dy. G. I. 233.
..	Ditto	Countersigns the bills on which charges on account of hauling in and out of moorings and docking and undocking of Government vessels paid to the Port Commissioner, Calcutta, on his responsibility.	Port Officers' No. 567, dated 9th February 1895. Dy. M. R. 448.	
		22.—EDUCATION.		
Grant-in-aid	Director of Public Instruction.	(1) Distributes grants-in-aid on the recommendation of Circle Inspectors.	Rule V (2), page 28; Rules of Edn. Dept. (98); G. B. Notification 2381, dated 9th July 1894.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Scholarship.	Director of Public Instruction.	<p>22.—EDUCATION—<i>contd.</i></p> <p>(2) Awards Sanskrit College Scholarship and makes the distribution within the sanctioned limits.</p>	Rule XII (1), page 78 ; G. B. Notification 1704, dated 15th May 1895.	
Establishment.	Ditto	<p>(3) May sanction clerks and teachers outside <i>the graded list</i> on pay not exceeding R45 in each case and also appointments for menial servants subject to the following conditions :—</p> <p>(1) That in the case of menial servants—</p> <p>(i) Any permanent increase of cost involved shall be met by a corresponding permanent decrease of expenditure under some other heads and not merely by a temporary saving in the first year of the charge ;</p> <p>(ii) and no increase shall be sanctioned which may lead to increase in the emoluments of similar servants employed in other departments of the same station or district.</p> <p>(2) That a quarterly statement of such sanctions accorded, shall be submitted to Government for approval.</p>	<p>G. B. No. 1295, dated 4th April 1898. Dy. G. B. 74.</p> <p>G. B. No. 5690, dated 27th October 1898. Dy. G. B. 3238.</p>	Case No. 16 of 1898-99.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
22.—EDUCATION— <i>contd.</i>				
Establishment.	Director of Public Instruction.	(4) May order transfers and decide the positions of officers of the sub-educational service, subject to an appeal to Government.	B. G. Resn. No. 1281, dated 30th March 1897.	Case No. 16 of 1898-99.
	Ditto	(5) May also grant leave to officers in all the classes of the sub-educational service.	Ditto	Ditto.
Books	Ditto	May sanction the purchase of books.	No. 2448-T.F., dated 1st October 1885. Dy. G. B. 2757.	
	Inspectors of Schools and Principals of Colleges.	May sanction the purchase of books within the Budget grant.	..	G. I. F. D. No. 998-Ex., dated 20th February 1906 Dy. G. I. 550.
Miscellaneous Examination fees.	Director of Public Instruction.	May sanction honoraria at R10 a day to outside gentlemen for superintending the European School Code Examinations, provided the charge can be met from budget provision and the total amount granted in each case does not exceed R100.	B. G. No. 132, dated 16th January 1903. Dy. G. B. 5175	
Grants to Athletic Clubs.	Ditto	May sanction grants to Athletic Clubs (in Government Colleges—General Government Schools—General and Government Schools—Special) equivalent to the amount raised in each case by subscription among the students or	B. G. No. 2463, dated 6th December 1907. Dy. G. B. 4409.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		<p>22.—EDUCATION—<i>concl'd.</i></p> <p>from other private sources. The requisite provisions for the expenditure should be annually made in the budget estimates of the department.</p> <p>24.—MEDICAL.</p>		
Officers	Inspector General of Civil Hospitals.	May post, transfer, and grant leave to Assistant Surgeons.	B. G. No. 1424-Medical, dated 19th December 1884.	
	Ditto	May in selected cases fix the pay of compounders at a rate not exceeding R20 per month provided that if it be incremental it shall ordinarily rise by biennial increments of rupee one and attain the maximum in ten years.	..	G. I. F. D., No. 215-Ex., dated 13th January 1905. Dy. G. I. 451.
Books	Ditto	May sanction purchase of books.		
Expenses during the prevalence of epidemic Bubonic Plague.	Sanitary Commissioner, Bengal.	May pass all bills for rent of Inspection Bungalows in the occupation of Plague Inspecting Officers.	B. G. No. 4870-Medical, dated 3rd October 1899. Dy. G. B. 2972.	
Lunatic Asylum.	Superintendent of Asylums.	May sanction entertainment of extra attendants for paying patients at the cost of the patients' friends.	G. of B. No. 394 Medical, dated 19th February 1910. Dy. G. B. 4904.	G. I. F. D. No. 930-Ex., dated 21st February 1910. Dy. G. I. 567.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.				
Temporary Veterinary Establishment.	Board of Revenue.	May sanction temporary Veterinary establishment for Government Estates, paid from the management grant of such Estates.	B. G. No. 3345-F., dated 29th July 1903. Dy. G. B. 2088.	
Grant-in-aid of agricultural fairs.	Director of Agriculture.	Will exercise until further orders, the power to sanction grant-in-aid of agricultural fairs subject to the limit of R300 in each case.	B. G. Order No. 1252-T. R., dated 8th July 1910. Dy. G. B. 1481.	
Temporary appointments in the mufassal in connection with Co-operative Credit Societies.	Registrar of Co-operative Credit Societies.	May sanction temporary appointments up to the limit of R100 per mensem and up to 12 months in each case, subject to Budget provision and to the submission of half-yearly statements for the formal confirmation of Government.	B. G. 3055-F., ²²⁸¹ dated 10th August 1911. Dy. G. B. 2261.	
Cinchona plantation, Darjeeling; The Lloyd Botanical Garden, Darjeeling; and the Eden and Curzon and Dalhousie Park Gardens in Calcutta.	Superintendent, Royal Botanical Garden, Sibpur.	Has been authorised to employ temporary establishment at a cost not exceeding R64,000, R32,000, and R11,800 a year, respectively.	..	G. I. F. D. No. 3041-Ex., dated 14th June 1910. Dy. G. I. 131.
Temporary Establishment in connection with ex-	Director of Agriculture.	May sanction all temporary appointments for the experiment stations and demonstration farms and in connection with shows and	Res. No. 3116-F., dated 19th September 1907. Dy. G. B. 2902.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
periments, exhibitions and special enquiries.		<p>26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—<i>contd.</i></p> <p>exhibitions and special enquiries to the value of R100 per mensem and up to 12 months in each case subject to the Budget provisions and to the submission of quarterly statement for the formal confirmation of the Board and Government.</p>		
Pension	Commissioners of Divisions and Heads of Department.	<p>29.—SUPERANNUATION.</p> <p>Can sanction pension of officers drawing R20 a month or less subject to the certificate by the Audit Officer that the pension is admissible.</p> <p>These powers will be exercised only when the pension is strictly admissible under the Civil Service Regulations and does not require to make it admissible the exercise of other powers (such as condoning deficiency in length of service.)</p>		G. I. F. D. No. 998-Ex., dated 20th February 1906. Dy. G. I. 550.
Rewards	District and Sub-Divisional Magistrates.	<p>32.—MISCELLANEOUS.</p> <p>May pay rewards for the destruction of wild animals according to the scale fixed by Government.</p>	B. G. No. 4742-J., dated 24th December 1891.	
..	Ditto	<p>May also pay rewards for capturing alive and making over wild animals to them for transmission to Zoological Garden, Calcutta.</p>	B. G. No. 15, dated 24th March 1880. Dy. G. B. 1989.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Land Improvement Act (XIX of 1883).	Board of Revenue.	<p style="text-align: center;">LOANS AND ADVANCES.</p> (1) Distribute the allotment sanctioned by Government according to divisions. (2) May sanction loans exceeding R5,000.	Chap. V, Sec. II, Board's Rules, page 64.	
..	..	(3) May remit irrecoverable loans up to a limit of R100 in each case inclusive of interest.	B. G. No. 3071-F., dated 5th June 1900. Dy. G. B. 945. B. G. No. 4093-F., dated the 13th August 1900.	
..	Commissioners	(1) Divide the sum so allotted among the districts of their division.	Chap. V, Sec. II, Board's Rules, page 64.	
..	Ditto	(2) May transfer assignments from one district to another. (3) May sanction loans exceeding R1,000 and not exceeding R5,000 within Budget limits.		
..	Collector	(1) May sanction loans not exceeding R1,000, provided the district allotment is not exceeded. (2) May charge interest not exceeding 6½ per cent. on arrear instalments or interest. (3) May suspend payment of instalments on proof of failure of crops or other calamity, reporting it to Board through Commissioners.	Chap. V, Sec. II, Board's Rules, page 64. Rule 17. Ditto.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		LOANS AND ADVANCES— <i>contd.</i>		
Loans under the modified rules of the Land Improvement Loans Act, for tracts affected by famine.	Collection .	May sanction loans not exceeding R5,000 provided the district allotment is not exceeded; and also remit $\frac{1}{2}$ of such loans if the work is carried out to his satisfaction.	<i>Vide</i> B. G. Notification No. 69, dated 5th January 1897, and also B. G. No. 1422-T. R., dated 31st August 1900. Dy. G. B. 2469.	
	Commissioners, Board of Revenue.	Ditto up to R10,000. Ditto above R10,000.		
Agriculturists Loans Act, XII, 1884.	Board and Commissioners.	Same as in the case of Land Improvement Act.	Board's Rules (96), Sec. III, Chap. V, pages 73 and 74.	
	Collector .	(1) May sanction loans not exceeding R700 provided that district allotment is not exceeded. (2) May delegate powers to subordinate officers to grant loans not exceeding R250.	Board's Rules (96), Sec. III, Chap. V, pages 73 and 74.	
Co-operative Credit Societies Act, X of 1904.	Registrar .	May sanction the payment of advance up to the maximum limit of R2,000 but not exceeding the amount of capital subscribed by the members, and may also prescribe the number of instalments of repayment and the dates on which each instalment is to be repaid, provided that without the special sanction of the Local Government the number of annual repayments prescribed shall not exceed twenty.		G. I. F. D. No. 678-A., dated 12th February 1906. Dy. G. I. 535.

