



सत्यमेव जयते

Government of West Bengal  
Board of Revenue

The West Bengal  
Board's Miscellaneous  
Rules

1955

Published under the  
Authority of the Board of Revenue, West Bengal

Superintendent, Government Printing  
West Bengal Government Press, Alipore, West Bengal  
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## PREFACE

**Member-in-Charge: Shri S. BANERJEE, I.C.S.**

The Manual was last printed in 1934. Issue of numerous orders of Government and the Board since then modifying several rules has necessitated numerous changes in the Manual. It has now been revised on the basis of these changes and also Constitutional and other changes.

2. It supersedes the Bengal Board's Miscellaneous Rules, 1934, and is to be cited as the West Bengal Board's Miscellaneous Rules, 1955.

3. All errors and omissions should be brought to the notice of the Board.

BOARD OF REVENUE,  
WEST BENGAL ;  
*The 16th March, 1955.*

P. BANERJEE,  
*Secretary.*

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## CHAPTER I

### Powers of Officers

#### (a) PRELIMINARY

1. The powers specified in this chapter do not include those relating to matters dealt with in separate manuals or in other chapters of the present volume. They do not purport to be a complete list of the powers of the various revenue authorities mentioned: they show for the most part powers conferred by rules rather than by the law. **Powers specified in this chapter**

2. Those specified in it have been assigned by competent legal and executive authority. Rules 3 to 6 are of general application. **Power assigned by competent authority**

3. It is to be understood in each case that a higher authority has all the powers of any lower authority and, further, may, with or without appeal, modify or reverse any orders passed by a lower authority in a matter primarily within the competence of the lower authority, unless, by any law, the orders of the lower authority are final. **Relation of higher to lower authority**

4. A lower authority dissatisfied with the orders of the authority immediately above him may move that authority to refer the matter for the consideration of an authority superior to both. The responsibility in such case rests with the referring officer. **Reference to authority superior to two differing authorities**

5. Officers are to be very careful to submit no matter for the decision of superior authority which they are competent to dispose of themselves. **Officers to act upon their powers**

6. The following Heads of Departments engaged in land revenue administration in the State are under the administrative control of the Board of Revenue:— **Heads of Departments under the control of Board of Revenue**

(1) Commissioners of Divisions.

(2) Director of Land Records and Surveys.

7. The following subjects are administered by the Board of Revenue: **Subjects administered by the Board of Revenue**

I. (1) Judicial functions (appeals, revisions, etc.) under the various Revenue Regulations and Acts; **Judicial functions**

(2) Appeals under the Excise, the Opium and the Dangerous Drugs Acts—*vide* rule 4 of the rules under the Excise Act, rule 76 of the Rules under the Opium Act and rule 42(c) of the Rules under the Dangerous Drugs Act.

II. (1) Assessment and collection of land revenue; **Executive functions**

(2) Maintenance of land records, survey for revenue purposes and record of rights;

(3) Management of Government estates and of Cantonment lands not in use by the Government of India;

(4) Waste lands;

(5) Colonisation and disposal of Government lands;

(6) Court of Wards, encumbered and attached estates and the Murshidabad Estate;

- (7) Land Revenue Sales and *Patni* Sales;
- (8) Certificate Procedure;
- (9) Land Revenue, *Tauzi* and Accounts;
- (10) Partition of estates;
- (11) Road and Public Works Cesses and Education Cess;
- (12) Land Registration;
- (13) Alluvial lands;
- (14) Jurisdiction, including matters regarding State boundaries and revision of district and sub-divisional boundaries;
- (15) Miscellaneous revenue matters, such as Treasure Trove, Escheat, Rent money orders and money orders other than revenue money orders, Revenue Agents, Price list of staple food crops under the Bengal Tenancy Act, Proceedings under Act IV of 1868 (island *chars*), constitution of villages under section 115A of the Bengal Tenancy Act, Summary Settlement exceeding Rs. 10,000, rent roll and confirmation of rent rolls exceeding Rs. 10,000;
- (16) Collector of Calcutta;
- (17) Recovery of Agricultural and Land Improvement Loans;
- (18) Loans to landholders and other notabilities;
- (19) Stamps—Statutory functions as the Chief Controlling Revenue Authority;
- (20) Record rooms in Commissioners' and District and Subdivisional offices, other than Historical Records;
- (21) Establishment—Commissioners', Collectors' and Magistrates' offices including Subdivisional offices and other departments under the Board of Revenue;
- (22) Circuit Houses;
- (23) Darjeeling Improvement Fund;
- (24) Protection of aboriginals and other backward classes—Member, Board of Revenue, acts as adviser to Government.

The judicial powers are exercised by the Board independently in accordance with the provisions of the various Acts and Regulations. In executive matters the subjects are administered by the Board, important questions of policy and principle being settled in consultation with the appropriate department of Government, as and when necessary.

#### (b) POWERS OF GOVERNMENT

8. Government has power to issue orders, at its discretion, in any matter in which the power to pass orders has not been conferred by law upon a lower authority.

#### (c) POWERS OF A COLLECTOR

9. A Collector has power to act in all matters not reserved by any law or order for the orders of higher authority.

Government can issue orders where the power is not legally given to a lower authority

Powers of a Collector

## (d) MISCELLANEOUS

10. A Collector may satisfy the undisputed claims of parties claiming to be legal representatives of deceased creditors of the State to sums of Rs. 100 and under without requiring the production of a certificate under the Succession Certificate Act, VII of 1889. There must be, of course, no doubt as to the money being due to the estate of the deceased and as to the right of the claimant. In no case may more than Rs. 100 be paid away without a certificate and when such a certificate has been filed no local enquiry should ordinarily be deemed necessary except where some definite ground for doubt or suspicion exists.

**Payments to legal representatives of deceased creditors of the State**

11. Upon receipt of a notice from the Sheriff of Calcutta attaching money in a Collector's hands belonging to private individuals, the Collector is to send a simple acknowledgment of the receipt of the notice. He is then, immediately, to communicate to the Solicitor to Government the circumstances under which the money came into his hands, the conflicting claims (if any) which have been made to it, and his reasons (if any) for thinking that the money should not be paid to the Sheriff. This information is to be furnished in so complete a shape as to enable the Solicitor without delay, and without further reference, to prepare an affidavit to be sworn by the Collector, if it should be thought advisable to show cause against any rule *nisi* for the payment of the money being made absolute. The Collector must be careful, meanwhile, to confine himself to acknowledging the notice. He must not pay away the money without specific instructions from a competent authority, or he may render himself personally liable for the amount.

**Procedure on attachment by Sheriff of Calcutta of money in a Collector's hand belonging to private individuals**

12. The Board of Revenue is vested with power to write off the irrecoverable value of stores or public money lost by fraud or the negligence of the individuals or other causes exceeding Rs. 1,000 in each individual case after consulting the Finance Department, if necessary. [Government order No. 551-L.R.(I), dated the 11th November 1946.]

**Board authorised to write off loss exceeding Rs. 1,000 in each case**

13. Commissioners of Divisions and the Director of Land Records and Surveys are authorised to write off loss as mentioned in rule 12 up to a limit of Rs. 1,000 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 higher authority, 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 requiring the orders of higher authority.

**Heads of Department authorised to write off loss up to Rs. 1,000 in each case**

District officers and Settlement officers are similarly authorised to exercise the above power up to a limit of Rs. 200 in each case.

**District officers and Settlement officers authorised to write off loss up to Rs. 200 in each case**

14. Under Government order No. 10160F., dated the 1st September 1919, the Board of Revenue is authorised to remit all disallowances by audit officers so far as they affect payments made more than six months before the date when they are challenged or within six months from the date of payment, subject to the fulfilment of the conditions laid down in Article 279A of the Civil Account Code and the restriction imposed by note 2 to the article.

**Board authorised to remit disallowances by audit officers**

**Certificate on a bill for stationery**

15. A certificate should be given by drawing officers on each bill on which contract contingencies are drawn to the effect that it does not contain any charge for stationery and rubber stamp in excess of Rs. 20.

**Fees and Honoraria**

16. A Government servant may be—

(a) permitted to perform, without detriment to his official duties or responsibilities, a specified service or services for a private person or body or for a public body, including a body administering a local fund, and, if the services be material, to receive as remuneration therefor a non-recurring or recurring fee;

(b) granted or permitted to receive an honorarium from revenues of the Central or a State Government as remuneration for work performed which is occasional in character and either so laborious or of such special merit as to justify a special reward; subject to the following conditions:—

(i) no Government servant may accept a fee without the sanction in writing of a competent authority;

(ii) except when special reasons exist which should be recorded in writing by the sanctioning authority, sanction shall not be given to the acceptance of a fee or honorarium unless the work has been undertaken with the prior consent in writing of the sanctioning authority, and unless the amount has been settled with his concurrence in advance;

(iii) the amount of a fee or honorarium shall be fixed with due regard to the value of the services in return for which it is given;

(iv) the sanctioning authority shall record in writing that due regard has been paid to the principle enunciated in rule 15 of the Bengal Subsidiary Rules, Part I, and shall record also the reasons which in his opinion justify the grant of extra remuneration

subject to budget provisions, the power to grant or to permit the acceptance of an honorarium or fee in each case may be exercised—

(i) where the honorarium or fee exceeds Rs. 500, by the Board of Revenue [*vide* Government order No. 551L.R.(1), dated the 11th November 1946];

(ii) where the honorarium or fee does not exceed Rs. 500, by Heads of Departments; and

(iii) in the case of a non-gazetted Government servant where the honorarium or fee does not exceed Rs. 100, by the appointing authority,

*provided* that in respect of a recurring honorarium or fee the above limits shall be applied to the total sum involved and not to a single payment.

**Authorities competent to sanction fees or honoraria**

In exercising the powers the sanctioning authorities should strictly follow the relevant rules in the Bengal Subsidiary Rules, Part I.

*Note 1.*—A clerk of a Commissioner's office was permitted to receive a monthly allowance at the expense of the Divisional Agricultural Association for clerical work for an unlimited time, because the work required an experienced man, was extremely light in character so as to involve no strain and finally was not on behalf of Government but of a *quasi*-official body working for public objects.

*Note 2.*—An honorarium was sanctioned to an assistant of the Board of Revenue for the preparation of an index to one of its Manuals, because the work in question was special and for a limited time only, could be done best by that particular assistant, but could not be done in office hours, because the ordinary duties of the assistant occupied the whole of his time, and though the work required care, yet it imposed no severe or continuous strain on the assistant likely to interfere with his ordinary duties.

*Note 3.*—An honorarium shall not be given for superintendence of examination of candidates rendered compulsory on persons belonging to the public service or any other examination, the conduct of which comes within the ordinary duties of the officer or officers conducting them. But an honorarium may be granted to a Government servant superintending an examination of candidates for admission to the public service or any other examination the conduct of which is declared by Government or the Head of a Department authorised to hold such examination not to come within the ordinary duties of the Government servant or servants conducting them.

*Note 4.*—A Government servant, who, in his official capacity, is nominated as a Chairman or Member of a Government or *quasi*-Government body, or as a member of the governing body of an institution which receives a grant from Government, shall not be allowed to draw any fee or other remuneration (except travelling allowance) which is admissible to non-Government servants for attending a meeting of the body or institution concerned or for performing other work thereof [Finance Department No. 1910(34)F, dated the 20th September 1949].

*Note 5.*—Each sanctioning authority will submit, through the head of his department, to Government in the administrative department concerned by the 30th April annually a return showing the amount of fees, recurring or non-recurring, sanctioned by him for individual officers under his control during the preceding financial year.

17. Commissioners are empowered to post and transfer Sub-Deputy Collectors within their Divisions without reference to Government, and Collectors of Districts can similarly post and transfer them within their districts without reference to the Commissioner.

**Commissioners' and Collectors' powers as regards posting, transfer and leave of Sub-Deputy Collectors**

Commissioners are also empowered to grant leave for six weeks or less to Sub-Deputy Collectors, provided local arrangements for carrying on the absentee's work during such leave can be made.

*Exception.*—In the case of Sub-Deputy Collectors with first class powers, postings, transfers and grants of leave are sanctioned by Government in the Home (General Administration) Department. The Board may grant leave up to six weeks to Sub-Deputy Collectors employed as Assistant Settlement Officers and to those whose services have been placed at the disposal of the Department of Land and Land Revenue for employment in the Khasmahal and Cess Revaluation Departments. In the case of other Sub-Deputy Collectors whose services have been placed at the disposal of the Department of Land and Land Revenue postings, transfers and grants of short leave will be sanctioned by Government in that department.

Postings, transfers and grants of leave to be notified in "Calcutta Gazette"

18. All postings, transfers and grants of leave made under the last preceding rule should be published in the *Calcutta Gazette* over the signature of the appropriate authority, immediate intimation being sent to Government for information.

*Note.*—The postings and transfers made by the Collectors within their districts will be published in the *Calcutta Gazette* over the signature of the Commissioner.

## CHAPTER II

### Miscellaneous functions and duties of officers

Official comment on the work of officers of another department

19. It is a recognised principle of administration that if an officer of one department desires to make official comment on the work of officers of another department over whom he has no control he should do so through his immediate superior, who will, if necessary, refer the matter to Government or will deal with it in direct communication with the head of the other department concerned. Where a complaint or comment is made by an officer serving directly under the Government it is dealt with in the Secretariat under the orders of the State Government.

The above procedure should also be observed in those cases in which the officer making the comment is dealing with work which is under his control but is carried out by officers of a department which is not subordinate to him. If an officer in such a position desires, as a result of inspection or otherwise, to make official comment or complaint with reference to the work done, he should do so through the channels indicated above.

These orders are not to be understood to preclude or discourage direct demi-official or unofficial reference between the officers concerned.

Channel of communication of Government officials in India with officials out of India

20. No officials of the Government of West Bengal should address official communications direct to officials of a foreign State. If any such correspondence becomes necessary, this should be done with the Government in the Home (Political) Department through proper channel. The above instruction applies also in the case of East Bengal, except where the officials of this Government have been specifically authorised to carry on correspondence on specified subjects by the Government of India.

Appointment of or engagement with persons out of India

21. No appointment is to be given to, or engagement to be made with, any person out of India, save on reference to, and under the orders of, Government.

22. The rules for the submission of petitions to the Government of India will be found in Appendix A. These rules will apply *mutatis mutandis* to memorials and petitions addressed to the President until new instructions are issued by the Government of India in this respect. **Petitions to India Government**
23. Revenue officers may consult the Advocate-General on important points of law through the Board, where necessary. **Consulting the Advocate-General**
24. The announcement in the *Official Gazette* of an appointment, removal, leave of absence, etc., over the signature of a Secretary to Government or any other officer empowered in this behalf, is sufficient authority for all officers concerned to recognize and act upon without any particular orders. **Authority of notification in "Official Gazette" of appointments, removals, leave, etc.**
25. Officers exercising important civil functions are expected to bring to notice anything injurious to the public interest in the operation of any law or system, after communicating with the officers of the department concerned. **Civil officers to bring to notice anything in any law or system injurious to public interests**
26. The performance of any specific order of a superior officer is always to be specially reported. **Performance of a specific order to be specially reported**
27. The communication to inferior officers of the remarks and correspondence of their superiors in authority and position is always a matter of discretion. **Discretion in communicating the remarks and correspondence of superior to inferior officers**
28. If distinct charges are made against officers, or special praise awarded to them, they will, as a matter of course, be furnished with the remarks of their superiors; but they have no right to demand a copy of every official report made concerning them. **Copies of reports regarding officer**
29. If a subordinate asks a former superior to grant him a certificate, the former superior should confine himself to saying that he will be glad to answer any reference that may be made by a would-be employer. In answering such a reference the officer should be careful to guard himself by stating clearly that his answer applies only to the time when he had official relations with the applicant. Officers are strictly forbidden to grant certificates to subordinates after they have ceased to have official connection with the latter. **Certificate by a former superior**
30. The Board is held responsible by Government for all delays in the despatch of business, although these may be due to the dilatoriness of some one or more officers subordinate to it. In like manner the Board holds each Commissioner responsible for delay in his division, even though it be due directly to the misconduct of a Collector, unless the Commissioner distinctly reports such misconduct. Collectors in the same way are entirely responsible for any delay by the officers under them. **Delays**
31. The District Officer should be kept informed of all important problems, activities and developments in connection with the administration of every department of Government, so that he has an accurate over-all idea of the current Government activities in every sphere of the life of the community. All **District Officers to be informed of important departmental activities by Government**

departments of Government should issue necessary instructions to their departmental officers at district level requiring them to keep the District Officer informed regarding all such matters. The District Officer should, for instance, be informed and, if necessary, consulted by the departmental officers whenever important directions are received from a Government department and also whenever important proposals or reports are sent up to Government by them.

**District Officers can allow subordinates to go anywhere in West Bengal**

32. District officers are competent to authorize any officer subordinate to them to proceed on duty to any part of the State of West Bengal.

**Subdivisional and District Officers to report promptly agricultural deterioration**

33. (1) It is the duty of Subdivisional Officers and District Officers to report promptly the existence of any agricultural deterioration and such reports should be forwarded by the Commissioner, with their views thereon, to the Board of Revenue for orders. In the case of temporarily-settled, Government and Wards' estates, it would be a matter for consideration whether abatements or suspensions of revenue or rent should be granted. In the case of permanently-settled estates, the question of abatement of revenue cannot arise, while that of suspension will seldom need consideration. In the case of all classes of estates, the reports will be forwarded, when this appears to the Board to be necessary, through the Department of Land and Land Revenue to the Director of Agriculture whose duty it is to watch over and foster agriculture.

(2) Agricultural deterioration has been described by the Government of India as including (1) occasional failure, that is, sudden distress due to unforeseen calamity, such as failure of rain, hailstorms, inundations, etc., requiring, as a rule, immediate relief; (2) gradual failure, that is gradual deterioration due to ascertainable causes, requiring early and special measures of prevention and relief, instances of which are cattle murrain, swamping due to the interference of drainage by railway embankments or canals, the growth of noxious weeds and other causes which gradually reduce the value of land or affect the prosperity of the people; and (3) persistent failure, this is, failure to reach the highest attainable standard of production, due to causes or defects of a more or less persistent character and requiring prolonged investigation, such as want of irrigation, frequent liability to failure of rain, insufficiency in the wood or fuel-supply, cattle diseases, plant diseases and blights, want of drainage, the prevalence of saline efflorescence, proved imperfections in agricultural practices, the want of suitable manures and so on.

**Immediate report of sudden calamities**

34. Besides the immediate report of inundations which include floods and storm-waves, and of droughts which is directed, by the above rule, other calamities, such as, earthquakes and tornadoes, should also be reported immediately. The rules regulating these reports are summarised in Government order No. 1223P.S., dated the 6th December 1952, which is reproduced in Appendix B and which must be closely observed.

**Action to be taken in the case of sudden calamities**

35. District and Subdivisional Officers on hearing of any serious general calamity within the area under their jurisdiction should report to their immediate superior by telegram and proceed at once to make such local enquiry and take measures

for such immediate relief as may be advisable. The assistance of the Executive or District Engineer may be invited. Endeavour must be made to ascertain, as exactly as possible, what is the extent of the damage done and, as far as possible, to render immediate effective assistance, for instance, on the occasion of a flood, there may be lives to save; people or cattle who have taken refuge on islands or high lands to be rescued; dead bodies and carcasses of animals to be removed and disposed of; and the collection of boats and scavengers to carry out these measures to be attended to. If there is danger of starvation owing to the destruction of the local stores of food, measures should be taken to meet the danger. The higher authorities must be kept promptly informed of the progress of the inquiry and recommendations should be made as to the action which may be taken on the part of Government. An officer who fails to act in accordance with these instructions incurs a very serious responsibility.

36. The communication between a Collector and his Deputies should be close, constant and personal; not confined to the interchange of official orders and reports. The careful supervision of the proceedings of his Deputies, both at headquarters and at subdivisions, is one of the most important of a Collector's duties.

**Collectors' duties in relation to his Deputies**

37. An officer taking charge of a Collectorate should examine particularly the state of the camp equipage and of the library.

**Procedure when taking charge**

38. An officer delivering over charge, whether of a Collectorate or a Commissionership, is to furnish to his successor, for transmission to superior authority, a list of all existing arrears of business and a memorandum, for the annual report, of his opinion of the official character and conduct of his subordinates to the date of his quitting office.

**Memorandum when delivering over charge**

39. Officers to whom advances have been made, or to whom public money has been in any way entrusted, shall, as a general rule, be held *personally responsible* for such money, if it happens to be lost or stolen while in their immediate custody, or from a police-station in which it may have been placed by their order, unless they can clearly show that every reasonable precaution was taken by them for its safe custody.

**Officers to whom money is entrusted are personally responsible**

40. Government desire to impress upon all disbursing officers that a contingent grant should be economised to the last, that it is highly reprehensible to utilise State funds in an irregular manner merely because there is a balance towards the end of the year, and that serious measures will be taken in cases in which an irregularity occurs owing to expenditure being rushed towards the end of the financial year.

**Contingent grant to be economised to the last**

41. Officers should be guided by the instructions contained in paragraphs 10-12 of the Bengal Audit Manual regarding losses, fraud and embezzlement of Government money and prosecutions connected therewith.

**Loss and embezzlement of Government money**

## APPENDIX A

(See rule 22)

*Instructions for the submission of petitions to the Governor-General in Council*  
(Government of India, Home Department, notification No. 106/38, dated the 24th August 1939.)

The following instructions for the submission, receipt and transmission of petitions to the Governor-General in Council are published for general information in supersession of the instructions published with the Government of India, Home Department, notification No. F.6/7/33-II-Public, dated the 19th June 1933, in so far as they relate to petitions from persons who are, or have been, in the Civil Service of the Crown in India:

## PART I

*Preliminary*

1. *Definitions.*—In these instructions—

- (1) "Provincial Government" includes the authorities mentioned in the Schedule; and
- (2) "Petition" includes memorials, letters and applications of the nature of petitions.

2. *Scope of Instructions.*—(1) Save as hereinafter provided, these instructions shall apply, so far as may be, to all petitions addressed to the Governor-General in Council, by persons who are, or have been, in the Civil Service of the Crown in India other than those employed under the Crown Representative in respect of matters arising out of such employment or in respect of the termination of such employment.

(2) They shall apply only in so far as they are not inconsistent with the conditions of Royal Indian Navy, Army, or Royal Air Force Service to petitions of the nature referred to in sub-instruction (1) from persons who are or have been in such service in respect of matters arising therefrom.

(3) They shall not affect any rules or orders made by the Governor-General in Council in respect of representations submitted by recognised associations of Government servants.

## PART II

*Form and manner of submission of petitions*

3. *Form of petition.*—(1) A petition may be either in typescript or in print.

(2) Every petition shall be authenticated by the signature of the petitioner, and submitted by the petitioner in his own behalf.

(3) Every petition, and the documents accompanying it, shall be in English.

4. *Contents of petition.*—Every petition shall—

- (a) contain all material statements and arguments relied upon by the petitioner;
- (b) be complete in itself;

(c) if any recorded order of a public authority is complained against, be accompanied by a copy of the orders and by a copy of any order in the case passed by a subordinate authority; and

(d) end with a specific prayer.

5. *Method of submission.*—(1) Every petition shall be submitted through—

(a) the Provincial Government mentioned in the Schedule in respect of the petitioner; or

(b) if no Provincial Government is mentioned in the Schedule in respect of the petitioner, the Provincial Government of the province in which the petitioner is or has last been residing or employed,

and shall be accompanied by a letter requesting the Provincial Government to transmit the petition to the Governor-General in Council.

(2) If there is no Provincial Government such as is referred to in sub-instruction (1), the petition shall be submitted to the Governor-General in Council direct.

6. (1) Every petition shall be submitted to the authority provided in instruction 5 through the head of the office or department to which the petitioner belongs or belonged.

(2) The head of an office or department, on receipt of any petition submitted through him in accordance with sub-instruction (1), shall forward the petition, by means of the usual official channel, to the authority provided in instruction 5.

### PART III

#### *Withholding of petitions by the Provincial Government*

7. *Circumstances in which petitions may be withheld.*—The Provincial Government may, at discretion, withhold a petition when—

(1) the petitioner has not complied in full with the provisions of Part II of these instructions;

(2) the petition is illegible or unintelligible or contains language which is, in the opinion of the Provincial Government, disloyal, disrespectful or improper;

(3) a previous petition from the petitioner on the same subject has been disposed of by the Secretary of State for India or the Governor-General in Council, and the petition, in the opinion of the Provincial Government, discloses no new facts or circumstances which afford grounds for a reconsideration of the subject;

(4) the petition is a representation against a decision which is declared to be final by any law or statutory rule;

(5) the petition is—

(a) an application for employment in Government service not made in pursuance of any rule or announcement regarding applications for such employment, or

(b) a request for exemption from the provisions of any law or rule prescribing the qualifications to be possessed by persons in the service of Government or by persons engaging in any profession or employment;

(6) the petition relates to a subject on which the Provincial Government is competent to pass orders, and no application for redress has been made by the petitioner to the Provincial Government;

- (7) the petition is a representation against an order communicated to the petitioner more than six months before the submission of the petition, and no satisfactory explanation of the delay is given;
- (8) the petition is a representation against a failure to exercise a discretion vested in the Provincial Government:

Provided that no petition submitted by an officer appointed by the Secretary of State in Council or the Secretary of State or a Commissioned Officer on the Active List of the Royal Indian Navy, or an officer holding the King's Commission on the Active List of the Regular Army or the Royal Air Force or an officer appointed substantively to a reserved post, or an officer appointed by the Governor-General in Council to a Central Service, shall be withheld;

- (9) the petition is a representation against the discharge of a person—
- (a) appointed on probation, during such probation,
  - (b) appointed, otherwise than under contract, to hold a temporary appointment, on the expiration of the period of such appointment, or
  - (c) engaged under contract, in accordance with the terms of such contract;
- (10) the petition is a representation against an order—
- (a) from which the petitioner has exercised, or possesses, a right of appeal under—
    - (i) rules or orders regulating his conditions of service, or
    - (ii) the terms of his contract of service;
  - (b) passed by any authority in the exercise of appellate or revisional powers conferred by any rule, order or contract such as is referred to in sub-clause (a); or
  - (c) from which, not being an order of punishment passed by the Governor-General in Council on an officer appointed by the Governor-General in Council, an appeal is expressly barred by any rule, order or contract such as is referred to in sub-clause (a);
- (11) the petition is a representation relating to—
- (a) the application of—
    - (i) rules or orders made by the Secretary of State for India in Council or the Secretary of State for India; or
    - (ii) the terms of the contract of service of the petitioner; or
  - (b) an order of the Provincial Government refusing to grant or to recommend—
    - (i) a special pension,
    - (ii) a compassionate pension, or

- (iii) any pecuniary or other concession to which the petitioner is not entitled under any law or statutory rule;

Provided that no petition submitted by an officer appointed by the Secretary of State in Council or the Secretary of State or a Commissioned Officer on the Active List of the Royal Indian Navy or an officer holding the King's Commission on the Active List of the Regular Army or the Royal Air Force or an officer appointed substantively to a reserved post, or an officer appointed by the Governor-General in Council to a Central Service, shall be withheld;

- (12) the petition is submitted, otherwise than in accordance with any rule, order or contract such as is referred to in sub-clause (a) of clause (10), with regard to the prospective claim of the petitioner to pension; or
- (13) the petition is a representation against the withholding of a petition by an authority competent to do so.

8. *Petitioner to be informed when petition is withheld.*—The Provincial Government shall, when a petition is withheld under instruction 7, inform the petitioner of the withholding and the reason therefor.

9. *List of petitions withheld.*—The Provincial Government shall send a quarterly return to the Governor-General in Council specifying all petitions from officers under the rule-making control of that authority or an authority subordinate thereto, withheld under instruction 7 by the Provincial Government, and the reasons for withholding them.

[*Note.*—The quarterly return of petitions withheld under the above instruction need not be sent to Government of India, *vide* Government of India letter No. D-8418/53-Ests, dated the 19th October, 1953, and enclosure given below.]

## PART IV

### *Transmission of petitions by the Provincial Government*

10. *Procedure for transmission.*—The Provincial Government shall transmit to the Governor-General in Council all petitions not withheld under instruction 7, together with a concise statement of facts material thereto and, unless there are special reasons to the contrary an expression of the opinion of the Provincial Government thereon.

## Schedule

### *List of authorities included in the term "Provincial Government"*

[See Instruction 1(1).]

1. Chief Commissioners.
2. The Commander-in-Chief in India and Army, District, and Independent Brigade Commanders.

*Note.*—In the case of petitioners who are ex-soldiers and have served under more than one Army, District, or Independent Brigade Commander, the Provincial Government for the purposes of these Instructions shall be the Army, District or Independent Brigade Commander who from his knowledge of the petitioner or of the subject-matter of the petition is best able to make recommendations on the petition.

3. The Air Officer Commanding, Royal Air Force in India.
4. The Flag Officer Commanding, Royal Indian Navy.
5. Heads of Departments who are directly under the Government of India.
6. In respect of persons serving under the Railway Board—
  - (a) as regards non-pensionable non-gazetted staff—
    - (i) General Managers of the North-Western, Eastern Bengal, East Indian and Great Indian Peninsular Railways;
    - (ii) Chief Engineers of the North-Western, Eastern Bengal, East Indian and Great Indian Peninsular Railways;
    - (iii) Chief Operating and Transportation Superintendents of the North-Western, Eastern Bengal, East Indian and Great Indian Peninsular Railways ;
    - (iv) Chief Traffic and Commercial Managers of the North-Western, Eastern Bengal, East Indian and Great Indian Peninsular Railways;
    - (v) Locomotive and Carriage and Wagon Superintendents of the North-Western, Eastern Bengal, East Indian and Great Indian Peninsular Railways;
    - (vi) Chief Mechanical Engineers of the North-Western, Eastern Bengal, East Indian and Great Indian Peninsular Railways;
    - (vii) Superintendents of Mechanical Workshops of the North-Western, Eastern Bengal, East Indian and Great Indian Peninsular Railways;
    - (viii) Financial Advisers and Chief Accounts Officers of the North-Western, Eastern Bengal, East Indian and Great Indian Peninsular Railways;
    - (ix) Divisional Superintendents of the North-Western, Eastern Bengal, East Indian and Great Indian Peninsular Railways;
    - (x) Controller of Railway Accounts of the North-Western, Eastern Bengal, East Indian and Great Indian Peninsular Railways;
  - (b) as regards other staff—  
the Railway Board.

*Copy of letter No. D-8418/53-Ests., dated the 19th October 1953, from the Government of India, Ministry of Home Affairs, New Delhi, to the Government of West Bengal, Home Department, General Administration Branch, Calcutta.*

SUBJECT:—*Submission of memorials and petitions*

With reference to your letter No. 3750-G.A./P2P-150/48, dated the 1st October, 1953, on the subject noted above, I am directed to say that returns of memorials and petitions addressed to the President by persons under the rule-making control of the State Government need not be sent to the Government of India. Attention is invited in this connection to paragraph 2 of this Ministry letter No. 40/2/46-Ests., dated the 9th December, 1946, to all Provincial (now State) Governments. A copy of that letter was forwarded with this Ministry's letter No. 60/8/50-Ests., dated the 31st August, 1950, referred to in your letter under reference.

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*Copy of letter No. 3750-G.A., dated the 1st October, 1953, from the Government of West Bengal, Home (General Administration) Department, Calcutta, to the Secretary to the Government of India, Ministry of Home Affairs, New Delhi.*

SUBJECT:—*Submission of memorials and petitions.*

I am directed to refer to the Government of India, Ministry of Home Affairs letter No. D.1478/53-Ests., dated the 24th February, 1953, in which it has been stated that pending framing of new instructions for submission of memorials to the President, the instructions issued under the late Home Department notification No. 106/38-Ests., dated the 24th August, 1939, as amended, will apply *mutatis mutandis* to the memorials and petitions addressed to the President. I am also to refer to the Home Ministry's previous letter No. 60/8/50-Ests., dated the 31st August, 1950, directing that the submission of 'nil' returns should be discontinued but that returns of any petitions, memorials or appeals actually withheld should continue to be submitted to the Ministries administratively concerned. A question has now arisen whether returns of memorials addressed to the President even by persons under the rule-making control of the State Government and authorities subordinate thereto, which are withheld, should be sent to the Government of India in view of the changed constitutional position that such persons hold their office during the pleasure of the Governor [cf. Article 310(1) of the Constitution]. Rule 9 of the instructions issued under the late Home Department notification No. 106/38Ests., dated the 24th August, 1939, laid down that the Provincial Government should send a quarterly return to the Governor-General in Council specifying all petitions from officers under the rule-making control of that authority or an authority subordinate thereto, withheld under instructions by the Provincial Government, and the reasons for withholding them; and these instructions were possibly explained by the fact that every post then held under the Crown in India was held during His Majesty's pleasure, *vide* section 240(1) of the Government of India Act, 1935. I am to request that the State Government be informed at an early date whether it is not at all necessary that returns of memorials and petitions addressed to the President by persons under the rule-making control of the State Government, which have been withheld by the State Government should be sent to the Government of India.

## APPENDIX B

[See rule 34.]

Memorandum No. 1223-P.S., dated Calcutta, the 6th December, 1952.

From Shri Ranjit Gupta I.C.S., Secretary to the Government of West Bengal, Home Department,

To—The Commissioner of (1) Presidency Division and (2) Burdwan Division.

SUBJECT:—*Prompt communication to Government and the Military authorities of information relating to matters of Political and Administrative importance.*

In supersession of the orders contained in this Government circular letter No. 391-95-P.D., dated the 10th May, 1920, on the above subject, the undersigned is directed to convey the following instructions for guidance and for communication to the District Officers.

2. District Officers should report the following matters promptly to Commissioners of Divisions, by telegram when the officers are not in the same station—

- (1) riots which involve a serious breach of the public peace, and which indicate a disturbed condition over a wide area or are likely to be followed by disturbances elsewhere, unless prompt measures are taken by the authorities;
- (2) collisions between Indians and non-Indians or between one class of Indians and another or between the majority and the minority communities, which have a political importance as affecting the relations between different classes of people in the part of the State where they occur or over the entire State; but not cases of alleged assaults, regarding which there is no confirmation, or assaults of a positively insignificant character;
- (3) Outrages which have a political aspect;
- (4) Natural calamities such as floods, cyclones or earthquakes as well as major accidents such as boat disasters, train or motor accidents or air crashes which cause serious damage to life and property; and
- (5) all other events and incidents of major importance not specified above, e.g., involvement with Armed Forces personnel which have a political or administrative importance.

3. District Officers should send a copy of this report simultaneously to Government in the Home (Political) Department. The Headquarters of the Brigade within whose jurisdiction their districts lie, should be furnished with reports on matters falling under heads (1), (2), (3) and (5). In addition to the aforesaid reports a District Officer will also send a report to the Officer in command of the military unit when such a unit is actually stationed in his district.

4. The preliminary report to the Commissioner should be followed as soon as possible by a detailed report dealing fully with the facts, copies being sent simultaneously to the State Government. Copies of portions relating to the heads (1), (2), (3), and (5) should be sent to the Headquarters of the Brigades and also to the Officers commanding the military units in the districts

where such units are, for the time being, located. One copy of the detailed report intended for Government should be addressed to that Department of Government which ordinarily deals with the matters of the kind reported and one copy to the Home (Political) Department; but if in any case it is discovered from later information received that the occurrence is not of a serious nature, it will suffice if an intimation of the fact is sent to the Home (Political) Department, the Commissioner, the Brigade Headquarters and the Officer commanding the local military unit, if any.

5. Whenever in a case falling under heads (1), (2), (3) or (5) the Commissioner supplements the District Officers' report by a report of his own to Government, he should send a copy of his report simultaneously to the Headquarters of the Brigade within whose jurisdiction the district affected lies.

### CHAPTER III

#### Rules relating to the conduct of Government servants

42. The principal general rules governing the conduct of Government servants will be found in the pamphlet published by the Government of India. The rules in this Chapter relate to miscellaneous matters not specifically dealt with in the general rules.

Rules in this chapter additional to rules in the Government Servants' conduct Rules

43. Collectors are prohibited from entering into any pecuniary transactions with a public servant on behalf of an estate under the management of the Revenue authorities.

Pecuniary transactions on behalf of estate under Government management

44. Collectors are strictly forbidden to borrow money from landholders, or managers of wards' estates, or guardians of wards.

Collectors not to borrow money

45. Any commission on purchases made by a public servant on account of Government, or any gratification, or payment, the receipt of which is not specially sanctioned by Government, has been, by notification in the Gazette, dated 16th July 1865, declared not to be a "legal remuneration" within the meaning of section 161, Act XLV of 1860 (Indian Penal Code).

Commission on purchases for Government forbidden

46. Deputy Collectors are forbidden, on pain of dismissal or removal—

Deputy Collector may not—

(i) to employ, or retain on their establishment, any person being their private creditor, or any relative, dependent, or surety of such creditor;

Employ creditor

(ii) to borrow money from, or in any way incur debt to, any zamindar, talukdar, raiyat, or other person possessing real property, or residing in, or having a commercial establishment within the city, district, or division to which their authority may extend;

Borrow in the district

(iii) to take a farm of any estate borne upon the revenue-roll of, or situate in, or belonging to a ward of, the district in which they are employed;

Take a farm in the district

(iv) to purchase lands sold at public sales by the Collector or to hold land in the district in which they are employed;

Buy land

(v) to engage in any commercial transaction within the district in which they are employed.

Or trade

Subordinates not to be employed privately

47. Government officers are forbidden to employ their official subordinates upon their private concerns.

Clerks forbidden to take leases

48. Clerks may not take farms or *mukarraris* from any landholder in the district in which they are employed. There is no objection to clerks acquiring, as well as holding, immovable property in the districts in which they are employed, provided that such purchases are made openly and are effected in the ordinary course, and that the officers in question neither purchase nor take any part in the sale of property which has been the subject of litigation in the courts in which they are employed, or in courts subordinate to those courts.

Insolvency of clerks

49. All heads of offices having establishments in the pay of Government should make their subordinates distinctly understand that all public servants arrested for debt, or having recourse to the Insolvent Court, will be deemed to have forfeited their appointments, unless it can be shown that their embarrassments have been the result of unforeseen misfortunes, or of circumstance over which they could exercise no control, and have not proceeded from dissipated or extravagant habits.

The same principle will apply in the case of officers whose salary is constantly under attachment for debt. All heads of departments and gazetted heads of offices are authorised to pass final orders, subject to appeal to Government, in cases of serious indebtedness and insolvency of non-gazetted officers subordinate to them.

Register 45—List of landed property owned by clerks

50. In connection with the control to be exercised over clerks Register 45 of the Register and Return Manual has been prescribed for a record of the immovable property in which each has an interest on entering Government service or in which he may subsequently acquire an interest. It must be carefully revised by the first week of March every year according to the instructions contained in that Manual.

Declaration of immovable property held by Sub-Deputy Collectors employed in khasmahal, Court of Wards, etc.