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*contd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		LOANS AND ADVANCES— concl.		
Permanent Advances.	Commissioners and Heads of Departments.	Can sanction permanent advances to officers subordinate to them up to the limit of R500 subject to the condition that the Accountant General should be consulted in each case and that in the event of any difference of opinions the matter should be referred to the Local Government.		G. I. F. D. 998-Ex., dated 20th February 1906. Dy. G. I. 550.
Inland Labour Transport.	Magistrate .	May pay fees to his clerks for registration at the following rate :—One anna for each labourer and half anna for each dependent when the total number of registration exceeds 50 in a month. (NOTE.—The remuneration must not exceed R15 a month).	B. G. No. 2345, dated 14th September 1886, G. B. No. 3129, dated 29th December 1887.	Sec. 143 (e), Act I of 1882.
		EXCLUDED LOCAL FUNDS.		
Pilgrims' Lodging House Fund.	Local Government.	Sanction establishment payable for the Lodging House Fund.	G. B. 782-San., dated 18th March 1912. Dy. G. B. 8477.	
Zoological Garden Fund.	Ditto .	May sanction, without reference to Government, unforeseen expenditure which can be met by transfer of funds from some Budget heads. (NOTE.—Permanent increase of pay of establishment requires the sanction of Government).	G. B. No. 3923, 440-Mis. F., dated 30th December 1887. Dy. G. B. 3175.	

LIST OF POWERS DELEGATED BY LOCAL GOVERNMENT TO HEADS OF DEPARTMENTS—*concl'd.*

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Mohsin Endowment Fund.	Board of Revenue.	<p style="text-align: center;">EXCLUDED LOCAL FUNDS —<i>concl'd.</i></p> <p>May sanction all expenditure provided for in the Budget which is of a recurring nature, except any item of such a nature which appears for the first time in Budget that may be under the discussion. Any proposal involving an expenditure of R1,000 and upwards on particular non-recurring items should be submitted for the sanction of Government.</p>	G. B. No. 3203-L. R., dated 11th September 1899. Dy. G. B. 2587.	

APPENDIX K.

INSTRUCTIONS FOR THE GUIDANCE OF TREASURY OFFICERS.

(Vide Circular No. 203 $\frac{T. M.}{T. A. D.}$, dated 11th January 1901.)

N.B.—Defects found under any of these heads will be recorded as Treasury Irregularities and reported to Government.

*See Circulars No. 6 $\frac{T. M.}{T. A. D.}$, dated 7th February 1894, and No. 188 $\frac{T. M.}{T. A. D.}$, dated 23th 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.
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.
 4. The arithmetical total of the bill is 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 officer "for" him; and designation of drawing officer 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 undischursed pay) are given.
 12. Full details of the original credit are given in case of withdrawals of deposits and the like.

II. Establishment 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.
3. Bill for arrears unclaimed for more than six months may not be cashed without pre-audit (Article 5, Civil Account Code).
4. The net charge of each section (not each individual) is shown in column 6 of the bill.
5. Certificate is given that all Policemen persons on pay not exceeding R²/₃ for whom pay has been drawn were actually entertained (Civil Account Code, Article 58).
6. Either an absentee statement is furnished or an alternate certificate 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 completed by insertion of dates (fore or afternoon) of giving over and receiving charge.
9. Income tax has been correctly deducted at 4 or 5 pias in the rupee, as the case may be, or a certificate of exemption from Collector furnished, and in case of exemption on Insurance Premia, 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 deductions shewn therein on this account (vide Cir. No. 66 $\frac{T. M.}{T. A. D.}$, dated 2nd February 1910).

INSTRUCTIONS FOR THE GUIDANCE OF TREASURY OFFICERS—*concl'd.***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 have been entered in the memorandum provided for the purpose in the bill Form.

NOTE.—Travelling allowance bills of student Engineers 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 officer 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.

3. Treasury receipts for service stamps furnished bear the Treasury Officer's full signature.

V. Gazetted Officers.

1. That Exchange Compensation Allowance is correctly drawn.

2. The following require previous authority of the Accountant General, Bengal :—

(a) Refunds.

(b) Increased rate of pay.

(c) Leave allowances : except privilege leave not granted under Article 271, Civil Service Regulations.

(d) Honoraria.

(e) Last payment of salary or travelling allowance on death, retirement or departure on long leave.

3. Items 9 & 10 under II Establishment also applies 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 officers 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.

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.

D. 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 officers responsible for these faults to insist on greater punctuality and accuracy.

APPENDIX L.

List of Dispensaries placed in Class III-A.