51. Every Sub-Deputy Collector employed as Manager, Sub or Assistant Manager, Khas Tahsildar or Circle Officer of khasmahals and Court of Wards Estates, as Batwara Officer or as Cess Revaluation Officer should submit in the same form as Register 45 of the Register and Return Manual by the first week of March each year to the Secretary to the Board of Revenue (1) a declaration of all immovable property held by him or by his wife or by any member of his family living with him or in any way dependent on him, and (2) an annual statement either of alterations or of the fact that there is no change in the declaration already submitted by him.

Rules applicable to Commissioner's establishment

52. The foregoing rules relating to clerks are applicable to officers on a Commissioner's establishment.

Duties and responsibilities of the Superintendent of a Collectorate

53. The office Superintendent of a Collectorate is in general supervisory charge of the whole district office and is to deal with all matters of establishment and discipline. He should be primarily responsible to the gazetted officers in charge of the departments and to the District Officer, for the efficient and punctual discharge of the work. He should ordinarily be relieved of all actual case or correspondence work and should be required to inspect frequently each department and to bring to

the notice of the gazetted officer in charge and of the District Officer all cases of delay or bad and inefficient work. He is bound to bring immediately to the notice of the District Officer, with the express purpose of obtaining the effectual interference of higher authority, any malpractices among the clerks of which he may become aware. If he neglects to do so, he is liable to dismissal for connivance. A plea of ignorance of such malpractices will be received as an admission of unfitness for the high and responsible duties of his office.

54. In terms of the Government Servants' Conduct Rules, Government servants are, unless generally or specially empowered by the State Government in this behalf, prohibited from communicating to any one any document or information acquired by them in the course of their official duties. Where the document or information is confidential, private or secret, any breach of these rules is the more serious and will entail not merely departmental punishment, but also prosecution under the Indian Official Secrets Act, 1923.

**Communication of official document or information prohibited**

55. Government servants must not appear in public in a drunken or disorderly state. They must also refrain from serving alcoholic drinks at official or semi-official functions sponsored by them and from taking such drink in public places, such as hotels, and restaurants.

**Government servants not to serve or consume alcoholic drinks at official functions or in public places and not to try to travel free by public conveyance or obtain other free services or provisions**

They should not attempt to travel in public conveyances or accept any provisions or services of any kind from others, free of charge.

Any instance of infringement of the above instructions will be regarded as a breach of the Government Servants' Conduct Rules and will be severely dealt with [Government order No. 838G.A., dated the 23rd March 1949].

56. Canvassing by a Government servant on behalf of applicants for permits or licenses issued by the Food Department and the Supplies Department is strictly prohibited. Recommendation by an officer for such permits and licenses, except where he is required to do so under the relevant rules, should be treated as a form of canvassing. Officers entrusted with the duty of issuing permits or licenses should attach no importance to unauthorised recommendations and should bring all cases of canvassing by Government servants to the notice of the higher authorities.

**Canvassing by Government servants for issue of permits or licenses by the food and the Supply Departments prohibited**

## CHAPTER IV

### Clerks

#### SECTION I.—APPOINTMENT

57. (i) The appointment and promotion of clerks are in the power of the Commissioner as regards his office, and of the District Officer as regards the Magistracy—Collectorate, subject to the special procedure laid down in rule 64 for appointment to the selection grade post of Office Superintendent.

**Appointment**

(ii) A District Officer's choice in appointing clerks to the lower or upper divisions is not limited to his own district or division. Similarly Commissioners are not restricted.

(iii) District Officers are not, however, authorised to appoint members of other services or outsiders to higher clerical posts, unless it has been found that no suitable clerk is available either in the district in which the vacancy has occurred, or in the whole State (*vide* Rule 63).

(iv) Any clerk, who considers that he/she has been passed over for a post other than a selection or selection grade post, may appeal to the Divisional Commissioner, but the latter is not bound to admit an appeal from any clerk who is not serving in the district in which the appointment has been made. In the case of appointment to a post other than a selection or selection grade post in the Divisional Commissioner's office the disappointed clerk may appeal to the Board of Revenue and not to the Commissioner who may, however, revise his own order on application or otherwise. There shall be no appeal by such candidates, who are not clerks, in either case.

(v) For the purpose of verification of antecedents of a candidate for appointment under Government the appointing authority should send the verification roll (in the sample form appended below) duly completed direct to the Superintendent of Police of the district in West Bengal in which his/her permanent home is situated and in the event of his/her permanent home being situated in Calcutta to the Deputy Commissioner of Police, Special Branch, Calcutta. If, however, the home district of a candidate is in Pakistan, his/her verification roll should be sent to the Deputy Inspector-General of Police, Intelligence Branch, West Bengal, for verification. In the case of a candidate, whose home district lies in a State outside West Bengal, the verification roll should be sent to the State Special Branch, *i.e.*, the Superintendent of Police of the district of the State concerned. But in respect of a Nepalese candidate the verification roll should be sent to the Superintendent of Police of the district in which he/she is proposed to be employed or to the Deputy Commissioner of Police, Special Branch, Calcutta, if he/she is proposed to be employed in Calcutta. Verification roll should be issued as soon as a candidate is selected, but if it is necessary to appoint a candidate before verification is complete, he/she should not be employed on work which might enable him/her to know the secrets of the office.

#### *Sample verification roll*

A responsible officer should properly interrogate the applicant for correct entries against all the items, because any omission is likely to cause delay and lead to confusion of identity.

It should be clearly stated in the report of the Enquiry Officer that the candidate's identity has been established beyond doubt.

- (1) Name in full with *aliases*, if any.
- (2) Father's name in full with *aliases*, if any, and designation of service, if any.
- (3) Home address in full (*i.e.*, village, thana and district).

- (a) In the case of residents of Calcutta, the industrial area and the larger towns, the name of the road, street, or lane with the number, if any, of the house.
- (b) If originally a resident of Pakistan, the address in that Dominion and the date of migration to Indian Union should be stated here.
- (4) Present address in full as in 3 above.
- (5) Addresses during the preceding five years.
- (6) Age and date of birth (if the candidate is a Matriculate his/her Matric age should be noted).
- (7) Educational qualifications showing places of education with years in schools and colleges since the 15th year of the candidate.
- (8) Offices or firms with full description and addresses where the candidate previously worked.
- (9) Names of two responsible persons in the locality or two referees to whom the candidate is known.

*Signature and designation of the issuing officer and the name of the office with full address and date.*

*Note.*—As regards surplus temporary optees from East Bengal, no police verification of their antecedents will be necessary at the time of their permanent absorption under this Government, *vide* Home (Transfer) Department order No. 1129-H.T.O., dated the 14th June, 1951.

58. Clerical establishments under Commissioners and District Officers comprise lower and upper divisions and some selection or selection grade posts.

The lower division consists of a number of posts of lower value, the upper division contains specific posts of higher value, while the selection or selection grade posts are of special value attached to each of them—all put on a time-scale basis.

Appointments in the upper division and the selection or selection grade posts in a district office, excepting that of the Superintendent which shall be filled up in the manner laid down in rule 64, are to be made with regard to the special fitness of the post and unless other considerations are equal seniority is not to be regarded in filling them. No clerks should be appointed to selection or selection grade posts unless they have experience of work in a subdivision. In the matter of appointment and promotion the district staff is to be treated as a whole and care must be taken that the staff at subdivisions receives equal consideration with that at headquarters. At the beginning of each year the District Officer should accordingly prepare separate lists of clerks fit for promotion to the selection or selection grade posts, other than that of the Superintendent, and the upper division posts, in order of merit, in consultation with the Gazetted Officers in charge of the various departments at headquarters and Subdivisional Officers of outlying subdivisions. Long vacancies in any such posts whether due to the grant of leave preparatory to retirement to the incumbents or otherwise, should be filled up from the relevant list in order of priority. Short vacancies may also be filled up likewise as far as practicable. The lists should be revised annually.

Lower, upper and  
selection or  
selection grade  
posts

Although the district and subdivisional establishments are amalgamated, District Officers are not at liberty to inter-change the salaries attached to particular appointments in the upper division but they are authorised to distribute the lower division appointments among the different branches of their own and subdivisional offices in such manner as may from time to time be found to be convenient.

The principle and procedure prescribed above should be followed *mutatis mutandis* in the promotion of clerks to the selection or selection grade and the upper division posts in Commissioners' offices. In the matter of appointment and promotion, the clerical staffs of the Jalpaiguri and the Calcutta sections should be treated as a whole under the Commissioner of the Presidency Division.

**Filling leave vacancies**

59. A leave reserve of 10 per cent. is merged into the permanent establishments of the offices of the Commissioners of Divisions, and of the district and subdivisional offices under each Collector taken collectively as a unit, and leave vacancies should on no account be filled by the appointment of temporary hands.

District Officers will make their own arrangements in regard to the distribution of the leave reservists allotted to their districts between their district and subdivisional offices.

**Appointment of additional temporary clerks**

60. Under the new set-up necessary clerical establishments, permanent and temporary, have been fixed with reference to the existing volume of work in each of the district and subdivisional offices and the sanctioned strength of Stipendiary Magistrates, such as Deputy and Sub-Deputy Magistrates and Sub-Magistrates, who sit regularly in courts in the district headquarters and subdivisions. In the event of any increase in the strength of such officers at headquarters and, in consequence, if the number of regular courts increases, the District Officers are empowered to sanction, without previous reference to Government, the creation of posts of additional temporary lower division clerks for the additional officers in terms of Government order No. 594-Estbt./S/5R/61/46, dated the 28th February, 1947. As for such additional officers posted to outlying subdivisions the appointment of additional clerks requires the sanction of Government and, as such, the proposal for their appointment must be submitted in time with a reappropriation statement showing how the charge is to be met. When any of these additional officers is transferred and is not replaced his extra establishment must be discharged at once; if he is absent on leave his extra establishment should not be retained for more than two months unless his place is filled at the end of that period.

Under the Government order mentioned above, the District Officers can also directly appoint additional temporary clerks for the Land Registration and the Record Room Departments in accordance with the standards prescribed therein. As regards the Certificate Department, which is not covered by the Government order, the Collectors are empowered to appoint additional temporary clerks in certain cases subject to the standards prescribed in the Certificate Manual and subject to budget provision having been made to meet the charge. These temporary clerks will draw pay in the time-scale for lower division clerks.

This rule does not apply in the cases of additional Gazetted Officers engaged on Settlement, Partition or Land Acquisition work, for whose special temporary establishments separate rules exist.

61. In filling vacancies by direct recruitment in the posts of lower division clerks, typists and peons, in the Commissioners', District and Subdivisional Offices, 15 per cent. of such vacancies should be filled up by candidates belonging to the Scheduled Castes and 5 per cent. by candidates belonging to the Scheduled Tribes, subject to availability of qualified candidates. No preference should however be shown on communal grounds in cases of promotion [Government order No. 308F, dated the 5th February, 1953].

Reservation of vacancies for Scheduled castes and tribes

Instructions governing the representation of Scheduled Castes and Tribes in the posts mentioned above will be found in Appendix A [Government Order No. 2948-F., dated the 13th June 1953].

The maximum age-limit prescribed for entry into any of the above posts shall be increased by five years in case of appointment of a Scheduled Caste or Scheduled Tribe candidate thereto [Government order No. 3954-F., dated the 7th September 1953].

62. Notices of vacancies in the lower division of the Commissioners' and District Offices shall be suspended in a prominent place in those offices and offices subordinate to them, and a date, not later than 30 days after the issue of the notice, should be fixed for filling up the vacancies in accordance with the conditions laid down in rule 65.

Advertising lower division vacancies

63. (a) Normally a permanent vacancy in the upper division or in a selection or selection grade post, other than that of the Superintendent, in a district office should be filled up in the manner laid down in rule 58. In the event of a suitable clerk being not forthcoming in his office the District Officer may fill up the vacancy by appointing a clerk from another district provided he/she fulfils the conditions laid down in the rule referred to above, and in such a case he should insert a notice in the *Calcutta Gazette* inviting up to a date, to be fixed by him, applications for the post from clerks of other districts in the State.

Advertising upper division vacancies in certain case

(b) On the date fixed for filling up the vacancy the district Officer shall examine all the applications and record a proceeding stating that he has done so. Before making the appointment he shall also note in detail the claims of all the eligible candidates and give his reasons for the selection ultimately made. If no clerk with experience of work in a subdivision is available for appointment to a selection or selection grade post, temporary arrangement should be made to fill up such a vacancy pending selection of a suitable person with such experience which is essential for these appointments.

(c) If on examining the claims of the applicants he finds that none of them is suitable for appointment to an upper division post, he may proceed to fill up the vacancy by appointing a member of another service or other suitable person, regard being had to the conditions laid down in rule 67. In such

cases a fresh notice should be published in the *Calcutta Gazette* inviting, up to a date to be fixed by him, applications for the post.

(d) The proceedings together with the applications and certificates filed and a copy of the notice in the *Calcutta Gazette* shall be made into a regular record bundle and be available in case of an appeal being made against the appointment.

The above procedure applies *mutatis mutandis* to offices of Commissioners of Divisions.

*Note.*—All applications from candidates, who are already in Government service must be submitted through the officers under whom they are serving.

**Selection of  
Superintendents  
of District Offices**

64. At the beginning of every year each District Officer should submit to his Commissioner the name of the clerk of his office whom he considers most fit for promotion to a post of Superintendent. Such clerks only are to be considered for recommendations as have already proved their merit by obtaining promotion to a selection or a selection grade post. In view of the duties and responsibilities of the Superintendent given in rule 53, no clerk who has no experience of work in subdivisional offices should be recommended for the post. The Commissioner should as far as possible acquaint himself with the quality of the candidate nominated by each District Officer either by paying particular attention to his/her work during the course of his inspection of the district office or by a discussion with the District Officer and a personal examination of the candidates. The Commissioner should then place in a divisional order of merit the candidates from his division including clerks of exceptional ability serving in his office and having experience of work in Collectorate and subdivisional offices and submit the same to the Board by the end of June each year. The Board will draw up the final list in order of merit from amongst the candidates recommended by the Commissioners. When a District Officer has a post of Superintendent vacant he should report this to the Board of Revenue, which should supply him with the first name on this list. The person bearing this name will have to be appointed by the District Officer. The list should be revised annually so as to give District Officers an opportunity to revise their nominations if they so desire. Short vacancies in posts of Superintendents should be filled up by officiating office promotions. Long vacancies, however, whether due to the grant of leave preparatory to retirement or otherwise, should be filled up from the list of the Board of Revenue.

**Qualifications for  
permanent  
appointment to  
the lower division**

65. A candidate for appointment in a permanent vacancy in the lower division must fulfil the following conditions:—

- (a) the candidate must be a citizen of India as defined in Part II of the Constitution of India and under Article 16(2) thereof a female candidate is not ineligible for such employment;
- (b) the candidate must have passed the Matriculation Examination of the Calcutta University, the School Final Examination of the Board of Secondary Education, West Bengal, or any other examination recognised by the State Government as equivalent thereto.

*Note.*—The following examinations have so far been recognised by the State Government as equivalent to the Matriculation Examination:—

- (1) The Indian Army Special Certificate of Education.
  - (2) The Advanced Class (Indian Navy) Examination.
  - (3) Final School Standard Examination of the National Council of Education, Bengal.
  - (4) Matriculation Examination of the Jammu and Kashmir University.
  - (5) High School Examination of the Rajputana University.
  - (6) Anglo Vernacular School Leaving Certificate (Burma) Examination.
  - (7) Burma High School Final Examination.
  - (8) Matriculation Examination under East Bengal Secondary Education Board, Dacca.
  - (9) High Madrasah Examination under East Bengal Secondary Education Board, Dacca.
  - (10) School Final Examination (Science-side), under East Bengal Secondary Education Board, Dacca.
  - (11) French Government School Examination "Brevet Elementaire" and Brevet "D" Exsiignement Primaire de Langue Indienne (for Tamil, Telegu or Malayalam), subject to the condition that a person who has passed these examinations should produce a certificate of proficiency in English from the Director of Public Instruction of any of the States in the Indian Union.
- (c) The candidate not be over 25 years of age.

*Note.*—At the time of appointment the candidate must make a declaration of age in the manner indicated in Government order No. 2253-F., dated the 15th November, 1949.

- (d) The candidate must produce a certificate of good moral character from the school in which he/she has last been educated, or from some respectable house-holder to whom he/she is well known in private life and who is himself known to a responsible officer of Government the last fact being certified by the countersignature of the officer in question.
- (e) The candidate must produce a certificate of physical fitness for Government service in the prescribed form from a Civil Surgeon.

*Note.*—A certificate in Bengal Form No. 790 is a sufficient safeguard to ensure that clerks, etc., have reasonable constitutional soundness. It would be wrong to apply any special standards of physique, eyesight, etc., to persons applying for clerical posts. Persons of good brains and sound constitutions are required. Size, weight, etc., do not matter provided

they are constitutionally and physically sound. In the case of a female candidate the provision contained in rule 14 (a) of West Bengal Service Rules, Part I, should be followed.

In the case of vacancies in the district or subdivisional offices an examination of candidates should be held after due notice within the period mentioned in rule 62 to select the best persons for the posts. The examination will be held in English and Bengali to test (a) handwriting, (b) knowledge in English and Bengali and (c) general knowledge and intelligence. There will be one paper to be answered in two hours. The test for type-writing will be for half an hour. A candidate should be able to transcribe accurately from legible handwriting at a rate of not less than 30 words per minute and the paper will be marked on the basis of a penalty of five words for every mistake, e.g., misspelling, wrong spacing, wrong paragraphing, one letter typed over another, etc. The manuscript will be such as is used in ordinary Government correspondence and the percentage of errors permissible shall not be more than 5 per cent. The Examinations should be held by the District Officer or by any Senior Gazetted Officer to whom he may delegate the duty.

*Exception (i).*—Commissioners of Divisions and District Officers may, in special circumstances, appoint to permanent vacancies qualified men above 25 years of age who are already permanently employed in other Government offices. District Officer may appoint temporary clerks to permanent vacancies in the district and subdivisional offices without any limit of number or age, provided that (i) they had been appointed to temporary posts before they reached the age limit prescribed for permanent appointments, (ii) they had held such posts continuously without a break before they were appointed to permanent posts and (iii) they have the educational qualification prescribed in the preceding part of this rule. In special circumstances and for reasons to be recorded in writing and subject to the provisions of rule 8 of the West Bengal Service Rules, Part I, a temporary clerk whose age does not fall within the prescribed limit may be appointed to a permanent post in these offices with the specific sanction of the Commissioner of the Division previously obtained.

The above procedure applies *mutatis mutandis* to offices of Commissioners of Divisions.

**Recruitment of stenographers**

66. Recruitment of stenographers in District and Commissioners' Offices should be made in accordance with the West Bengal Subordinate Services (Recruitment of Stenographers) Rules, 1950.

**Qualification for permanent appointment to the upper division**

67. A candidate for appointment in a permanent vacancy in the upper division must fulfil the following conditions unless he is already in permanent Government service:—

(a) The candidate must be a citizen of India as defined in Part II of the Constitution of India and under Article 16(2) thereof a female candidate is not ineligible for such employment.

(b) The candidate must be a graduate of a recognised university.

**Amendment of rule 65 of the Board's Miscellaneous Rules, 1955**

**CORRECTION SLIP No. 1**

Page 26, rule 65 *after* ".....to select the best persons for the posts", *insert* the following :—

"provided that when a candidate has been appointed to a temporary post after an examination in the aforesaid manner, no fresh examination will be necessary for his appointment to a permanent post later, on the basis of seniority."

**Annas 2**

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*Note.*—The Degree Examinations of the Rajputana University have been recognised by the State Government for purposes of appointment to services under it.

(c) The candidate must not be over 25 years of age.

*Note.*—At the time of appointment the candidate must make a declaration of age in the manner indicated in Government order No. 2253-F., dated the 15th November, 1949.

(d) The candidate must produce certificates of good moral character, written not more than one year prior to the date of his/her application, from two responsible persons not related to him/her and who are known, to a responsible officer of Government the last fact being certified by the counter-signature of the officer in question.

(e) The candidate must produce a certificate of physical fitness for Government service in the prescribed form from a Civil Surgeon.

*Note.*—A certificate in Bengal Form No. 790 is a sufficient safeguard to ensure that clerks, etc., have reasonable constitutional soundness. It would be wrong to apply any special standards of physique, eyesight, etc., to persons applying for clerical posts. Persons of good brains and sound constitutions are required. Size, weight etc., do not matter provided they are constitutionally and physically sound. In the case of a female candidate the provision contained in rule 14 (a) of the West Bengal Service Rules, Part I, should be followed.

68. Applicants for employment as clerks in the offices of Commissioners of Divisions and District Officers whether by examination or otherwise must state in their applications whether they are related to any persons already in the permanent or temporary service of Government, and if so, must specify the names of such persons and the nature of the employment held by each of them, and the nature of his/her relationship to them.

**Relationship of applicants to any Government servant**

Any incorrect or incomplete statement will render the applicant liable to summary dismissal. Relationship to Government servants does not disqualify a candidate, but there must be no concealment of the truth.

69. When the previous service of a person as the incumbent of a permanent appointment has afforded opportunity for testing his/her ability, he/she may, when selected to fill a vacancy, be appointed outright, but if the fitness of such a person has not been previously tested he/she should be appointed on probation for a period not exceeding two months.

**Probation not essential on promotion**

**Power of Subdivisional Officers to appoint menials** 70. A Subdivisional Officer is authorised to appoint menials in his establishment.

**Power of Subdivisional Officers to grant leave** 71. Subdivisional Officers are authorised to grant leave on average or half average pay not exceeding 30 days to clerks of their establishment provided local arrangements can be made within the establishment and no extra expenditure is incurred.

SECTION II—CONTROL

**Office arrangements** 72. The Collector should see that a Deputy or Sub-Deputy Collector in charge of a Revenue Department sits as near as possible to that department so that he may exercise control and simulataneously save the time of the clerks, which otherwise is wasted in journeys to and fro. Care should likewise be taken to see that the Deputy Collector or Sub-Deputy Collector in charge of a department knows what is the standard outturn of work which he should expect from his subordinates.

**Maintenance of service book** 73. District and Subdivisional Officers should see that a service book for every clerk holding a substantive appointment on a permanent establishment including probationers or holding a temporary or officiating post, whose service is transferable and who is likely to be made permanent, is opened and properly kept up to date and that all entries are duly made and attested and that the book contains no erasure or overwriting, all corrections being made and properly attested.

**Custody of service book** 74. Article 74 of the Civil Account Code, Volume I, 8th edition, and rule (38)-IV-Records of Service, Appendix 8 to the West Bengal Service Rules, Part I, prescribed that the service books should be kept in the custody of the head of the office. They should be transferred from office to office with the clerks to whom they relate and not made over to them. The words "head of the office" shall in district offices be taken to mean "the Treasury Officer, as the agent of the District Officer". In subdivisions the Subdivisional Officer is the "head of the office". Service books are not valuables within the meaning of rule 2 under Article 4 of the Civil Account Code, and should not, therefore, be kept in the strong room of the Treasury or the Sub-Treasury. They should be kept outside under single lock.

**Disposal of service book** 75. (a) The service book may be given up to the Government servant if he/she resigns or is discharged from the service without fault, an entry to this effect being first made in the service book or, in the event of a Government servant's service terminating by his/her death, to his/her relatives on application.

(b) There is no objection to the service book being returned to a pensioner, if asked for by him/her after pension has been sanctioned. In such cases, a closing entry under the signature of the proper authority should be made prominently in the book at the end of the record of service as follows:—

"Shri/Shrimati.....

left the service on pension on.....(date) and this book is returned to him/her at his/her own request."

76. In all offices subordinate to the Board a clerk's conduct roll book shall be maintained in the form given below for each clerk. It should furnish the District Officer with better data for estimating the worth of those clerks who do not personally come before him than the black book previously prescribed. It will check favouritism and will give every officer, under whom a clerk works, an opportunity of recording his/her good points as well as his/her defects. In the conduct roll will be regularly entered sufficient but complete details of (a) any good work done by the clerk which is not sufficiently important and (b) any error, act or omission of the clerk which cannot be entirely overlooked but is not sufficiently serious to be entered in the service book. The entries will be made under the orders of the District or Subdivisional Officer or of the gazetted head of the department concerned. The entry, as soon as possible after being made, will be initialled by the officer who ordered it to be made. At each half-yearly inspection the officer in charge of the department will draw a line across the roll below the entry last made and record a brief opinion of the clerk's conduct and merits. The conduct rolls of clerks should be kept with the Superintendent at district headquarters and with the head clerk at subdivisional headquarters and should be treated as confidential. They should be put up with the service books of the clerks concerned when any question of promotion arises.

Conduct roll book

*Clerk's conduct roll*

Name.....Collectorate .....

Serial No.	Appointment	Date	Details of commendation or reproof	Signature of the gazetted head of the department	Remarks
1	2	3	4	5	6

The remarks, good or bad, entered in the conduct rolls of clerks should be shown confidentially to them for encouragement or rectification.

77. The time-scales of pay sanctioned for the offices of the Commissioners of Divisions and district and subdivisional offices provide for a probationary period of two years for each clerk when he/she is first appointed in Government service.

Confirmation in lower division

If on completing two years of probation a candidate is not definitely regarded as fit for confirmation, he/she should at once be liable to removal from service, but the Collector may, at his discretion, extend the period of his/her probation for such time as he may think fit subject to a limit of not more than one year.

78. District Officers and Divisional Commissioners are authorised to withhold an increment if a clerk's conduct has not been good or his/her work has not been satisfactory. No clerk will draw pay above the stage of the efficiency bar unless

Power of District Officers and Commissioners to increment

the Divisional Commissioner or the District Officer, as the case may be, certifies that the clerk has been allowed to pass the efficiency bar.

Penalties which may be imposed on members of subordinate services

79. The following penalties may, for good and sufficient reason and as hereinafter provided, be imposed upon members of subordinate services, namely:—

- (i) Censure.
- (ii) Withholding of increments or promotion, including stoppage at an efficiency bar.
- (iii) Reduction to a lower post or time-scale, or to a lower stage in a time-scale.
- (iv) Recovery from pay of the whole or part of any pecuniary loss caused to Government by negligence or breach of orders.
- (v) Suspension.
- (vi) Removal from the civil service of the State which does not disqualify from future employment.
- (vii) Dismissal from the civil service of the State which ordinarily disqualifies from future employment.

*Explanation 1.*—The discharge—

- (a) of a person appointed on probation, during the period of probation,
- (b) of a person appointed otherwise than under contract to hold a temporary appointment, on the expiration of the period of the appointment,
- (c) of a person engaged under contract, in accordance with the terms of his contract,

does not amount to removal or dismissal within the meaning of this rule.

*Explanation 2.*—Non-selection for a selection post or selection grade is not a penalty within the meaning of this rule.

*Note.*—Under Article 311 of the Constitution of India a temporary Government servant is, in the matter of dismissal or removal from service during the period of his employment, entitled to the same protection and the same rights as a permanent employee.

Power of dismissal or removal

80. Subject to the condition that no clerk may be removed or dismissed by an authority subordinate to that by which he/she was appointed, the authorities specified in column 3 of the schedule appended to Appendix D may impose the penalties specified in column 4 of that schedule upon members of the service included in that schedule.

Imposition of penalties on members included in the schedule to Appendix D not the

81. Subject to the condition that no clerk may be removed or dismissed by an authority subordinate to that by which he/she was appointed, the authority having power to make first appointments to the service or post in question may impose any penalty specified in rule 79 upon members of subordinate services not included in the schedule to Appendix D.

82. The sanction of the State Government is required for the re-employment of a person who has been dismissed. Precautions should be taken that will prevent the inadvertent re-employment of such a person. Ordinary cases of dismissal of clerks need not be notified in the Gazette.

**Re-employment  
of a person who  
has been  
dismissed**

*Note.*—Information of dismissal or removal from Government service with a bar to further employment should be sent only to the Special Branch (Calcutta) in the case of an employee who is a permanent resident of Calcutta and to the Deputy Inspector-General of Police, Intelligence Branch, and the Superintendent of Police of the district concerned in all other cases.

83. No person should be dismissed from Government service upon light grounds. Fraud and dishonesty, continued and wilful negligence, and all offences involving moral disgrace meet with their appropriate punishment in dismissal, and in every case in which that punishment is inflicted upon just grounds the individual should be debarred permanently from Government employ.

**Principles as  
regards dismissal  
from Govern-  
ment service**

The service of a Government employee terminates from the date on which the order of his/her dismissal or removal from service is passed and such order cannot be given retrospective effect.

84. (i) Without prejudice to the provisions of rule 55 of Civil Services (Classification, Control and Appeal) Rules, no order imposing a penalty specified in rule 79, other than an order of censure or suspension pending proceedings or an order based on facts which have led to his/her conviction in a criminal court, shall be passed against a member of a subordinate service unless the clerk concerned has been given an adequate opportunity of making any representation that he/she may desire to make and such representation, if any, has been taken into consideration before the order is passed:

**Procedure for  
imposing  
penalties**

Provided that the requirements of this sub-rule may, for sufficient reasons to be recorded in writing, be waived where there is difficulty in observing them and they can be waived without injustice to the clerk concerned.

(ii) The authority imposing any of the penalties mentioned in rule 79 shall maintain or cause to be maintained a record in the form in Appendix B showing—

- (a) the allegations upon which he proceeded against the clerk punished,
- (b) the clerk's representation, if any, and the evidence taken, if any,
- (c) a recital of the clerk's previous character as recorded in his/her service book or office records,
- (d) the finding and the grounds thereof.

(iii) In the case of a clerk who has been lent to the punishing authority, the latter shall consult the lending authority before exercising any power of punishment other than the power to suspend.

(iv) Except under very special circumstances no pleader or agent should be allowed to appear on behalf of Government or the accused either before the officer who conducts the enquiry or any officer to whom appeal may be made.

Procedure when orders for punishment are passed by an authority other than the person conducting the inquiry

85. When the orders for punishments are passed by an authority other than the person conducting the inquiry into the conduct of the Government servant concerned, it will be sufficient if the authority passing orders of punishment definitely records his agreement or disagreement with the person by whom the enquiry was conducted.

Record to be prepared

86. The record is to be prepared as the case is gone into: it is not to be written by a clerk after the case has been decided.

Free copy of the order

87. When any orders of punishment have been passed, the clerk punished shall be entitled to receive a copy of the order of punishment free of cost, and shall also be allowed to take a copy of the rest of the record, paying for the copy at the usual copy rates or providing his/her own paper and copyist.

Reference to confidential records in the proceedings

88. In order to preserve the confidential character of correspondence which in the interests of the public service it is not desirable to disclose, and in order that copies of whole of proceedings may without objection be supplied to clerks punished, in accordance with rule 87, the authority conducting such a proceeding must base his findings and orders on facts and inferences appearing in or deduced from the record and should not refer to confidential papers which cannot be embodied in the record.

Guiding principles in proof and punishment

89. As regards the standard of proof required and the principles which should guide an officer in awarding punishment, reference may be made to a resolution of the Government of Bombay, No. 7170, dated the 16th October 1883 (*vide* Appendix C to this chapter), forwarded by the Government of India.

Above instructions inapplicable in certain cases

90. The above instructions will not apply when from facts elicited in a criminal case brought against a public servant, in which the latter has not been convicted, or in a civil suit instituted against him/her, it is apparent that his/her retention in the public service is *prima facie* no longer desirable. These facts may be used as the basis of an order calling on him/her to show cause why he/she should not be punished by dismissal or otherwise. In such a case the clerk concerned should have an opportunity of submitting his/her defence, and he/she should not be precluded from tendering such further evidence in support of his/her case as he/she may see fit to produce.

Appeals and petitions

91. The rules relating to the presentation of appeals and petitions by members of subordinate services will be found in Appendices D and E, respectively.

The instructions in Appendix E apply, so far as may be, to all petitions, applications, memorials, etc., addressed to the Board of Revenue.

*Note 1.*—Applications and petitions when presented to a Commissioner or to the Board with a request to exercise some power of revision conferred on them by any law, or by any rule having the force of law, are liable to stamp duty under the Court Fees Act, VII of 1870.

*Note 2.*—The Board is entitled to exercise its supervision over a subordinate authority whether there is an appeal to the

Board or not. At the same time the Board will not exercise its power of revision so as to render nugatory the provisions of the rules in regard to finality of appeal. When there is an appeal provided for by the rules, that appeal can be made and the Board will exercise its ordinary appellate jurisdiction, and will exercise the jurisdiction in the ordinary manner in which appeals are dealt with. Where there is no appeal provided, the Board will recognise the fact that there is no appeal; and if a case is brought before it by an appeal where no appeal exists, it will refuse altogether to deal with the case in its appellate jurisdiction. If, however, in any way, a case comes before the Board where the order is clearly so wrong as to necessitate interference on the part of the Board in the exercise of its revisional authority, the Board will interfere. The grounds for interference in revision are different from those governing appeals. The mere fact that the appellate or revisional authority may take a different view of the case from that taken by the authority appealed against does not justify the former authority in interfering with the latter on an appeal where no right of appeal exists. If the order appealed against is not an unreasonable one, or does not, from some impropriety in it, call clearly for interference, no interference ought to take place. The intention of the rule ought to be carefully conserved. It should be noted by heads of departments that powers of revision should be exercised by them in the manner laid down in the foregoing instruction.

*Note 3.*—All Revision Petitions filed before the Board against the orders of the Divisional Commissioners in service appeal cases should be preferred within 90 days from the date on which the appellant is informed of the order passed in appeal.

92. When the Board calls for a report in cases of appeal or revision, in which Government servants have been removed or dismissed from the service of Government, the Commissioner should invariably submit the original proceedings (or copies of the written charge, defence and decision thereon) which are required by rules 84 and 85.

Papers to be sent up in certain cases

93. Cases occasionally occur in which it is considered inexpedient to undertake the prosecution of Government servants who are dismissed on account of offences for which they are liable to be criminally prosecuted. In such cases, the reasons which render it inexpedient to undertake a criminal prosecution should be recorded at the time that the order of dismissal is passed. When there is no objection to such a course, the reasons should be included in the order of dismissal, of which the dismissed servant receives a copy; but in every case a copy of the recorded reasons for not instituting a prosecution when the offender was liable to one should be forwarded with any report that may afterwards be made on the case to the Board or to Government.

Reasons for not instituting criminal prosecution should be recorded

94. In the case of Government servants whose removal for acts committed by them as public servants does not require the sanction of Government, resort should generally be had to departmental disciplinary measures where dismissal is an adequate punishment for the alleged offence. As a rule prosecutions should be instituted only where there is sufficient

Discretion of superior officer to sanction prosecution of a subordinate how to be used

evidence to sustain a conviction by a court and it is desirable that a more severe punishment than dismissal should be inflicted, or that wide publicity should be given to the offences and its consequences. In all cases of doubt the opinion of the Government Pleader of the district and, if thought advisable, of the Legal Remembrancer should be obtained before recourse is had to the criminal courts.

**Certificates to subordinates to contain all facts**

95. The attention of all officers is specially drawn to the necessity of stating the whole of the facts in respect of the character and conduct in all certificates which may be granted by them to their subordinates.

**Allowance or salary to suspended or reinstated clerk**

96. Rules 71 and 72 of the West Bengal Service Rules, Part I, regulate the grant of subsistence allowance or pay to a clerk under, or reinstated after, suspension.

**Procedure to be followed when a clerk is reinstated**

97. When a clerk is reinstated after suspension with forfeiture of any part of his/her allowances, the authority who reinstates him/her should always declare at the time whether the period of suspension is to count towards pension (*vide* Article 417 of the Civil Service Regulations).

**Effect of imprisonment**

98. When any servant of Government is committed to prison, either for debt or on a criminal charge, he/she is to be considered as under suspension from the date of his/her arrest, and not allowed to draw any pay, leave salary or allowances until the termination of the proceedings against him/her when any adjustment of his/her emoluments will be made, according to the circumstances of the case, the full amount being given only in the event of the Government servant being acquitted of blame, or (if the imprisonment was for debt) of its being proved that his/her liability arose from circumstances beyond his/her control.

**Clerks are attached to their respective offices**

99. Clerks are attached to their respective offices; and officers are forbidden to take them with them when they are transferred to other districts. The transfer, by officers of one department, of clerks in the employ of other departments, without the concurrence of their immediate superiors, is forbidden.

**Private employment**

100. (1) A Government servant may not take service in two offices at once nor give part of his/her time to private service; and Government servants are forbidden to employ their official subordinates upon their private concerns.

(2) A Government servant shall not apply for private employment, nor shall he/she signify his/her willingness to accept such employment without the previous permission of the appointing authority of his/her post or service.

(3) An application for permission to apply for private employment shall not be entertained unless such authority is satisfied that the premature resignation of the applicant may be accepted without detriment to the public service.

(4) If a Government servant, who is refused permission to apply for private employment, wishes to resign his/her appointment under Government, such resignation shall ordinarily be accepted.

(5) A Government servant, who is permitted to apply for private employment, must, on accepting it, resign his/her appointment under Government. After such acceptance he/she shall not be allowed any leave, and he/she shall not be permitted to retain a lien on his/her appointment under Government.

101. (1) A Government servant shall not apply for an appointment in another office or department of the State Government, or under another Government, unless the head of such office or department or such other Government has invited applications for the post.

**Employment in other departments of the State Government or under other Governments**

(2) A Government servant must submit his/her application for such an appointment through the appointing authority of his/her own post or service, which shall decide whether he/she shall be permitted to apply. Such permission shall ordinarily be granted, unless such authority considers that the application should not be allowed on the ground that the transfer would not be consistent with the interests of the public service. Application submitted direct to the authority making the appointment shall be rejected, if the authority is a department of, or subordinate to, the State Government.

(3) No canvassing shall be allowed in the case of applications referred to in this rule.

*Exception.*—A Government servant, who wishes his/her name to be considered for an appointment for which applications are not ordinarily invited, may inform the authority which makes the appointment by a letter submitted through the appointing authority of his/her own post or service.

102. Unless otherwise provided in the recruitment rules relating to the service or post, a Government servant having a lien or a conditional lien on a permanent post shall not be eligible for appointment by direct recruitment to a post for which he/she is eligible or will after confirmation be eligible for appointment by promotion.

**Bar to candidature for appointment if eligible by promotion**

103. A person serving a Government in India other than the Government of West Bengal shall not be accepted as a candidate at an examination for admission to service under the Government of West Bengal save with the permission of the Government under which he/she is serving.

**Admission of employees of other Governments to examinations for recruitment in West Bengal**

104. A Government servant who wishes to appear at a competitive examination for another service or post shall obtain the previous permission of the State Government. [Notification No. 3764A., dated the 7th September 1942, from the Home (Appointment) Department of this Government.]

**Appearance at examinations for the recruitment to services or posts**

105. Subject to the general control and direction of the Board, and rule 107 and also to the condition that a clerk of the upper division may not be transferred to a post on a lower salary except in accordance with an order of punishment passed after regular proceedings, Commissioners and Collectors have full power to transfer clerks from one office, headquarters or subdivisional, to another within their Divisions and districts, respectively, as they may think expedient for the public service.

**Transfer of clerks**

In order to facilitate inter-district transfers, Collectors should ordinarily submit their proposals once a year only in a confidential report which will reach the Commissioner on the 20th February and will explain the reasons which render a clerk's transfer desirable.