DISTRICT.	NAME OF DISPENSARIES.	Class.	By whom maintained.
Burdwan	Burdwan	III A	Municipality.
	Katwa	III A	Ditto.
Birbhum	Suri	III A	Ditto.
	Bankura	III A	Ditto.
Bankura	Vishnupur	III A	Ditto.
	Midnapore	III A	Ditto.
Midnapore	Tamluk	III A	Ditto.
	Ghatal	III A	Ditto.
Hooghly	Serampore	III A	Ditto.
	Krishnagar	III A	Ditto.
Nadia	Ranaghat	III A	Ditto.
	Meherpur	III A	Ditto.
Murshidabad	Kushtia	III A	Ditto.
	Berhampore	III A	Ditto.
Murshidabad	Murshidabad	III A	Ditto.
	Jangipur	III A	Ditto.
Jessore	Jessore	III A	Ditto.
Rajshahi	Rampur Boalia	III A	Ditto.
	Nator	III A	Ditto.
Jalpaiguri	Jalpaiguri	III A	Ditto.
Darjeeling	Darjeeling	III A	Ditto.
	Kurseong	III A	Ditto.
Rangpur	Rangpur	III A	Ditto.
	Mahiganj	III A	Ditto.
Bogra	Bogra	III A	Ditto.
Pabna	Pabna	III A	Ditto.
	Sirajganj	III A	Ditto.
Dacca	Dacca Mitford Hospital	III A	Ditto.
	Nasirabad	III A	Ditto.
Mymensingh	Hybutnagar	III A	Ditto.
	Jamalpur	III A	Ditto.
Faridpur	Faridpur Hospital	III A	Ditto.
	Madaripur	III A	Ditto.
Backergunge	Barisal Hospital	III A	Ditto.
	Perojpur	III A	Ditto.
Tippera	Patuakhali	III A	Ditto.
	Comilla Hospital	III A	Ditto.
Chittagong	Brahmanbaria	III A	Ditto.
	Chittagong	III A	By Special Committee (Municipality).
Malda	English Bazar	III A	Municipality.
	Malda Town Dispensary	III A	Ditto.

APPENDIX M.

Government Circular No. 12-T. F., dated 21st July 1906, from the Under Secretary to the Government of Bengal, to the Commissioners of Divisions.

In continuation of the Resolution in the Municipal Department, No. 873-T. M., dated 29th May 1905, I am directed to forward a list of books of general utility which has been drawn up and to say that it will be open to any officer named in the list to purchase without further sanction the number of copies of each book shown therein.

2. I am further to state that 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 the books must be met either (a) from the Budget provision for the purchase of books under special contingencies, (b) by re-appropriation certified by the Accountant General, Bengal, to be admissible, or (c) from savings in the contract contingent grant which the Accountant General, Bengal, has intimated as being available for expenditure.

List of books of general utility which officers are authorised to purchase without the sanction of Government.

See Resolution in the Municipal Department, No. 873-T. M., dated 29th May 1905, and Financial Department Circular No. 177-F., dated 17th September 1906, Dy. G. B. 2869.

Department of Government and names of books.	Designation of officer.	Number of copies.
<i>Finance Department.</i>		
Ready Reckoner	I Divisional Commissioners	1 each.
	II District Officers	2 ..
	III Sub-divisional Officers	1 ..
Donogh's Indian Stamps Law, 3rd Edition.	I Divisional Commissioners	1 ..
	II District Officers	1 ..
<i>Municipal Department.</i>		
Hand-book on the sanction of Mufassal bazars (Disney).	I Divisional Commissioners	1 ..
	II District Officers	1 ..
Silk's Manual of Surface Drainage	I Divisional Commissioners	1 ..
	II District Officers	1 ..
Bengal Municipal Act, 1884 (Par-giter).	I Divisional Commissioners	2 ..
	II District Officers	2 ..
	III Sub-divisional Officers (in whose sub-divisions there is a municipality)	1 ..

LIST OF BOOKS WHICH CAN BE PURCHASED WITHOUT THE SANCTION OF GOVERNMENT—*contd.*

Department of Government and names of books.	Designation of officer.	Number of copies.		
<i>Municipal Department—concl'd.</i>				
Collier's Local Self-Government Manual.	I Divisional Commissioners	2 each.		
	II District Officers	2 "		
	III Sub-divisional Officers	1 "		
Sewage disposal in the Tropics by Major W. W. Climesha, M.D., D.P.H., T.M.S.	I Divisional Commissioners	1 "		
	I District Officers	1 "		
	III Civil Surgeon	1 "		
Collier's Municipal Manual	II Divisional Commissioners	2 "		
	II District Officers	2 "		
	III Sub-divisional Officers (in whose subdivisions there is a municipality)	1 "		
	Divisional Commissioner	1 "		
The Indian Municipality by Mr. H. T. S. Forest, I.C.S.	II District Officer	1 "		
	<i>General Department.</i>			
(1) English Dictionary	} I Divisional Commissioners	1 "		
(2) Bengali-English Dictionary				
(3) English-Bengali			II District Officers	1 "
(4) English-Hindustani			III Sub-divisional Officers	1 "
(5) Hindustani-English				
<i>Judicial Department.</i>				
Holy Bible	I District Magistrates including the Chief Presidency Magistrates and the Municipal Magistrate of Calcutta	1 "		
	II Sub-divisional Officers	1 "		
Medical Jurisprudence	I District Magistrates including the Chief Presidency Magistrate of Calcutta	1 "		
	II Coroner of Calcutta	1 "		
	III Sub-divisional Officers	1 "		

LIST OF BOOKS WHICH CAN BE PURCHASED WITHOUT THE SANCTION OF
GOVERNMENT—*contd.*

Department of Government and names of books.	Designation of officers.	Number of copies.
<i>Judicial Department—contd.</i>		
Annotated Editions of the—		
(a) Indian Penal Code	I District Magistrates including the Chief Presidency Magistrate of Calcutta .	1 each.
(b) Code of Criminal Procedure		
(c) Amir Ali or Woodroffe's Law of Evidence.		
Mr. Taylor's Guide to Young Officers.	I District Officers	1 "
The Law of Seditious and Cognate offences by Mr. W. R. Donogh, M.A., Barrister-at-Law.	I Divisional Commission	1 "
	II District Officers	1 "
	III Sub-Divisional Officers	1 "
<i>Revenue Department.</i>		
Manual of Forest Engineering .	I Conservator of Forests	1 "
	II Divisional Forest Officers	1 "
Bengal Tenancy Act, by Mr. Justice Rampini or by Messrs. Finucane and Amir Ali.	I Board of Revenue (Land Revenue De- partment)	1 "
	II Divisional Commissioners	1 "
	III District Officers	1 "
	IV Sub-divisional Officers	1 "
	V Director of Land Records	1 "
	VI Officers in charge of important settle- ments	1 "
Land Acquisition Manual by Mr. Beverly revised by Mr. Justice Pargiter.	I Collectors	1 "
	II Land Acquisition Officers	1 "

LIST OF BOOKS WHICH CAN BE PURCHASED WITHOUT THE SANCTION OF GOVERNMENT—*concl.*

Department of Government and names of books.	Designation of officers.	Number of copies.	
<i>Revenue Department—concl.</i>			
(1) Fream's Elements of Agriculture	}		
(2) Bailey's Principles of Agriculture			
(3) Vœlcker's Improvement of Indian Agriculture		I Divisional Commissioners	1 each.
(4) Wallace's Indian Agriculture		II District Officers	2 ..
(5) Duthie and Fuller's Field and Garden Crops		III Sub-divisional Officers	1 ..
(6) Warington's Chemistry of the Farm			
(7) Mr. N. G. Mookherjee's "Hand book of Indian Agriculture." }			
<i>Political Department.</i>			
Chaukidari Manual	I District Officers	1 ..	
	II Sub-divisional Officers	1 ..	

Obtainable from Messrs. Thacker, Spink & Co., Calcutta, at Rs-8 per copy by Government servants purchasing in their official capacity.

APPENDIX N.

Rules for Petty Construction in the Police Department (Extracted from the Bengal Police Code).

1. As soon as sanction of the Deputy Inspector General of Police is received to any petty construction, the whole amount sanctioned is entered by the Police Office in the 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 grant on separate contingent bills signed by the Superintendent of Police in which number and date of the authorising letter should be invariably cited.

2. Superintendent should, as a rule, employ their own departmental agency for such works. The employment of contractors, though not absolutely prohibited, is deprecated. Contractors if employed should invariably be men of substance, who can do the works without advances. They should be paid every week or every month according to the amount of the work done by them. No money at the close of the year may be paid over to a contractor unless the work is completed in every detail. Contractors should never receive advances. Their receipts should be attached to the bills, in which sums according to the work actually done by them are drawn from the treasuries.

3. In cases where the work is done under the supervision of departmental agency, a detailed account of the charges billed for should be submitted to the Accountant General, Bengal, with all vouchers for sums above R10, those below that amount being carefully collected, scrutinised and filed, before a fresh sum is drawn (*vide* paragraph 127, B. T. Manual).

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 to 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 officer has a right to spend money sanctioned for one purpose on another.

[*Vide* rules 1314 to 1320 of the Police Manual, 1911.]

APPENDIX O.

List of officers competent to sanction local purchase of stationery and rubber stamps up to a limit of R20 in each case.

- | | |
|---|--|
| (1) Board of Revenue, Miscellaneous Revenue Department. | (17) Director of Public Instruction. |
| (2) Agent for Government Consignments. | (18) Ditto Land Records. |
| (3) Commissioner of Excise and Salt. | (19) Ditto Agriculture. |
| (4) Collector of Customs, Calcutta. | (20) Port Officer, Calcutta. |
| (5) Board of Revenue, Land Revenue Department. | (21) Protector of Emigrants. |
| (6) Commissioners of Divisions. | (22) Conservator of Forests. |
| (7) District Officers. | (23) Superintendent, Royal Botanical Garden. |
| (8) District Judges. | (24) Meteorologist, Calcutta. |
| (9) Commissioner of Police, Calcutta. | (25) Venerable the Archdeacon of Calcutta. |
| (10) Chief Judge, Small Cause Court, Calcutta. | (26) Superintendent and Remembrancer of Legal Affairs. |
| (11) Chief Presidency Magistrate. | (27) Vice-President and Secretary to the Boiler Commission. |
| (12) Sanitary Commissioner, Bengal. | (28) Superintendent, Provincial Surveys, Bengal. |
| (13) Inspector General of Civil Hospitals. | (29) Private Secretary to His Excellency the Governor of Bengal. |
| (14) Ditto Police. | |
| (15) Ditto Prisons. | |
| (16) Inspector General of Registration. | |

APPENDIX P.

(See page 47, paragraph 116.)

LIST OF OFFICERS COMPETENT TO SANCTION TYPE-WRITERS.