**Periodical transfers of clerks**

106. A clerk with less than ten years' service must not be attached to any one department for more than two years. Commissioners should occasionally transfer senior clerks to and from their own offices and from one collectorate to another. They should take particular care during their inspection of collectorates to see that clerks are not kept too long a time in any one department, and that probationers are given opportunity to show their merit before the time for confirmation comes.

**Transfer of Superintendents of district offices**

107. (1) Transfer of Superintendents will be made by the Board of Revenue. Superintendents should not ordinarily be kept in one district for more than five years. In special circumstances, they may be retained in one district for a longer period which should not exceed seven years.

(2) The names of Superintendents who are due to complete five years' service in that capacity in one district should be reported by the Collectors through the Commissioners to the Board of Revenue at least three months before the expiry of such period.

**Exchange of appointments**

108. Appointments should be exchanged, or transfer made, between those clerks only who belong to the same time-scale of pay. Transfers are not to be made without definite reasons in each case. This rule applies to compulsory transfers as well as to voluntary exchanges.

**Clerks dealing with money and accounts**

109. (i) No clerks (except Treasurers) holding responsible positions as heads of offices dealing with accounts and money can be allowed to hold their appointments uninterruptedly for an indefinite time.

(ii) Clerks, holding the post of Treasury Accountant, Tauzi Navis, Nazir, Head Clerk of the Cess and Excise Departments or Fine Clerk, and other clerical heads of departments dealing with accounts and money, are liable to transfer after five years; their transfer is compulsory after seven years. Such transfers may be to another department of the same office or to another office, and shall extend over a period of at least six months.

(iii) Clerks who are subordinate to clerical heads of offices dealing with accounts and money will not necessarily be liable to transfer, but should be required to take leave for at least three months once every seven years.

(iv) In such cases the District Officer should take special care that the clerk appointed to act is not a relative or dependent of the clerk for whom he/she acts.

**District Officers to report clerks liable to transfer**

110. The names of clerks liable to transfer under rule 109 should, after they have served five years in one appointment, be reported by the Collector for the orders of the Commissioner and should be entered in a list to be kept in the Commissioner's

office. The Collector's report should reach the Commissioner on the 20th February each year. If in the case of any such clerk, the Commissioner and Collector are unable to arrange a transfer within the Division before the lapse of seven years, the matter should be reported to the Board of Revenue who will arrange it in communication with other Commissioners. But in cases where no other post exists in the State carrying the same pay as that of the clerk to be transferred, leave for three months may, with the special sanction of the Board of Revenue be granted to the clerk instead.

111. A clerk may be required to retire at any time after attaining the age of 55 years, and may not in any case be retained in service after attaining the age of 60 years except in very special circumstances, which must be recorded in writing, and with the sanction of Government. **Retirement of clerk**

112. Services of licensed copyists and typists whose work is inaccurate or in other respects unsatisfactory on account of old age or other reasons should be dispensed with, and in any case no copyist and typist shall be retained in service after the age of sixty years. **Retirement of copyists and typists**

## APPENDIX A

(See rules 61 and 117)

The instructions given below will govern the representation of Scheduled Castes and Tribes in services.

2. A roster of 20 vacancies will be necessary to give effect properly to the reservation for Scheduled Castes and Scheduled Tribes. The roster given below should be adopted for the services in which reservation has been agreed to :

1st vacancy	..	..	Unreserved.
2nd vacancy	..	..	Ditto.
3rd vacancy	..	..	Scheduled Caste.
4th vacancy	..	..	Unreserved.
5th vacancy	..	..	Ditto.
6th vacancy	..	..	Ditto.
7th vacancy	..	..	Ditto.
8th vacancy	..	..	Scheduled Tribe.
9th vacancy	..	..	Unreserved.
10th vacancy	..	..	Ditto.
11th vacancy	..	..	Ditto.
12th vacancy	..	..	Ditto.
13th vacancy	..	..	Scheduled Caste.
14th vacancy	..	..	Unreserved.
15th vacancy	..	..	Ditto.
16th vacancy	..	..	Ditto.
17th vacancy	..	..	Ditto.
18th vacancy	..	..	Scheduled Caste.
19th vacancy	..	..	Unreserved.
20th vacancy	..	..	Ditto.

A register should be maintained as shown in the Appendix AI.

3. Before making an appointment by direct recruitment the appointing authority should ascertain by consulting the register, whether the vacancy is reserved or unreserved; and if it is reserved, for which community it is reserved. Immediately after the appointment has been made, the particulars should be entered in the register and attested.

4. The roster is a running account from year to year and must be maintained accordingly. For example, if recruitment in a particular year stops at the 6th point of the cycle, recruitment in the following year will begin at point 7.

5. No gap should be left in the roster in filling vacancies and if a reserved vacancy (at, say, 8th point of the cycle), has, for want of a suitable scheduled tribe candidate, to be treated as unreserved, the candidate appointed should be shown against that point and attempt should be made at the time of filling each successive unreserved vacancy to recruit a scheduled tribe candidate but if a scheduled tribe candidate cannot be recruited against an unreserved vacancy later in the year, the reservation should be carried forward to the following year. The first unreserved vacancy in that year should be reserved for scheduled tribe besides any other vacancy reserved in accordance with the cycle.

6. Roster should be maintained separately for permanent vacancies and temporary vacancies exceeding three months. Appointments of less than three months' duration should not be shown in the roster.

7. The appointment of a person holding a post to which the rules do not apply to a post to which they do apply should be made according to the roster for the latter.

8. Vacancies due to whatever cause, except termination of service during probation or trial, should be treated as fresh vacancies.

9. In all cases where experience has shown that a sufficient number of suitable qualified candidates of a particular community will not be forthcoming by advertisement alone for vacancies reserved for them, the departments concerned should consult organisations to be notified by the Tribal Welfare Department in this respect.

10. The claim of candidates for employment to be treated as Scheduled Castes or Scheduled Tribes should be supported by a certificate from a Gazetted Officer, or M.L.A., or M.L.C., belonging to the Scheduled Caste or Scheduled Tribe in the form shown in Appendix AII.

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#### APPENDIX AI

*Statement of recruitment made in the Department/Office of.....*  
*.....during the year 195 .*

Service, grade.....A.

Number of reserved vacancies carried forward from previous year—

Scheduled Castes.....

Scheduled Tribes.....

APPENDIX AI—*concl'd.**Reservations: Percentage*

Scheduled Castes..... B.

Scheduled Tribes.....

Point of roster at which recruitment began in the year.....

Name of the post	Name of the candidate appointed	Community of candidate appointed	Date of appointment	If a candidate of right community was not appointed to a reserved vacancy, reasons for not doing so	Remarks	Signature of the appointing authority
1	2	3	4	5	6	7

## APPENDIX AII

*Certificate to be produced by Scheduled Castes and Scheduled Tribes candidates applying for appointment to posts under the Government of West Bengal*

THIS IS TO CERTIFY that....., son of ..... of village ..... district/Division..... in the..... State belongs to the..... community which is recognised as a Scheduled Caste/Tribe under the Constitution (Scheduled Castes) Order, 1950/the Constitution (Scheduled Tribes) Order, 1950/the Constitution (Scheduled Castes) (Part C States) Order, 1951/the Constitution (Scheduled Tribes) (Part C States) Order, 1951. Shri..... and/or his family ordinarily reside(s) in the..... district/Division of the..... State.

*(Designation of the Officer)**M.L.A., or M.L.C.**Dated:*

Seal.

*N.B.*—The term “ordinarily reside” used here will have the same meaning as in section 20 of the Representation of the Peoples Act, 1950.

APPENDIX B

[See rule 84(ii)]

*Instructions for drawing up proceedings*

PROCEEDINGS

The following sequence will be observed :—

- |   |                                       |
|---|---------------------------------------|
| (1) <b>Name, rank and grade</b> of officer proceeded against.   | Against .....                         |
| (2) Each <b>offence</b> charged to be explicitly set forth (pages to ).   |                                       |
| (3) A memorandum of <b>evidence</b> to be recorded.   |                                       |
| (4) <b>Defence</b> . This must be reduced to writing. If a written defence is submitted, it will form part of the record. | Commenced .....                       |
| (5) <b>Remarks</b> . Here record comments on the evidence (pages to ).  | Concluded by District Officer.        |
| (6) <b>Character</b> of the accused (pages to ).  | .....                                 |
| (7) <b>Order</b> will be recorded in the form prescribed (pages to ).   | Concluded by Appellate Authority..... |
| (8) <b>Orders</b> , if any, regarding subsistence allowance, service for pension.   | Order of District Officer             |

*N.B.*—If it is decided to prosecute, this will be noted as a preliminary order, the final order being recorded when the judicial proceedings, including appeal, have been disposed of.

DISTRICT OFFICER'S ORDER

Final order of Appellate Authority ;.....

*District Officer*

*Dated.....*

COMMISSIONER'S ORDER

Date of issue of copy of order by District Officer .....

*Commissioner*

*Dated.....*

An appeal against this order lies to.....  
App. D. (Rules 2, 3 and 4) of this chapter.

It must be made within six months from  
vide App. D. [Rule 8 (3)] of this  
chapter.

*As to copy of rest of record, see rules 87 and  
88 of this Manual.*

*A copy of the Appellate order will be filed  
with the proceedings.*

Name, rank and grade of officer proceeded against:

Charges and statement of allegation on which each charge is based and of any other circumstances which it is proposed to take into consideration in passing orders on the case:

[Charges must be specific. Each charge should be drawn up and separately numbered and should give the date, occasion and nature of the offence committed. A copy should be given to the officer charged.]

No.	Particulars of charges

APPENDIX B—*concl.*

## DEFENCE

[This may be recorded in abstract, the full defence, if one is submitted in writing, being attached to the proceedings.]

[If the Officer charged can write, he should be permitted to submit his defence in writing. In cases of illiterate men, the District Officer may record the defence.]

Charge No.	Plea

## EVIDENCE

[A memorandum of evidence to be recorded. Where the full statements of witnesses have been recorded in English or the vernacular, they should be attached to the proceedings.]

Charge No.	Particulars of evidence

## REMARKS

[Here record comments on the evidence and defence.]

Charge No.	

## CHARACTER

[Date of appointment, punishments and rewards to be noted.]

## ORDER

[Will be recorded in the form prescribed. Orders, if any, regarding subsistence allowance, service for pension, etc., should be given.]

Charge No.	Finding and sentence by District Officer. The attention of District Officers is drawn to rules 84 and 87

## APPENDIX C

(See rule 89)

## ORDER OF THE COMMISSIONER OR OTHER APPELLATE COURT

No. 50-1682, dated Simla, the 13th November, 1883.

FROM—G. S. Forbes, Esq., Offg. Under-Secretary to the Government of India,  
Home Department,

TO—The Secretary to the Government of Bengal, General Department.

I am directed to forward, for the information of His Honour the Lieutenant-Governor, the accompanying copy of a resolution recorded by the Government of Bombay on the subject of dismissals of native subordinates for misconduct.

*Extract from Proceedings, of the Government of Bombay, Judicial Department, No. 7170, dated Bombay Castle, the 16th October 1883.*

Read the following:—

Resolution of Government on the subject of the procedure that should be adopted when native subordinates in the civil departments are dismissed from pensionable service for misconduct.

RESOLUTION.—The Court of Directors, by Despatch No. 42 of 6th August 1851, enunciated their views on the habit imputed to European Heads of offices and departments of inconsiderately dismissing native subordinates. This habit had been reported to the Court of Directors as deeply rooted. The Court quoted a Member of the Agra Board of Revenue as observing that, since he had entered the service, "the Government have done much to temper the arbitrary severity with which their native officers are treated by their European fellow-servants, and they have in consequence materially increased the honesty and faithfulness of that deserving class of men, but more remains to be done, and, he doubts not, will be done by degrees". The purport of the instructions then laid down was that native subordinates were not to be dismissed merely in consequence of unfavourable opinions entertained towards them by their superiors, or for slight reasons, but on proof only of tangible delinquency in such matters as "fraud and dishonesty, continued and wilful negligence, and all offences involving moral disgrace," and a subordinate once dismissed upon just grounds was to be permanently excluded from Government employ.

2. After 28 years, i.e., in July 1879, the habit adverted to was found to be still existent in sufficient force to induce the Government of India to republish these instructions of the Court of Directors with an expression of their own concurrence, and to add to them as follows:—

In all cases of the "dismissal of public servants, the charge against a public servant should be reduced to writing, his defence should be either taken in or reduced to writing, and the decision on such defence should also be in writing". As a reservation, it was stated that in the case of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial, or in the case of persons who abscond with an accusation over their heads, this procedure may be unnecessary or impossible.

3. In May last, by Resolution 1549 of the General Department, this Government further added the orders that "the dismissing authority should always record in English under his own handwriting a statement showing briefly, but clearly, the charges brought against the official, the evidence supporting those charges, the motives which are supposed to have influenced him, and the opinion of the dismissing authority on each charge".

4. Cases that have lately come before Government suggest that even additional fulness and precision should be given to the orders of Government.

5. The Governor in Council would first observe that the state of things now calling for correction is not quite the same as that which attracted the notice of the Court of Directors in 1851. The Court had in view the habit of dismissing native officials in consequence merely of the unfavourable opinion of their superiors or for slight reasons, but as a rule subordinates are now dismissed only on very precise charges of delinquency. The same disposition of mind, however, on the part of European superiors, which in former days led to the dismissal of native subordinates on slight charges, now too often leads to the hasty acceptance of evidence as establishing serious charges.

6. The Governor in Council will now state why the late rules do not sufficiently ensure that the defence of a native subordinate shall be patiently heard before his dismissal is recommended or ordered. The rules require that the charge shall be reduced to writing, that the defence shall be given in or reduced to writing, and that the decision shall be in writing, and comprise certain details. But all this is compatible with the disposal of the case in a very off-hand way. It would seem indeed as if the rules were sometimes taken as meaning that the charge against the accused might be communicated to him and his explanation taken by correspondence, whereas the first principles of justice require that he should be brought before the enquiring officer in person. Again, it is not enough that he should be told of the charge he has to meet—he should be told also of the evidence and arguments in support of the charge before he is required to defend himself. It is very unfair that he should not know the case against him until the enquiring officer has actually committed himself to a decision.

7. The necessary orders so far are that an enquiry in judicial form, should precede an order or recommendation for dismissal. It is not meant that the admission of evidence should be restricted by the law of judicial evidence. All evidence which in the opinion of the enquiring officer conduces to moral conviction should be admissible, but in whatever form received, it should be noted and explained to the person charged. Much evidence could be recorded simply in the form of questions to which the person charged should be required to give specific answers. He should be allowed besides to place on record a full written statement of his defence.

8. In the next place, some principle should be laid down for guidance in those cases where there is strong suspicion rather than actual proof against the person implicated. The intention of Government is that no servant of theirs should be dismissed except on proof, but *proof* in the great majority of cases, even in a court of justice, means no more than a preponderance of probabilities, and the estimate of what the preponderance ought to be and varies with the temperament of the judging officer. Executive officers in the matter of dismissal have to discharge the judicial function, but do not always possess the judicial faculty. It is necessary, therefore, to lay down as a general rule that no subordinate should be dismissed except on grounds capable of being stated. There is a distinction between judicial enquiries and departmental enquiries as regards the admissibility of evidence, but there should be no distinction as regards the decision being based solely on the evidence admitted.

9. It may indeed be thought that in some cases a compromising suspicion is in itself a sufficient reason for removing a subordinate from the service of Government, but if so, this should be honestly stated, and there should be no pretence of proof when there is only suspicion. The subordinate should not be dismissed with disgrace, but allowed to resign or simply relieved of his office. And in such cases it is more necessary than ever that the exact case against him should be carefully recorded, in order that he may, if possible, satisfy any other employer who has the means of livelihood in his gift.

10. The possibility of men being removed from the public service on mere suspicion suggests the difficult question of the moral liability of Government in such cases to make compassionate allowances. It has been decided, and the Governor in Council thinks rightly, that the admission of such liability would work mischief to the public service in its general effect. But if a man has earned, or nearly earned, his pension, his would not be a proper case for removal on suspicion. He would necessarily be an old servant of Government who has reached a time of life when it would be most improbable that he would turn to any other occupation for a livelihood. The sudden beggary of a man whose working days are drawing to a close is as serious an exercise of power as the penal sentence of a court of justice, and should not be inflicted on haphazard principles. The pension rules, moreover, provide that a portion of the pension may be withheld from those whose service has not been entirely approved.

11. The Governor in Council considers that in proportion as the evidence falls short of full proof, consideration should be given to the previous character of the subordinate concerned, and especially to any specific instances of good or bad service that may have been officially noted in his case. It would seem sometimes as if previous good conduct was regarded as an aggravation of a man's offence as showing concealment of his true character. It would, in the opinion of the Governor in Council, apart from the question of evidence, work well for the service of the public, if subordinates were able to feel that a good character and acts of good service would stand them in real stead when their conduct is exposed to question.

The admission, however, of evidence of previous bad character requires great caution. It was argued lately in a petition that if one fault is taken as evidence of another, the first punishment of a small fine expands into dismissal by a sort of natural growth. It is certainly not uncommon for dismissing officers to support a weak case by reference to previous punishments for misconduct, too slight for confidence that it received close attention.

12. Controlling officers, as, for instance, Commissioners, to whom orders of dismissal are submitted for confirmation or on appeal, should be reminded that they have an individual responsibility of their own. They must, of course, on certain points, like all appellate authorities, place confidence on the judgment of the officer who has personally conducted the enquiry; but they should withhold this confidence unless it is clear from the proceedings that the enquiring officer has acted with care and fairness. No defects in the record of enquiry should be passed over with such reflections as that the enquiring officer is a very careful man, and that he probably knows a good deal more about the case than he has been able to say. If there are such defects, the case should be remanded for further enquiry, and the controlling officer should commit himself to no opinion of his own till the case is as complete as it can be made.

13. Lastly, the Governor in Council observes that the reservation of the Government of India, quoted in paragraph 2 of this Resolution, to the effect that the prescribed procedure might be unnecessary "in the case of public

servants who are dismissed in consequence of facts or inferences elicited at a judicial trial," has been in some cases misunderstood. Doubtless trials may occur in which the conduct of some public servants is so mixed up with the matter under adjudication that any after enquiry into it by the head of his department would be superfluous; but what oftener happens is that some censure is passed on a public servant in a side remark from the Bench which he has no opportunity of answering, or which the presiding officer may not have thought of sufficient importance to require verification. It would be extremely hazardous and unfair to accept such a remark as a deliberate judgment, and there seems no safe general rule except that a public servant, unless himself convicted at a judicial trial, has a right to defend himself departmentally against any imputation that he may have therein incurred.

14. The system enjoined might result in occasionally undesirable individuals being retained in the service who would otherwise be got rid of; but the Governor in Council is satisfied that its general tendency would be to raise the tone of the native subordinate service. Any disposition on the part of superiors to seek opportunities of making examples, and to act on general impressions in disposing of specific charges, is calculated to encourage the prevailing habit of intrigue and false accusations among their native subordinates. So far as dismissals are examples rather of the precariousness of the Government service than of a strictly just discipline, their effect must be demoralising. Such examples, instead of having a deterrent effect, must rather suggest the use of opportunities for laying by provision for the future, in case the Government pension should never be attained.

15. The Governor in Council has purposely confined these remarks to dismissals for misconduct. Dismissals for inefficiency, though equally falling within the scope of the observation of the Court of Directors in 1851, depend on a different set of principles, and His Excellency in Council has not observed any need for correction in the practice of dealing with this class of cases.

16. The case of peons differs in some respect from that of Government servants of a superior class. Though their service is pensionable, they belong to the class of cultivators and the lower rank of domestic servants; their parents have put themselves to no sacrifices to educate them for the public service, and they require to be kept very strictly in hand. But, however unwilling the Government may be in such cases to interfere with the discretion of departmental authorities, it will be gathered from what has been said that the Governor in Council expects from the responsible officers the exercise of a fair and impartial consideration of the case even of the humblest servants of Government. Loose decisions and inconsiderate dismissals are stains upon the Administration.

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## APPENDIX D

(See rule 91)

### *Rules regarding the presentation of appeals*

1. Every member of a subordinate service shall be entitled to appeal, as hereinafter provided, from an order other than an order of the State Government,—

- (a) Imposing upon him any of the penalties specified in rule 79, or
- (b) discharging him in accordance with the terms of his contract if he has been engaged on a contract for a fixed or for an indefinite period

and has rendered under either form of contract continuous service for a period exceeding five years at the time when his services are terminated.

2. There is only one appeal in the case of officers of the subordinate services and the schedule to these rules shows the authorities which exercise the original powers of degradation, suspension, removal, etc., in the case of officers of the subordinate services employed under the Department of Land and Land Revenue as also the authorities which exercise the appellate powers in their cases.

*Note 1.*—If, owing to the conditions mentioned in rule 80, the authority ordering the removal or dismissal of an officer is higher than the authority specified in column 3 of the schedule, then the officer shall be entitled to appeal to the authority immediately superior to the authority imposing the penalty. If any doubt arises as to who that authority is, the matter shall be referred to the State Government whose decision shall be final.

*Note 2.*—In disciplinary cases involving loss of Government money, Government should not be asked to approve of the orders of punishment imposed until the time for filing appeals against the original punishing authority's orders has expired and until orders have been passed on any appeals filed within the prescribed time.

3. Members of subordinate services not included in the schedule to these rules may appeal from orders passed in exercise of powers conferred by rule 81 to the authority immediately superior to the authority imposing the penalty.

*Note.*—If any doubt arises as to who is the immediately superior authority for the purposes of this rule, the matter shall be referred to the State Government whose decision shall be final.

4. A member of a subordinate service may appeal from an order of discharge of the kind referred to in rule 1(b) above to the authority to whom he would have been entitled to appeal under these rules had the order been an order of dismissal.

5. The appellate authority shall consider,—

(a) whether the facts on which the order was based have been established;

(b) whether the facts established afford sufficient ground for taking action;  
and

(c) whether the penalty is excessive, adequate or inadequate;

and after such consideration shall pass such order as it thinks proper.

6. Every person preferring an appeal shall do so separately and in his own name.

7. Every appeal preferred under these rules shall contain all material statements and arguments relied on by the appellant, shall contain no disrespectful or improper language, and shall be complete in itself. Every such appeal shall be addressed to the authority to whom the appeal is preferred, through the authority from whose order the appeal is preferred, and shall be submitted through the usual official channel.

8. An appeal may be withheld by an authority not lower than the authority from whose order it is preferred, if—

- (1) it is an appeal in a case in which under these rules no appeal lies, or
- (2) it does not comply with the provisions of rule 7 above, or
- (3) it is not preferred within six months after the date on which the appellant was informed of the order appealed against, and no reasonable cause is shown for the delay, or
- (4) it is a repetition of a previous appeal and is made to the same appellate authority by which such appeal has been decided, and no new facts or circumstances are adduced which afford grounds for a reconsideration of the case:

Provided that in every case in which an appeal is withheld the appellant shall be informed of the fact and the reasons for it:

Provided also, that an appeal withheld on account only of failure to comply with the provisions of rule 7 above may be resubmitted at any time within one month of the date on which the appellant has been informed of the withholding of the appeal, and, if resubmitted in a form which complies with those provisions, shall not be withheld.

9. No appeal shall lie against the withholding of an appeal by a competent authority.

10. The Board is to be informed at the time any appeal is withheld by a subordinate authority.

11. An appellate authority may call for the records of any appeal withheld by an authority subordinate to it which under these rules may be made to it and may pass such orders thereon as it considers fit.

12. Nothing in these rules shall preclude the State Government from revising, whether on its own motion or otherwise, any order passed by an authority subordinate to it in exercise of powers conferred on such authority by these rules.

13. Except under very special circumstances no pleader or agent should be allowed to appear either on behalf of Government or the accused either before the officer who conducts the enquiry or any officer to whom appeal may be made.

*Note.*—Petitions of appeal by Government servants and ex-Government servants submitted under these rules need not be stamped.

SCHEDULE

Title of service or post.	Authority empowered to appoint	Authority empowered to impose penalties, and penalties which he may impose		Appellate authority
		Authority	Penalties ( <i>see</i> rule 79)— (i) Censure (ii) Withholding of increments, etc. (iii) Reduction to a lower post, etc. (iv) Recovery from pay, etc. (v) Suspension (vi) Removal, etc. (vii) Dimissal, etc.	
1	2	3	4	5
1. District Kanungos .. .. .	Commissioners of Divisions.	District Officers ..	(i), (ii), (iv) and (v)	Commissioners of Divisions. Board of Revenue, West Bengal.
		Commissioners of Divisions.	(iii), (vi) and (vii)	
2. Clerical and inferior establishment—				
(a) Offices of Commissioners of Divisions	Ditto ..	Commissioners of Divisions.	All .. .. .	Board of Revenue, West Bengal.
(b) District Offices .. .. .	District Officers ..	District Officers ..	All .. .. .	Commissioners of Divisions. District Officers.
3. Clerical establishment in subdivisional offices.	Ditto ..	Subdivisional Officers.	(i) and (v)	Commissioners of Divisions. District Officers.
		District Officers ..	(ii), (iii), (iv), (vi) and (vii)	
4. Inferior establishment in subdivisional offices.	Subdivisional Officers.	Subdivisional Officers.	All .. .. .	
<i>Office of the Director of Land Records and Surveys, West Bengal.</i>				
5. Clerical establishment .. .. .	Director of Land Records and Surveys, West Bengal.	Director of Land Records and Surveys, West Bengal.	All .. .. .	Board of Revenue West Bengal.

SCHEDULE—concl'd.

Title of service or post	Authority empowered to appoint	Authority empowered to impose penalties, and penalties which he may impose		Appellate authority
		Authority	Penalties ( <i>see</i> rule 79)— (i) Censure (ii) Withholding of increments, etc. (iii) Reduction to a lower post, etc. (iv) Recovery from pay, etc. (v) Suspension (vi) Removal, etc. (vii) Dismissal, etc.	
1	2	3	4	4
6. Menial establishment .. ..	Director of Land Records and Surveys, West Bengal.	Personal Assistant to Director of Land Records and Surveys, West Bengal.	All .. ..	Director of Land Records and Surveys, West Bengal.
<i>West Bengal Traverse Party and Drawing Office.</i>				
7. Assistant Survey Officer .. ..	Ditto .. ..	Director of Land Records and Surveys, West Bengal.	All .. ..	Board of Revenue, West Bengal.
8. Head Map Record-Keep and Printing Supervisor.	Ditto .. ..	Officer-in-charge, West Bengal Traverse Party and Drawing Office. Director of Land Records and Surveys, West Bengal.	(i) to (v) (vi) and (vii)	Director of Land Records and Surveys, West Bengal. Board of Revenue, West Bengal.
9. Head Draftsman and Draftsman .. ..	Ditto .. ..	Officer-in-charge, West Bengal Traverse Party and Drawing Office.	All .. ..	Director of Land Records and Surveys, West Bengal.
10. Head Computers and Computers .. ..	Ditto .. ..	Ditto .. ..	All .. ..	Ditto
11. Sub-Surveyors .. ..	Ditto .. ..	Ditto .. ..	All .. ..	Ditto
12. Printers, Zinc-Correctors, etc. .. ..	Ditto .. ..	Ditto .. ..	All .. ..	Ditto

13.	Despatchers, Store-Keeper, Assistant Map Record-Keepers and other Technical hands in West Bengal Drawing Office.	Ditto ..	Ditto ..	All ..	..	Ditto
14.	Menial establishment .. ..	Ditto ..	Assistant Officer-in-charge, West Bengal Traverse Party and Drawing Office.	(i) to (v) ..	..	Officer-in-charge, West Bengal Traverse Party and Drawing Office.
			Officer-in-charge, West Bengal Traverse Party and Drawing Office.	(vi) and (vii)		Director of Land Records and Surveys, West Bengal.
<i>Settlement Department.</i>						
15.	Settlement Kanungos .. ..	Director of Land Records and Surveys, West Bengal.	Director of Land Records and Surveys, West Bengal.	All ..	..	Member, Board of Revenue, West Bengal.
16.	Clerical establishment (above Rs. 50.) ..	Ditto ..	Settlement Officer	All ..	..	Director of Land Records and Surveys, West Bengal.
17.	Clerical and Jobwork establishment on pay of Rs. 50 and less.	Settlement Officer	Ditto	All ..	..	Ditto
18.	Office and Field menials .. ..	Ditto ..	Assistant Settlement Officers concerned.	All ..	..	Settlement Officer.
<i>Board of Revenue, West Bengal.</i>						
19.	Lower Division Clerical establishment ..	Secretary, Board of Revenue, West Bengal.	Secretary, Board of Revenue, West Bengal.	All ..	..	Member, Board of Revenue, West Bengal.
20.	Upper Division Clerical establishment ..	Ditto ..	Ditto ..	All ..	..	Ditto
21.	Menial establishment .. ..	Ditto ..	Ditto ..	All ..	..	Ditto
22.	Tahsildars, Overseers, Amins, Surveyor, etc., of the Khas Mahal Department	Collector ..	Collector ..	All ..	..	Commissioners of Divisions.

## APPENDIX E

(See rule 91)

## NOTIFICATION

No. 16572Misc.—20th December 1929.—The following revised instructions framed by Government of Bengal to regulate the submission, receipt and transmission of petitions and other papers of the same class to the State Government are published for general information in supersession of all instructions on the subject issued from time to time:—

**Instructions regarding the submission of petitions to the State Government**

*General explanations*

1. These instructions apply, so far as may be, to all memorials, letters and applications, etc., addressed to the State Government.

*Section I—As to the submission of petitions to the State Government by private persons or public bodies.*

1. Every petition to the State Government should ordinarily be forwarded through the District Officer or local representative of the department of Government concerned with the subject-matter of the petition. Petitions from persons within that portion of Calcutta which is outside the jurisdiction of the District Magistrate, 24-Parganas, should be submitted either through the Commissioner, Presidency Division, or through the Commissioner of Police, Calcutta, according to the nature of the subject-matter of the petition.

2. A petition may be in manuscript or typed or in print, but must with all accompanying documents, be properly authenticated by the signature of the petitioner or when the petitioners are numerous, by signature of one or more of them, and it must conclude with a specific prayer.

3. Every petition should be accompanied by a letter addressed to the officer concerned requesting its transmission to the State Government and when any order is appealed against, by a copy of that order, as well as of any orders passed in the case by subordinate authorities.

4. Communications on matters connected with bills before the State Legislature may be in the form of a petition to the State Government and must be forwarded to the Secretary to Government in the administrative department concerned.

*Section II—As to the submission of petitions by officers in civil employ\**

5. Every officer in civil employ wishing to petition the State Government should do so separately:

Provided that nothing in this instruction shall apply to representations submitted by recognised associations of Government servants in accordance with such rules as may, from time to time, be prescribed by the State Government.

\*Note 1.—The term "civil employ" includes employment by a local authority.

Note 2.—For the purposes of this section a petitioner is considered to be an "Officer in civil employ," if he has been previously in civil employ and if this petition relates to any matter connected with his position while in such employ or the circumstances in which he left it.

6. Every petition from an officer in civil employ should be submitted through the head of the office or department to which the petitioner belongs or belonged, and should be forwarded by him through the usual official channel.

7. No officer in civil employ may submit a petition in respect of any matter connected with his official position unless he has some personal interest in the matter.

8. No notice will be taken of a petition relating to any matter connected with the official prospects or position of an officer in civil employ unless it is submitted by the officer himself.

*Section III—As to the transmission or withholding of petitions addressed to the State Government.*

9. Save as provided by rule 11 every petition to the State Government shall be forwarded by the officer concerned with a concise statement of the material facts and (unless there are special reasons for not doing so) an expression of opinion.

10. When the petition is not in English the officer concerned should transmit a translation with it.

11. District Officers, Commissioners of Divisions and heads of departments are vested with discretionary power to withhold petitions addressed to the State Government in the following cases:—

- (1) When a petition is illegible or unintelligible or contains language which, in the opinion of the officer concerned, is disloyal, disrespectful or improper.
- (2) When a previous petition has been disposed of by the State Government and the petition discloses no new facts or circumstances which afford grounds for a reconsideration of the case.
- (3) When a petition is a mere application for relief, pecuniary or otherwise, which is presented by a person manifestly possessing no claim or advancing a claim of an obviously unsubstantial character, or is so belated that its consideration is clearly impossible.
- (4) When a petition is an application for employment from a person not in the service of Government or is a request for exemption from the provisions of any law or rule prescribing the qualifications to be possessed by persons in the service of Government, or by persons engaging in any profession or employment.
- (5) When a petition is an appeal from a judicial decision with which the executive has no legal power of interference.

*Note.*—In the following cases, namely—

- (a) when a petition is an appeal from a judicial decision in case in which the Government has reserved any discretion of interference, or
- (b) when a petition is an appeal from a judicial decision in a suit to which the Government was a party, or

(c) when a petition is practically a prayer for mercy or pardon, or contains such a prayer, the petition must be transmitted to the State Government unless it falls under clause (10) of this rule, or unless it is a petition of the kind referred to in clause (c) and the case is one which the officer concerned is competent to dispose on its own responsibility.

- (6) When a petition is an appeal against a decision which by any law or rule having the force of law is declared to be final.
- (7) When a petition is addressed by an officer still in the public service and has reference to his prospective claim for pension, except as provided in article 915 of the Civil Service Regulations.
- (8) When a petition is a representation against the non-exercise by a subordinate authority of a discretion vested in it by law or rule.
- (9) When a petition is an application in a case for which the law provides a different or specific remedy, or in regard to which the time limited by law for making the application has been exceeded.
- (10) When a petition relates to a subject on which a Commissioner, District Officer, or head of a department is competent to pass orders and no previous application for redress has been made to him.
- (11) When the petition refers to matters in which the petitioner has not a direct personal interest, unless it is a petition of the kind described in the note to clause (5).
- (12) Deleted.
- (13) If a petition is withheld, the petitioner should be informed of the fact, and the reason for it.
- (14) Government is to be informed at the time any petition or memorial is withheld by a subordinate authority.

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## CHAPTER V

### Executive Subordinates.

#### 1. DISTRICT KANUNGOS

##### Pay of District Kanungos

113. The kanungo service is a separate service on a time-scale of pay of Rs. 100—4—180—5—200 with a probationary period for two years prior to confirmation and the efficiency bar after the 12th stage.

##### Increments

114. The Commissioners of Divisions are authorised to withhold an increment if a kanungo's conduct has not been good or his work has not been satisfactory. No kanungo should be allowed to draw more than Rs. 148 unless the Commissioner certifies that the kanungo has passed the efficiency bar.

##### Control

115. The distribution and posting of kanungos in each Division is at the discretion of the Commissioner, who will be guided by the requirements of each district, which vary from time to time. All orders regarding such distribution and postings should be communicated to the Accountant-General,

West Bengal, and to the District Officers concerned, with particulars of the pay drawn at the time by the kanungos. The bills on which the charges on account of salaries of kanungos are drawn should be countersigned by the District Officer before payment.

116. Kanungos who have done exceptionally good work are eligible for promotion to the West Bengal Junior Civil Service, and, whenever possible, the services of efficient and deserving men should also be utilised as Managers and Sub-managers of Government and Wards' Estates. Eligibility for other posts

117. The following rules provide for the recruitment and training of district kanungos:— Recruitment and training of district kanungos

I. *Appointing Authority*.—Commissioners of Divisions.

II. *Method of appointment*.—By selection from—

- (a) approved settlement kanungos in consultation with the Director of Land Records, or
- (b) the registered candidates on the lists maintained by the Divisional Commissioners.

III. *Qualifications*.—*Age*.—In case of (a) no limit; in case of (b) 30 years.

*Domicile*.—A citizen of India as defined in Part II of the Constitution of India.

*Character*.—Certificates from two responsible persons, not connected with or related to the candidate in case of (b) only.

*Medical*.—Certificate of physical fitness for Government service in the prescribed form from a Civil Surgeon.

*Technical*.—Must have passed the I.A. or I.Sc. Examination. In case (b) satisfactory course in the West Bengal Survey Institute, Bandel.

IV. *Disqualification*.—(i) Canvassing, and (ii) political disability about which Commissioner to satisfy himself by special enquiries.

V. *Communal reservation*.—In making appointment of District Kanungos by direct recruitment 15 per cent. of the vacancies should be filled up by candidates belonging to the Scheduled Castes and 5 per cent. by candidates belonging to the Scheduled Tribes, subject to the availability of qualified candidates. No preference should however be shown on communal grounds in cases of promotion [Government order No. 308F., dated 5th February 1953].

Instructions governing the representation of Scheduled Castes and Tribes in the service mentioned above will be found in Appendix A to the preceding chapter [Government order No. 2948F., dated 13th June 1953].

The maximum age limit prescribed for entry into the aforesaid service shall be increased by five years in case of appointment of a Scheduled Caste or Scheduled Tribe candidate thereto [Government order No. 3954F., dated 7th September 1953].

VI. *Registration of candidates.*—The maximum number of registered candidates should not ordinarily exceed 1/3rd of the total number of sanctioned posts of kanungos, permanent and temporary, in each Division.

No candidate will be registered unless he can produce evidence of possessing a strong constitution and being of active habits and has (i) passed the Intermediate in Arts, Science or Commerce Examination and has undergone a nine-months' course of survey at the West Bengal Survey Institute at Bandel or any other survey school recognised by the State Government providing an equivalent training; or (ii) passed the Matriculation Examination of the Calcutta University, the School Final Examination of the Board of Secondary Education, West Bengal, or any other examination recognised by the State Government as equivalent thereto and passed the second year final examination of the West Bengal Survey Institute at Bandel. The candidates will undergo the course of training in the Survey Institute at their own expense.

VII. *Scholarships.*—To provide for the training of candidates who are unable to undergo the prescribed course at the Bandel Survey Institute at their own expense, scholarships not exceeding Rs. 20 each month, tenable at the school for nine months, will be provided. The Director of Land Records and Surveys will make provision for these scholarships in the budget under head "7—Land Revenue Survey, Settlement and Record Operations" each year according to the requirements of Commissioners.

**Budget provisions  
for kanungo estab-  
lishment**

118. Collectors will make provisions for pay, allowances, etc., of kanungos and chainmen employed on general duty in their district budget under the head "7—Land Revenue—Charges of Administration—Kanungo Establishment". They will also countersign establishment bills.

The scale of pay for chainmen is Rs. 20— $\frac{1}{4}$ —25 and they get a compensatory allowance at Rs. 2 per month while employed in Calcutta, Howrah Sadar, Alipore Sadar and Darjeeling.

**Duties of  
kanungos**

119. Collectors are required to make arrangements for the punctual and methodical performance by kanungos of the duties entrusted to them. In outlying subdivisions the Subdivisional Officer exercises control over kanungos and orders issuing from headquarters should be communicated to kanungos through Subdivisional Officers. In the Sadar subdivision the Collector should arrange that either the Sadar Subdivisional Officer or a Deputy Collector who is engaged on revenue work shall exercise control over the kanungos, and other officers who have occasion to require the services of kanungos should keep the controlling officer informed of their requisitions, so that the latter may be in a position to distribute work and prevent delay. Kanungos are required to keep diaries in bound books and to enter briefly the work done each day whether on tour or at headquarters. They should also submit at the end of every month a statement showing the special items of work which they have been required to do and the progress made, and the work remaining to be done. The diaries and statements of kanungos

at headquarters should be shown every month to the Collector after being scrutinized by the controlling officer, and those of kanungos at outlying subdivisions to the Subdivisional Officer.