Board of Revenue.
Commissioners of Divisions.
District Judges.
Commissioner of Police, Calcutta.
Ven'ble Archdeacon of Calcutta.
Chief Judge, Small Cause Court, Calcutta.
Sanitary Commissioner, Bengal.
Inspector-General of Civil Hospitals.
 Ditto Prisons.
 Ditto Police.
 Ditto Registration.
Director of Public Instruction.
 Ditto Land Records.
 Ditto Agriculture.
Protector of Emigrants.
Conservator of Forests.
Superintendent, Royal Botanical Garden.
Superintendent and Remembrancer of Legal Affairs.
Chief Presidency Magistrate, Calcutta.
Director of Public Instruction.

APPENDIX Q.

LIST OF OFFICERS COMPETENT TO SANCTION PURCHASE IN THE LOCAL MARKET ARTICLES OF EUROPEAN MANUFACTURE UP TO R250.

Board of Revenue.
 Commissioner of Division.
 District Judges.
 District Magistrates.
 Chief Judge, Small Cause Court, Calcutta.
 Sanitary Commissioner, Bengal.
 Inspector General of Civil Hospitals, Bengal.
 Ditto Police, Bengal.
 Ditto Prisons, Bengal.
 Ditto Registration, Bengal.
 Director of Agriculture.
 Port Officer of Calcutta.
 Protector of Emigrants and Superintendent of Emigration, Calcutta.
 Conservator of Forests.
 Commissioner of Police, Calcutta.
 Chief Presidency Magistrate.
 Meteorologist, Calcutta.
 Commissioner of Excise and Salt.
 Collector of Customs, Calcutta.
 Superintendent of Archæological Survey, Eastern Circle.
 Superintendent of Royal Botanical Garden, Sibpore.
 Superintendent of Government Printing, Bengal.
 Ven'ble the Archdeacon of Calcutta.
 Superintendent and Remembrancer of Legal Affairs.
 Private Secretary to His Excellency the Governor.

(Cir. No. 16-F. G., dated 4th November 1908. Dy. G. B. 4251.)

APPENDIX R.

LIST OF OFFICERS COMPETENT TO SANCTION SMALL MONTHLY PAYMENTS TO MENIALS FOR
~~FOR~~ SUPPLYING DRINKING WATER OR FOR DUSTING OFFICES.

- Secretary, Board of Revenue, Land Revenue Department (Superintendent, Provincial Surveys, and Registrar of Co-Operative Credit Societies, through him).
- Secretary, Board of Revenue, Miscellaneous Revenue Department.
- Commissioners of Divisions (and District Officers through them).
- Inspector General of Civil Hospitals.
- Ditto of Police.
- Director of Public Instruction.
- Inspector-General of Prisons.
- Ditto Registraion.
- Commissioner of Excise and Salt.
- Sanitary Commissioner, Bengal.
- Conservator of Forests.
- Director of Land Records.
- Ditto Agriculture.
- Collector of Customs, Calcutta.
- Superintendent and Remembrancer of Legal Affairs.
- Commissioner of Police, Calcutta.
- District Judges.
- Chief Judge, Small Cause Court, Calcutta.
- Chief Presidency Magistrate.
- Ven'ble the Archdeacon of Calcutta.
- Port Officer of Calcutta.
- Protector of Emigrants and Superintendent of Emigration, Bengal.
- Superintendent of Royal Botanical Gardens.
- Meteorologist, Calcutta.
- Vice-President and Secretary to the Boiler Commission.
- Private Secretary to His Excellency the Governor.
- Secretary to Sanitary Board, Bengal.
- Special Inspector of Factories.
- Coroner of Calcutta.
- Agent for Government Consignments.

(Vide G. O. No. 3938-F., dated 23rd December 1909. Dy. G. B. 4161.)

APPENDIX S.

(*Vide paragraph 136A.*)

RULES FOR THE TRANSFER OF STATE LANDS AND BUILDINGS.

1. If any state land or building in the occupation of a Local Government is transferred to the Government of India or *vice versa* the amount of compensation, if any, to be paid from Imperial to Provincial revenues or *vice versa* shall be determined with due regard to the circumstances in which the occupation of the property originated and to the expense which the transferring Government has to incur as a direct consequence of the transfer.

2. When lands or buildings in the possession of a Department of the Government of India are no longer required for the purposes of that or any other Department of the Government of India, they shall ordinarily be relinquished to the Local Government concerned on such condition as may in each case be agreed to and shall then be administered by that Government.

3. An Imperial Department in administrative possession of state land or buildings may not sell or otherwise part with them except under such orders as the Government of India may frame in this behalf.

4. When any land or building is transferred from one Department of the Government of India to another the transfer shall be free of all charges save as provided in the next rule following.

5. If any land or building is transferred to or from a Commercial Department for which regular revenue and capital accounts are kept the full market value of the land or building transferred shall be debited or credited, as the case may be, to such Department.

APPENDIX Ss.

[See page 46, paragraph 116 (27A), foot-note (i).]

List of menials not eligible for pensions.

Sweepers and other menials, viz., cooks, dhobies, tailors, syces and grass-cutters in the Civil Department; bhistsis, shop and ward coolies of the Police Hospital; malis, domes, and cart-drivers of the Police Morgue; bhistsis, watermen, ward coolies, malis, hospital servants mess-house bearer, lampmen and farashes in the Police Department.