Kanungos are executive revenue officers who are expected to pass the greater part of their time in the mufassal and on outdoor work, but when they have office work at headquarters they should attend the Collectorate or subdivisional office. Their employment as clerks is forbidden, and they may not be employed in conducting local enquiries in criminal cases except for the purpose of dealing with a specific point in which knowledge of survey is essential.

120. Whenever it is necessary to relay old maps in char areas the supervision of the Director of Land Records and Surveys will be requisitioned by the Collectors who will at the same time inform him of the approximate area involved in the relay and the distance from fixed points in the Asli lands, etc., to enable him to decide whether the work should be done by the Collectorate kanungos or by an expert from the Director's staff. [Government order No. 1049L.R., dated the 26th January 1932.]

Procedure for relaying old maps in char areas

## 2. REVENUE OFFICERS AND ASSISTANT REVENUE OFFICERS (EMPLOYED ON LOAN COLLECTION WORK)

121. There are two classes of officers employed on loan collection work in the districts, viz., Revenue Officers and Assistant Revenue Officers. The scale of pay of Revenue Officers is Rs. 100—4—180—5—200 and that of Assistant Revenue Officers Rs. 55—3—118—4—130.

Classification

122. The distribution and posting of Revenue Officers in the districts will be at the discretion of the Board and those of the Assistant Revenue Officers at the discretion of the Commissioner, who will be guided by the requirement of each district which may vary from time to time.

Distribution and posting

Commissioners may, however, transfer Revenue Officers within their divisions and Collectors and Deputy Commissioners may similarly transfer Assistant Revenue Officers within their districts informing the Board and the Commissioner respectively.

Transfer

Commissioners are also empowered to grant leave for one month or less to Revenue Officers provided no substitute is required during such leave. Applications for leave exceeding one month should be submitted to the Board.

Leave

Collectors may grant leave to the Assistant Revenue Officers provided local arrangements can be made for carrying on the absentees' work during such leave.

123. Revenue Officers draw fixed travelling allowance at the rate of Rs. 50 per month in dry districts and Rs. 93-12 in wet districts. Similarly Assistant Revenue Officers draw fixed travelling allowance of Rs. 18-12 p.m. in dry districts and of Rs. 37-8 in wet districts.

Fixed travelling allowance

124. The following rules govern the recruitment of Revenue Officers and Assistant Revenue Officers—

Recruitment

I. *Appointing Authority*.—Board of Revenue (in the case of Revenue Officers) and Collectors (in the case of Assistant Revenue Officers).

II. *Method of appointment.*—By selection after inviting applications through advertisement.

III. *Qualifications.*—

- (a) *Age limit.*—25 years but in special circumstances this can be raised up to 30.
- (b) *Domicile.*—A citizen of India as defined in Part II of the Constitution of India.
- (c) *Character.*—Certificates from two respectable persons not connected with or related to the candidates.
- (d) *Medical.*—Certificate of physical fitness for Government service in the prescribed form from a Civil Surgeon. Candidates must be fit to undergo touring in rural areas.
- (e) *Minimum educational qualifications.*—In the case of Revenue Officers B.A., B.Sc., or B.Com. In the case of Assistant Revenue Officers, the candidates must have passed the Matriculation Examination of the Calcutta University, School Final Examination of the Secondary Board of Education, West Bengal, or any other equitable examination recognised by the State Government.
- (f) Canvassing in any form will be a disqualification.

Control

125. There should be in every district headquarters a selected Deputy or Sub-Deputy Collector to look after the loan collection work of the district. This Officer should be the Khasmahal Officer where there is a whole time Khasmahal Officer. In other districts the Collector will select such officers as have the time and aptitude for this kind of work. The Officer in charge of the Loans Department at the headquarters will act on behalf of the Collector and, with his approval, issue instructions, call for reports and returns, and visit particular areas to improve the work of collection, where necessary. He will also be responsible for proper supervision of the work of Revenue Officers and Assistant Revenue Officers. The Revenue Officers in the Sadar Subdivision may be given the powers of Certificate Officers.

Subdivisional Officers of outlying subdivisions will be responsible for the supervision of work of Revenue Officers and Assistant Revenue Officers in their subdivisions and may utilise the services of Circle Officers for that purpose. The Revenue Officers who will work under the direct control of the Subdivisional Officers may be given the powers of Certificate Officers. They will supervise the work of Assistant Revenue Officers and also make collection themselves in their own blocks.

Revenue Officers will remain under the administrative control of the Board which will take disciplinary action against them, if and when necessary, on the recommendation and reports of the Collectors and Commissioners. The Collectors, being the appointing authority of Assistant Revenue Officers, will similarly take disciplinary action against them, if and when necessary, keeping the Commissioner and the Board duly informed of such action. The detailed procedure in this respect contained in the preceding Chapter should be followed.

## CHAPTER VI

## Securities of Officers

126. As a general rule, all payments should be made direct to the treasury by the person from whom they are due and should not pass through the hands of any Government official.

All payments to be made direct into Treasury with certain exceptions

No exception to this rule should be allowed without the special sanction of the Board. An exception has been sanctioned in the case of collections of all kinds made by Government officers in the mufassal and brought to headquarters. When money cannot be paid in on the day when it is brought, owing to the treasury being closed, or to other sufficient cause, it should be deposited with the Nazir, who should give a receipt for it. On the next opening day the Nazir should pay in the money and should attach a copy of the receipt to the chalan.

127. Every officer through whose hands public money passes is to furnish security, which should, as a rule, be 10 per cent. in excess of the maximum amount likely to be in his custody at one time. He shall also furnish two sureties.

All officers handling public money to give security

In special cases in which the application of this rule would cause hardship, and where the amount of money under the officer's control cannot be diminished by administrative arrangements, the Commissioners are authorized, for reasons to be recorded in each case, to reduce the amount of security as far as they think necessary.

Special cases

Where the amount which would otherwise be required as security does not exceed Rs. 100, this power of the Commissioner to reduce such amount may be exercised by the Collector with the same limitations.

128(1). Subject to the provisions of sub-rule (2) below, the security taken from a Government officer not covered by the provisions of note 3 below rule 134 should be in one of the following forms strictly in accordance with the conditions noted against each, or partly in one or partly in another of these forms when this is specially permitted by the departmental authority authorised to accept the security:

Forms of security and conditions

*Forms**Conditions*

- |   |  |
|---|--|
| (i) Cash  | Government will not pay any interest on any deposits held in the form of cash.   |
| (ii) Government Promissory Notes, Municipal Debentures or Port Trust Bonds. | These securities should be accepted at 5 per cent. below the market price, or at the face value, whichever is less, and should be dealt with in accordance with the rules in Chapter IX of the Government Securities Manual. |

*Forms**Conditions*

(iii) Post Office Savings Bank Pass Books.

A Pass Book for a deposit made under the Post Office Savings Bank Rules may be accepted as security, provided that the depositor has signed and delivered to the Postmaster a letter in the prescribed form as required by those rules.

(iv) Post Office Cash Certificates, Defence Savings Certificates and National Savings Certificates.

The certificates should be formally transferred to the departmental authority which takes the deposit with the sanction of the Head Postmaster and should be accepted at their surrender value at the time of tender.

(v) Deposit Receipts of the Imperial Bank of India.

(1) The deposit receipt should be made out in the name of the pledgee or, if it is made out in the name of the pledger, the bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee.

(2) The depositor should agree in writing to undertake any risks involved in the investment.

(3) The bank should agree that, on receiving a signed treasury challan and a withdrawal order from the pledgee in respect of the deposit or any part thereof, it will at once remit the amount specified into the nearest treasury along with the challan and send the treasury receipt to the pledgee.

(4) The responsibility of the pledgee in connection with the deposit and the interest on it will cease when he issues a final withdrawal order to the depositor and sends an intimation to the bank that he has done so.

*Note.*—When an officer is specially permitted to furnish security partly in one and partly in another of the forms of security specified above he should execute separate bonds for the different kinds of security to be determined under orders of the head of the department—*vide* rule 27 of West Bengal Financial Rules, Volume I.

(2) Security furnished in cash by a Government officer may be converted, at the cost of the depositor, into any of the interest-bearing forms of security mentioned in items (ii) to (v) of the preceding paragraph, provided:

(i) that the depositor has expressly requested in writing that this be done, and

(ii) that the acceptance of the new form or forms of security is permissible under the rules and the terms of agreements or bonds in this chapter.

*Note.*—Cash actually received or recovered may be converted into an interest-bearing form of security even when it forms part of a deposit which is being paid in instalments and has not yet been realised in full.

129. The general principle of fixing security at 10 per cent. above the amount likely to be in their hands at one time, and not on the amount of their salaries, or at a fixed sum, applies to the following officers: Amount of security; general principle

Nazirs and other officers of the Nazarat Department (except peons) through whose hands public money passes—Circle Officers in khasmahals who are not gazetted officers.

Tahsildars, who are not gazetted officers—Head clerks of the subdivisional offices.

The Government allows to these officers the concession already granted to public works employees by Resolution No. 152-T.-G., of the 29th September 1894, namely, that the security of officers of 20 years' pensionable service or upwards may be diminished by a sum calculated on their monthly pay, multiplied by 25, with the proviso that the security shall in no case be diminished by more than one-half. Concessions

*Note.*—The concession allowed by this rule is not to be extended to head clerks of the subdivisional offices who are also sub-treasurers.

The forms of bond to be used under this rule are given in Appendices A and B.

130. The amount of the security of treasurers is not regulated by the principles enunciated in rule 129, but is determined by the number of treasury transactions in the district where they serve. The scale of security is as follows: Exception in case of treasurers

	Rs.
Treasurers of 1st class districts ..	20,000
Treasurers of 2nd class districts ..	15,000
Treasurers of 3rd class districts ..	10,000

The form of security bond prescribed for treasurers is given in Appendix F. In the case of treasurers of district treasuries, no modification should be made in the form except after communication with the Government Solicitor. The amount of the security fixed for a treasurer by no means represents the actual value of the money and treasure for which the treasurer is jointly responsible with the treasury officer. To safeguard the interest of Government the treasurer must, therefore, furnish, in addition to the securities deposited, two sureties, who agree to bind themselves in a penal sum ordinarily equal to the amount fixed for his deposit for the purposes stated in the form of bond. Form of security bond

**Security of sub-treasurers**

131. The amount of security to be deposited by sub-treasurers is fixed in accordance with the principles enunciated in rule 127. The two sureties which, under that rule, they are also required to furnish, must agree to bind themselves in a penal sum ordinarily equal to the amount fixed for the security deposit. The form of security bond for sub-treasurers, including head clerks of subdivisional offices who are also sub-treasurers, is given in Appendix F. Sub-treasurers who are permitted, under rule 134, to give a fidelity bond, should execute the security bond in the form given in Appendix F(2).

**Security of Revenue Officers and Assistant Revenue Officers**

132. Each Revenue Officer shall furnish a cash security of Rs. 2,000 which is to be recovered by monthly deduction of 10 per cent. of his pay. He shall also furnish a fidelity bond of an Insurance Company approved by Government for an equivalent amount and execute a security bond in the form given in Appendix F(2). [Board's order 315-Colln., dated the 13th January 1953.]

An Assistant Revenue Officer shall furnish a cash security of Rs. 500. He shall also give fidelity bond of Rs. 1,000 of an approved Insurance Company and execute a security bond in the form given in Appendix F(3).

The security bonds in both the cases may suitably be modified, if necessary.

*Note.*—The monthly deductions from the pay of a Revenue Officer to cover his security should be dealt with in accordance with the provisions of Note 3 below rule 134.

**Deposit of Security on appointment; payment by instalments**

133. Ordinarily clerical and other Government servants, who are required to give security to Government against loss through dishonesty, negligence or disregard of rules, should deposit the whole amount of the security on appointment. If an officer is unable to furnish the full amount of security due from him in a single payment, he may, at the discretion of the Collector, be permitted to bind himself by two sureties for the whole amount and pay it by monthly instalments of not less than one-fourth of his pay within a maximum period of five years:

**Proviso**

Provided that where such officer has to contribute  $6\frac{1}{2}$  per cent. to a provident fund constituted under the orders of the Board in any Ward's, Attached or Trust estate, the contribution to security shall at the discretion of the Collector not be less than  $18\frac{1}{2}$  per cent. of his pay, but subject to special exemption by the Board the total amount of the security must still be paid within a maximum period of five years.

The forms of bond to be used for payment of security instalments are given in Appendices B and E.

*Note 1.*—This rule does not apply to treasurers whether in charge of sadar or sub-treasuries.

*Note 2.*—As regards monthly instalments paid by an officer to cover the amount of his security and in respect of cases, where under special orders of Government, fidelity bonds for securities in excess of Rs. 500 are allowed to be taken the relevant provisions of rule 134 should be followed.

134. An officer required to give security of Rs. 500 or less may give a fidelity bond of an Insurance Company approved by Government for the full amount of the required security guaranteeing Government against losses through dishonesty, negligence or disregard of rules on the part of the officer. He shall also be required to bind himself with two sureties for the whole amount of security and execute a bond in the form given in Appendix F (2).

**Security in  
fidelity bond of  
an Insurance  
Company**

Deduction will then be made at the rate of 10 per cent. of the officer's salary, the fidelity bond to be cancelled only after the full amount of the security bond has been deposited in cash.

The officers in charge of offices will be responsible for seeing that fidelity bonds, which expire before the full amount of security has been recovered by deductions from pay, are renewed in good time so as to cover the outstanding amounts.

*Note 1.*—This rule applies to sub-treasurers including head clerks of subdivisional offices who are also sub-treasurers.

*Note 2.*—Fidelity bonds with the Indian Insurance Companies Association Pool, Bombay, shall, in all cases, be accepted subject to the form of the bond being scrutinised in individual cases by the heads of departments in consultation with the law officer, where necessary.

If in any particular case, an employee desires that a policy from some insurer (other than the Indian Insurance Companies Association Pool, Bombay) may be accepted, the case shall be referred to the Assistant Controller of Insurance, Government of India, Simla, for advice.

*Note 3.*—When deductions are made monthly from the pay of a Government servant to cover the amount of his security, a Savings Bank Account should be opened with the post office in the name of the officer to whom the security is to be pledged, for the deposit of the amounts realised monthly. The realisations should always be made in cash at the time of disbursement of the pay and the amounts remitted forthwith for credit to the Post Office Savings Bank. The amounts realised by deduction and paid to the Savings Bank shall also be debited and credited in the General Cash Book.

135. House property may in no case be accepted as security.

**Prohibition of  
house property  
as security**

136. No officer appointed to any post requiring security will be permitted to furnish it in the form of landed property:

**Officer newly  
appointed**

Provided that if the pay of the officer be Rs. 70 or under, the Collector may allow the security to be given in landed property. In any case in which security in landed property is allowed under this proviso, the

officer shall be required to place 10 per cent. of his pay in the Savings Bank as a security deposit and will be entitled to have the security bond on the landed property cancelled, as soon as the deposit is equal to the amount of the security required.

The form of bond and the form of mortgage to be used in the case of the clerks who are allowed to give security in landed property are given in Appendices G and H.

Safe custody  
of security  
deposits

137. For the safe custody of security deposits furnished in the forms given in items (ii) to (v) of rule 128 and also of fidelity bonds and security bonds or agreements the instructions laid down in rule 28 of the West Bengal Financial Rules, Volume I, should be followed.

Security bond  
by stamp clerks

138. The form of security bond which should be executed by stamp clerks of district offices where the treasury work has been taken over by the Imperial Bank of India, is given in Appendix F(1).

Two sureties shall also be furnished who should agree to bind themselves in a penal sum ordinarily equal to the amount fixed for the security deposit.

Security bonds  
to be taken from  
officers in charge  
of important  
public documents

139. Security bonds for good and honest conduct, in the sum of Rs. 1,500 should be taken from record-keepers and in the sum of Rs. 250 from the other officers named below, the amounts being reduced, if desired, after 20 years' pensionable service, as laid down in rule 129 :—

*Designation of officers*

Accountants  
Assistant record-  
keepers

Librarians  
Tauzi Navises

Tauzi muharrirs

Clerks confidentially employed (whether as shorthand writers or otherwise) at the discretion of the head of the department, or, in the case of clerks employed under a District Officer, at the discretion of the District Officer.

Any officer may, if he prefers it, deposit security in cash or in any of the forms of security mentioned in items (ii) to (v) of rule 128 with a bond without sureties, in lieu of security bond for the amount prescribed above.

The forms of bond to be used under this rule are given in Appendices C, D and E.

*Note 1.*—The term accountant does not include assistant accountant.

*Note 2.*—The security deposit for librarians in subdivisional headquarters is Rs. 125.

140. The practice of one officer standing security for another in the same office is forbidden.

141. It is obligatory on all officers, on whose behalf security bonds are furnished under this Chapter to report without loss of time any change in the status of their sureties which is calculated to render their security invalid or insufficient. Apart from any special inquiries which may be made upon receipt of such information, the solvency of the sureties should be verified at intervals of three years by responsible officers under the Collector's orders, but the necessary inquiries should not be of an inquisitorial nature. The result of the verification should be noted in Register No. 73—Securities of ministerial and non-gazetted officers.

Obligation of officers to report change in the status of their sureties

142. When an officer is transferred to another appointment and it becomes necessary to demand a higher amount of security from him owing to the increased responsibilities of the new post, no fresh bond need be executed, but a memorandum (to be signed by the principal and his sureties) should be endorsed on the bond, giving particulars of the additional security and the manner in which it has or will be deposited. It should also be expressly stipulated that the terms of the bond with regard to the security originally deposited are to be applicable to the additional security.

Security bond of officers transferred to other posts

When any addition is made to a bond, it should be presented for fresh registration. The registering officer will make a note on the copy of the original document kept in his office, that it has been so modified. In the copy of the addition to be kept in the registration office, it will be noted that it is an addition made to the original document, the number and year of which should be mentioned :

Provided that when any such officer is appointed to act in a post in which a higher amount of security is demanded for a period of not more than three months, the security already deposited by him, whether in the form of cash or in any of the forms of security given in items (ii) to (v) of rule 128, or in the form of personal security as required by rule 139, shall generally be deemed to be good and sufficient.

Provided further that if an officer holding substantively a post in which no security is demanded is appointed for a period not exceeding three months to a post in which security is required, the Collector may permit him to furnish security for a reduced amount or, when the security required does not exceed Rs. 500, may, for special reasons to be recorded, exempt him from furnishing any security.

When a Government servant who has furnished security takes leave or is deputed to other duty for not more than six months, he should ordinarily be required to stand surety for the Government servant appointed to act for him to the extent of his own security or for the difference between the security offered by the acting incumbent and that prescribed for the appointment. If, however, in special circumstances the permanent incumbent is unable to do so, the Government servant acting for him must furnish the full amount of the security, or,

Security deposit of acting Government servants

at the discretion of the head of the office, half the amount in cash and the rest in fidelity bonds. Security to the full amount should always be taken when the acting appointment is made for more than six months.

Explanation of terms of bond to sureties ignorant of English

143. When the sureties are unable to read English, care should be taken that the provisions of the bond are explained to them before execution, and the persons doing this should in every such case attest the signatures of the sureties and make a note at the foot of the attestation clause that the terms of the bond were so explained.

Testing of security in landed property

144. In all cases in which the security consists, in whole or in part of landed property, the validity of such security shall be tested in January-February of each year in the following manner:

- (1) A proclamation shall issue and be affixed at the mufassal cutchery or residence of the surety or in a conspicuous place in the village where the land or other property pledged in the bond is situate, in the presence of not less than two respectable residents of the village, and also at the police *thana* within the jurisdiction of which the property is situate (the receipt of the Inspector or Sub-Inspector in charge of the *thana* being obtained through his superiors), calling upon all persons who have claims upon, or who deny the right of the proposed surety to the property mentioned in the bond (which is to be carefully set forth in the proclamation) to come forward within one month and prefer their claims or objections in respect to it, on failure of which the inadmissibility of any pleas of objection will be pleaded by the revenue authorities in bar of any future claim whensoever preferred. On the expiration of the month, the returns evidencing due service of the proclamation as above will be put up and any claims or objections made will be considered.
- (2) Search will also be made in the registration office, in which any transaction affecting such landed property would be registered, with the view of ascertaining if the rights and title of the surety to the land have remained unchanged.
- (3) Local inquiry will also be made in the localities in which the landed property is situated by a revenue officer not inferior in standing to a nazir or kanungo, who will report fully as to the sufficiency of the security given.
- (4) The officer who has furnished this security shall also submit a declaration in writing, setting forth distinctly the circumstances (if any) that have affected the value of the landed property as security since the date of the last testing of the same. The head of the office, after duly weighing any claim or objection made on proclamation issued, the result of search in the registration office, and of the local inquiry with the declaration of the officer giving

security shall pass orders accepting or rejecting the security. The result of the annual testing of securities should be noted in column 11 of Register No. 73—Securities of clerical and non-gazetted officers, prescribed in rule 136.

145. (1) A security deposit taken from a Government officer should be retained for at least six months from the date when he vacates his post, but a security bond should be retained permanently or until it is certain that there is no further necessity for keeping it.

**Security deposit and bond how long to be retained**

(2) Without the special orders of the competent authority no security deposit should be repaid or retransferred, to the depositor, or otherwise disposed of, except in accordance with the terms of his security bond or agreement. A departmental authority on returning any security to the depositor should invariably obtain his acknowledgment duly signed and witnessed. When an interest-bearing security is returned or retransferred, the acknowledgment should set forth full particulars of the security.

146. If the District Officer considers that the bond required from an officer should be in a form other than those appended to this Chapter, he should have the bond drafted by the local Government Pleader and submit the same through the Commissioner to the Board for approval in consultation with the Government Solicitor, if necessary.

**Special bonds**

147. Government Promissory Notes, Municipal Debenture or Port Trust Bonds deposited as security for the performance of public duties are to be endorsed over and forwarded through the administering officer to the Reserve Bank of India.

**Securities to be remitted to the Reserve Bank of India**

148. Security bonds executed by non-gazetted officers are exempted from payment of stamp duty and registration fees.

**Exemption of bonds from stamp duty and registration fees**

149. The general rule that every official who handles Government money should give security is not ordinarily to be enforced in case of peons. But in future no peon should be appointed who cannot give a security bond (executed by some person of known respectability and solvency) for his good and honest conduct, in the following form:

**Security bonds of peons**

"I know A. B. to be an honest man, and I agree to forfeit Rs. 100, if called upon to do so, should he be found to have embezzled or lost through negligence or disregard of rules, Government money up to or beyond that amount."

Indian military pensioners employed in civil capacities as peons, messengers, etc., are exempted from the operation of this rule, provided that such pensioners do not come under the provisions of Act XII of 1850 (Public Accountants Default Act).

**Exceptions**

Dates of security  
bond and names  
of sureties to  
appear in  
Register 30

The dates of security bonds for peons and the names of sureties should always be noted in the "remarks" column of "Register 30—peons" and the nazir should test the entries once in two years and note the result with the date in this same column of the register. If the security bond is invalid the nazir should bring the fact to the notice of the Collector for the execution of a fresh bond.

*Note.*—Peons of Revenue Officers and Assistant Revenue Officers who are entrusted with the execution of money processes in respect of agricultural or land improvement loans should each furnish a cash security of Rs. 250 and a personal security of an equivalent amount in the manner and in the form prescribed in the rule. [*Vide* Board's memorandum No. 8760-Colln., dated the 9th December 1952.]

Register of  
securities

150. In the Register (No. 73) of securities should be inserted an index, Parts I and II, the forms of which are given in the Register and Return Manual.

The register and index will be in the charge of a Deputy Collector designated by the Collector, who will each year certify that the register is full and complete and that the name of every officer liable to give security has been entered in the register whether he has given security or not. This certificate will form Part II of the index. When filling in the certificate the Deputy Collector will also initial and date the last entry in Part I of the index. This register should be kept at subdivisions as well as at district headquarters.



Government securities of whatsoever description gold silver copper lead goods stores chattels and effects stored and used at received into or despatched from the \_\_\_\_\_ for the time being of which he the said (1)

shall be the \_\_\_\_\_ or paid deposited or brought into such by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said (1)

as such \_\_\_\_\_ aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels and effects (hereinafter called the said property) are and is of full measure and good quality when received into such \_\_\_\_\_ and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said (1) is

and shall remain bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said (1)

is and shall remain further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do but as between the said (1)

and the said Governor of the State of West Bengal is alone responsible and answerable therefor and for every part thereof AND WHEREAS the responsibility of the said (1)

for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said

and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of \_\_\_\_\_ or other person exercising his functions for the time being under the sanction of the Government of West Bengal may direct AND WHEREAS

the said (1) \_\_\_\_\_ in consideration of his said appointment has delivered to and \*deposited with (and endorsed over to) \_\_\_\_\_ as such District Officer as aforesaid [(the sum of Rs. \_\_\_\_\_)] (Gov-

ernment securities to the extent of Rs. \_\_\_\_\_ of which the numbers amounts and other particulars are set forth and specified in the schedule hereunder written) for the purpose of in part securing and indemnifying the said Governor of the State of West Bengal his successor in office and assigns against all loss and damage to which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by him the said (1) \_\_\_\_\_ AND WHEREAS the said

(2) \_\_\_\_\_ and (3) \_\_\_\_\_ in that behalf have entered into the above bond in the sum of Rs. \_\_\_\_\_ conditioned for the due performance by him the said (1) \_\_\_\_\_ of the

duties of the said office aforesaid and of other the duties appertaining thereto

(1) Principal.

(2) 1st surety.

(3) 2nd surety.

\*If the officer deposits cash as security, the words in single brackets must be omitted throughout the bond; if Government securities, the words in double brackets must be omitted.

or which may lawfully be required of him and for the due performance by him the said (1) of the duties of any other office to which he the said (1) may from time to time be appointed and for the purpose of securing and indemnifying the said Governor of the State of West Bengal and his employees against all loss from or by reason of the acts or defaults of him the said (1)

Now the condition of the abovescribed bond is such that if the said (1) \* [has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said (1) ] shall whilst he shall be in the service of or employed by the Government of West Bengal always duly perform and fulfil all and every the duties of the said office or other the office for the time being held by him the said (1) and further that if the said (2) and (3)

do and shall indemnify and keep saved and harmless the said Governor of the State of West Bengal his successor in office and assigns the Government of West Bengal and all and every the persons or person who from time to time has or have held or shall hold or exercise the said office of District Officer of and other the District Officer from time to time having control over the office for the time being held by the said (1) of an from all and every loss and damage which \* [during the time the said (1)

has held executed and enjoyed the said office has happened or been sustained or] shall or may at any times or time hereafter during the time that he the said (1) shall be in the service of or employed by the Government of West Bengal shall happen to or be sustained by the said Governor of the State of West Bengal his successor in office or assigns the Government of West Bengal or the said District Officers by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said (1) or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by the said (1) during the whole of the time during which the said (1) \*(has been and) shall

continue to be in the service of or employed by the Government of West Bengal whatever the nature of the office for the time being held by him may be and wheresoever such office may be situate then this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said (2) and (3)

shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of West Bengal six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said (1) until the expiration of the said period of six months PROVIDED ALWAYS and it is hereby declared and agreed by the said (2)

and (3) with the said Governor of the State of West Bengal his successor in office and assigns that

- (1) Principal.
- (2) 1st surety.
- (3) 2nd surety.

\*If the officer has not held office previous to signing of the bond, the words in brackets may be omitted.

the said \*(Government promissory notes for Rs. ) [(sum of Rs. )] so deposited as aforesaid respectively or such Government security or securities to the same value as the District Officer for the time being of the Government of West Bengal may consent from time to time to accept receive and shall accordingly be received in exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being of the Government of West Bengal as and for part and additional security to the said Governor of the State of West Bengal his successor in office and assigns for the purposes aforesaid with full power to the said Governor of the State of West Bengal his successor in office or assigns or his or their officers and employees duly authorised in that behalf from time to time as occasion shall require to \*(sell and) dispose of the said [(sum of Rs. )] (Government promissory notes for Rs. ) or any notes that may be substituted therefor or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Governor of the State of West Bengal his successor in office and assigns as the case may require but nevertheless the interest of the said \*[(sum of Rs. )] (Government securities) or any notes that may be substituted therefor may in the meantime be paid over as the same shall be realised by the said District Officer for the time being of the Government of West Bengal if he shall think fit to the said (1) PROVIDED FURTHER and it is hereby expressly

agreed and declared between and by the said (2) and

(3) with the said Governor of the State of West Bengal his successor in office and assigns that it shall be lawful for the said (1) with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of West Bengal first had and obtained to change and substitute for the said deposit of \*(Rs. ) or any part thereof or for any substituted notes from time to time \*(Government promissory notes) (other notes of the same or other loans) of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said (2) and (3) as such sureties as aforesaid.

AND it is hereby lastly agreed and declared by and between the said (1) and the said (2) and (3) as the sureties of the said (1) and the Governor of the State of West Bengal his successor in office assigns that on the said (1) ceasing to be in the employ of the Government of West Bengal the above-mentioned \*[(sum of Rs. )] (Government promissory notes for Rs. ) or any notes that may have been substituted as aforesaid) shall not be at once returned to him but shall be and remain with the said† for the term of six months as security against any loss that may have been incurred by the said Governor of the State of West

\*If the officer deposits cash as security, the words in single brackets must be omitted throughout the bond; if Government securities, the words in double brackets must be omitted.

- (1) Principal.
- (2) 1st surety.
- (3) 2nd surety.

†The authority with whom the security is deposited.

Bengal his successor in office and assigns owing to the neglect or default of the said (1) which may not have been discovered until after the vacation of his appointment by the said (1)

PROVIDED ALWAYS that the return at any time of the said \*[(sum of Rs. )] (Government promissory notes for Rs. ) or any notes that may have been substituted therefor shall not be deemed to affect the right of the said Governor of the State of West Bengal his successor in office and assigns to take proceedings upon the said bond against the said (1) and (2) and (3) in case any breach of the condition of the said bond shall be discovered after the return of the \*[(said sum of Rs. )] (Government promissory notes for Rs. ) or any notes that may have been substituted therefor as aforesaid.

PROVIDED FURTHER that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A. B. in respect of matters aforesaid to the forfeiture of the said sum of Rupees (Rs. ) or any part or parts, thereof and that should the said sum be insufficient to indemnify the Government in full for any loss or damage sustained by them in respect of matters aforesaid the said A. B. shall pay to the Government on demand such further sum as shall be deemed by the to be necessary, in addition to the said sum of Rupees (Rs. ) to cover such loss or damage as aforesaid and that Government shall be entitled to recover such further sum payable as aforesaid in any manner open to them.

AND IT IS FURTHER AGREED AND DECLARED that notwithstanding any accommodation extended to the said in connection with the discharge of his liabilities under these presents or any variation or modification of the terms and conditions of these presents with or without notice to the said sureties the liability of the sureties under these presents shall remain unaffected and undischarged unless and until the terms and conditions of these presents regarding indemnity are duly fulfilled.

The Schedule above referred to

*Signature of the Principal*

We declare that we have fully understood the contents of the abovewritten bond and being satisfied endorse our signature thereon.

*Signature of the 1st surety—*

*Signature of the 2nd surety—*

I certify and declare that I have read over and explained the contents of the abovewritten bond in the vernacular to the said and before the same was signed by them and that the same appeared to me to have been fully understood by them.

*Signature of the attesting witnesses—*

(1)

(2)

- 
- (1) Principal.  
(2) 1st surety.  
(3) 2nd surety.

\*If the officer deposits cash as security, the words in single brackets must be omitted through out the bond ; if Government securities, the words in double brackets must be omitted.



appointed for the custody thereof respectively of all moneys specie bullion coins jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels and effects stored and used at received into or despatched from the  
for the time being of which he the said (1) shall  
be the or paid deposited or brought into such

by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS THE said (1) is bound whenever called upon so to do to show to the superior officers that the said property and every part thereof save so much thereof as he had duly accounted for is at all times intact in the places aforesaid and is and shall remain also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said (1) is further bound to keep true and faithful accounts of the said property and of his dealings underwritten orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such return and such accounts as he may from time to time be called upon to do but as between the said (1)

and the said Governor of the State of West Bengal he the said (1) is alone responsible and answerable therefor and for every part thereof AND WHEREAS the responsibility of the said (1) for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said and delivered over to and a full and complete discharge therefor obtained from such persons and places as the District Officer of or other person exercising his functions for the time being under the sanction of the Government of West Bengal may direct AND WHEREAS the said (1) in consideration of his said appointment has agreed to deliver to and deposit with \*(and endorse over to) as such District Officer as aforesaid \*[(the sum of Rs. )] (Government securities to the extent of Rs. ) for the purpose of in part securing and indemnifying the said Governor of the State of West Bengal his successor in office and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by him the said (1)

AND WHEREAS the said (1) has already delivered to and deposited with \*(and endorsed over to) as such District Officer as aforesaid \*[(the sum of Rs. )] (Government securities to the extent of Rs. of which the numbers amounts and other particulars are set forth and specified in the schedule hereunder written) part of

(1) Principal.

\*If the officer deposits cash as security, the words in single brackets must be omitted throughout the bond; if Government securities, the words in double brackets must be omitted.

the said security so to be deposited as aforesaid and it has been agreed that the said (1) shall deliver to and deposit with

\*(and endorse over to) the said as such District Officer as aforesaid the balance of the said [(sum of Rs. )] (Government securities to the extent of Rs. ) so to be deposited as aforesaid in monthly instalments of Rs. such monthly instalments to be deducted from the salary of the said (1)

if the said District Officer shall so think fit AND WHEREAS the said (2) and (3)

as the sureties of the said (1) in that behalf have entered into the above bond in the sum of Rs. conditioned for the due performance by him the said (1)

of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and for the due performance by him the said (1) of the duties of any other office to which he the said (1)

may from time to time be appointed and for the purpose of securing and indemnifying the said Governor of the State of West Bengal and his employees against all loss from or by reason of the acts or defaults of him the said (1)

Now the condition of the abovewritten bond is such that if the said (1) †(has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said (1) ) shall whilst he shall be in the service of or be employed by the Government of West Bengal always duly perform and fulfil all and every the duties of the said office or other the office for the time being held by him the said (1) and further that if the said (2) and (3)

do and shall indemnify and keep saved and harmless the Governor of the State of West Bengal his successors and assigns the Government of West Bengal and all and every the person or persons who from time to time has or had held or shall hold or exercise the said office of District Officer of and other the District Officers from time to time having control over the office for the time being held by the said (1) of and from all and every loss and damage which †[during the time the said (1)

has held executed and enjoyed the said office has happened or been sustained or] shall or may at any times or time hereafter during the time that he the said (1)

shall be in the service of or employed by the Government of West Bengal shall happen to or be sustained by the said Governor of the State of West Bengal his successor in office or assigns the Government of West Bengal or the said District Officers by from or through the neglect failure misconduct disobedience omission or insolvency of the said (1) or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by the said (1) during the whole of the time during which the said (1) †(has been and)

shall continue to be in the service of or be employed by the Government of

(1) Principal.

(2) 1st surety.

(3) 2nd surety.

\*If the officer deposits cash as security, the words in single brackets must be omitted throughout the bond; if Government securities, the words in double brackets must be omitted.

†If the officer has not held office previous to signing of the bond the words in brackets may be omitted.

West Bengal whatever the nature of the office for the time being held by him may be and wheresoever such office may be situate then this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said (2) and (3)

shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of West Bengal six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said (1) until the expiration of the said period of six months. PROVIDED ALWAYS and it is hereby declared and agreed by the said (2) and (3)

with the said Governor of the State of West Bengal his successor in office and assigns that the said \*(Government promissory notes for Rs. ) [(sum of Rs. )]

or so much thereof as shall for the time being be deposited as aforesaid respectively or such Government security or securities to the same value as the said District Officer for the time being of the Government of West Bengal may consent from time to time to accept and receive and shall accordingly receive in exchange for the same and the interest thereof respectively shall be and remain with said District Officer for the time being of the Government of West Bengal as and for part and additional security to the said Governor of the State of West Bengal his successor in office and assigns for the purposes aforesaid with full power to the said Governor of the State of West Bengal his successor in office or assigns or his or their officers and employees duly authorised in that behalf from time to time as occasion shall require to \*(sell and) dispose of the said \*[(sum of Rs. )] (Government promissory notes for Rs. )

or so much thereof as shall for the time being have been deposited or any notes that may have been substituted therefor or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Governor of the State of West Bengal his successor in office and assigns as the case may require but nevertheless the interest of the said \*[(sum of Rs. )] (Government promissory notes for Rs. ) or so much thereof as shall for the time being have been deposited or any notes that may have been substituted therefor may in the meantime be paid over as the same shall be realised by the said District Officer for the time being of the Government of West Bengal if he shall think fit to the said (1)

PROVIDED FURTHER and it is hereby expressly agreed and declared between and by the said (2) and (3)

with the said Governor of the State of West Bengal that it shall be lawful for the said (1) with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of West Bengal first had and obtained to change and substitute for the said deposit of \*(Rs. )

in cash)] (Government promissory notes for Rs. ) or so much thereof as shall for the time being have been deposited or for any substituted notes from time to time \*[(Government promissory notes)] (Other notes of the same or other loans) of the same or greater value without in any

(1) Principal.

(2) 1st surety.

(3) 2nd surety.

\*If the officer deposits cash as security, the words in single brackets must be omitted throughout the bond; if Government securities, the words in double brackets must be omitted.

way affecting the obligation of the said bond or the liability or the said (2) and (3) as such sureties as aforesaid.

AND it is hereby lastly agreed and declared by and between the said (1) and the said (2) and (3) as his the said (1) sureties and the said Governor of the State of West Bengal his successors and assigns that on the said (1) ceasing to be in the employ of the Government of West Bengal the abovementioned \*[(sum of Rs. )] (Government promissory notes for Rs. ) or so much thereof as shall have been deposited or any notes that may have been substituted there for as aforesaid shall not be at once returned to him but shall be and remain with the said (4) for the term of six months as security against any loss that may have been incurred by the said Governor of the State of West Bengal his successor in office and assigns owing to the neglect or default of the said (1) which may not have been discovered until after the vacation of his appointment by the said (1)

PROVIDED ALWAYS that the return at any time of the said \*[(sum of Rs. )] (Government promissory notes for Rs. ) or so much thereof as shall have been deposited or any notes that may have been substituted therefor shall not be deemed to affect the right of the said Governor of the State of West Bengal to take proceedings upon the said bond against the said (1) and (2) and (3) in case any breach of the condition of the said bond shall be discovered after the return of the said \*[(sum of Rs. )] (Government promissory notes for Rs. ) or so much thereof as shall have been deposited or any notes that may have been substituted therefor as aforesaid.