(Vide B. G. Cir. No. 23-F., dated 16th July 1910. Dy. G. B. 1707; G. B., F. D., No. 2765-F., dated 19th August 1910. Dy. G. B. 2062; and G. B., F. D., No. 3533-F., dated 29th November 1910. Dy. G. B. 3602.)

Presidency General Hospital.

Shop and fomentation coolies; store servant; clothiers; barber; *khitmatgars*; *masalchies*, coolies; bullock drivers and domes.

(Vide B. G. Order No. $\frac{1042-T. F.}{G. B. 2925}$, dated 6th October 1910.)

Prince of Wales' Hospital.

Stoker, malis goorga, water-carriers, dome-cooly, instrument cleaner, barber, *dhái*, *matrans*, jamadar and Sardar.

(Vide B. G. Order No. 1815 Medl., dated 30th November 1910. Dy. G. B.-3651.)

Bengal Secretariat Press.

Farashes, pie washers and bhistsis.

(Vide B. G. order No. 857-T. F., dated 4th July 1911. Dy. G. B.-2198, also No. 3334-F., dated 25th August 1911. Dy. G. B.-3641.)

APPENDIX T.

List of charges the grants for which have been provincialized.

Compensation for dearness of provisions (all heads).	
Travelling allowance	(do.)
Municipal rates and taxes	(do.)
Office and ground rents	(do.)
Arms and accoutrements	(do.)

3.—*Land Revenue.*

Charges of District Administration—
 Temporary comparing clerks.
 Collector's Certificate Department—Temporary establishment.
 Remuneration to copyists.
 Diet and travelling allowance to witnesses.

5.—*Salt.*

Rewards.

6.—*Stamps.*

Stamp paper supplied from Central Stores.
 Rewards to informers.

7.—*Excise.*

Rewards.

9.—*Customs.*

Rewards.

12.—*Registration.*

Purchase of record-racks.

18.—*General Administration.*

Commissioners—
 Remuneration of copyists.

19. A.—*Law and Justice.*

Fees to pleaders in criminal cases.
 Fees to pleaders in civil cases.
 Fees to pleaders for defence of paupers in murder cases.
 Buckets and fire-extinguishing appliances.
 Additional muharrir and daftaries (Subordinate Judges' establishments).
 Allowance to jurors and assessors.
 Copying fees for obtaining Copies of Documents in Sessions Cases (Civil, Criminal, and Sessions Courts).
 District Judges—Temporary record-room establishment.
 Mufassal Small Cause Court—Extra muharrirs.
 Munsiffs—Additional muharrirs and daftaries.
 Process serving establishment (temporary naib nazir for munsif's Court).
 Diet and travelling allowance for witnesses (Criminal and Sessions Courts).
 Remuneration to copyists.
 Fees for custody of wills.

Criminal Courts—
 Revision of Chaukidari Panchayat.
 Temporary Comparing Clerks.
 Diet and travelling allowance of witnesses.
 Remuneration to copyists.
 Fees for post-mortem examination.

*List of charges the grants for which have been provincialized—concl'd.**19 B.—Law and Justice—Jails.*

Rewards for recapture of prisoners.
 Purchase of raw materials (Jail manufacture).
 Execution charges.
 Cost of land.
 Petty construction and repairs.
 Charges for moving prisoners.
 Purchase of machinery, tools, and plant and freight charges (Jail manufacture).

20.—Police.

District Executive Force—
 Ordnance stores.
 Escort charges.
 Military Police—Ordnance Stores.
 Rewards under Arms Act, Gambling Act, and Explosives Act.

22.—Education.

Schools and Colleges—
 Freight for European stores.
 Miscellaneous—
 Remuneration to examiners (Government grant).

23.—Ecclesiastical.

Ministers of additional Clergy society.

24.—Medical.

Purchase of quinine for sale.
 District Medical Establishment—
 Visiting charge allowance.
 Subscription to newspapers.
 Expenses in connection with bubonic plague.
 Sanitation and Vaccination—
 Medical stores.
 Grants for medical purposes—Expenses in connection with cholera inoculation.
 Expenses during prevalence of epidemics.
 Lunatic asylums—
 Music of lunatics.

26.—Scientific, etc.

Census (Imperial).

32.—Miscellaneous.

Miscellaneous charges for treatment of patients at the Pasteur Institute.
 Special commission of inquiry.
 Support of pilgrims.
 Charges for remittance of treasure.
 Rewards for destruction of wild animals.
 Charges on account of European vagrants.
 Charges for search of hidden treasure.
 Miscellaneous and unforeseen charges.

(*Vide* B. G. No. 1250-T. F., dated 13th September 1912, Circular No. 146 ^{T. M.} _{T. A. D.},
 dated 21st December 1912).

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FORM B.
PARTITION ESTABLISHMENT.

(See Chapter 5, para. 64.)

Detailed Bill of Remuneration to temporary Measuring Amins employed in the District of _____ in the partition of Estates, under Act VIII (B.C.) of 1876, for the month of _____ 19 .

Voucher No. _____ List for _____

Names of Amins.	Amount.	Names of Amins.	Amount.
		Brought forward .	
		TOTAL .	
		<i>Deduct—Amount drawn on last month's bill but undischursed .</i>	
Carried over .		Net amount required for payment Rupees (in words) .	