AND IT IS FURTHER AGREED AND DECLARED that notwithstanding any accommodation extended to the said in connection with the discharge of his liabilities under these presents or any variation or modification of the terms and conditions of these presents with or without notice to the sureties the liability of the sureties under these presents shall remain unaffected and undischarged unless and until the terms and conditions of these presents regarding indemnity are duly fulfilled.

The Schedule above referred to

*Signature of the Principal*

We declare that we have fully understood the contents of the above-written bond and being satisfied endorse our signature thereon.

*Signature of the 1st surety—*

*Signature of the 2nd surety—*

I certify and declare that I have read over and explained the contents of the abovementioned bond in the vernacular to the said and before the same was signed by them and that the same appeared to me to have been fully understood by them.

*Signature of the attesting witnesses—*

(1) Principal.

(2) } Sureties.

(3) }  
(4) The authority with whom the security is deposited.

\*If the officer deposits cash as security, the words in single brackets must be omitted throughout the bond; if Government securities, the words in double brackets must be omitted

## APPENDIX C

(See Rule 139)

*Form of Security Bond to be executed with sureties by the officers named in Rule 139 of this Chapter, who have not the handling of Government money.*

*Note.*—When the sureties are unable to read English care should be taken that the provisions of the bond are explained to them before execution and the persons doing this, should, in every such case, attest the signature of the sureties and make a note at the foot of the attestation clause that the terms of the bond were so explained.

KNOW all men by these presents that (1)  
 son of \_\_\_\_\_ resident of \_\_\_\_\_ village  
 \_\_\_\_\_ thana in the district of \_\_\_\_\_  
 (2) son of \_\_\_\_\_  
 resident of \_\_\_\_\_ thana  
 in the district of \_\_\_\_\_ (3)  
 of \_\_\_\_\_ resident of \_\_\_\_\_ village son  
 thana in the district of \_\_\_\_\_ are held and  
 firmly bound unto the Governor of the State of West Bengal in the sum of  
 Rs. \_\_\_\_\_ to be paid to the said Governor of the State of West Bengal  
 his successor in office or assigns or his or their certain attorney or attorneys-  
 heirs executors administrators and representatives jointly and/or severally  
 firmly by these presents. Sealed with our seals dated this  
 day of \_\_\_\_\_ 19 \_\_\_\_\_ and each of us the said\*  
 doth hereby for himself his heirs executors administrators and representatives  
 covenant with the said Governor of the State of West Bengal his successor in  
 office and assigns that if any suit shall be brought touching the subject-matter  
 of this obligation or the condition hereunder written in any Court subject to  
 the High Court at Calcutta other than the said High Court in its Ordinary  
 Original Civil Jurisdiction the same shall and may at the instance of the said  
 Governor of the State of West Bengal be removed into tried and determined  
 by the said High Court in its Extraordinary Original Civil Jurisdiction.

WHEREAS the above bounden (1) \_\_\_\_\_ was  
 on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ appointed to and now  
 holds and exercises the office and duties of \_\_\_\_\_ at  
 in the district of \_\_\_\_\_ AND WHEREAS the said (1)  
 \_\_\_\_\_ may hereafter from time to time be appointed to some-  
 other office and it is expressly intended and agreed that the obligation of the  
 above-written bond and the liability of the said (2)  
 and (3) \_\_\_\_\_ shall not be affected by reason of  
 any such new appointment and whereas the said (1)  
 \_\_\_\_\_ has and during the time during which he shall continue to be  
 in the service of or be employed by the Government of West Bengal will have  
 amongst other duties the care charge and supervision of and responsibility for  
 the safe and proper storing in the places (if any) appointed for the custody

(1) Principal.

(2) 1st surety.

(3) 2nd surety.

\*Principal and sureties.

thereof and keeping of all papers property chattels and effects (hereinafter called "the said property") received by or made over to him the said (1) in the course of the duties and business entrusted to him in respect of the office for the time being by him by any person or persons whomsoever and for any purpose or purposes whatsoever  
AND WHEREAS the said (2)

and (3) as the sureties of the said (1) in that behalf have entered into the above bond in the sum of Rs. conditioned for the due performance by him the said (1) of the duties of the said office aforesaid and of other the duties appertaining thereto which may lawfully be required of him and for the due performance by him the said (1)

of the duties of any other office to which he the said (1) may from time to time be appointed and for the purposes of securing and indemnifying the said Governor of the State of West Bengal and his employees against all loss from or by reason of the acts or defaults of him the said (1)

Now the condition of the abovewritten bond is such that if the said (1) of [has whilst he has held the said office as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said (1) ] shall whilst he shall be in the service of or be employed by the Government of West Bengal always duly perform and fulfil all and every the duties of the said office or other the office for the time being held by him the said (1) and further that if the said (2) and (3) do and shall indemnify and keep saved and harmless the Governor of the State of West Bengal his successor in office and assigns the Government of West Bengal and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer of and other the District Officers from time to time having control over the office for the time being held by the said (1)

of and from all and every loss and damage which [during the time the said (1) has held executed and enjoyed the said office has happened or been sustained or] shall or may at any times or time hereafter during the time that he the said (1) shall be in the service of or be employed by the Government of West Bengal shall happen to or be sustained by the said Governor of the State of West Bengal his successor in office or assigns the Government of West Bengal or the said District Officers by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said (1) or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by the said (1) during the whole of the time during which the said (1) \*(has been and) shall continue to be in the service of or be employed by the Government of West Bengal whatever the nature of the office for the time being held by him may be and wheresoever such office may be situate then this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

- (1) Principal.  
(2) 1st surety.  
(3) 2nd surety.

\*If the officer has not held office previous to signing of the bond, the words in brackets may be omitted.

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said (2) and (3)

shall be in liberty to terminate their suretyship except upon giving to the said District Officer for the time being of the Government of West Bengal six calendar months' notice in writing of his or their intention so to do and jointly and their several liability under this bond shall continue in respect of all omissions and defaults on the part of the said (1) until the expiration of the said period of six months.

PROVIDED ALWAYS and it is hereby declared and agreed that the said sum of Rs. (Rupees ) so delivered and deposited as aforesaid shall be and shall remain with the for the time being as such security as aforesaid with full power to the

for the time being as occasion shall require to apply the said sum of Rupees (Rs. ) or any part thereof in and towards the indemnity of the Governor or the Government of West Bengal or otherwise as aforesaid.

AND it is hereby further agreed that in the event of the death of the said or on the final termination of the service of the said A.B. whether as such as aforesaid or otherwise or in the event of the said A.B. ceasing to hold any office requiring security the said sum of Rupees (Rs. ) remain with the for

calendar months or so much thereof as shall then remain in deposit and shall not have been applied or appropriated as aforesaid shall be returned to the said or his legal representative as the case may be without interest and this bond shall remain with the for calendar months thereafter for recovering any loss injury damage costs or expenses that may have been sustained incurred or paid by the Government of West Bengal or expenses that may have been sustained or incurred owing to the act neglect or default of the said A.B. or any such other person or persons as aforesaid and which may not have been discovered until after the termination of his said service or ceasing to hold any office for which the security was required.

PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect or prejudice the right of the Governor or the Government of West Bengal to take proceedings upon or under this bond against the said A.B. or against his heirs executors administrators or legal representatives after his death in case any breach of conditions of this bond shall be discovered after the return of the said security and the responsibility of the said A.B. or his estate as the case may be, shall at all times continue and the Governor or the Government of West Bengal shall be fully indemnified against all such loss or damage as aforesaid at any time.

PROVIDED FURTHER that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A.B. in respect of matters aforesaid to the forfeiture of the said sum of Rupees

(Rs. ) or any part or parts thereof and that should the said sum be insufficient to indemnify the Government in full for any loss or damage sustained by them in respect of matters aforesaid the said A.B. shall pay to the Government on demand of such further sum as shall be deemed by the to be necessary, in addition to the said sum of Rupees (Rs. ) to cover such loss or damage as aforesaid and that the Governor or the Government of West Bengal shall be entitled to recover such further sum payable as aforesaid in any manner open to them.

- 
- (1) Principal.  
 (2) 1st surety.  
 (3) 2nd surety.

AND IT IS FURTHER AGREED AND DECLARED THAT notwithstanding any accommodation extended to the said (1) in connection with the discharge of his liabilities under these presents or any variation or modification of the terms and conditions of these presents with or without notice to the sureties the liability of the sureties under these presents shall remain unaffected and undischarged unless and until the terms and conditions of these presents regarding indemnity are duly fulfilled.

*Signature of the Principal—*

We declare that we have fully understood the contents of the abovementioned bond and being satisfied endorse our signature thereon.

*Signature of the 1st surety—*

*Signature of the 2nd surety—*

I certify and declare that I have read over and explained the contents of the abovementioned bond in the vernacular to the said and before the same was signed by them and that the same appeared to me to have been fully understood by them.

*Signature of the attesting witnesses—*

#### APPENDIX D

(See Rule 139)

*Form of Security Bond to be executed without sureties by the officers named in Rule 139 of this Chapter, who have not the handling of Government money, and who deposit the whole of their security at the time of execution.*

KNOW ALL men by these presents that of son  
resident of village  
thana in the district of  
is held and firmly bound unto the Governor of the State of West Bengal in the sum of Rs. to be paid to the Governor of the State of West Bengal his successor in office or assigns or his or their certain attorney or attorneys for which payment well and truly to be made I bind myself my heirs executors administrators and representatives firmly by these presents. Sealed with my seal dated this day of 19  
and I do hereby for myself my heirs executors administrators and representatives covenant with the Governor of the State of West Bengal his successor in office and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court at Calcutta other than the said High Court in its Ordinary Original Civil Jurisdiction the same shall and may at the instance of the Governor of the State of West Bengal be removed into tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction.

WHEREAS the above bounden day of 19 was on the holds and exercises the office of appointed to and now the district of at in  
AND WHEREAS the said may hereafter from time to time be appointed to some other office and it is expressly intended and agreed that this security shall remain in force

(1) Principal.

during the whole of the time during which the said shall be in service of or be employed by the Government of West Bengal whatever the nature of the office for the time being held by him may be and wherever such office may be situate AND WHEREAS the said has and during the time during which he shall continue to be in the service of or be employed by the Government of West Bengal will have amongst other duties the care charge and supervision of and responsibility for the safe and proper storing in the places (if any) appointed for the custody thereof and keeping of all papers property chattels and effects (hereinafter called "the said property") received by or made over to him the said in the course of his duties and the business entrusted to him in respect of the office for the time being held by him by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said

in consideration of his said appointment has delivered to and deposited with (and endorsed over to) as the District Officer of \*[(the sum of Rs. )] (Government securities to the extent of Rs. of which the number amounts and other particulars are specified in the schedule hereunder written) for the purpose of in part securing and indemnifying the Governor of the State of West Bengal his successor in office and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by him the said

AND WHEREAS the said has entered into the above bond in the sum of Rs. conditioned for the due performance by him of the duties of the said office aforesaid and of other the duties appertaining hereto or which may lawfully be required of him and for the due performance by him of the duties of any other office to which he may from time to time be appointed and for the purpose of securing and indemnifying the Governor of the State of West Bengal his successor in office and assigns and his and their employees against all loss and damage which he or they might or may in any way suffer by reason of any act default or neglect of the said

Now the condition of the abovewritten bond is such that if he the said †(has whilst he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said ) shall whilst he shall be in the service of or employed by the Government of West Bengal always duly perform and fulfil all and every the duties of the said office or other the office for the time being held by him the said and further that if he the said do and shall indemnify and keep saved and harmless the Governor of the State of West Bengal his successor in office and assigns the Government of West Bengal and all and every the person or persons who from time to time has or have held or shall hold or exercise the office of District Officer of and other the District Officer from time to time having control over the office for the time being held by the said from and against all and every loss and damage which †(during the time the said has held executed and enjoyed the said office has happened or been sustained or) shall or may at any time or times hereafter during the time that he the said shall be in the service of

\*If the officer deposits cash as security, the words in single brackets must be omitted throughout, if Government securities, the words in double brackets must be omitted.

†If the officer has not held office previous to signing the bond, words in brackets are unnecessary.

or be employed by the Government of West Bengal happen to or be sustained by the Governor of the State of West Bengal his successor in office or assigns the Government of West Bengal or the said District Officer or Officers by from or through the means of the neglect failure misconduct disobedience omission or insolvency of him the said \_\_\_\_\_ or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by him the said \_\_\_\_\_ during the whole of the time during which he the said \_\_\_\_\_ (has been and) shall continue to be in the service of or be employed by the Government of West Bengal whatever the nature of the office for the time being held by him may be and wherever such office may be situate then this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that the \*[(said sum of Rs. \_\_\_\_\_)] (Government promissory notes for Rs. \_\_\_\_\_)

) so deposited as aforesaid or such Government security or securities to the same amount as the District Officer of the Government of West Bengal, may consent from time to time to accept and receive and shall accordingly receive in exchange for the same and the interest thereof shall be and remain with the said District Officer for the time being of the Government of West Bengal as and for part and additional security to the Governor of the State of West Bengal his successor in office or assigns for the purposes aforesaid with full power to the Governor of the State of West Bengal his successor in office or assigns or his or their officers and employees duly authorised in that behalf from time to time as occasion shall require to (sell and) dispose of the said \*[(sum of Rs. \_\_\_\_\_)] (Government promissory notes for Rs. \_\_\_\_\_)

) or any notes that may have been substituted therefor or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the Governor of the State of West Bengal his successor in office and assigns the Government of West Bengal or the said District Officer or Officers as the case may require but nevertheless the interest of the said \*[(sum of Rs. \_\_\_\_\_)] Government promissory notes for Rs. \_\_\_\_\_

) or any notes that may have been substituted therefor may in the meantime be paid over as the same shall be realised by the said District Officer of the Government of West Bengal if he shall think fit to the said \_\_\_\_\_

AND it is hereby lastly agreed and declared that on the said ceasing to be in the employ of the Government of West Bengal the said \*[(sum of Rs. \_\_\_\_\_)] (Government promissory notes for Rs. \_\_\_\_\_)

) or any notes that may have been substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said †( \_\_\_\_\_ ) for the term

of six months as security against any loss that may have been incurred by the Governor of the State of West Bengal his successor in office or assigns the Government of West Bengal or the said District Officer or Officers owing to the neglect or default of the said \_\_\_\_\_ which

may not have been discovered until after the vacation of his appointment by the said \_\_\_\_\_

PROVIDED ALWAYS that the return at any time of the said †[(the sum of Rs. \_\_\_\_\_)] Government promissory notes for Rs. \_\_\_\_\_

) or any notes that may have been substituted therefor as aforesaid shall not be deemed to affect the right of the \_\_\_\_\_

\*If the officer deposits cash as security, the words in single brackets must be omitted throughout; if Government securities, the words in double brackets must be omitted.

†The authority with whom the security is deposited.

Governor of the State of West Bengal his successor in office and assigns to take proceedings upon the said bond against the said in case any breach of the condition of the said bond shall be discovered after the return of the said \*[(sum of Rs. )] (Government promissory notes for Rs. ) or any notes that may have been substituted therefor as aforesaid.

The Schedule above referred to

## APPENDIX E

(See Rule 139 )

*Form of Security Bond to be executed without sureties by the officers named in the Rule 139 of this Chapter, who have not the handling of Government money, and who deposit their security in instalments.*

KNOW ALL MEN by these presents that  
 son of \_\_\_\_\_ resident of \_\_\_\_\_ village  
 \_\_\_\_\_ thana \_\_\_\_\_ in the district of \_\_\_\_\_  
 is held and firmly bound unto the Governor of the State of West Bengal in the sum of Rs. \_\_\_\_\_ to be paid to the said Governor of the State of West Bengal his successor in office or assigns or his or their certain attorney or attorneys for which payment well and truly to be made I bind myself my heirs executors administrators and representatives firmly by these presents. Sealed with my seal dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ and I do hereby for my heirs executors administrators and representatives covenant with the said Governor of the State of West Bengal his successor in office and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court at Calcutta other than the said High Court in its Ordinary Original Civil Jurisdiction the same shall and may at the instance of the Governor of the State of West Bengal be removed into tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction.

WHEREAS the abovebounden \_\_\_\_\_ was on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ appointed to and now holds and exercises the office of \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_

AND WHEREAS the said \_\_\_\_\_ may hereafter from time to time be appointed to some other office and it is expressly intended and agreed that this security shall remain in force during the whole of the time during which the said \_\_\_\_\_ shall be in the service of or be employed by the Government of West Bengal whatever the nature of the office for the time being held by him may be and wherever such office may be situate AND WHEREAS the said \_\_\_\_\_ has and during the time during which he shall continue to be in the service of or be employed by the Government of West Bengal will have amongst other duties the care, charge and supervision of and responsibility for the safe and proper storing in the places (if any) appointed for the custody thereof and keeping of all papers property chattels and effects (hereinafter called "the said property") received by or made over to him the said \_\_\_\_\_ in the course of the business entrusted to him in respect of the office for the time being held by him by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said \_\_\_\_\_ in consideration of his

\*If the officer deposits cash as security, the words in single brackets must be omitted throughout, if Government securities, the words in double brackets must be omitted.

said appointment has agreed to deliver to and deposit with (and endorse over to) \_\_\_\_\_ as the District Officer of \_\_\_\_\_

\*[(the sum of Rs. \_\_\_\_\_)] (Government securities to the extent of Rs. \_\_\_\_\_) for the purpose of in part securing and indemnifying the said Governor of the State of West Bengal his successor in office and assigns all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by him the said \_\_\_\_\_

AND WHEREAS the said \_\_\_\_\_ has already delivered to and deposited with (and endorsed over to) \_\_\_\_\_ as such District Officer as aforesaid \*[(the sum of Rs. \_\_\_\_\_)] (Government securities to the extent of Rs. \_\_\_\_\_) of which the numbers amounts and other particulars are specified in the schedule hereunderwritten) part of the said security so to be deposited as aforesaid and it has been agreed that the said \_\_\_\_\_ shall deliver to and deposit with (and endorse over to) the said \_\_\_\_\_ as such District Officer as aforesaid the balance

of the said \*[(sum of Rs. \_\_\_\_\_)] (Government securities to the extent of Rs. \_\_\_\_\_) so to be deposited as aforesaid in monthly instalments of Rs. \_\_\_\_\_ such monthly instalments to be deducted from the salary of the said \_\_\_\_\_ if the said District Officer shall so think fit AND WHEREAS the said \_\_\_\_\_ has entered into the above bond in the sum of Rs. \_\_\_\_\_ conditioned for the due performance by him of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and for the due performance by him of the duties of any other office to which he may from time to time be appointed and for purpose of securing and indemnifying the said Governor of the State of West Bengal his successor in office and assigns and his and their employees against all loss and damage which he or they might or may in any way suffer by reason of any act default or neglect of the said \_\_\_\_\_

Now the condition of the above-written bond is such that if he the said \_\_\_\_\_ †(has whilst he has held the said office of \_\_\_\_\_ as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said \_\_\_\_\_) shall whilst he shall be in the service of or be employed by the Government of West Bengal always duly perform and fulfil all and every the duties of the said office or other the office for the time being held by him the said \_\_\_\_\_ and further that if he the said \_\_\_\_\_ do and shall indemnify and keep saved and harmless the said Governor of the State of West Bengal his successor in office and assigns the Government of West Bengal and all and every the person or persons who from time to time has or have held or shall hold or exercise the office of District Officer of \_\_\_\_\_ and other the District Officer from time to time having control over the office for the time being held by the said \_\_\_\_\_ from and against all and every loss and damage which †(during the time the said \_\_\_\_\_ has held executed and enjoyed the said office has

happened or been sustained or) shall or may at any times or time hereafter during the time that he the said \_\_\_\_\_ shall be in the service of or be employed by the Government of West Bengal happen to or be sustained by the said Governor of the State of West Bengal his successor in office or assigns the Government of West Bengal or the said District Officer or

\*If the officer deposits cash as security, the words in single brackets must be omitted throughout ; if Government securities, the words in double brackets must be omitted.

†If the officer has not held office previous to signing the bond, the words in brackets are unnecessary.

Officers by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any parts or part thereof by him the said during the whole of the time during which he the said \* (has been and) shall continue to be in the service of or be employed by the Government of West Bengal whatever the nature of the office of the time being held by him may be and wherever such office may be situate then the obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that the † [(said sum of Rs. )] (Government promissory notes for Rs. ) or so much thereof as shall for the time being have been deposited or such Government security or securities to the same amount as the District Officer of the Government of West Bengal may consent from time to time to accept and receive and shall accordingly receive in exchange for the same and the interest thereof shall be and remain with the said District Officer for the time being or of the Government of West Bengal as and for part and additional security to the said Governor of the State of West Bengal his successor in office or assigns for the purposes aforesaid with full power to the said Governor of the State of West Bengal his successor in office or assigns or his or their officers and employees duly authorised in that behalf from time to time as occasion shall require to (sell and) dispose of the said † [(sum of Rs. )] (Government promissory notes for Rs. ) or so much thereof as shall for the time being have been deposited or any notes that may have been substituted therefor or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Governor of the State of West Bengal his successor in office and assigns the Government of West Bengal or the said District Officer or Officers as the case may require but nevertheless the interest of the said † [(sum of Rs. )] (Government promissory notes for Rs. ) or so much thereof as shall for the time being have been deposited or any notes that may have been substituted therefor may in the meantime be paid over as the same shall be realised by the said District Officer of the Government of West Bengal if he shall think fit to the said AND it is hereby lastly agreed and declared that on the said ceasing to be in the employ of the Government of West Bengal the said † [(sum of Rs. )] (Government promissory notes for Rs. ) or so much thereof as shall have been deposited or any notes that may have been substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said (4) for the term of six months as security against any loss that may have been incurred by the said Governor of the State of West Bengal his successor in office or assigns the Government of West Bengal or the said District Officer or Officers owing to the neglect in default of the said which may not have been discovered until after the vacation of his appointment by the said

\*If the officer has not held office previous to signing the bond, the words in brackets are unnecessary.

†If the officer deposits cash as security, the words in single brackets must be omitted throughout; if Government securities, the words in double brackets must be omitted.

(4) The authority with whom the security is deposited.

PROVIDED ALWAYS that the return at any time of the said \*[(sum of Rs. )] (Government promissory notes for Rs. ) or so much thereof as shall have been deposited or any notes that may have been substituted therefor as aforesaid shall not be deemed to affect the right of the said Governor of the State of West Bengal his successors and assigns to take proceedings upon the said bond against the said in case any breach of the condition of the said bond shall be discovered after the return of the said \*[(sum of Rs. )] (Government promissory notes for Rs. ) or so much thereof as shall have been deposited or any notes that may have been substituted therefor as aforesaid.

The Schedule above referred to

APPENDIX F

(See Rules 130 and 131)

*Form of Security Bond for Treasurers*

KNOW ALL MEN by these presents that \_\_\_\_\_ son of \_\_\_\_\_ (Principal) of \_\_\_\_\_ (1st Surety) (2nd Surety) \_\_\_\_\_ son of \_\_\_\_\_ of \_\_\_\_\_ and \_\_\_\_\_ son of \_\_\_\_\_ of \_\_\_\_\_ are held and firmly bound unto the GOVERNOR OF THE STATE OF WEST BENGAL in the sum of Rs. \_\_\_\_\_ to be paid to the said GOVERNOR his successor in office or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents. Sealed with our seals this day of \_\_\_\_\_ 19 \_\_\_\_\_ and each of us the said \_\_\_\_\_ doth hereby for himself his heirs executors administrators and representatives covenant with the said GOVERNOR his successor in office and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court at Calcutta other than the said High Court in its Ordinary Original Civil Jurisdiction the same shall and may at the instance of the said GOVERNOR be removed into tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction.

WHEREAS the above bounden \_\_\_\_\_ was on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ appointed to and now holds and exercises the office of Treasurer at \_\_\_\_\_ AND WHEREAS by virtue of such office the said \_\_\_\_\_ has amongst other duties the care charge and supervision of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the said \_\_\_\_\_ as such

\*If the officer deposits cash as security, the words in single brackets must be omitted throughout; if Government securities, the words in double brackets must be omitted.

Treasurer as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together called "the said property") are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the said \_\_\_\_\_ is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the said \_\_\_\_\_

is further bound to keep true and faithful accounts of the said property and of his dealing under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit AND WHEREAS the bulk of the said property remains as well in the care charge and custody of the Treasury Officer for the time being at \_\_\_\_\_ as of the said \_\_\_\_\_

but as between himself and the said GOVERNOR OF THE STATE OF WEST BENGAL he the said \_\_\_\_\_ is alone responsible and answerable therefor and for every part thereof AND WHEREAS the responsibility of the said \_\_\_\_\_ for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the District Officer of \_\_\_\_\_ or other the person exercising his functions for the time being under the sanction of the Government of West Bengal may direct AND WHEREAS the said \_\_\_\_\_

in consideration of his said appointment has delivered to and deposited with and endorsed over to \_\_\_\_\_ as such District Officer as aforesaid Government securities to the extent of Rs. \_\_\_\_\_

of which the numbers amounts and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said GOVERNOR his successor in office and assigns against all loss and damage which he or they may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said \_\_\_\_\_

or any person acting for him in his said office during his absence or otherwise who has been nominated or accepted by him or by any sub-treasurers servants clerks sircars cashkeepers poddars coolies or other persons nominated or accepted by and serving under him the said \_\_\_\_\_ or any person acting for him in his said office as aforesaid AND WHEREAS the said \_\_\_\_\_

hereby acknowledges that he is bound by all the conditions rules and regulations of the Civil Account Code of the Government of India for the time being in force and such departmental or other appropriate rules and orders of the Government of West Bengal as may from time to time be issued by authority and may be in force and especially those with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers and that it is his duty to keep himself acquainted at all times with the contents of such Code and such departmental

or other appropriate rules and orders as aforesaid and all or any alterations made from time to time therein AND WHEREAS the said (Principal) and the said (1st Surety) (2nd Survey) as the

sureties of the said entered into the above bond in the sum of Rs. in that behalf have the due performance by him the said conditioned for any such person as aforesaid acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or such other persons and the indemnity of the said GOVERNOR and his employees against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid

Now the condition of the abovewritten bond is such that if the said and every person acting for him in his said office as aforesaid has, whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said and every person acting for him in his said office as aforesaid shall whilst they respectively shall hold or exercise the duties of the said office, always duly perform and fulfil all and every the duties thereof aforesaid and perform and observe all and every the conditions rules and regulations of the said Code and the said departmental or other appropriate rules and orders and further if the said and do and shall indemnify and keep saved and harmless the said GOVERNOR of West Bengal his successor in office and assigns the Government of West Bengal and all and every person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer and all other employees of the said Governor of West Bengal or the said Government of West Bengal from and against all and every loss and damage which during the time the said or any person acting for him in his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or times hereafter happen to or be sustained by the said GOVERNOR of West Bengal his successor in office or assigns the Government of West Bengal or the said District Officer for the time being or any such employee as aforesaid by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or of any person acting for him in his said office as aforesaid or of any of the sub-treasurers employees clerks sircars cash-keepers poddars coolies or other persons nominated or accepted by and serving under him the said or any person acting for him in his said office as aforesaid or by from or through consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any such person or persons aforesaid whilst he the said or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office then this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the said District Officer for the time being of the Government of West Bengal six

calendar months' notice in writing of his or their intention so to do and the liability under this bond in the event of any such notice being given of the surety by whom it shall be given shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months. PROVIDED ALWAYS and it is hereby declared and agreed by the said

and  
with the said GOVERNOR of West Bengal that the Government Promissory notes for Rs. so deposited as aforesaid or such other Government security or securities to the same amount as the District Officer for the time being of the Government of West Bengal may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of West Bengal as and for further part and additional security (over and above the above-written bond) to the said GOVERNOR of West Bengal his successor in office and assigns for the indemnity and other purposes aforesaid with full power to the said GOVERNOR of West Bengal his successor in office or assigns or his or their officers and employees duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect of such Government securities in and towards the indemnity as aforesaid of the said GOVERNOR of West Bengal his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said District Officer for the time being or the Government of West Bengal, if he or it shall think fit, to the said  
PROVIDED ALWAYS and it is hereby expressly agreed and declared between and by the said

and  
and the GOVERNOR of West Bengal  
that it shall be lawful for the said with the consent  
of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of West Bengal first had and obtained to change and substitute for the said Government Promissory notes for Rs. so deposited as aforesaid or any part thereof or for any notes substituted therefor under the present provision from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligations of the said bond or the liability of the said  
and as such securities as  
aforesaid.

AND it is hereby lastly agreed and declared by and between the said  
(Principal) and the said (one  
Surety)  
and  
(other Surety) as his the said (Principal's)  
sureties and the said GOVERNOR of West Bengal that in the event of the death of the said (Principal) or the vacation by him of his said office of Treasurer the above-mentioned Government Promissory notes for Rs. or any notes that may be substituted therefor as aforesaid shall be retained and remain with the said District Officer for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the said GOVERNOR of West Bengal his successor in office and assigns and in respect of which the said  
(Principal) and his heirs executors administrators and representatives after his death is and are or shall or may be liable to indemnify the GOVERNOR of West Bengal his successor in office and assigns the Government of West Bengal and all such persons as aforesaid PROVIDED ALWAYS that the return at any time of the said Government Promissory Notes shall not be deemed to affect the right of the

said GOVERNOR of West Bengal to take proceedings upon or under the said bond against the said (Principal) and (2n Surety) or any of them in case any breach of the conditions of the said bond shall be discovered after the return of the said Government Promissory notes but the responsibility of the said (Principal) and of the said (1st Surety) and of the said (2nd Surety) shall at all times continue and the said GOVERNOR of West Bengal shall be fully indemnified against all such loss or damage as aforesaid at any time.

AND IT IS FURTHER AGREED AND DECLARED that notwithstanding any accommodation extended to the said in connection with the discharge of his liabilities under these presents or any variation or modification of the terms and conditions of these presents with or without notice to the sureties the liability of the sureties under these presents shall remain unaffected and undischarged unless and until the terms and conditions of these presents regarding indemnity are duly fulfilled.

**The Schedule above referred to**

Government Promissory note No.	of the	
loan for Rs.		
Government Promissory note No.	of the	
loan for Rs.		
		Total Rs. _____
Signed sealed and delivered by the	of	Seal
abovenamed in the presence of		
of	of	Seal
Signed sealed and delivered by the	of	Seal
abovenamed in the presence of		
of	of	Seal
Signed sealed and delivered by the	of	Seal
abovenamed in the presence of		
of	of	Seal

APPENDIX F(1)

(See Rule 138)

*Form of Security Bond for stamp clerks*

KNOW ALL MEN by these presents that of (hereinafter called "the Principal" which expression shall whether the context so admits include his heirs executors administrators representatives and assigns) and of and (hereinafter called "the Sureties" which expression shall where the context so admits include each of them and their respective heirs executors administrators and representatives) are jointly and severally held and firmly bound unto THE GOVERNOR OF THE

STATE OF WEST BENGAL (hereinafter called "the Governor" which expression shall include his successor in office and assigns) in the sum of Rs. to be paid to the Governor for which payment well and truly to be made we bind ourselves and any two of us jointly and each of us binds himself severally firmly by these presents.

Scaled with our respective seals and dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_.

WHEREAS the above-bounden Principal was on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ appointed to and now holds and exercises the office of Stamp Clerk at \_\_\_\_\_ AND WHEREAS by virtue of such office the Principal has amongst other duties the care charge and supervision of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the \_\_\_\_\_ of \_\_\_\_\_ (hereinafter called "the said office") or deposited or brought into the said office by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the Principal as such Stamp Clerk as aforesaid is also responsible that all such money specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter referred to as "the said property") are and is of full measure and good quality when received into the said office and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the Principal is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the Principal is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers in the form and manner that may from time to time be prescribed under the authority of the Government of West Bengal (hereinafter called "the said Government") and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit AND WHEREAS the responsibility of the Principal for the said property and every part thereof does not cease until the same has been duly despatched from the said office and delivered over to and full and complete discharge therefor obtained from such persons and at such places as the District Officer of \_\_\_\_\_ or other the person exercising his functions for the time being under the sanction of the said Government may direct AND WHEREAS the Principal in consideration of his said appointment has delivered to and deposited with the said District Officer of Government Promissory notes for Rs. \_\_\_\_\_ of which the numbers amount and other particulars are set forth and specified in the schedule hereunder written duly endorsed over in favour of the Governor for the purpose of in part securing and indemnifying the the Governor against all loss and damage which he may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by the Principal or any person acting for him in his said office during his absence or otherwise who has been accepted by him or by any employees clerks sircars cash-keepers coolies or other persons serving under the Principal or any person acting for him in his said office as aforesaid AND WHEREAS the

Principal hereby acknowledges that he is bound by all the conditions rules and regulations of the Bengal Financial Rules for the time being in force and such other departmental rules and orders as may from time to time be issued by authority and may be in force and especially those with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers and that it is his duty to keep himself acquainted at all time with the contents of such rules and such other departmental rules and orders as aforesaid and all or any alterations made from time to time therein AND WHEREAS the Principal and the Sureties have entered into the above bond in the sum of Rs. \_\_\_\_\_ conditioned for the due performance by the Principal and of any such person as aforesaid acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or such other persons and the indemnity of the said GOVERNOR and his employees against loss from or by reason of the acts or defaults of the Principal and of all and every the persons and person aforesaid.

Now the condition of the abovementioned bond is such that if the Principal and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Stamp Clerk as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if the Principal and every person acting for him in his said office as aforesaid shall, whilst they respectively shall hold or exercise the duties of the said office, always duly perform and fulfil all and every the duties thereof aforesaid, and perform and observe all and every the conditions rules and regulations of the said rules and such other departmental rules and orders, and further if the Principal shall indemnify and keep saved harmless and indemnified the Governor the said Government and all and every person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer and all other employees of the Governor or the said Government from and against all and every loss and damage which during the time the Principal or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or times hereafter happen to or be sustained by the Governor the said Government or the said District Officer for the time being or any such employees as aforesaid by, from or through the means of the neglect failure misconduct disobedience omission or insolvency of the Principal or of any person acting for him in his said office as aforesaid or of any employees clerks sircars cash-keepers poddars coolies or other persons, accepted by and serving under the Principal or any person acting for him in his said office as aforesaid or by, from or through the consuming, wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any such persons or person aforesaid whilst the Principal or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office then this obligation shall be void and of no effect or otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby declared and agreed that the Government Promisory notes for Rs. \_\_\_\_\_ so deposited as aforesaid or such other Government security or securities of the same amount as the said District Officer for the time being or the said Government may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively (hereinafter

called "the said security") shall be and remain with the said District Officer for the time being or the said Government as and for further part and additional security (over and above the abovementioned bond) to the Governor for the indemnity and other purposes aforesaid with full powers to the Governor, from time to time as occasion shall require, to sell and dispose of the said security or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect of the said security in and towards the indemnity as aforesaid of the Governor as the case may require but nevertheless the interest of the said security may in the meantime be paid over as the same shall be realised by the said District Officer for the time being or the said Government, if he or it shall think fit, to the Principal PROVIDED ALWAYS and it is hereby expressly agreed and declared that it shall be lawful for the Principal with the consent of the said District Officer for the time being or other the person exercising his functions for the time being under the sanction of the said Government first had and obtained to change and substitute for the said Government Promissory notes for Rs. deposited as aforesaid or any part thereof or for any notes substituted therefor, under the present provision from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligations of the said bond or the liability of the Principal.

PROVIDED ALWAYS AND IT IS HEREBY AGREED AND DECLARED that in the event of the death of the Principal or the vacation by him of his said office of Stamp Clerk the said security shall be retained and remain with the said District Officer for the time being for the term of six months after the date of such death or such vacation, as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the Governor the said Government or the said District Officer for the time being or any such employee of the Government as aforesaid and in respect of which the Principal is liable to indemnify the Governor the said Government and all such persons as aforesaid PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect the right of the Governor or the Government to take proceedings upon or under the said bond against the Principal and the Sureties or any of them in case any breach of the conditions of the said bond shall be discovered after the return of the said security but the responsibility of the Principal and the Sureties shall at all times continue and the Governor shall be fully indemnified against all such loss or damage as aforesaid at any time.

PROVIDED ALWAYS AND IT IS HEREBY AGREED AND DECLARED that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any court subject to the High Court at Calcutta the same shall and may at the instance of the Governor be removed into tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction.

PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED AND DECLARED that the Governor shall be at liberty without reference to the Sureties to take other security from the Principal and to grant indulgence to the Principal and to continue the employment of the Principal notwithstanding any breaches by the Principal of his duties without in any way thereby releasing the Sureties from their full liability to the Governor hereunder or of prejudicing the rights of the Governor against the said security and that generally the sureties waive all suretyship or other rights with the intent that the Governor may treat the Sureties as though they and the said security were primarily and severally liable with the Principal and further that the Sureties or any of them shall not be at liberty to terminate their or his suretyship except upon giving to the said District Officer for time being or the said Government six calendar months' notice in writing of their or his intention so to do and the liability under this

bond in the event of any such notice being given of the Sureties or Surety by whom it shall be given shall be thereby determined in respect of only of acts and omissions happening after the expiration of the said period of six months. AND IT IS FURTHER AGREED AND DECLARED that notwithstanding any accommodation extended to the said Principal in connection with the discharge of his liabilities under these presents or any variation or modification of the terms and conditions of these presents with or without notice to the Sureties the liability of the Sureties under these presents shall remain unaffected and undischarged unless and until the terms and conditions of these presents regarding indemnity are duly fulfilled.

**The Schedule above referred to**

Government Promissory note No. \_\_\_\_\_ of the  
 loan for Rs. \_\_\_\_\_

Government Promissory note No. \_\_\_\_\_ of the  
 loan for Rs. \_\_\_\_\_

Total Rs. \_\_\_\_\_

Singed sealed and delivered by the  
 abovenamed (Principal) in the presence  
 of

Singed sealed and delivered by the  
 abovenamed (1st Surety) in the  
 presence of

Singed sealed and delivered by the  
 abovenamed (2nd Surety) in the  
 presence of

Dated \_\_\_\_\_ 19

to

The Governor of the State of West Bengal

Draft

Security Bond  
 for Stamp Clerks.