Certified that the sum of _____ (repeat in words also) drawn in the previous bill (less R undischursed and now deducted) has been paid to the proper persons and their receipts taken in acquittance rolls filed in my office.

Dated _____ } (Name)

_____ 19 . } (Designation of Drawing Officer.)

Countersigned

Collector.

Pay (R _____) Rupees _____
Examined and entered.

Accountant

Dated _____ 19 . }

District _____ }

Treasury Officer.

FORM C.

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

Form of Agreement to be addressed to the Commissioner in cases where the buildings have not been commenced at the time of the advance.

(See Chapter 8, para. 208.)

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 thereupon to sign a deed of mortgage for securing the repayment of the said sum to Government. Dated, etc., etc.

N.B.—The mortgage deed should be signed as soon as any work has been commenced.

FORM D.

Register of Receipts of District Road Fund.

(See Chapter 16, para. 310.)

				PROVINCIAL RATES.					PUBLIC WORKS IRRIGATION.				
1	2	3	4	5	6	7	8	9	10	11			
Opening Balance.	No. of Chalan.	Date of Chalan.	From whom received.	Cess on lands.	Cess on mines, railways, etc.	One per cent. Road-cess.	Cess on Houses.	Road tolls.	Ferry tolls.	Canal tolls.			
1,000 0 0	24	1-4-92	Vice-Chairman . .	600 0 0	30 0 0	0 0 0	50 0 0	30 0 0	60 0 0	40 0 0			
MISCELLANEOUS.													
12	13	14	15	16	17	18	19	20	21	22			
Rent of serais and bungalows.	Fees, fines, and forfeitures.	Miscellaneous.	Grants from Govt.	Interest on arrear collections of road-cess.	Advances.	Deposit.	Daily total carried to Cash Book.	Daily total of payments.	Balance at close of the day.	Balance at close of day at credit of Road Fund.			
25 0 0	5 0 0	30 0 0	500 0 0	5 0 0	25 0 0	50 0 0	1,350 0 0	200 0 0	2,150 0 0	1,857 8 0			

NOTE.—The figures in column 21 are arrived at by adding columns 1 and 19 and deducting column 20 and those in column 22, by deducting a moiety of columns 5, 6, 7, and 16 from column 21.

FORM E.

(See Chapter 18, para. 336.)

Report of making over charge of Treasury.

DISTRICT OF _____

No.

Dated

191 .

FROM

To

THE ACCOUNTANT GENERAL, BENGAL.

We have the honour to report that we have respectively made over and received charge of the _____ Treasury on the _____ noon of the _____. On the reverse are entered the details of the balance in the Treasury on this date.

The cash balance amounts to Rupees (*in words*).

*Relieved Officer.**Relieving Officer.**(Reverse of Form E.)*

Description.	Under double locks.	With Treasurer.	In Sub-treasuries.	TOTAL.
Each kind of coin . . .				
" " stamps . . .				
Government Securities . . .				
Stock Notes				
Opium in maunds				
Permanent advance				
Other valuables, <i>viz.</i> :—				

FORM I.

Register of Bills on account of Taccavi Advances drawn from Treasury during the month of 191 .

1	2	3	4	5	6	7	8	9	10
Serial No.	Date of bill.	By whom drawn.	By whom countersigned.	Orders on which paid.	Amount.	Initials of Treasury Officers.	Whether acknowledged in the annual Taccavi ledger as drawn.	Initials of Accountant.	REMARKS.
1					0	7		9	10

FORM II.

Register of Challans on account of Taccavi Advance repayment into Treasury during the month of 191 .

1	2	3	4	5	6	7	8	9	10	11
Serial number of challan.	Date.	By whom paid.	Circle or Division.	Amount of challan.	Amount credited to Interest.	Amount credited to principal.	Penal interest, if any.	When posted in the Taccavi Ledger.	Initials of the poster.	REMARKS.
1					0	7		9	10	11

III.

district

for the year

PARTICULARS OF REPAYMENTS FROM 1907-08 TO 1911-12.					
1907-08.	1908-09.	1909-10.	1910-11.	1911-12.	REMARKS.
11	12	13	14	15	16
	<i>R a.</i>	<i>R a.</i>			<i>Memo.</i>
...	Interest 1 14 Principal 10 2 Balance 89 14 Challan No. 48, dated the 7th June 1909.	1 10 10 6 79 8 Challan No. 97, dated the 9th June 1909.	Instalment post- poned (<i>vide</i> Collector's order No. . dated . Interest credited (<i>vide</i> No. . dated the 7th May 1910).	1 6 10 10 89 14 Voucher No. 198, dated the 12th December 1901. Penal interest As. 6.	Reconciliation at the end of the register. Amount received by me for disburse- ment of loan— As per voucher No. . dated <i>R</i> 500 " " " " " 1,000 " " " " " 300 <hr/> Total . 1,800 Total as per this ledger . 1,650 Difference . 150 Refunded per challan No. . 150 dated <i>Deputy Magistrate</i> <i>in charge of Taccavi.</i>
.....	First half-year. Second half- year.			

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