\_\_\_\_\_  
 Solicitor to the State  
 of West Bengal

**APPENDIX F(2)**

(See Rules 131, 132 and 134)

*Form of Security Bond for sub-treasurers who are permitted to deposit their security in instalments after giving a fidelity bond of an Insurance Company approved by Government.*

KNOW ALL MEN by these presents that  
 (hereinafter called "the Principal") of \_\_\_\_\_ and  
 of \_\_\_\_\_ (hereinafter called "the Sureties") are  
 held and firmly bound unto the Governor of the State of West Bengal in the  
 sum of Rs. \_\_\_\_\_ to be paid to the said Governor his successor in  
 office or assigns or his or their certain attorney or attorneys for which payment

well and truly to be made we bind ourselves our respective heirs executors administrators and representatives jointly and every two of us bind ourselves our respective heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally and firmly by these presents. Sealed with our seals this

day of 19 . And each of us the Principal and Sureties doth hereby for himself and his heirs executors administrators and representatives covenant with the said Governor his successor in office and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court at Calcutta other than the said High Court in its Ordinary Original Civil Jurisdiction the same shall and may at the instance of the said Governor be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the abovebounden Principal was on the day of 19 appointed to and now holds and exercises the office of treasurer in the office of at

AND WHEREAS by virtue of such office the Principal has amongst other duties the care-charge and control of an responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamps and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever AND WHEREAS the Principal as such treasurer as aforesaid is also responsible for all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together called the said property) are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to AND WHEREAS the Principal is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint AND WHEREAS the Principal is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers respectively in the form and manner that may from time to time be prescribed under the authority of the Government of West Bengal (hereinafter referred to as the "Government") and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit and whereas the bulk of the said property remains as well in the care charge and custody of the Treasury Officer for the time being at

as of the Principal but as between himself and the said Government he the Principal is alone responsible and answerable therefor and for every part thereof and whereas the responsibility of the Principal for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the Dstrib Officer of or other the person exercising his functions for the time being under the sanction of the Government of West Bengal may direct AND WHEREAS the Principal has agreed in consideration of his

appointment to deposit Government securities to the nominal value of Rs. \_\_\_\_\_ with the Collector of \_\_\_\_\_ duly endorsed to him as such District Officer as aforesaid as and by way and for the purpose of in part securing and indemnifying the Governor his successor in office and assigns against all loss and damage which he or they may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence make away or parted with by the Principal or any person acting for him in his said office during his absence or otherwise who has been nominated or accepted by him or by any sub-treasurers servants clerks circars cash-keepers poddars coolies or other persons nominated or accepted by or serving under him the Principal or any person acting for him in his said office as aforesaid and whereas the Principal is not in a position to deposit Government securities to the full nominal amount or value of Rs. \_\_\_\_\_ aforesaid and has accordingly deposited Government securities to the nominal value of Rs. \_\_\_\_\_ only (of which the numbers amounts and other particulars are set forth and specified in the Schedule here-under written) AND WHEREAS with intent to bring the amount of the deposited securities up to the full agreed nominal value of Rs. \_\_\_\_\_ the Principal has agreed that a sum of Rs. \_\_\_\_\_ shall be deducted from his salary monthly and in each and every month and retained by the Collector of \_\_\_\_\_ and that such deductions shall be expended from time to time as and when the said Collector shall think fit and there shall be in hand a sufficient sum for the purpose in the purchase of Government securities in the name of the Principal who shall whenever called upon by the Collector of \_\_\_\_\_ so to do forthwith endorse and deliver the said securities to the said Collector as District Officer to be held by him in deposit as and by way of such additional security as aforesaid AND WHEREAS the Principal has further obtained from the Insurance Company a Fidelity Indemnity Policy No. \_\_\_\_\_ issued to the Governor in a sum of Rs. \_\_\_\_\_ as additional security for indemnifying the Governor against any loss which may be sustained by the Governor by reason of default or failure by the Principal or any substitute agent or subordinate appointed by him in the due and faithful performance of the duties of his said office and hereby agrees and undertakes to maintain the said policy and to pay the necessary premia therefor until the nominal value of the securities deposited as aforesaid shall have reached the full nominal value of Rs. \_\_\_\_\_ AND WHEREAS the Principal hereby acknowledges that he is bound by all the conditions rules and regulations of the Civil Account Code of the Government of India for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially those with reference to his relations and dealing with and the rights of his subordinates and his own subordination to his superior officers and that it is his duty to keep himself acquainted at all times with the contents of such Code and such departmental rules and orders as aforesaid and all or any alterations made from time to time therein AND WHEREAS the Principal and the Sureties have entered into the above bond in the penal sum of \_\_\_\_\_ conditioned for the due performance by him the Principal and of any such person aforesaid acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or such other persons and the indemnity of the said Governor and his servants against loss from or by reason of the acts or defaults or the Principal and of all and every the persons and person aforesaid.

Now the condition of the abovewritten bond is such that if the Principal and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Treasurer as

aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the Principal and every person acting for him in his said absence as aforesaid shall whilst they respectively shall hold or exercise the duties of the said office always duly perform and fulfil all and every the duties thereof aforesaid and perform and observe all and every the conditions rules and regulations of the said Code and the said departmental rules and orders and further if the Principal and Sureties do and shall indemnify and keep saved and harmless the said Governor his successor in office and assigns the Government of West Bengal and all and every person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer and all and other servants of the said Governor or the said Government of West Bengal from and against all and every loss and damage which (during the time that the Principal or any person acting for him during his absence as aforesaid has held executed and enjoyed the said office) has happened or been sustained or shall or may at any time or times hereafter happen to or be sustained by the said Governor his successor in office or assigns the Government of West Bengal or the said District Officer for the time being or any such servant as aforesaid by means of or from or through the neglect failure misconduct disobedience omission or insolvency of the Principal or of any person acting for him in his said office as aforesaid or of any of sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated or accepted by and serving under him the Principal or any person acting for him in his said office as aforesaid or by from or through the consuming wasting embezzling stealing mispending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any such person or persons aforesaid whilst he the Principal or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office THEN this obligation shall be void and of no effect or otherwise the same shall be and remain in full force.

PROVIDED ALWAYS and it is hereby agreed and declared that none of them the Principal and Sureties shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of West Bengal of six calendar months' notice in writing of his or their intention so to do and the liability under this bond in the event of any such notice being given of the surety by whom it shall be given shall be thereby determined in respect only of the acts and omissions happening after the expiration of the said period of six months PROVIDED ALWAYS and it is hereby declared and agreed by the said Principal and Sureties with the said Governor that the Government Promissory notes for Rs. so deposited as aforesaid or such further or other Government security or securities to the same amount as the said District Officer for the time being of the Government of West Bengal at may consent from time to time to accept and receive and shall accordingly receive in addition to or in lieu of or exchange for the same and the interest thereof respectively shall be and remain (together also with the Fidelity Policy hereinbefore referred to but as to such policy for so long only as the nominal value of the Government securities so deposited as aforesaid shall be of a less nominal value than Rs. ) with the said District Officer for the time being or the Government of West Bengal as and for further part and additional securities (over and above the above-written bond) to the said Governor his successor in office and assigns for the indemnity and other purposes aforesaid with full powers to the said Governor his successor in office or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the

proceeds thereof together with any interest receivable or received in respect of such Government securities or any part thereof in and towards the indemnity as aforesaid of the said Governor his successor in office and assigns or the Government as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realized by the said District Officer for the time being or the Government of West Bengal if they shall think fit to the Principal PROVIDED ALWAYS and it is hereby expressly agreed and declared between and by the Principal and the Sureties and the Governor that it shall be lawful for the Principal with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of West Bengal first had and obtained to change and substitute for the said Government Promissory notes for Rs. so deposited as aforesaid or any part thereof or for any notes substituted therefor under the present provision from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligations of the said bond or the liability of the said Sureties as such provided always that so long as the Government securities deposited as aforesaid shall be of less nominal value than Rs. the Principal will maintain the said policy and pay the necessary premia and deliver the said premia receipts to the Collector and in default the Collector may pay any such premia as and when falling due and recover the same from the paid by deduction from his salary or otherwise PROVIDED ALWAYS that it shall be at the option of the Governor in case of any loss either to resort to the said Government securities or to claim under the said policy so long as the same is subsisting or to both.

The personal liability of the Principal under this bond shall in no way be limited to the value of the securities for the time being held by the Governor as security hereunder PROVIDED ALWAYS that if the Governor shall at any time have occasion to resort to the said Government securities deposited as aforesaid or any part thereof in order to make good any loss sustained the said shall forthwith thereafter make up the deposit of Government paper to the total nominal value of Rs. and if necessary take out a fresh Fidelity Policy and in any event all the provisions herein contained shall apply as if the fresh deposited Government securities and Fidelity Policy had been the original deposit and policy.

AND it is hereby lastly agreed and declared by and between the Principal and the Sureties as Sureties for the Principal and the said Governor that in the event of the death of the Principal or the vacation by him of his said office of Treasurer the abovementioned Government Promissory notes for Rs. or any notes that may be substituted therefor as aforesaid shall be retained and remain with the said District Officer for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the said Governor his successors and assigns and in respect of which the Principal and his heirs executors administrators and representatives after his death is and are or shall or may be liable to indemnify the Governor his successors and assigns and all such persons as aforesaid PROVIDED ALWAYS that the return at any time of the said Government promissory notes or the lapsing of the said policy shall not be deemed to affect the right of the said Governor to take proceedings upon or under the said bond against the Principal and the Sureties or any of them in case any breach of the conditions of the said bond shall be discovered after the return of the said Government Promissory notes but the responsibility of the Principal and of the Sureties shall at all times continue and the said Governor shall be fully indemnified against all such loss or damage as aforesaid at any time.

## APPENDIX F(3)

(See Rule 132)

*Form of Security Bond (Fidelity Bond deposited as Security)*

KNOW ALL MEN by these presents that I, A.B. of am held and firmly bound unto the Governor of the State of West Bengal, his successor in office and assigns (hereinafter referred to as 'Governor') in the sum of Rs. (Rupees ) to be paid to the Government of West Bengal (hereinafter referred to as the Government) for which payment, well and truly to be made I bind myself, my heirs executors administrators and legal representatives by these presents. Sealed with my seal this day of 19 . I the said for myself my heirs executors administrators and representatives covenant with the Governor that if any suit shall be brought touching the subject matter of this obligation or the conditions hereunder written in any court subject to the High Court at Calcutta other than the said High Court in its Ordinary Original Civil Jurisdiction the same shall and may at the instance of the Governor be removed and tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the abovebounden A.B. was on the day of 19 appointed to and now holds the office of in the office of

AND WHEREAS the said A.B. by virtue of holding such office is bound to collect (here describe the nature of Cashier's Store-keeper's Sub-Storekeeper's Subordinate's duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time, be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

AND WHEREAS the said A.B. has, caused a fidelity guarantee bond to be executed by Company in favour of the Governor for the sum of Rs. (Rupees ) as security for the due and faithful performance by the said A.B. of the duties of his said office and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him while holding any such office as aforesaid and for the purpose of securing and indemnifying the Government against all loss injury damage costs or expenses which the Government may, in any way, suffer sustain or pay by reason of the misconduct neglect, oversight or any other act or omission of the said A.B. or of any person or persons acting under him or for whom he may be responsible.

AND WHEREAS the said A.B. has entered into the above bond in the sum of conditioned for the due performance by him the said A.B. of the duties of the said office aforesaid and of other duties appertaining thereto or which may lawfully be required for him and to indemnify the Government against loss from or by reason of the acts of defaults of the said A.B. and of all and every the persons and person aforesaid.

Now the condition of the abovewritten bond is such that if the said A.B. has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office requiring security to which he

may be appointed or in which he may act, always duly perform and fulfil all and every the duties thereof respectively and other duties which may from time to time be required of him while holding any such office as aforesaid, and shall duly pay into the Government Treasury at \_\_\_\_\_ all such money and securities for money as are payable or deliverable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys papers and other property which shall come into his possession or control by reason of the said office and if the said A.B. his heirs executors administrators or legal representatives shall pay or cause to be paid unto the Government the amount of any loss and or defalcation in the accounts of the said \_\_\_\_\_ within 24 hours after the amount of such loss and/or defalcation shall have been demanded from the said A.B. by the \_\_\_\_\_ such demand to be in writing and left at the office or last known place of residence of the said A.B. and shall also at all time indemnify and save, and keep harmless the Government from all and every loss injury damage actions suits proceedings costs charges and expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A.B. in such office as aforesaid, or any such offices aforesaid be sustained incurred suffered brought sued or commenced or paid by the Government by reason or any act embezzlement defalcation mismanagement neglect failure misconduct default disobedience omission or insolvency of the said A.B. or of any person or persons acting under him or for whom he may be responsible, then the abovementioned bond shall be void and of no effect, otherwise the same shall be and remain in full force.

PROVIDED ALWAYS and it is hereby declared and agreed by and between the parties hereto that the said fidelity guarantee bond No. \_\_\_\_\_ executed by the said \_\_\_\_\_ Company Limited in favour of the Governor as aforesaid shall be and remain in full force and virtue as and for part and additional security over and above the above-written bond to the Government, for the indemnity and other purposes aforesaid with full power to the Government or an officer duly authorised in that behalf to obtain and receive payment of the sum or sums of money recoverable or to be received upon or by virtue of the said fidelity bond or a sufficient portion thereof and all benefits and advantages thereof and to apply the same in and towards the indemnity as aforesaid of the Government.

AND it is hereby further agreed and declared by and between the parties hereto that the said A.B. shall keep the said fidelity bond issued by the said company in full force by payment of the premiums payable therefor when they fall due and by otherwise conforming to the rules of the said company relating thereto.

PROVIDED ALWAYS that the cancellation or lapse at any time of the said fidelity bond shall not be deemed to affect or prejudice the right of the Government to take proceedings upon or under this said bond against the said \_\_\_\_\_ in case any breach of the condition of this bond shall be discovered after the cancellation or lapse of the said fidelity bond but the responsibility of the said A.B. shall at all times continue and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

PROVIDED FURTHER that nothing herein contained nor in the Fidelity Bond so executed shall be deemed to limit the liability of the said A.B. in respect of matters aforesaid to the forfeiture of the said sum of Rs. \_\_\_\_\_ or any part or parts thereof and that shall the said sum be insufficient to indemnify the Government in full for any loss or damage sustained by them in respect of \_\_\_\_\_

matters aforesaid or any of them the said A.B. shall pay to Government on demand such further sum as shall be deemed by to be necessary in addition to the said Fidelity Bond of Rs. \_\_\_\_\_ to cover such loss or damage as aforesaid and that the Government shall be entitled to recover such further sum payable as aforesaid in any manner open to them.

Signed and delivered by the abovenamed A.B. in the presence of

Signature

## APPENDIX G

(See Rule 136)

### *Form of Security Bond for clerks allowed to give security in Landed Property*

KNOW ALL MEN by these presents that I, \_\_\_\_\_ son of \_\_\_\_\_ thana \_\_\_\_\_ resident of \_\_\_\_\_ village \_\_\_\_\_ in the district of \_\_\_\_\_ am held and firmly bound unto the Governor of the State of West Bengal in the sum of Rs. \_\_\_\_\_ to be paid to the said Governor of the State of West Bengal his successor in office or assigns or his or their certain attorney or attorneys for which payment well and truly to be made I bind myself my heirs executors administrators and representatives firmly by these presents. Sealed with my seal dated this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_, And I do hereby for my heirs executors administrators and representatives covenant with the said Governor of the State of West Bengal his successor in office and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court at Calcutta other than the said High Court in its Ordinary Original Civil Judisdiction the same shall and may at the instance of the said Governor of the State of West Bengal be removed into tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction.

WHEREAS the abovebounden \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ was on the \_\_\_\_\_ holds and exercises the office of \_\_\_\_\_ at \_\_\_\_\_ in the district of \_\_\_\_\_ AND WHEREAS the said \_\_\_\_\_ may hereafter from time to time be transferred to some other place or appointed to some other office at \_\_\_\_\_ aforesaid or elsewhere and it is expressly intended and agreed that this security shall extend as a security not only in respect of any loss and damage which may be suffered by the Governor of the State of West Bengal his successor in office and assigns and his and their employees by reason of any act default or neglect of the said \_\_\_\_\_ during his employment in the capacity aforesaid whether at \_\_\_\_\_ aforesaid or at any other place to which he may from time to time be transferred, but also in respect of any loss and damage which may be suffered by the Governor of the State of West Bengal his successor in office and assigns and his and their employees by reason of any act default or neglect of the said \_\_\_\_\_ during his employment by the Government of West Bengal in any other capacity whatever the nature of the office for the time being held by him may be and at whatever place the said \_\_\_\_\_ may for the time being stationed while

in the service of or being employed by the Government of West Bengal AND WHEREAS the said \_\_\_\_\_ has and during the time during which he shall continue to be in the service of or be employed by the Government of West Bengal will have amongst other duties the care charge and supervision of and responsibility for the safe and proper storing in the place (if any) appointed for the custody thereof and keeping of all papers chattels effects and property (hereinafter called "the said property") received by or made over to him the said \_\_\_\_\_ by any person or persons whomsoever for any purpose or purposes whatsoever in the course of his duties or the business entrusted to him in respect of the office for the time being held by him AND WHEREAS under the rules of the Government of West Bengal for taking security from ministerial and non-gazetted officers the said \_\_\_\_\_ has in addition to the above-written bond to furnish security to the extent of Rs. \_\_\_\_\_ AND WHEREAS in pursuance of such rules the Commissioner of \_\_\_\_\_ has consented to the said security being furnished by the said \_\_\_\_\_ in landed property and by an Indenture of even date \_\_\_\_\_ herewith the said \_\_\_\_\_ has executed in favour of the said Governor of the State of West Bengal a mortgage of the land and hereditaments specified in the schedule hereunder written for the sum of Rs. \_\_\_\_\_ by way of additional security to the said Governor of the State of West Bengal his successor in office and assigns and his and their employees against any loss and damage which he or they might or may in any way suffer by reason of any act default or neglect of the said \_\_\_\_\_ AND WHEREAS by the aforesaid rules it is provided that in any case in which security in landed property is allowed thereunder the officer shall be required to place ten per cent. of his pay in the Savings Bank as a security deposit and will be entitled to have the security bond on the landed property cancelled as soon as the deposit is equal to the amount of the security required AND WHEREAS the said \_\_\_\_\_ has entered into the above bond in the sum of Rs. \_\_\_\_\_ conditioned for the due performance of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and for the due performance by him of the duties of any other office to which he may from time to time be appointed and for the purpose of indemnifying the said Governor of the State of West Bengal his successor in office and assigns and his and their employees against all loss and damage as aforesaid. NOW THE CONDITION of the abovewritten bond is such that if the said \_\_\_\_\_ shall on the \_\_\_\_\_ day of every month commencing with the \_\_\_\_\_ day of \_\_\_\_\_ pay to the credit of the security deposit account opened or to be opened with the Post Office Savings Bank in the name of the said \_\_\_\_\_ ten per cent. of his monthly pay for the time being until the sums so paid to the credit of such account shall amount in the aggregate to the sum of Rs. \_\_\_\_\_ and if the said \_\_\_\_\_ do and shall at all times during the continuance of the said mortgage security duly and punctually pay all Government revenue cesses rates taxes and other impositions and outgoings for the time being payable in respect of the land and hereditaments mentioned in the schedule hereto and further if the said \_\_\_\_\_ (has whilst he has held the said office of \_\_\_\_\_ as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said \_\_\_\_\_ ) shall whilst he shall be in the service of or employed by the Government of West Bengal always duly perform and fulfil all and every the duties of the said office or other the office for the time being held by him the said \_\_\_\_\_ and further that if he the said \_\_\_\_\_ do and shall indemnify and keep saved and harmless the said Governor of the State of West Bengal his successor in office and assigns the Government of

West Bengal and all and every the person or persons who from time to time has or have held or shall hold or exercise the office of District Officer of and other the District Officer from time to time having control over the office for the time being held by the said

from and against all and every loss and damage which (during the time the said has held executed and enjoyed the said office has happened to or been sustained by or which) shall or may at any time or times hereafter during the time that he the said

shall be in the service of or be employed by the Government of West Bengal happen to or be sustained by the said Governor of the State of West Bengal his successor in office or assigns the Government of West Bengal the said District Officer or officers by from or through the means of the neglect failure misconduct disobedience omission or insolvency of him the said

or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by him the said

during the whole of the time during which he the said (has been and) shall continue to be in the service of or employed by the Government of West Bengal whatever the nature of the office for the time being held by him may be and wherever such office may be situate then this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue. PROVIDED ALWAYS and it is hereby agreed and declared that the money for the time being standing to the credit of the said Security Deposit Account shall be and remain with the

for the time being of the Government of West Bengal as and for part and additional security to the said Governor of the State of West Bengal his successor in office or assigns for the purposes aforesaid with full power to the said Governor of the State of West Bengal his successor in office or assigns or his or their officers or employees duly authorized in that behalf from time to time as occasion shall require to resort to the moneys for the time being standing to the credit of the said Deposit Account and apply the same or a sufficient portion thereof in or towards the indemnity as aforesaid of the said Governor of the State of West Bengal his successor in office or assigns and his and their servants or (if the Government of West Bengal shall so think fit) in paying any Government revenue cesses taxes or other imposition or outgoings for the time being payable in respect of the said land and hereditaments mentioned in the schedule hereto and which shall not have been paid by the said

but nevertheless the interest from time to time accruing on the said moneys for the time being standing to the credit of the said Deposit Account may in the meantime be paid over to the said by the said of the Government

of West Bengal if he shall think fit to the said and it is hereby lastly agreed and declared that on the said ceasing to be in the employ of the Government of West Bengal the moneys then standing to the credit of the said Deposit Account shall not be at once made over to the said but shall be and remain with the said

for the term of six months as security against any loss that may have been incurred by the said Governor of the State of West Bengal his successor in office or assigns or his or their employees owing to any act default or neglect of the said and which may not have been discovered until after the cessation of the employment of the said by the Government of West Bengal

PROVIDED ALWAYS that the making over at any time of the moneys then standing to the credit of the said Deposit Account shall not be deemed to affect the right of the said Governor of the State of West Bengal his successors or

assigns to take proceedings upon the said bond against the said  
 in case any breach of the condition of the said  
 bond shall be discovered after the making over of the said moneys.

The schedule above referred to

Signed Sealed and delivered by the  
 above-named in the presence of

of Seal  
 of

## APPENDIX H

(See Rule 136)

*Form of Mortgage for clerks allowed to give security in Landed Property.*

THIS INDENTURE made the \_\_\_\_\_ day of \_\_\_\_\_  
 19\_\_\_\_ of \_\_\_\_\_ son of \_\_\_\_\_  
 of the One Part And the Governor of the  
 State of West Bengal (hereinafter called the mortgagee) of the Other Part.

WHEREAS the said \_\_\_\_\_ was on the \_\_\_\_\_  
 day of \_\_\_\_\_ 19\_\_\_\_, appointed to \_\_\_\_\_ and  
 now holds and exercises the office of \_\_\_\_\_ at \_\_\_\_\_  
 in the district of \_\_\_\_\_ AND WHEREAS under the rules of the  
 Government of West Bengal for taking security from ministerial and non-  
 gazetted officers the said \_\_\_\_\_ has in addition to signing  
 a bond in the penal sum of Rs. \_\_\_\_\_ to furnish security to the  
 extent of Rs. \_\_\_\_\_ AND WHEREAS in pursuance of such rules  
 the Commissioner of \_\_\_\_\_ consented to the said security being  
 furnished by the said \_\_\_\_\_ in landed property AND WHEREAS  
 by the aforesaid rules it is provided that in any case in which security in  
 landed property is allowed thereunder the officer shall be required to place ten  
 per cent. of his pay in the Post Office Savings Bank as a security deposit and  
 will be entitled to have the security bond on the landed property cancelled as  
 soon as the deposit is equal to the amount of the security required AND WHEREAS  
 the said \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_  
 entered into a bond with the mortgagee in the sum of Rs. \_\_\_\_\_  
 to secure the due performance by the said \_\_\_\_\_  
 of his duties as such \_\_\_\_\_ and of other the duties of the  
 office for the time being held by the said \_\_\_\_\_  
 while in the service of or employed by the Government of West Bengal AND  
 WHEREAS the land and hereditaments described in the Schedule hereto are the  
 absolute and sole property of the said \_\_\_\_\_  
 and are free from all incumbrances and it has been arranged that the said  
 \_\_\_\_\_ shall execute such mortgage of the said  
 land and hereditaments in favour of the mortgagee to secure the payment of  
 the sum of Rs. \_\_\_\_\_ as is hereinafter contained.

NOW THIS INDENTURE WITNESSETH that in pursuance of and for effectuating  
 the said arrangement and in consideration of the premises he the said  
 \_\_\_\_\_ doth hereby grant convey and assign unto the  
 mortgagee all that and those the lands hereditaments and premises in the said

Schedule hereto described together with their respective appurtenances and all the right title and interest whatsoever of the said of, in, to, out, of, or upon the said lands hereditaments and premises or any part thereof and all deeds, pattahs, evidences, and writings or other muniments of title whatsoever relating to the said hereditaments and premises or any part thereof and now in the custody power or control of the said

TO HAVE AND TO HOLD the said lands and hereditaments and all and singular other the premises hereinbefore expressed to be hereby assured with their appurtenances (all which lands hereditaments and premises are hereinafter referred to as "the said mortgaged premises") unto the mortgagee for ever subject to the proviso for redemption next hereinafter contained PROVIDED ALWAYS and it is hereby agreed and declared that if the said

his heirs, executors, administrators, representatives or assigns or some or one of them shall at all times carry out and perform all and every the conditions set forth in the said bond and on his part to be performed and observed then and at any time not earlier than six months after a final adjustment of account between the said

or his representatives on the one part and the mortgagee or his representatives or his or their successors-in-office on the other part the mortgagee shall upon the request and at the costs and charges in all things of the said

or his representatives re-convey the said mortgaged premises unto the said his heirs executors administrators \*representatives or assigns or as he or they shall direct PROVIDED ALSO and it is hereby further agreed and declared that it shall be lawful for the mortgagee at any time after the said

shall have failed to carry out and perform any of the conditions set forth in the said bond without any further consent on his part to give notice in writing to the mortgagor requiring payment of the principal money secured by these presents pursuant to the provisions of section 69 of the Transfer of Property Act, 1882, and upon default in payment as mentioned in that section to make sale and dispose of the said mortgaged premises or any part thereof either by public auction or private contract and either together or in parcels and either subject or not subject to any special or other conditions or stipulations relative to title or evidence of title or otherwise as may appear expedient and with full power to buy in the same or any part thereof at any auction and to rescind or vary the terms of any contract for sale and to resell without being answerable for any loss occasioned thereby and otherwise to act in relation to such sale or sales as may be deemed expedient and for the purposes aforesaid or any of them to execute and do all such assurances and things as to the mortgagee shall seem proper PROVIDED NEVERTHELESS AND it is hereby agreed and declared that upon any sale purporting to be made in pursuance of the aforesaid power in that behalf the purchaser or purchasers shall not be bound to see or enquire whether any such failure as aforesaid has happened or due notice has been given on default made as aforesaid or as to the necessity or expediency or regularity of such sale and notwithstanding any irregularity or impropriety whatsoever in any such sale the same shall as far as regards the safety and protection of the purchaser or purchasers and whether he or they shall have bought with notice thereof or not be within the aforesaid power of sale in that behalf and be valid and effectual accordingly and the remedy of the said

his heirs executors administrators representatives or assigns in respect of any

\*Under section 69 of Transfer of Property Act a power of sale in favour of the Governor's good but notice has to be given calling for payment and default has to be made (for 3 months after giving such notice) in payment of the whole or any part of the mortgage-money before the power of sales can be exercised. The notice should require payment at once and the three months are then allowed to the mortgagor. If "3 months' notice" was given the mortgagor would have a further month for payment.

impropriety or irregularity whatsoever in any such sale shall be in damages only AND it is also agreed and declared that upon any such sale as aforesaid the receipt of the mortgagee for the purchase-money of the premises sold shall effectually discharge the purchaser or purchasers therefrom and from being concerned to see to the application or being answerable for any loss or misapplication or non-application thereof and it is further agreed and declared that the said mortgagee shall by and out of the moneys which shall arise from any such sale as aforesaid in the first place reimburse himself or pay and discharge all the costs and expenses incurred in or about such sale or otherwise in respect of the said premises and in the next place apply such moneys in or towards the payment or satisfaction of the said sum of Rs. and then hold the surplus if any in trust for the said

PROVIDED ALSO and it is hereby agreed and declared that the mortgagee shall not be answerable or accountable for any involuntary losses which may happen in or about the exercise of the aforesaid power and trusts or any of them. PROVIDED ALSO and it is hereby agreed and declared that all the rights and powers by the Indian Contract Act, 1872, and by the Transfer of Property Act, 1882, respectively, conferred upon a mortgagee or pledgee which are in any way applicable to a security of the nature of these presents and which do not in any way conflict with or restrict any of the powers herein expressly set forth shall be deemed as incorporated herein and as hereby empowering the mortgagee his successor in office or assigns to exercise the said rights and powers or any of them AND the said doth hereby for himself, his heirs executors administrators and representatives covenant with the mortgagee his successor in office and assigns as mentioned in section 65 of the said Act IV of 1882 and that the covenants mentioned in that section shall be considered as embodied in and as forming part of these presents PROVIDED always and it is hereby lastly agreed and declared that notwithstanding anything hereinbefore contained the said shall provided no steps shall in the meantime have been taken to enforce this security, be entitled at his cost and expense to have the said mortgaged premises re-conveyed to him when and so soon as the moneys to be deposited as aforesaid by the said in the Post Office Savings Bank as a security deposit shall amount in the aggregate to the sum of Rs.

**The schedule above referred to\***

IN WITNESS whereof the said hath hereunto affixed his hand and seal the day month and year first abovewritten.

Signed sealed and delivered by the abovenamed in the presence of

	of	Seal
	of	
profession	and	
	of	of
profession.		

\*A mortgage requires to be witnessed by two witnesses and to be registered. The witnesses should give their addresses and professions.

The schedule must contain a description of the property sufficient to identify it.

## CHAPTER VII

## Budget Procedure and Sanctions

## (A) GENERAL

151. The estimates of receipts and of ordinary charges prepared in district and departmental offices in August and September are checked, and, if necessary, consolidated in the office of the Accountant-General, West Bengal. They are then considered by the Secretariat in the months of December and January. In January the State Government settle the programme of recurring and non-recurring expenditure which they desire to incur on new schemes in the ensuing financial year, the amounts being determined by a review of the funds available and of the proposals either initiated in the Secretariat or put forward by heads of departments in their schedules of new expenditure and lists of new major works, together with the estimates of the minor works grants. Some of the dates given in the preceding paragraph are subject to slight alterations, but the principal stages in the preparation of the estimates do not alter year by year and no deviation from them is feasible. It is therefore of the utmost importance that all officers should transmit their estimates on the prescribed dates, which allow only the minimum period necessary for scrutiny in the various controlling offices. The prescribed dates are given in Appendix A at the end of the chapter.

Instructions for  
preparation of  
budget estimates

(1) All corrections in the estimates, subsequent to its submission in September, which are likely to affect the estimated figures materially, should be reported by District Officers direct to the Accountant-General, West Bengal, to enable him to incorporate them in his budget-notes and a copy of the communication should be submitted to the Board of Revenue for the information of Government. If, in any case, these corrections are not accepted or are modified by the Board of Revenue or Government, an intimation will forthwith be given by Government to the Accountant-General, West Bengal.

## (B) ESTIMATES OF REVENUE AND RECEIPTS

152. (1) Five copies of the estimates should be prepared. One copy should be kept for record in the office of origin and the remaining four copies should be sent to the Commissioner. The Commissioner will keep one copy and transmit the other three copies to the Board which will retain one copy, sending one copy to the Accountant-General, West Bengal, and one to the Finance Department.

(2) The dates on which the estimates should be transmitted to the Accountant-General, West Bengal, the Finance Department and the other authorities are given in Appendix A.

## (1) Revised Estimates

(3) These estimates are forecasts, as accurate as it is possible to make at the time, of what the actual receipts of the current year will be, and the most important guide to their preparation will therefore ordinarily be found in the actual receipts of those months of the year which have already elapsed.

If an officer observes that the actual receipts from a particular source of revenue reveal a growth or a diminution compared with those of the corresponding period of the previous year, he will, *ceteris paribus*, be justified in assuming a continuance of the growth or decline at the same rate during the remaining months. The proportionate estimate based on this assumption should, however, be corrected by a consideration of the other materials which are available for the formation of a sound forecast; either collections of revenue for instance, or the anticipation of agricultural or commercial depression may suggest that the rate of growth or decline will be retarded or accelerated, and the proportionate estimate should therefore only be used by the estimating officer as one among a number of factors which influence his decision. It is also rarely suitable for use in estimating land revenue and other receipts for which a fixed demand is formulated, or income, such as that from the sale of land and houses, which necessarily fluctuates widely from year to year.

(4) In all cases and especially in dealing with important revenue estimates the reasons, which have determined the officers through whose hands the estimates pass to adopt the figures which they propose, should be briefly but clearly explained. This explanation should recount the particular circumstances which have, in their opinion, led to a recorded increase or decrease in the revenue of the earlier months, and the grounds on which they expect to obtain the balance of the estimates in the latter part of the year; it should not be merely mechanical. A statement, for instance, that the revised estimate is based on the income to date *plus* that anticipated during the remaining months of the year is merely an arithmetical explanation and is of no assistance to controlling officers in deciding whether the estimate is reasonable.

(5) The sanctioned budget estimate should not be used in the place of past actuals as a guide to the revised estimate; a comparison of two guesses, of which the first is out-of-date, is rarely a profitable proceeding.

## (2) Budget Estimates

(6) The actuals of previous years and the revised estimates ordinarily afford the best guide in framing the budget estimates, and a continuance of any growth or decline in income indicated by them may, in the absence of definite reasons to the contrary, properly be assumed in all cases in which the proportionate estimate can be usefully employed.

(7) The reasons which have led to the adoption of the figure proposed for the budget estimates should be briefly and clearly explained with reference to the remarks in sub-rule (4) of this Rule.

## (3) *Compilation of figures in the estimate of receipts under "VII—Land Revenue"*

(8) In the first place it should be borne in mind that the estimates of land revenue receipts should show the amounts expected to be realized within the year under budget and those

only. In estimating fixed revenue the calculations should be based on the actual demand, including any arrears due for past years, and the probabilities of its realization during the year. In the case of fluctuating revenue the estimate should be based upon a comparison of the actual receipts of the last three years.

(9) In framing the estimates against "Fixed Collections" and "Collections from Government estates", the two minor heads under "Ordinary land revenue" in the form of the budget under "VII—Land Revenue" (*vide* Accountant-General, West Bengal, No. B-1) the demands shown in the Land Revenue Annual Return No. XLI should be referred to. The figures in that return against cross-heads I (Estates permanently-settled), and II (a) (Estates settled for periods with proprietors) should be made the basis of the estimate for the former, and those against the remaining cross-heads, viz., II (b) (Private estates leased to farmers for periods), II (c) (Government estates leased to farmers for periods), and III (a) and (b) (Estates held direct by Government), for the latter.

(10) The following indicates the mode to be ordinarily followed in arriving at the estimates under "Fixed Collections": Fixed Collection

*Add—*

- (i) Current demands shown against cross-heads I and II(a) of Annual Return No. XLI for the financial year preceding that in which the budget is prepared.
- (ii) Probable additions to the current demands up to the close of of the year under budget.
- (iii) Balance likely to remain unrealized out of the demand of the year in which the budget is prepared, *i.e.*, the anticipated arrear demand of the year under budget.
- (iv) Amounts expected to be collected in advance during the year under budget on account of the demands of the following years.

*Deduct—*

- (v) Total balance likely to remain unrealized at the close of the year under budget.
- (vi) Anticipated deductions from the demands up to the close of of the year under budget.
- (vii) Portions of the demands of the year under budget to be adjusted from the advance collections made in preceding years.
- (viii) Probable remissions to be made during the year under budget.

It will be seen from the above that for all practical purposes the items (iii) and (iv) will counterbalance items (v) and (vii) respectively, and result will be that the current demands of estates under classes I and II(a) *plus* and *minus* the expected additions, deductions and remissions will form the basis of the estimate. When, however, the District Officer has any reason to anticipate any abnormal variations in the arrear and surplus

collections of the year under budget as compared with those of the preceding years, or when, from his knowledge of any circumstances, he considers that the estimates arrived at in the above manner will not represent sufficiently accurately the amounts expected to be actually realized during the year, necessary changes should be made, and details showing how the estimates have been arrived at should be shown in the explanation sheets, together with the reasons for making the changes.

**Collections from Government estates**

(11) The estimate under the head "Collections from Government estates" should be based on the current demands shown against cross-heads II(b) and (c) and III(a) and (b) of Return No. XLI. The other considerations mentioned in the case of "Fixed collections" should be taken into account, "Miscellaneous receipts including receipts from *hats* and markets in Government estates should be shown under minor cross-head (3) Miscellaneous receipts from estates held direct by Government in the budget form as required by rules 31, 32 and 251 of the West Bengal Government Estates Manual".

(12) "The estimates against minor cross-head (3), referred to in the preceding sub-rule, as also against minor cross-heads (4) to (6) of the same budget form", should be ordinarily based on the average of the actuals of the last three years, provided there is no reason to anticipate any abnormal variations under any head.

**Sale proceeds of waste lands and redemption of land tax**

153. Estimates of sale proceeds of waste lands and of money receivable in redemption of the yearly rent of holdings in Khas mahals are to be included under the respective headings under "VII—Land Revenue".

**Interest on arrears of revenue**

154. "Interest on arrears of revenue should not be included in these estimates as it is provided under the head "XX—Interest". The estimates on this account should be submitted by the District Officers to the Finance Department direct by the 15th September.

#### (C) ESTIMATES OF EXPENDITURE

**Pension**

155. Pensions are not to be included in the Board's estimates, as the Accountant-General furnishes the necessary estimates for them to the Finance Department.

156. In the preparation and transmission of these estimates the provisions contained in rule 152(1) and (2) should be followed.

(1) The reasons which have led to the adoption of the figures proposed for the revised estimates, and the budget estimates of *ordinary* expenditure, should be briefly and clearly explained with reference to the remarks in sub-rule (4) of rule 152.

#### (1) Revised Estimates

(2) The revised estimates of expenditure are merely forecasts, based on later information, of what the actual outlay of the year will be; they do not operate either to increase or to reduce the grants which have been placed at the disposal of

officers in the sanctioned budget. This is as true of revised estimates of Civil Works expenditure as of those of other expenditure.

(3) There should ordinarily be little difficulty in arriving at an accurate estimate of the expenditure of the year. When the experienced of the earlier months is available as a guide, and, as in the case of the revenue estimate, it can generally be assumed, in default of reasons to the contrary, that any increase or decrease exhibited by the actuals of the months which have elapsed, compared with those of the corresponding period of the previous year, will continue proportionately throughout the year.

#### (2) *Budget Estimates*

(4) These estimates serve two purposes—

- (a) Their primary function is to forecast the expenditure of the ensuing year, and thus to enable Government to make the necessary arrangements for financing the charges which it will be called upon to meet.
- (b) As finally passed, they fix the allotments at the disposal of officers for expenditure in the ensuing year.

An over-estimate of expenditure reduces the amount which can be treated as available for new schemes, while an under-estimate of expenditure or the omission of items of outlay which are likely to be incurred can only be remedied by the postponement of other schemes for which provision has been made. It is consequently of great importance that expenditure estimates should be accurately framed, that programmes involving new expenditure should be carefully worked out before the budget estimates are forwarded, and that no charges which are likely to be incurred should be omitted.

(5) In the preliminary stages the expenditure estimates are divided into two parts, viz.:

- (a) The estimates of ordinary charges which are transmitted to the Accountant-General and the Finance Department on prescribed forms, and
- (b) the estimates of new expenditure.

The reason for this division is explained in rule 151.

- (c) In framing the estimates of expenditure the items of expenditure which are charged upon the Consolidated Fund of the State in terms of Article 202(3) of the Constitution of India should be shown separately from the voted items of expenditure.

(6) (i) The budget estimates of expenditure, to be prepared in District and Commissioners' offices, must be rigidly confined to ordinary charges and to charges which, although not yet being incurred, have been finally sanctioned for introduction in the ensuing financial year. They must not include provision for any new unsanctioned schemes which it is desired to introduce in the ensuing financial year.

(ii) Proposals for new expenditure on schemes, which it is desired to introduce in the ensuing financial year, should be *separately* submitted by the Board to the Land and Land Revenue Department in good time to enable them to send in their recommendations to the Finance Department for examination prior to the 15th September for the purpose of their inclusion in the schedules of new expenditure for the ensuing year.

(7) Provision is made in these estimates only for sanctioned charges including those for which direct budget provision has been authorised by the Finance Department.

In justification of the estimates under "Pay of Officers" and "Pay of establishments" full details of the number of officers and their pay together with the number and pay of the permanent and temporary establishment should be separately supplied with the estimates in the prescribed form. In the case of temporary establishment, authority under which they are entertained should be quoted.

(8) (a) The budget estimate of charges, such as travelling allowance or the diet-money of witnesses, the amount of which tends to vary from year to year, should be based on the actuals of previous years and the revised estimate; and, in default of reasons to the contrary, it is ordinarily advisable to assume a continuance of any growth or decline which is revealed by these figures.

(b) The estimates of ordinary charges should exclude the value of stores proposed to be obtained from the United Kingdom for which, an indent, has already been submitted to the Government.

(9) The directions contained in articles 72 to 77 of the Account Code, Volume I, regulating the exhibition of recoveries of expenditure in Government accounts are reproduced below for the guidance of local officers in adjusting accounts and framing budget estimates:

(i) These directions shall regulate the exhibition of recoveries of expenditure in Government accounts. In these directions the term "recovery" means payment by another Government, department or an outside body or person of expenditure initially borne by a Government department and recorded as such in its accounts.

(ii) Recoveries from private persons or bodies (including local funds and Governments outside India) should, as a general rule, be treated as revenue and not as deduction from expenditure.

*Exceptions.*—(a) When a Government undertakes a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the net cost to Government being *nil*, the recoveries may be taken in reduction of expenditure.

(b) Recoveries of expenditure on works in progress and transactions of stock and other suspense accounts—

The technical estimates take cognisance of all anticipated receipts from sale proceeds of materials, plant, etc., received from the old structure, while the receipts under "Stock and Suspense" are by their very nature inseparable from the expenditure recorded under the main head. The recoveries falling under these two categories should therefore be treated as reduction of gross expenditure.

(iii) As between two or more Governments the following directions shall regulate the classification of recoveries:

- (a) If the recoveries represent debits to another Government of expenditure which was so debitable from the moment it was sanctioned, they should not be treated as revenue of the Government effecting the recoveries but as deductions from expenditure.
- (b) In the case of joint establishments, where the expenditure is not shared by two or more Governments *ab initio* but is incurred by one of the Governments and partially repaid by the others, the repayment, if made while the accounts of the year are still open, should be treated as deduction from expenditure.
- (c) Recoveries of the classes falling under (a) and (b), if not effected within the accounts of the year in which the expenditure was incurred, should be treated as revenue.

*Exception.*—In cases where the recovery is made on the basis of the calendar year instead of the financial year, the whole amount of the recovery may be treated as reduction of expenditure though a portion of it relates to expenditure incurred during the previous financial year.

- (d) Recoveries on account of commuted value of pensions effected from other Governments should be treated as deductions from expenditure.
- (e) All other recoveries should be credited as revenue of the recovering Government, whenever they are received.

(iv) As between different departments of the same Government, the recoveries should be treated as deduction from the gross expenditure, except such recoveries as are made by a Commercial department, which should be treated as receipts of that department.

NOTE 1.—The term "recoveries by a Commercial department" for the purpose of this direction shall apply to recoveries in respect of services rendered to other departments in pursuance of the proper functions for which the department is constituted, that is to say, in the case of the Posts and Telegraphs Department, recoveries shall be treated as receipts only when they are made in respect of Postal, Telegraph or Telephone services rendered to the other departments. Where, however, a Commercial department acts as an agent of another department for

the discharge of functions not germane to the essential purpose of the department, the recoveries shall be taken in reduction of expenditure.

NOTE 2.—Recoveries made from another department if not effected within the accounts of the year in which the expenditure was incurred, should be treated as revenue and not as deduction from expenditure, unless the latter course is authorised by provision in the budget estimates.

(v) Notwithstanding anything to the contrary that may be provided by or under these rules receipts and recoveries on capital account in so far as they represent recoveries of expenditure previously debited to a capital major head concerned except where under the rules of allocation applicable to a particular department, such receipts have to be taken to revenue.

(vi) In case of doubt or dispute, the question whether any particular recovery is classifiable as revenue or as deduction from expenditure under the directions in these rules will be decided by the Auditor-General.

**Submission of extra grant application direct to Government on which the Board has no financial control. Applications for grants at the Board's disposal**

157. Applications for extra grants under any budget head the allotments of which are not under the financial control of the Board should be submitted direct to Government, in the administrative department concerned and, not through the Board, with re-appropriation statements.

The allotments under the expenditure heads mentioned in Appendix A are controlled by the Board. Applications for extra grants thereunder, accompanied by re-appropriation statements, should therefore be submitted to the Board.

**Transfer in account**

158. Collectors are authorised to sanction the transfer of items from one head of revenue to another when such items have been wrongly adjusted in the first instance, with an intimation to Accountant-General, West Bengal, where necessary.

**Reductions of establishment**

159. (i) Commissioners should at once bring to the notice of Government in the administrative department concerned any reductions of establishment which they may consider practicable.

(ii) Reports, however, in respect of possible reduction of establishments which are under the control of the Board should be submitted to the Board and not to Government.

**Maintenance of up to date statistics of staff and volume of work in each establishment**

160. In order that the Commissioner may be in a position to decide whether any increase in an establishment is needed, or a reduction is justified, it is necessary to maintain up to date statistics in respect of the various establishment, and the volume of work with which they have to deal in the several districts of his Division. He should, therefore, cause to be prepared for each separate department of the officers who are subordinate to him a statement showing (a) the volume of work of the department, (b) the number of officers and staff employed to do the work. In the preparation of this statement it is essential to make certain that the volume of work is compiled on a uniform basis in every district. The statement so

prepared should be reviewed and brought up to date from time to time owing to the devices which are commonly adopted when a question arises about the adequacy of an establishment, a most careful scrutiny by Collectors and Commissioners of the data supplied and the methods adopted will be very necessary. An examination of the lists maintained under such safeguards as will help in arriving at a standard of outturn which may be applied with reference to the standards prescribed by Government from time to time and will enable the Commissioner readily to dispose of demands for additional staff, if any, or to recommend reduction in the existing staff to Government or to the Board as the case may be.

(1) The District Officers have been empowered under Government order No. 594Estbts., dated 28th February 1947, read with No. 2932F., dated 20th November 1952, to sanction, without reference to Government, the creation of additional temporary post to cope with work in the various departments of the Collectorate according to the standards set out therein. The posts sanctioned by the District Officer in terms of this order will be temporary additions to the cadre of corresponding permanent posts in his office.

161. When any temporary establishment is employed on any special work or when any permanent establishment is deputed to a special work to be completed within a fixed period, the progress of the work of the clerks should be carefully watched by the District Officer. To enable him to do this, each clerk should submit fortnightly to the Collector, through the Deputy Collector in charge of the department, a progress report in simple form showing the total amount of work done up to date, the amount done with explanations of any failure to attain the standard expected. The Board does not consider it necessary to prescribe a particular form of report or a standard, but leaves it to District Officers to adopt the form and the standard most suitable for the work in hand. These orders apply more especially to the work of temporary establishments employed in copying registers, overhauling records and other works of a similar nature; they do not apply to the major works of Cess Revaluation, Survey and Settlement or Land Acquisition, for which progress reports are already prescribed.

**Progress reports  
for special work**

162. Applications for sanction to the retention of temporary establishments beyond the period covered by the original sanction should invariably be submitted in time to allow of due consideration and the issue of orders before the expiration of the term of sanction. In cases of appointments requiring the sanction of the Government of India, the application should be made at least three months before the expiry of the term of sanction.

**Retention of temporary establishments.**

A list of such temporary establishments should be kept in each office and should be regularly scrutinized.

163. The date on which a temporary establishment is discontinued is always to be reported to the Accountant-General.

**Date of discontinuance of temporary establishment**

164. Punkhas are allowed to be used for all Government servants, Gazetted or non-gazetted, for the period from the 1st March to the 31st October of each year. It is, however, to

**Period of use of punkhas**

be distinctly understood that the punkhas are not to be brought into use earlier or continued in use longer than is actually necessary and Heads of Departments and Offices should see that this is enforced. The charges for the wages of punkha-pullers should be met from the contingent grants of the offices concerned.

**Supply of maps**

165. The Map Record and Issue Office, Calcutta, supplies printed maps on the public service, on book-debit, when the value exceeds Rs. 50, and on cash payment when up to that value. It also arranges for the colouring and mounting of maps when required. All charges for freight and postage of parcels must be borne by applicants themselves. Incidental charges for colouring, mounting and binding maps and for packing cases, are included in the bills submitted by this office. When accounts are settled by book-debit, the rules as to the disposal of the duplicate and triplicate copies of the invoice, printed thereon, must be strictly adhered to. Cash payments include payments by money order, remittance transfer receipts, and cheques (not crossed) on Scheduled Banks in Calcutta. Hundiṣ and receipts for payment into treasuries are not accepted, but postage labels of the value of half or one anna are accepted for bills not exceeding one rupee in amount.

All applications for printed maps on the service should be made to the officer in charge of the Map Record and Issue Office, 13, Wood Street, Calcutta, and should give full and clear particulars as to the kind of map required and its scale, and any other information that will guide that office in knowing exactly what is required.

The mode of transit and address or station to which the maps are to be sent should invariably be specified. All addresses should be clearly written.

Indent forms for maps on the public service can be obtained from the officer in charge of the Map Record and Issue Office.

List of all newly-published maps are periodically notified in the *Gazettes of India* and to State Governments.

**Countersignature  
of indent by  
authorised officers**

166. Indents for maps required from the Map Record and Issue Office must be duly approved and countersigned by the authorized officers. The following officers are authorized to countersign indents so far as the Board of Revenue is concerned :

Commissioners of Divisions.

Collectors of districts.

Where the contract system is not in force, the charge on account of maps is met from the ordinary contingent grant of the officer incurring it, and adjusted accordingly in the accounts.

**Power of counter-  
signing indents  
for mathematical  
or other instru-  
ments**

167. The Board of Revenue, West Bengal, and the Director of Land Records and Surveys, West Bengal, are authorised to countersign indents for the supply of mathematical and other instruments up to Rs. 1,000 for each item subject to the rules

in Appendix 2 of the West Bengal Financial Rule. The power of a Commissioner of a Division is limited to Rs. 250 in this respect (*vide* paragraph 432 of the Bengal Audit Manual, 1939).

168. Subject to the conditions enumerated below and also to the condition that funds may not be re-appropriated to meet an item of expenditure which has not been sanctioned by proper authority, the Board of Revenue, Commissioners of Divisions and the Director of Land Records and Surveys are authorised to sanction, without previous reference either to the Finance Department or to the administrative department concerned, re-appropriation within the appropriations under a grant which are placed at their disposal :

Power of re-appropriation

- (i) that the grant as a whole is not likely to be exceeded;
- (ii) that a re-appropriation from a "charged" to a "voted" head or *vice versa* is not involved;
- (iii) that the expenditure which will be met by the re-appropriation does not involve the undertaking of a new unapproved recurring liability;

*Explanation.*—Savings that become available as a result of the postponement whether deliberate or unavoidable, of expenditure for which specific provision exists in the budget may be re-appropriated to accelerate the implementation of any approved scheme already in progress because even should such acceleration involve an immediate temporary increase in Government's recurring liabilities, Government will not be assuming a new unapproved (ultimate) recurring liability.

- (iv) that the savings are known in sufficient time to permit of their being spent to good purpose and that the expenditure is not incurred merely to prevent savings lapsing;
- (v) that a re-appropriation sanctioning the undertaking of a "new service" is not involved.

*N.B.*—No satisfactory definition of "new service" has been evolved but the general purport of the term is reasonably clear. When there is any doubt the case should be referred to the Finance Department.

*NOTE.*—If a grant is controlled by two or more administrative departments, an administrative department desiring to sanction a re-appropriation from a head controlled by another administrative department must obtain the concurrence of the latter to such re-appropriation.

Orders sanctioning reappropriation under these powers will issue from the officer concerned to the Accountant-General, West Bengal. A copy of every such order must be sent forthwith to the Finance Department and to the administrative department of Government concerned.

“[Financial Delegation Orders, dated the 1st April 1937, as modified by the Finance Department order No. 22200F.B., dated the 24th September, 1945].”

169. Paragraph 531 of the Audit Manual regarding excess expenditure over allotment is quoted below :

“Objection relating to allotment of funds are removed during the course of the year, on receipt of orders regarding the necessary allotment, re-appropriation or a supplementary grant as the case may be. As stated in Article 56 of the Audit Code, no allotment or re-appropriation within the grants of a year can be authorised at any time after the expiry of the year. In consequence of this rule, objections for ‘want of allotment’ and ‘excess over allotment’, if the official year has closed, cannot be met by the issue of a formal order of appropriation.

Objections on the ground of “want of allotment” or “Excesses over allotment” may be removed on submission to Government of the Appropriation Accounts and Audit Report in which they are included”.

## APPENDIX A

Statement showing the dates on which revised and budget estimates are due to the Board of Revenue, the Accountant-General, West Bengal, and the Finance Department

Estimate	Name of officer responsible for preparation of estimate	Name of officer through whom the estimate is to be submitted and the date by which it should reach him	Name of officer responsible for submission of estimate to Accountant-General, West Bengal, and the Finance Department and date by which it should reach him	Date by which it should reach Accountant-General, West Bengal, and the Finance Department
<i>Revenue and receipts</i>				
VII—Land Revenue.	District Officer	Commissioners of Divisions. 15th September.	Board of Revenue. 1st October.	15th October.
XLVI—Miscellaneous—General rate levied from private estates managed by Court of Wards.	Do. ..	Do. ..	Do. ..	Do.
LI—Extraordinary receipt—Sale of land.	Do. ..	Do. ..	Do. ..	Do.
<i>Expenditure</i>				
7—Land Revenue—Charges of administration (all heads excepting Land Acquisition establishment).	Do. ..	Do. ..	Do. ..	Do.
Management of Government estates.	Do. ..	Do. ..	Do. ..	Do.
Land Records—District charges.	Do. ..	Do. ..	Do. ..	Do.
Assignment and Compensation.	Do. ..	Do. ..	Do. ..	Do.
<i>25—General Administration.</i>				
Board of Revenue	Board of Revenue.	....	Board of Revenue.	Do.
Commissioners' General Department.	Commissioners of Divisions.	....	Board of Revenue. 1st October.	Do.
Wards establishment.	Do. ..	....	Board of Revenue.	Do.
District administration—General establishment.	District Officer	Commissioners of Divisions. 15th September.	Do. .. 1st October.	Do.
Charges for maintenance of boundary marks.	Director of Land Records and Surveys.	Board of Revenue. 15th September.	Do. ..	Do.

APPENDIX A—*conold.*

Estimate	Name of officer responsible for preparation of estimate	Name of officer through whom the estimate is to be submitted and the date by which it should reach him	Name of officer responsible for submission of estimate to Accountant-General, West Bengal, and the Finance Department and date by which it should reach him	Date by which it should reach Accountant-General, West Bengal, and the Finance Department
Landlords' Fee establishment.	District Officer	Commissioner of Divisions. 15th September.	Board of Revenue. 1st October.	15th October.
Subdivisional establishment.	Do. ..	Do. ..	Do. ..	Do.
Other establishment (excluding Debt Conciliation Board and Barrackpore Circuit House).	Do. ..	Do. ..	Do. ..	Do.
Discretionary grants by Commissioners of Divisions.	Commissioners of Divisions.	....	Do. ..	Do.
Discretionary grants by District Officers.	District Officers	Commissioners of Divisions. 15th September.	Board of Revenue. 1st October.	Do.
Works ..	Board of Revenue.	....	Do. ..	Do.
<i>57—Miscellaneous</i>				
<i>—Miscellaneous contributions.</i>				
Grant to local bodies in lieu of public works cess and fees under the Cess Act previously paid direct to those bodies (charged).	District Officers	Commissioners of Divisions. 15th September.	Do. ..	Do
Grant to District Boards in lieu of their receipts of account of lapsed landlords' fees and landlords' transfer fees under the Bengal Tenancy Act previously paid direct to those bodies out of the deposit head (charges).	Do. ..	Do. ..	Do. ..	Do.
<i>Miscellaneous and unforeseen charges.</i>				
Rewards for destruction of wild animals.	Do. ..	Do. ..	Do. ..	Do.

## CHAPTER VIII

## Malikana and other permanent periodical payments

170. *Malikana* is of two kinds (*vide* Chapter XII, pages 98-100 of Mr. D. J. McNeile's memorandum on the Revenue Administration of the Lower Provinces of Bengal, 1873)—

Description of  
malikana

I.—*Malikana*, or proprietary allowance, granted for estates of which the settlement is not made with the proprietors. This is *fixed* for the term of the settlement,—(a) when tender of settlement is made to the proprietor, and his offer is not accepted, in which case the *malikana* is calculated on the amount of his offer; and (b) when tender of settlement is made to the proprietor, but the settlement is refused absolutely without any offer being made, in which case the net collections of the year immediately preceding form the basis of the calculation of the *malikana*. In both these cases also the amount of *malikana* is not dependent on collections. *Malikana is fluctuating*—(c) when settlement is not offered to the proprietor, the *malikana* being then calculated on the net collections of each year (*vide* section 5 of Regulation VII of 1822).

II.—*Malikana* which was allowed to zamindars in virtue of their right as proprietors, in consequence of the settlement of their estates, or lands out of their estates, with others. This is a compensation *permanently* granted to proprietors,—(a) on account of the settlement of their estates with others, on their refusal; (b) for lands given out of their estates rent-free to others, by grants, which were never subsequently resumed; and (c) for such lands which were subsequently resumed and assessed to revenue by Government and settled with the holders. It is of a pensionary nature, and does not depend on collections.

*Malikana* of the first class is payable for a term of years only, that is, during the currency of a settlement. In cases (a) and (b) the amount is fixed, while in case (c), it may vary from year to year. Detailed instructions about calculation of this class of *malikana* will be found in rule 607 of the Survey and Settlement Manual. *Malikana* of the second class is permanent.

171. The payment of *malikana* due to proprietors during the currency of settlement, whether the amount is fixed or dependent on net collections, will be made only in one instalment for the whole year. A record of recipients and of payment of such *malikana* will be maintained in Register No. 65 in the Register and Return Manual.

Register

This Register will be in charge of a Deputy Collector, whose duty it will be to see that all entries are correctly made. The amounts payable and the payments must be checked with great care. No payment will be made without a special order of the Collector, or the officer in charge in his absence. The instructions at the foot of the register must be carefully observed. They will not appear on every page, but one of the pages on which they are printed will be placed at the beginning of each register.

**Permanent payable orders**

172. Permanent or pensionary *malikana* will be paid on permanent payable orders issued by the Collectors.

**Register**

173. A register (No. 66) of recipients of permanent *malikana* will be kept by each Collector in the form given in the Register and Return Manual.

All *malikana* grants relating to the same estate (where there are more than one) should follow one another in the register, that is, the register should be written up estate by estate; and the same course should be followed whenever the register has to be rewritten at any future time. The register provides also for the recording of mutations, whether due to sale, gift, or inheritance. On a mutation occurring, the necessary particulars will be filled in, in the mutation columns against the original item affected, and whether the whole or only a portion of such item is transferred, the original entry will be secured through (i.e., columns 1 to 4) by a line in red ink, and entries of the transferred amount and of the balance, if any, of the original amount will be made at the end of the register in continuation of the last serial number in the register. By thus recording changes a continuous and clear record of all items payable in a district will be maintained in the register. When *malikana* is payable to joint sharers, all their names will be entered in the register under a single number, and mutations of any of the names will not be accompanied by the entry of the new sharer's name under a separate number at the end of the register. The addition of such new and separate numbers is to be made only when the transfer is of a share to be held separately in future.

**How to be kept**

174. The register will in the first instance be prepared under the personal supervision of a Deputy Collector, who will initial every item in token of his having satisfied himself that the *malikana* is payable. Every subsequent entry of a mutation and of a new serial number in continuation of the register will similarly be initialled by a Deputy Collector.

**Supervision of registers**

175. Both the registers referred to in rules 171 and 173 will be kept under the supervision of the Superintendent. They will be in English.

**Roll of Malikana dar**

176. For each item in Register No. 66 a roll in the following form will be drawn up under the signature and seal of the Collector and made over to the recipient, who will present it

half-yearly for payment at the district treasury on or about the 1st April and the 1st October, respectively :—

*Roll of recipients of permanent malikana*

Serial number in the general register of recipients of permanent malikana	Name of recipient	Father's name	Residence Tiana and village	Amount of annual malikana	Half-yearly instalment	Remarks
1	2	3	4	5	6	7

In columns 5 and 6 the figures to be entered in words as well as figures.

*Memo. of actual payment*

Date of payment	For what period	Amount paid	Signature of the Treasury Officer	Remarks
		Rs. a. p.		

(To be printed on the back of the roll.)

177. Duplicate copies of the rolls (which will contain two additional columns between 4 and 5 for identification, showing the height of and any marks borne by the recipient) will be prepared for record in the treasury, and, when applications are made for payment, the Treasury Officer must satisfy himself of the validity of the claims by comparing both copies of the rolls in every case, and will then order payment, noting the fact in both rolls, in the memorandum form on their reverse. When no space is left in this form to note the payments, fresh duplicate rolls should be prepared and given to the recipients under the Collector's seal and signature, care being taken to have the old rolls first returned by the recipients for cancellation. **Duplicate roll**

178. Whenever any transfer of *malikana* by sale, gift or inheritance occurs, the roll given to the old recipient must similarly be recalled and cancelled, a new roll being then drawn up and given to the transferee. If the transfer is of a portion only of the *malikana*, the old recipient must still be required to give up his roll for cancellation. A new roll for payment of the balance of the *malikana* retained by him will then be supplied to him, and a roll will be also given to the transferee. **Transfer of malikana**

for the share acquired by him. Care must be taken on no account to give a new roll for *malikana* until the old roll has been surrendered and cancelled.

**Exemption of  
Malikanadar  
from personal  
appearance**

179. A recipient of *malikana* specially exempted by the Commissioners of Divisions from personal appearance, a female *malikanadar* not accustomed to appear in public, or a male *malikanadar* who is unable to appear in consequence of bodily illness or infirmity, may receive his or her *malikana* upon his or her causing to be produced before the Treasury Officer a life certificate signed by a responsible officer of Government, or by some other well-known and trustworthy person.

**Life certificate**

180. A recipient of *malikana* of any description who causes to be produced before the Treasury Officer a life certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar, or Sub-Registrar under the Registration Act, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, or any other gazetted officer of Government, is also exempted from personal appearance, and the *malikana* due to him can be paid to the presenter (provided the Treasury Officer has no doubt as to the latter's *bona fides*) of the bill, which should be accompanied by the life certificate above referred to, without requiring a formal power-of-attorney.

**Precaution**

181. In all cases referred to above, the disbursing officer must take precautions to prevent imposition, and must, at least once a year, require proof, independent of that furnished by the life certificate, of the continued existence of the recipient of *malikana*.

**Time-barred  
malikana claim**

182. Under Article 132, Schedule I, Act IX of 1908, the period of limitation for a claim to money due on account of *malikana*, whether permanent or temporary, is twelve years from the time when the money becomes due. Hence no claim to undrawn arrears due for over twelve years should be entertained unless the claimant can show good cause to the contrary and explain the delay in applying for payment.

Since the right to *malikana* is a periodically recurring right to be exercised when the money falls due, mere non-payment for twelve years does not extinguish the right nor bar the claim to arrears falling due within that period.

If, however, payment has been refused, then, under Article 131, Schedule I, Act IX of 1908, the claimant whose alleged right has been thus denied must sue to establish it within twelve years from the first refusal.

**Description of  
Sair compensa-  
tion allowance**

183. Sair compensation allowance was granted to holders of land as compensation for the abolition of duties and taxes levied by them in markets upon their lands.

*N. B.*—The validity of this compensation was given by Regulation XXVII of 1793 : this Regulation was repealed by Act XXIX of 1871 which, however, provided for retention of validity already existing at the time of the repeal of the Regulation XXVII of 1793.

184. These allowances are analogous to permanent *malikana*, and the rules 170 to 180 for the payment of permanent *malikana*, are applicable to the payment of Sair compensation allowance also. The permanent pay orders will continue to be issued by the Accountant-General, West Bengal.

Procedure for  
payment of  
Sair compensa-  
tion

Payments shall be made in equal quarterly proportions and the rolls should therefore be presented for payment in the months of June, September, December and March.

In the case of certificate-holders who have hitherto drawn the allowance monthly, the privilege may be continued, during their lifetime only, by payment of advances not exceeding one-third of the total quarterly instalment during each of the two months preceding that in which the quarter's payment is due.

*Note.*—As *ticca* rents payable by Government in lieu of lands held in perpetuity are more in the nature of '*malikana*' than '*sayer compensation*', they should be paid out of the funds allotted under "7—Land Revenue—Assignments and Compensations—Malikana". Permanent pay orders will be renewed and issued by the Collector.

[Government order No. 15791L.R., dated the 30th September 1935]

185. If a joint receipt from all the share-holders cannot be obtained, proprietary allowances may be paid separately to the individuals entitled, if there is a record of their share in General Register A, and if their right to receive the allowances is undisputed.

Payment of  
proprietary  
allowances to  
share-holders

186. The Government of India in their Resolution No. 3744A., dated the 24th August 1898, have prescribed the following rules for calculating the capitalized value of all permanent periodical payments to or by Government :

Method of calcula-  
ting capitalized  
value of all perma-  
nent periodical  
payments to  
or by Govern-  
ment

- (1) When Government is entitled to receive a periodical payment in perpetuity, and existing orders authorize the commutation of that payment for a single payment, the said single payment should not be less than thirty times the amount annually paid. If the payer is not willing to commute at this rate, the right to receive periodical payment should not be given up.
- (2) When Government is under an obligation to make a periodical payment in perpetuity, and existing orders authorize the commutation of that payment for a single payment, the said single payment should not be more than twenty times the amount annually paid. If the payee is not willing to commute at this rate, the system of periodical payment should continue.

These rules apply only to cases of actual commutation of payment. They do not affect any orders relating to the valuation of a grant, assessment, or other concession or demand, when such valuation is made for official purposes only, and not for the calculation of an actual payment.

## CHAPTER IX

## Pensions

## PRELIMINARY

187. The rules governing service pensions, extraordinary pensions and gratuities for service not entitling to pension are contained in the Civil Service Regulations published under the authority of the Government of India. Supplementary instructions are laid down in Part I below.

As for territorial and political pensions disbursed through the Revenue authorities, the rules governing them are contained in Part II.

*Part I.—Service and Extraordinary Pensions and Gratuities*

**Delegation of powers regarding grant of pension to non-gazetted officers**

188. The officer who has authority to fill the appointment vacated by a retiring officer may, in the case of non-gazetted officers, sanction the pension, which is certified by the responsible audit officer to be clearly admissible under rule.

**Powers of sanctioning officer**

189. Such sanctioning officer exercises—

- (a) the power of accepting in respect of such non-gazetted officers, medical certificates of incapacity for further service given by a medical officer in charge of a civil station, or of assembling a special invaliding committee at a convenient civil station ;
- (b) the power of accepting a medical certificate bearing a later date than that of the application for pension ;
- (c) the power to commute retrospectively periods of absence without leave into leave without allowances ;
- (d) the power to sanction condonation of all interruptions in service under Article 422 of the Civil Service Regulations, 1950 ;
- (e) the power to sanction condonation of deficiencies up to three months under article 423(1) of the Civil Service Regulations, 1950, in cases where the applicant for pension is serving on a State establishment.

**Further powers of sanctioning authority**

190. The authority who sanctions the pension may also—
- (a) sanction the payment of a pension more than one year in arrears if the pension is to be paid for the first time, or if the amount of arrears exceeds Rs.1,000 ;
  - (b) sanction the payment of a pension exceeding Rs. 100 due to a deceased pensioner to his heirs, more than one year after the pensioner's death.

*Note.*—When the sanctioning authority is the State Government powers under (a) and (b) above can be exercised by district officers, etc. (*vide* column 4, items 10 and 11 of the statement enclosed with Finance Department Order No. 9858F., dated the 2nd November, 1918).

191. Authorities sanctioning pension should see that all sums due to Government from a Government servant at the time of his retirement, e.g., over-issues of pay, allowances or leave salary, admitted or obvious dues such as house rent, postal life insurance premia, outstanding balances of various advances, etc., which cannot be recovered from his pension without his consent (*vide* Auditor-General's instruction under Article 351, Civil Service Regulations) are fully recovered before the pension is sanctioned. It is emphasised therefore that care should be exercised to ensure that there is no avoidable delay either in informing the officer concerned of the total amount due by him to Government, or in sanctioning the pension after the amount has been recovered.

**Recovery of outstanding dues from applicants for pension**

[Finance Department Order No. 2473-F., dated 4th August 1951].

192. Commissioners, Heads of Departments or the District Officers may exempt a pensioner from personal appearance under article 945 of the Civil Service Regulations, 1950.

**Exemption from personal appearance when drawing pensions**

193. All sanctions to pensions, whether payable in this or another State, should be communicated to the Accountant-General, West Bengal.

**Communication of sanction to Accountant-General, West Bengal**

194. The declaration of age, made at the time of, or for the purpose of, entry into Government service should be deemed absolutely conclusive and no revision of such a declaration should be allowed to be made at a later period for any purpose whatsoever. The rule should be brought to the notice of all applicants for Government service.

**Alteration in the date of birth in the service-book**

195. Special attention should be given by every officer concerned to the prompt disposal of applications for pension.

**Prompt disposal of pension application**

#### *Part II.—Territorial and Political Pensions*

196. The following rules have been framed, in supersession of all previous rules on the subject, by the Board of Revenue, with the consent of the State Government under section 14 of the Pensions Act, 1871 [Central Act XXIII of 1871], for West Bengal and published in the Board's notification No. 7557-Misc., dated the 2nd September, 1953, on pages 2981 to 2988 of Part I of the *Calcutta Gazette* of the 10th idem :—

I. The following rules (except rules XXII to XXVI inclusive) shall apply to territorial and political pensions only, disbursed through the Revenue authorities. Rules XXII to XXVI inclusive shall apply to the former pensions only.

**Application of rules**

II. Except as provided in rule III, all pensions shall be payable at the District Treasury, upon which a permanent pay order has been issued by the Accountant-General, West Bengal.

**Place of payment of pensions**

III. Pensioners residing within any subdivision of a district may obtain payment of their pensions from the Subdivisional Treasury in the same way as from the District Treasury.

**Payment at subdivisions**

**Transfer of payment**

IV. A Commissioner of a Division may, on application and on sufficient cause shown, permit transfer of payment from a treasury in his Division to any other treasury in India :

Provided that this rule shall not extend to political pensions in cases where the pensioner resides by order of the Government in a particular place.

**Particulars to be submitted in case of transfer of payment**

V. A copy of the order directing the transfer referred to in rule IV shall be forwarded by the Commissioner to the Accountant-General, West Bengal, together with a brief narrative of the origin and particulars of the pension ; and the District Officer of the district from which the payment is transferred shall be instructed to return his and the pensioner's portion of the permanent pay order to the Accountant-General. The Accountant-General shall then issue a fresh permanent pay order to the officer who will, in future, pay the pension, or, if that officer belongs to another State, shall move the Accountant-General of such State to do so.

**Time of payment of pensions**

VI. Except as otherwise provided in these rules, all pensions shall be paid monthly.

**Arrears of pension**

VII. If a pension remains undrawn for more than six months, the Collector or other disbursing officer must at once make enquiry into the cause of the non-appearance of the pensioner, and report the result to the Government in the Home Department, as soon as the inquiry has been completed.

If the pensioner afterwards appears, the Collector or other disbursing officer may renew his payments, and the payment of arrears that have accumulated within a period of six years not exceeding Rs. 1,000 may be sanctioned by the Collector or other disbursing officer. If the amount of arrears exceeds Rs. 1,000, the previous sanction of the Commissioner must be obtained.

Pensions not drawn for six years cease to be payable at the treasury without the prior sanction of the Accountant-General, and the Collector or other disbursing officer should return their halves of the pension payment order to the Accountant-General immediately on the expiry of the period stated above. They should also submit with the report, prescribed in the first paragraph, a statement showing the names of pensioners who have not drawn their pensions for six years together with reasons for the nondrawal, if any.

**Personal appearance at time of payment, and exemptions therefrom**

VIII. (1) Except as provided in sub-rules (2) and (3) and rule IX, a pensioner must take payment in person, after identification, by comparison with the permanent pay order.

(2) The following persons, namely,—

(a) a pensioner specially exempted by the Collectors or the Heads of Departments from personal appearance,

(b) a female pensioner not accustomed to appear in public, and

(c) a male or female pensioner, who is unable to appear in consequence of bodily illness or infirmity,

may receive his or her pension, upon the production of a life-certificate, signed by a responsible officer of Government, or by some other well-known and trustworthy person.

(3) A pensioner of any description, who produces a life-certificate signed by some person exercising the powers of a Magistrate of any class under the Code of Criminal Procedure, 1898, or by any Registrar or Sub-Registrar under the Indian Registration Act, 1908, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, is also exempted from personal appearance.

(4) In all cases referred to in sub-rules (2) and (3), the disbursing officer must take precautions to prevent imposition, and must, before the first payment in each year, require proof, independent of that furnished by the life certificate, of the continued existence of the pensioner. For this purpose he shall (except in cases of exemption, from personal appearance granted by the Heads of Departments or Collectors) require the personal attendance and due identification of all male or female pensioners who are not incapacitated by bodily illness or infirmity from so attending, and in all cases where such inability may be alleged, he shall require proof thereof in addition to the proof submitted of the pensioner's existence.

IX. Pensions of pensioners of rank, who are specially exempted by the Heads of Departments or Collectors from personal appearance, shall be paid to an agent holding a power-of-attorney on their behalf upon the production of the permanent order and of a separate receipt. **Pensioners of rank**

X. Pensions of pensioners exempted from personal appearance under sub-rule (2) or (3) of rule VIII (except in cases mentioned in rule IX) may be paid to an agent on their behalf on the production of the permanent order, of a life-certificate as prescribed by those sub-rules, respectively, and of a separate receipt. **Payment to an agent**

XI. On the death of a pensioner payment of any arrear actually due may be made to his heirs provided that they apply within one year from his death after which period no such payment shall be made without the sanction of the Accountant-General, West Bengal. **Arrears of deceased pensioners**

Collectors of districts are empowered to sanction the payment of arrears of pension due to deceased pensioners to one or any of their heirs. Even if the pension has not been sanctioned before the death of the pensioner, the payment may be made under the orders of the authority who would have been competent to sanction the pension if the pensioner had not died.

*Note.*—Funeral expenses of a deceased pensioner are the first charge on the arrear pension due to the deceased and as

such the Collectors should pay as much of such expenses as is covered by the arrear pension and dispose of the balance, if any, as they deem proper.

**Making over of permanent pay order to pensioner**

XII. On the receipt by the disbursing officer of the permanent pay order, he shall summon the pensioner and, on his appearing, shall make over to him his portion of the permanent pay order, and shall explain to him at what times he can draw his pension and how he must proceed for the purpose. No other certificate need be given.

**Making over of permanent pay order to agent**

XIII. When the pensioner is exempted from appearance in person, the permanent pay order may be made over to any person authorized to act on the pensioner's behalf.

**Worn permanent payment order**

XIV. When the reverse of a pension payment order is filled up or when the pensioner's half is found to be worn or torn, both halves may be renewed by the Treasury Officer.

**Loss of pensioner's portion of payment order**

XV. If a pensioner loses his half of the pension payment order a new order may be issued by the Treasury Officer, who should see that no payment is made on the half alleged to be lost by a strict observance of rule 2 under Article 943 of the Civil Service Regulations. The necessary note should be made in the remarks column of the register in Form 40, Civil Account Code, Volume II [*now* West Bengal Treasury Rules Form No. 40.]

**Registry of applications**

XVI. In each Collectorate a list of pensions granted shall be kept up in the form given in Appendix A. Applications for pensions are to be entered in Register 8 of miscellaneous cases.

**Pensions undrawn for six years**

XVII. All pensions not drawn for six years shall be struck off the register given in Appendix A. If such pensions are renewed under rule VII, a fresh entry shall be made in the register in respect thereof.

**Death of pensioner**

XVIII. Upon the death of a pensioner, the District Officer shall at once report the circumstance to the Accountant-General and shall return the original permanent pay order to his office, after payment of arrear pension to his heirs in accordance with rule XI.

**Permanent pay orders**

XIX. When a pension is granted, the Accountant-General shall issue a permanent pay order to the disbursing officer of the station at which the pension is payable, directing him to pay periodically, until further notice, the amount of the pension upon the production of the counterpart of the order and a separate receipt according to the prescribed form. This order shall be entered in the register of permanent orders prescribed in Article 327 of the Civil Account Code, Volume II.

**Register to be kept at subdivision**

XX. When payment of any pension is permitted at a subdivision, a copy of the permanent order in respect of such pension shall be forwarded to the subdivision, a note to that effect being

made in the register of permanent orders at the headquarters station. At each subdivision a register a permanent orders so received shall be kept up in the same form as the register prescribed for the headquarters station.

XXI. Upon presentation of a claim for payment, the District Officer shall at once record the sum paid upon the permanent order, enter the amount in the cash-book, and submit the separate receipt (Appendix B), with his treasury account, to the Accountant-General as a voucher in support of the charge.

**Payment to be recorded**

XXII. The Board of Revenue is competent to sanction the continuance of hereditary pensions when the hereditary title has been already recognized by the Government or decreed by a competent Court of Justice. But it is to be borne in mind that the Government never undertook, absolutely, to pay the pensions included in the permanent settlement and that if a pension has been unadvisedly continued to heirs, the hereditary nature of the gratuity may, on the death of the incumbent, again be questioned.

**Continuance of hereditary pensions**

XXIII. As a general principle, pecuniary grants will not be continued after the death of the parties in whose favour they were originally made. Pensioners whose pensions are granted for life only, and are resumable at their decease, are to be in no way encouraged by the local officers to hope that their pensions will be continued to their heirs, and thereby induced to neglect making a proper provision for their families. The board is to submit to Government for decision any case in which it may be of opinion, on the decease of a life-pensioner, that the pension or any part thereof should be continued to the heirs.

**Hereditary pensions not to be ordinarily allowed**

XXIV. The principles laid down in the memorandum by Mr. F. Millet, printed in Appendix C, are, under the orders of Government, to be followed in recommending or deciding upon, the continuance or discontinuance to heirs of the various classes of pensions with which the memorandum deals.

**General principles**

XXV. As a rule, the distribution of pensions is irrespective of Hindu or Muhammadan law, and dependent on the pleasure of the Government only.

**Distribution of pension**

In cases where the original grant of a pension to two or more persons was joint and undivided, the survivor or survivors, shall be considered entitled to retain only an exact half, or a lesser share, according to circumstances, of the whole sum without reference to sex.

XXVI. Notwithstanding anything contained in rule XXV, when the grant was of a specific sum annually, payable in perpetuity and unconditionally, the District Officer may, with the sanction of the Commissioner and the Board, grant a certificate to the Civil Court under section 6 of the Pensions Act, XXIII of 1871, where the question at issue is the right of one or other of two parties to receive any portion of such grant.

**Grant of Certificate**



## APPENDIX C

(See Rule XXIV)

*Memorandum by Mr. F. Millet on Pensions and Charitable or other allowances, dated 12th May 1845*

The Government never undertook absolutely to pay the pensions included in the Permanent Settlement.

Sections 74, Regulation VIII, 1793, provided "with respect to any of the existing established zamindari charges, such as pensions, charitable or other allowances, which it may be thought proper to continue, they shall be paid by the Collectors, etc."

Regulation XXIV, 1793, prescribed the rules for determining their continuance or discontinuance, the fundamental principle being that all such pensions and allowances were gratuitous.

The following are the principal provisions of that Regulation :

"Pensions received by virtue of *sanads* granted before the Dewany, or since granted with the sanction of Government, and pensions received from before 1179 (Country Era), to be continued to the grantees or original holders ; but if the grantees or original holders be dead, the pensions not to be continued to their heirs or descendants without the sanction of Government ; and

"No pension after the death of the person then entitled to it to be continued to his descendants without the like sanction, whether the grant was, in either case, according to the terms of it, hereditary or otherwise.

"Whenever Government orders the continuance of a pension, whether to the original holder or his heir, the Collector to give him a certificate, stating the title of the party thereto during his or her life.

"The Collector to keep a register of these certificates noting therein such personal identification of the parties as might detect any attempt to transfer the certificate to others.

"The pensions and allowances being gratuitous, the determining upon the continuance or discontinuance of them under the rules prescribed is reserved to Government".

It appears to me plain that, according to this Regulation, every pension confirmed was to be confirmed as a life-pension only and that, on the death of any pensioner, the case of any new claimant was to be submitted to Government for its determination.

Section 6 of Regulation XXIV, 1803 (Ceded Provinces), provided that pensions granted to *fakerees* and other religious persons, for the purpose of lighting mausoleums or mosques, or for that of repairing them, as also to enable them to perform their religious ceremonies usual in the Muharram, were to be continued ; but that pensions of this description were not to be considered as of a personal nature, and that the Collector was to be responsible for their being applied to the purpose for which they were bestowed.

<sup>1</sup>Bengal Regulations XXIV of 1793, XXXIV of 1795, XXIV of 1803, XXII of 1806 and XI of 1813, referred to in this memorandum, were repealed by Act XXIII of 1871 (Pensions), section 2 and schedule, subject to a saving as to rules made thereunder.

<sup>2</sup>Section 74 of Bengal Regulation VIII of 1793 was repealed by Act XVI of 1874.

Certificates were, under this Regulation, to be granted for pensions renewed on the death of pensioners, and registers of certificates to be kept as under Regulation XXIV, 1793; and section 16 declared that the continuance or discontinuance of pension was, after the death of the persons then receiving them, to depend solely on the pleasure of Government.

I reconcile sections 6 and 16 in this way. Pensions received by *jakeers* at the date of the Regulation for certain purposes were to be continued to them; but if they applied them to other purposes, they would be resumed. On the death of the then holders, the pensions were to be continued to their successors or not, as Government might determine, each renewal requiring a specific order.

By section 30, Regulation XII, 1805, the provisions of Regulation XXIV, 1793, were made applicable to pensions and allowances granted for religious purposes in Cuttack, with these provisos:

- (i) That pensions obtained from the Government of Berar, under grants prior to October 1803, should be continued to the then incumbents, and on their death should descend to their heirs and successors or revert to Government, as should appear to the Governor-General in Council,<sup>1</sup> on a consideration of the tenor of the grant and all the circumstances of the case, to be proper.<sup>2</sup>
- (ii) Pensions received, under whatever authority, for three or more years before October 1803, to be continued to the then incumbents for life; but on their death to revert to Government, unless any particular reasons should appear to the Governor-General in Council<sup>1</sup> to exist for continuing them to their heirs and successors.

In the terms "on a consideration of the tenor of the grant" contained in the proviso (i), we find the first indication of Government prescribing a rule to itself respecting the continuance of a pension to heirs and successors of incumbents. Section 4, Regulation XXIV, 1793, to which reference is made, contains no such rule.

By section 7, Regulation XXII, 1806, the Board were instructed, in determining whether, on the death of a pensioner, the pension, or any part of it, should be continued to heirs or successors, "to ascertain particularly the situation and circumstances of the person claiming the continuance of the pension, and not to comply with any applications of that nature, unless, on the ground of poverty or other substantial reason, the party claiming it shall have a strong claim on the indulgence of Government".

This relates to pensions to a certain amount (fifty rupees) left to the Board's decision; but I presume the principle was applicable to all.

Section 8 enjoined Collectors to discontinue the payment of all pensions where the persons to whom they had been adjudged had died, until it could be determined whether they were to be continued to heirs.

Section 9 had in view the commutation of money pensions for grants of waste land or property.

<sup>1</sup>The words "Governor-General in Council" in section 30 of Bengal Regulation XII of 1805 are now to be read as if the words "State Government" were substituted therefor.

<sup>2</sup>The words and figures "under section 4 of the said Regulation" are omitted, since the words and figures "under section 4, Regulation XXIV, 1793," in section 30 of Bengal Regulation XII of 1805, were repealed by Act XII of 1891.

<sup>3</sup>The reference is now omitted: see footnote 1, *supra*.

It begins by repeating the declaration that pensions are gratuitous, and that the continuance or discontinuance of them is to depend on the pleasure of Government.

It then enacts that adjudged pensions are not to be commuted for grants of and except with the consent of the pensioner, and adds these further provisos:—

That pensions granted for, and *bona fide*, appropriated to, the support of institutions, either of the Hindu or Muhammadan religion, shall be continued for the support of such institutions, unless the present incumbents or their successors shall, of their own free will and accord, agree to accept waste lands in lieu of the said pensions; and

that no pensions which are declared to be hereditary, either by the terms of the grant or by any existing Regulations, shall be commuted without the consent of the present pensioners or their successors.

The first proviso has been quoted as containing an abstract rule that pensions for the support of the institutions therein described shall be continued in perpetuity; but considering the whole scope of the section, it seems to me rather to mean that so long as the allowances are continued by the pleasure of Government, they shall be continued in the shape of money payments, unless the incumbent for the time being consents to a commutation for land.

So also in respect of pensions which, in consideration of the terms of the grant, the Government may hereafter continue to the heirs of present incumbents. These shall likewise be continued in the shape of money payments, unless, with the consent of the heir to whom it is continued, it shall be commuted for land.

The same rule to apply to pensions declared hereditary by the Regulations, *i.e.*, those described in section 2, Regulation XXXIV, 1795, and section 2, Regulation XXIV, 1803, which are declared to be property, and liable to be sued for and inherited as such, and are distinct from the gratuitous pensions.

Suppose, then, a case in which the grant was not hereditary by the terms of it, but which the Government thought it right to continue to the heir of a deceased incumbent, they might insist on his taking land in lieu of it or renouncing all claim to the allowance.

Sections 2 and 3, Regulation XI, 1813, enact that all pensions shall be stopped until those receiving them prove that they are either the original grantees, or that they have been regularly declared entitled to succeed to the enjoyment of the pensions, and that new registers shall be made and corrected as often as any pensions revert wholly or in part to Government, or whenever other individuals than those, by whom the pensions are at present received, shall be adjudged entitled to the reversion of them.

So far, then, as the law is concerned, it appears to me that the continuance or discontinuance of any pension or allowance on the death of an incumbent rests entirely in the discretion of Government that when continued, it should be for the life of the applicant only.

In practice, I believe the Government has very much fettered itself in the exercise of this discretion.

## CHAPTER X

## Buildings and Lands

## PART I—GENERAL

**Deposit of plans of public buildings and of lands acquired on behalf of Government**

197. Plans of public buildings are deposited either in the Chief Engineer's or Superintending Engineer's office accordingly as the estimated cost of the works is more or less than Rs. 10,000. The original plans of lands acquired on behalf of Government shall be kept in the Collectorate record room with the acquisition records, of which they form a part. The certified copies thereof being deposited in the Chief Engineer's office.

**Register of lands**

198. A Register (No. 6) of all lands used for public purposes is to be kept up. Lands in the occupation of Municipalities, District Boards, Local Boards, Union Boards and Union Committees should be entered in separate volume called Register 6A. Detailed instructions regarding these two registers are given in Register and Return Manual.

**Rules regarding selection of sites for civil buildings**

199. The following rules regarding the selection of sites for civil buildings are laid down in Appendix V to the Bengal Public Works Department Code with appendices, 1st edition, 1925 :

(1) In rule 146 of the above Code, it is laid down that "the site of every building should, if possible, be definitely settled before the detailed designs and estimates are prepared". It has been found that the rough estimates of the cost of projects are liable to material modifications when sites are finally settled, if they are not decided on prior to the preparation of the rough project and that inconvenience is caused thereby. Accordingly it is now ordered that an Executive Engineer shall, unless instructed to the contrary, take steps to have a site selected in the manner described below before the project for a work is submitted for administrative approval. In all other cases the site must be selected by the Committee before the detailed designs and estimates are prepared.

(2) The selection of sites for civil buildings shall ordinarily be made by a Committee composed of—

The District Officer—*President*.

The Civil Surgeon,

The Executive Engineer,

An officer representing the department concerned—*Members*.

In outlying stations officers may, on their own responsibility, delegate their subordinates to represent them on the Committee.

This Committee will be assembled by the District Officer at the request of the Executive Engineer.

(3) The Executive Engineer will prepare a plan of the site selected and if the site is on land liable to be flooded, the highest flood level should be shown with reference to the general level of the site. He will forward this plan with the proceedings of the Committee, after both have been countersigned by the members, to the Superintending Engineer of the Circle.

(4) If the officers composing the Committee are unable to agree as to the site proposed, the case should be decided by the Commissioner of the Division. A note of any objections made should be attached to the proceedings of the Committee. After deciding the case so referred, the Commissioner will communicate his decision and send the plan of the site approved by him to the Superintending Engineer, and at the same time he will communicate his decision to the President of the Site Committee.

(5) The Superintending Engineer will, if he approves of the site and arrangement of the buildings, countersign the plan and forward it with the proceedings to the Head of the Department concerned for countersignature and transmission to the Commissioner of the Division for his sanction and countersignature and return to the Executive Engineer. If he does not approve of the site or arrangement of the buildings, the Superintending Engineer will discuss the matter with the President of the Site Committee, and, if unable to agree, will forward the plan to the Head of the Department concerned with his opinion.

(6) In case where the views of the Head of the Department differ from those of the local authorities, the matter should be referred for the decision of Government.

(7) In the case of important buildings the Governor acting with his Minister desires that Heads of Departments will, before countersigning the plan, send it to the Sanitary Commissioner for opinion.

(8) Two plans are required. In addition to the block plan which shows the position of the subsidiary buildings with reference to the main building on the site selected, a small-scale plan is required showing the position of the site with reference to its surroundings on north, south, east and west.

200. Government can authorise the execution of civil works, whether of construction or repair, by civil officers in cases in which they may deem such a course to be desirable, and lay down rules regulating the execution of such works. But when a work is estimated to cost over Rs. 5,000, the execution of the work should ordinarily be entrusted to the agency of the Works and Buildings Department. The amount of professional check to be exercised on the proceedings of the civil officers in regard to the execution of public works will be regulated by Government as it thinks proper. When such a work is estimated to cost Rs. 5,000 or less and is executed by officers of civil departments out of funds placed at their disposal in the civil department concerned, rule 2(a) of Appendix 11 of the West Bengal Financial Rules, Volume II, will apply.

**Construction of  
civil works by  
civil officers**

So far as non-residential buildings borne on the books of the Department of Works and Buildings are concerned, civil officers in occupation of them may at their option execute from their departmental grant all classes of petty works of construction and repairs costing not more than Rs. 2,500 in each case in respect of such buildings, excluding all works and repairs in connection with sanitary, water-supply and electric installation

and the provision of fire appliances, which should invariably be executed through the agency of the Department of Works and Buildings. Work undertaken departmentally by civil officers must be done to the satisfaction of the Executive Engineer concerned. He should be given facilities to examine materials and inspect work in progress. Officers of the Works and Buildings Department, however, should not be asked to prepare plans and estimates, but the Executive Engineer should be allowed to inspect the plans and estimates prepared by the agency employed by the civil officers. On completion of a work carried out departmentally, the civil officer concerned must send to the Executive Engineer the detailed completion plans after endorsing thereon the actual cost of the work.

**Repairs by Collector**

201. Petty repairs of buildings not on the books of the Works and Buildings Department are to be executed by Collectors and charged in their contingent bills.

**Expenditure on construction and repairs**

202. Expenditure on construction and repairs executed by civil officers can be treated as contingent expenditure of the department incurring it and classified as Construction (Petty) and Repairs only when it does not exceed Rs. 2,500 in amount. When it exceeds that sum, it should be treated as works expenditure of the department vested with the administrative control of the expenditure. The monetary limit is inclusive of the cost of land.

**Temporary buildings to be examined periodically**

203. Temporary buildings in the charge of District Officers are to be examined periodically to ascertain their condition and the probable necessity of repairs.

**Buildings to be constructed by Works and Buildings Department**

204. All buildings of which the cost is estimated to be over Rs. 5,000 are ordinarily to be constructed by the Works and Buildings Department and borne on the books of that department, the expenditure being estimated for in the budget of that department. The repairs of all buildings borne upon the books of the Works and Buildings Department will ordinarily be executed by that department, and the cost provided in their budget.

**Sanction on Works and Buildings Department**

205. No buildings, irrespective of the funds from which the cost is to be met, should be constructed departmentally on Government lands in charge of the Works and Buildings Department without the previous sanction of that department. No additions or alterations should be made to the buildings borne on the books of that department and no new structure should be erected on land adjoining to such buildings without first obtaining the sanction of that department.

**Buildings or the Record-rooms and their floors**

206. The building in which records are stored should be of brick, if possible, with concrete floors.

**Thatched buildings forbidden**

207. Thatched buildings may not be erected upon the premises surrounding any public building without a reference to the department in whose charge the building is.

208. No structure with an inflammable roof should be erected within a radius of 30 yards, nor any structure with inflammable walls and corrugated iron or other type of pucca roof within a radius of 20 yards from a building constructed of permanent materials. Where circumstances admit, inflammable buildings should be placed at a greater distance than 30 or 20 yards, as the case may be, from permanent buildings, more specially from court houses, record-rooms or other buildings of an important nature.

No structure composed of inflammable material should be constructed within a radius of 20 yards of a permanent building

209. When it is proposed to enlarge kachharis or other buildings for the accommodation of offices or courts other than those by which they are occupied or to erect buildings near to other public buildings, the senior officers of the department occupying the existing buildings should countersign the plans in token that there is no objection on their part to the proposed arrangement.

Senior officer to countersign plans

210. All civil officers, who have public buildings in their charge, are frequently to inspect them and to see that they are kept clean. Some person of the establishment should be made answerable for the general condition of the buildings, including the glass in each room and the fixtures; also for keeping a watch on the attacks of whiteants; for paying strict attention to the cleanliness of the interior (including the periodical washing of doors, windows and wood work) and the neatness of the exterior of the building and its surroundings, etc., and for keeping the rain water down-pipes and surface drains (where such exist) free from all obstructions. He should also see that the furniture is kept clean and in good order. The charge for such items and for petty repairs of doors and windows, including the replacement of broken glass shall be made by the officer concerned in his contingent bills. Repairs of all other kinds will be carried out in accordance with the provisions of rule 200. These instructions do not apply to residential buildings, borne on the books of the Works and Buildings Department, all repairs to which should be executed and accounted for by the Works and Buildings Department, whether rents for the buildings are recovered from the occupier or not.

Duties of officers in charge of public buildings

211. Commissioners of Divisions and the Director of Land Records and Surveys have been authorised to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of Rs. 144 per annum in each case subject to the condition that the Executive Engineer concerned should certify that no suitable public building was available for the purpose, as specified in rule 15(a) of Appendix 11 of the West Bengal Financial Rules, Volume II. In addition they are also empowered to sanction house rent for ordinary office accommodation within the following limits :

Payment of rent on lands and buildings leased by Government

Payment of rent of ordinary office accommodation

When the accommodation is provided in a separate building  
—Rs. 100 a month.

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

**Payment of  
Municipal or  
Cantonment  
taxes on Gov-  
ernment build-  
ings**

212. In making payment of Municipal or Cantonment taxes on Government buildings the instructions contained in Exception (a) to Article 100 of the Civil Account Code, Volume I, and rule 22 of Appendix 11 of the West Bengal Financial Rules, Volume II, should be followed.

**Execution of  
contracts for  
hire or purchase  
of buildings  
for use of de-  
partments under  
the Board**

213. When buildings are hired or purchased for the use of departments subordinate to the Board, the contracts should be executed by the Chief Local Officer of the department for which such buildings are hired or purchased—*vide* item 6 of the Schedule below Judicial Department notification No. 2174-J., dated the 22nd April, 1952, reproduced in Appendix 3 at pages 7-13 of the West Bengal Financial Rules, Volume II. Under item 5 of the notification, Collectors and Deputy Commissioners are empowered to execute contracts and other instruments in matters connected with the lease or sale of land.

**Hire of office  
accommodation**

214. Where no suitable Government building is available private buildings may be hired for public purposes and the rent paid in accordance with rule 280 of the West Bengal Financial Rules, Volume I. Powers of Commissioners to sanction the renting of office accommodation are given in the preceding rule 211.

**Residences of  
Government  
servants**

215. The principle and procedure for providing residences of Government servants are laid down in rules 282 to 286 of the West Bengal Financial Rules, Volume I. The holder, whether permanent or temporary, of a post to the incumbent of which a building, owned or leased by Government, has been allotted as a residence should pay rent as prescribed in Chapter XVI of the West Bengal Service Rules, Part I.

#### PART II—MAJOR AND MINOR WORKS

**Major and  
minor works**

216. The main division of works, whether new works or additions or alterations to existing works, is into (a) residences of Government officials, and (b) works other than residences; and of each of these classes into (1) major works estimated to cost more than Rs. 10,000; and (2) minor works estimated to cost not more than Rs. 10,000. The powers of officers to accord *administrative* approval to expenditure on individual works other than residences, connected with their own departments, are limited as follows :—

	Rs.
Board of Revenue .. .. .	10,000
Commissioners of Divisions (except for works of improvements in Government estates) ..	10,000
Commissioners of Divisions (for works of improvement in Government estates) ..	5,000
Collectors of districts and Deputy Commissioners .. .. .	1,000
Superintending Engineers (for Works and Buildings Department buildings, Communications and Miscellaneous public improvements) .. .. .	10,000

Superintending Engineers for purchase of tools and plant (except livestock and office furniture) exclusive of any single item costing Rs. 2,500 or more .. .. .	10,000
Executive Engineers (for Works and Buildings Department buildings, Communications and Miscellaneous public improvements) .. .. .	2,500
Superintending Engineers (for purchase of office furniture) .. .. .	500
Executive Engineers for purchase of tools and plant (except livestock and office furniture) .. .. .	500

All projects in excess of the above amounts and all projects in connection with residences require the administrative approval of Government in the department concerned. Projects for additions and alterations to existing residences, however, amounting to not more than Rs. 200, may be dealt with in the Works and Buildings Department without reference to the administrative department concerned.

*Note.*—The Board of Revenue has been empowered to accord administrative approval to all works of improvements, of which the costs exceeds Rs. 10,000 in each case, and to all residential projects in Government estates. (*Vide* Government order No. 551-L.R., dated the 11th November, 1946.)

Superintending Engineers and Executive Engineers may undertake "contribution works" estimated to cost not more than Rs. 10,000 and Rs. 2,500 respectively (exclusive of charges for establishment and tools and plant). Remission of charges for establishment and tools and plant requires the sanction of Government in the Works and Buildings Department. Contribution works in excess of these limits can only be undertaken with the administrative approval of Government in the Works and Buildings Department.

**Appendix IV,  
Bengal P.W.D.  
Code and Appen-  
dices, 1st Edi-  
tion**

*Technical sanction to estimates for original works.*—Provided administrative approval has been accorded by competent authority as laid down in rule above, Superintending and Executive Engineers have power to sanction technically estimates for original works up to limits of Rs. 50,000 and Rs. 10,000, respectively, after the report prefacing the estimate and the principal plans connected with it have been countersigned by the civil officers or the head of the department concerned.

**Appendix IV,  
Bengal P.W.D.  
Code and Appen-  
dices,  
1st Edition**

These limits also apply to estimates for special repairs and contribution works (excluding charges for establishment and tools and plant).

In the case of estimates for tools and plant and office furniture Superintending Engineer's and Executive Engineers' powers of technical sanction are the same as their powers of administrative approval.

Other civil officers have no powers of final or technical sanction to estimates for public works.

When an estimate includes provision for the acquisition of land, a separate land acquisition estimate with draft declaration, etc., will be submitted for the sanction of Government in the Works and Buildings Department.

*Technical sanction to estimates for repairs.*—Estimates for ordinary (annual and periodical) repairs, except those for repairs to residences, may be sanctioned by Executive Engineers, provided the estimate is first countersigned by the local head of the department concerned, and that the amount of the estimates is within the amount of the budget provision. Estimates for repairs to residences require the sanction of the Superintending Engineer.

#### Procedure for obtaining sanction to projects

217. (1) When it is proposed to undertake any original work, plans and estimates will first be obtained from the Works and Buildings Department by the principal local officer of the department concerned whose duty it will be to furnish full particulars as to the necessity and nature of the work and the accommodation to be provided.

When the estimated cost is such that the project can be classed as a minor work, i.e., a work likely to cost Rs. 10,000 or less, the local officer of the department concerned may request the Executive Engineer or (where District Boards carry out work for the Works and Buildings Department) the District Engineer to prepare plans and estimates.

In the case of a major work, i.e., a work likely to cost more than Rs. 10,000, the local officer of the department concerned will address the Superintending Engineer, but before doing so, the local officer, if not himself the head of his department (as defined in the Civil Service Regulations), will explain his proposals to the head of his department, and will obtain the concurrence of the latter to a request for the preparation of the rough plans and estimates. The object of the provision is that the Works and Buildings Department shall not be called on to prepare plans and estimates for major works without an assurance that the necessity of the work and the accommodation required have been considered and accepted by the head of the department, and that there is a reasonable probability of the work being undertaken in the near future, by giving his concurrence to such a request the head of a department will not be considered to have expressed his final opinion on the scheme.

(2) On the receipt of a requisition, the Executive Engineer (or District Engineer) will prepare plans and estimates, which should be in detail in the case of a minor work, and rough or approximate in the case of a major work.

(3) If the estimate is prepared by an Executive Engineer and does not exceed Rs. 10,000, it will be forwarded direct to the officer who called for it. If the estimate exceeds Rs. 10,000, or if it has been prepared by a District Engineer, it will be forwarded to the Superintending Engineer, who, after such changes as he may consider necessary, and countersignature, will forward it to the civil officer concerned for administrative approval or transmission to the officer competent to deal with it under rule 216.

218. If the project is in excess of the limits specified in rule 216 or if it is in connection with a residence, the civil officer will forward the project after countersigning it to Government in the department concerned (to Government in the Works and Buildings Department in the case of additions and alterations to residences costing not more than Rs. 200), through the usual channel or such channel as may have been specified departmentally. When *administrative* approval has been accorded, orders will issue in the Works and Buildings Department regarding the preparation or disposal of the *detailed* plans and estimates.

If the amount of the estimates is within the civil officer's power of administrative approval, he will countersign the report prefacing the estimate and the principal plans and will accord his approval on the abstract of cost using the words "Approved for Rs. \_\_\_\_\_," over his signature. He will then return the approved plans and estimate to the officer of the Works and Buildings Department from whom they were received and at the same time allot funds for expenditure on the work, and thus enable the officer of the Works and Buildings Department to sanction the estimate technically and carry out the work at once. Grants from the Civil Works Budget will be placed annually at the disposal of civil officers to enable them to allot funds for works within their powers of administrative approval as laid down in rule 216. Civil officers should restrict their approval to projects to the aggregate of the grant at their disposal, except in cases of extreme urgency. In the case of residential buildings they will allot funds up to the amount for which they are vested with powers to accord administrative approval in respect of non-residential buildings, after administrative approval has been accorded by Government.

219. On receipt of an approved *detailed* estimate from the civil officer, the Superintending or Executive Engineer will technically sanction it at once if an allotment of funds has been made by the civil officer. If no allotment has been given, technical sanction to the estimate should be held over till intimation of an allotment has been received.

#### *Estimates of new expenditure*

220. (a) For convenience these estimates are also, in the preliminary stages of the budget, divided into two parts, viz:—

(A) expenditure on new major works (i.e., above Rs. 10,000) to be carried out by the Works and Buildings Department; and

(B) other new expenditure, including minor works.

(b) The following time-table has been framed for the submission to the Land Revenue Department of this Government of the lists of major public works and minor building schemes and of new schemes other than buildings, with which they are concerned, for the guidance of officers subordinate to that department. All these lists should, so far as the Board is concerned, be submitted to it by the Commissioners of Divisions at least a month before the dates noted against each:

*1st April.*—List of *major public works* for which it is necessary to provide funds in the next following financial year, arranged in order of urgency. The works should all be administratively approved previous to that date, and the Government order of such approval should be stated against each work. It follows that arrangement should be made in good time ahead to obtain the necessary administrative approval before the date for the submission of the list, i.e., before 1st April.

*15th October.*—List of *minor building schemes* for which it is necessary to provide funds in the lump grants for minor works to be fixed for the Commissioners in the next following financial year. (For Commissioners only.)

*30th June.*—List of *new schemes other than buildings* which are necessary to be included in the schedules for the next following financial year. Administrative approval of all such schemes should be obtained before this date, and the Government order of such approval should be quoted in each case.

(Government order Nos. 16514-16533, dated the 25th November, 1927)

(A) *Estimates of new expenditure on major works*

These estimates are submitted by the administrative departments in lists of major works, the form for which is given in Appendix I. They should reach the Government in the Finance Department not later than the 30th September in each year, and the orders with regard to their preparation are as follows :

- (1) The lists should be submitted in duplicate.
- (2) These lists should be sent to Calcutta and not to Darjeeling.
- (3) No works should be included in the list for which provision has been made in the Works and Buildings Department's budget under "50—Civil Works" for the current year, even if construction has not begun at the time of the submission of the list, or is not likely to be taken in hand during the year. Provision for such works will be made, if necessary, by the Works and Buildings Department in their estimates as for works in progress.
- (4) No projects should be included in the lists of major works which have not received administrative sanction.
- (5) No *important* projects should be included in the lists of major works unless detailed plans and estimates have already been technically sanctioned in the Works and Buildings Department, or are so far advanced as to ensure that they will be technically sanctioned before the commencement of the next financial year.
- (6) No proposals regarding a major work, which has not been included in the list of major works submitted by the 30th September, or which does not fulfil either or both of the conditions under paragraphs 4 and 5, will be accepted after the 30th September in each year, unless it is shown that the work

is of such extreme urgency that it cannot possibly wait for inclusion in the subsequent year's budget.

(7) Care should be taken to see that all major works are entered in order of urgency. In determining the projects to which the available funds will be allotted, the State Government will be guided by the recommendations of heads of departments in this matter, provided there is a reasonable probability of the projects being commenced in the ensuing financial year.

(B) *Estimates of other new expenditure*

These estimates are submitted in schedules of new expenditure in the form given in Appendix II in accordance with the following orders :

(1) The schedules are submitted in duplicate by the administrative departments to the Finance Department not later than the 30th September in each year. They contain all new charges for which it is desired to provide funds in the ensuing year other than those entered in the list of major works. The entries in the schedules should be confined to measures which have, after examination by the Finance Department, been approved by Government, and no scheme should be entered unless proposals for its introduction have been sent to Government in the administrative department in good time to enable them to send in their recommendations to the Finance Department for examination prior to the 30th September.

(2) No proposal for new expenditure, which has not been included in the schedule of new expenditure, will be accepted by the Finance Department after the 30th September. No schedule will be received by that department after that date except under special orders of the Minister in charge of the Finance Department.

Proposals for new unavoidable expenditure, which could not be included in the schedule and which are of such importance that they cannot wait for inclusion in the subsequent years' budget, may, however, be sent to the administrative departments concerned before the 15th November for report to the Finance Department.

(3) The schedules are prepared in the form given in Appendix II. The items should be entered in order of urgency, and in the last column of the form a reference should invariably be given to the number and date of the latest communication to or from Government relating to the proposal.

*Note.*—Examples of new charges which should be shown in the schedule are—additions to the pay or numbers of existing establishments for which direct provision has not been authorised by the Finance Department, increases to contract contingent grants, improvement of Court libraries, etc.

No schedules need be prepared for individual minor works for which lump provisions are made in the Works and Buildings Department budget. If an administrative department is of opinion that the lump sum allotted each year for minor works is adequate, a schedule in the form given in Appendix II, showing the proposed increase in the lump provision, should be sent to the Finance Department not later than the 30th September each year.

## APPENDIX I.

List of new major works of the \_\_\_\_\_ Department proposed for inclusion in the  
State Civil Works budget estimate for the year 19 \_\_\_\_ -19 \_\_\_\_ .

1 Major budget head and sub-head under which the charge falls.	2 Order of urgency.	3 Description of work.	4 Civil district.	5 Locality or town.	6 Administrative sanction accorded in department letter No. , dated .	7 Amount for which administrative sanction has been given. Rs.	8 Technical sanction accorded in letter No. , dated .	9 Amount of sanctioned estimate. Rs.	Amount proposed for expenditure in 19 ____ -19 ____ .		12 Remarks.
									10 Voted. Rs.	11 Charged. Rs.	

Note.—(a) A major work is one above Rs. 10,000.

(b) Clear but brief explanation should be given in the "Remarks" column in respect of the urgency of any scheme together with the details of the financial implications where necessary. Similar explanation should also be furnished for classifying any expenditure as charged.

(c) Each scheme should be shown in a separate form.

## APPENDIX II

Schedule of new expenditure proposed by the Department for inclusion  
in the budget estimate for 19 -19 .

1	2	Estimate of ultimate expenditure.						Estimate of expenditure in 19 -19 .						15
		Non-recur- ring.		Recurring.		Total.		Non-recur- ring.		Recurring.		Total.		
		Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

Note.—(a) No scheme should be entered in the schedule if funds have been provided for it in the district or departmental estimates submitted to the Accountant-General, West Bengal, or in the lists of departmental major works.

(b) Clear but brief explanation should be given in the "Remarks" column in respect of the urgency of and scheme together with the details of the financial implication, where necessary. Similar explanation should also be furnished for classifying any expenditure as charged.

(c) Where the whole of the provision required for any scheme does not fall under a single major head of expenditure cross references should be given in the "Remarks" column so as to exhibit clearly the total cost of the project.

(d) Each scheme should be shown in a separate form.

221. Funds for the execution of major works are specifically provided in the budget of the Works and Buildings Department in accordance with the procedure laid down in rule 220. For work for which no provision exists in the budget but which is considered to be very urgent and cannot wait, proposals should be submitted to the Administrative department concerned, which will ordinarily arrange for a re-appropriation from savings in the Works and Buildings Department's budget from works under its control, or substitute it for any work for which provision exists.

## CHAPTER XI

## Tents

## General scale

222. The following types of tents are prescribed for use of Commissioners of Divisions and the officers under them :

*For Commissioners*

Two single-poled regulation tents, 16 feet square.  
Two servants' pals, 12 feet square.  
Two necessary tents.  
One bechoba, 12 feet square.

*For District Officers*

Two single-poled regulation tents, 15 feet square.  
Two servants' pals, 10 feet square.  
Three necessary tents.  
One bechoba, 10 feet square.

*Reserve for each district*

One Swiss cottage tent, 12 feet square.  
One servants' pal, 10 feet square.  
One necessary tent.

*For Subdivisional Officers*

One Swiss cottage tent, 12 feet square.  
One servants' pal, 10 feet square.  
One necessary tent.

*For Circle Officers*

One Swiss cottage tent, 10 feet square.  
One servants' pal (ordinary 7 feet square).  
One necessary tent, 4 feet square.

*Note 1.*—Commissioners and District Officers are authorised to purchase tents of this nature of which the prices do not exceed those quoted by Buxar Central Jail or other manufacturer approved by Government, provided the cost is within the sanctioned allotment.

*Note 2.*—Only one set of tents is at present supplied to Circle Officers in each district except the districts of Midnapore and 24-Parganas, where three sets per district are supplied.

Special cases  
or Subdivisional  
Officers

223. Only one set of tents is to be supplied to Subdivisional Officers. In special cases a sleeping pal or a bechoba and occasionally an additional tent can be supplied by District Officers from the headquarters reserve.

224. The reserve of tents is to be kept at the headquarters of districts, where they will be at the disposal of the Magistrate-Collector, but it will also be at the discretion of the Commissioner to sanction their transfer from one district to another, if occasion should arise.

**Where reserve to be kept**

225. Tents required for official use may be purchased either from the Buxar Jail, or from other places provided the quality is not inferior and the prices are lower.

**Purchase of tents**

226. District Officers are authorised to sanction the purchase of larger or smaller tents than those given in rule 220 provided that the total allotment placed at their disposal for the purchase of tents is not exceeded.

**Powers of District Officers**

227. The allotment made by Government for the purchase of tents is to be treated separately from the rest of the grants for contract contingencies, savings being carried forward from year to year during the contract period and made available for expenditure on that account only. Savings under other heads of contract contingencies may be appropriated to the purchase of additional tents, or tents of larger size than is allowable according to the scale, or even for darbar tent when required.

**Allotments to be treated separately**

228. A tent is expected with repairs to last in efficient condition for eight years.

**To last eight years**

229. A correct record should be kept of the date when each tent that has been, or is hereafter, purchased and an annual report of such charges is to be submitted to Government and to the Accountant-General within three months after the close of the year in which they are incurred.

**Record to be kept, report to be submitted to Government and to Accountant-General**

230. The sale-proceeds of old tents are to be credited to Government.

**Sale-proceeds to be credited to Government**

231. All tents are to be carefully preserved and frequently examined and aired when not in use.

**Care to be taken**

232. An officer in camp is entitled to charge to Government the cost of carrying one office tent for himself, one tent for his establishment while engaged in official work, one tent for chaprasi, and one for his police guard, in cases where he is entitled to a guard. When Government tents are used only for office purposes by an officer on tour, they are carried at Government expense. When Government tents are used partly for office and partly for private purposes, the officer so using them must pay half the cost of carriage. When Government tents are used wholly for private purposes, the officer so using them must pay the whole cost of their carriage. The travelling allowance paid by Government to Civil Officers is intended to cover expenses of this character (*vide* rules 67 and 84 of the West Bengal Service Rules, Part II).

**Cost of carriage**

## CHAPTER XII

## Chaukidari Chakran Lands

Settlement of transferred Chaukidari lands

233. *Chaukidari chakran* lands dealt with under Part II of the Bengal Chaukidari Act, VI of 1870, are not to be considered as separate "estates" within the meaning of the Bengal Land Registration Act, VII of 1876. Under section 41 of Regulation VIII of 1793, they form part of the estate in which they are situated. Under sections 48 and 51 of the Chaukidari Act, they are to be transferred to the "zamindar" of such estate or tenure, who is defined in section I; and it has been ruled that they are not to be treated as amalgamated with such estate or tenure. Under the General Clauses Act, the singular includes the plural, so that the word "zamindar" in section 48 *et seq* means all the registered proprietors. Transferred *chaukidari chakran* lands are the property of the zamindar to whom they are transferred, but are hypothecated for the payment of the amount due to the "Village Chaukidari Fund". The settlement of them is offered at half rates to the zamindar in the first instance, because half the services of the chaukidar were legally supposed to be his. If he does not take settlement, after having had the opportunity, which section 50 gives him, of contesting the assessment, the Collector should make the order of transfer in Form C absolute, and if the assessment is not paid, should deal with the lands under sections 54 to 56. Even if such lands are subsequently transferred by sale under section 55, Bengal Act VI of 1870, this does not create them an estate within the meaning of that word as used in the Land Registration Act.

## CHAPTER XIII

## Miscellaneous.

Principles to be followed in entering contracts or agreements

234. The principles for the guidance of all officers who have to enter into contracts or agreements are laid down in section IX, Chapter 2, at pages 16-17 of the West Bengal Financial Rules, Volume I, 1953.

A list of officers authorised by the Governor to execute deeds, contracts and other instruments on his behalf will be found in Appendix 3 given at pages 7-13 of Volume II of the above publication.

Revenue officers to give no hopes of the grant of Jagirs, etc.

235. Revenue Officers are to abstain carefully from giving rise to any hopes or expectations of the grant of *Jagirs*, assignments of land revenue, political or charitable pensions and the like, or in any way committing the Government thereto.

Government officers to pay tolls

236. Revenue Officers, when proceeding on the public service, should, under all circumstances, pay, on demand, the amount of all tolls (whether road or ferry), other than canal tolls, for which the next succeeding rule provides, which may be demanded of them, the sums thus paid being subsequently recovered by being charged in their contingent bills.

237. All vessels which are being used exclusively by Revenue Officers travelling on duty, are exempted from the payment of toll or demurrage on canals or canalized rivers.

Vessels exempted from payment of toll or demurrage on canals or canalized rivers

238. In order to maintain accurate statistics of traffic, passes must in all cases be given which in the case of vessels used by officers must specify the nature of the vessel and the names of occupants.

Passes to issue in all cases to maintain accurate statistics of traffic.

239. The creation of unauthorised funds by the fines and deductions of pay, or in any other way, is strictly forbidden.

Unauthorized funds not to be created

240. An Additional, a Joint or an Assistant Collector, a Deputy Collector, a Sub-Deputy Collector or a Sub-Collector, requiring leave of absence, must make his application to the Collector who will forward it to the Commissioner with an endorsement stating whether or not the leave may be granted. The Commissioner will exercise his discretion in submitting the application, through the Accountant-General, to the appropriate authority, or declining to do so.

Application for leave by subordinate officers

241. Whenever a Commissioner submits to the appropriate authority an application for a short leave of absence from any of his subordinates, he must suggest the arrangements which should, in his opinion, be made for carrying on the duties of the absentee during his absence.

Commissioner to suggest arrangements

242. Casual leave is not recognised by the West Bengal Service Rules and an officer absent on casual leave is not treated as absent from duty. The grant of such leave is, however, subject to the conditions specified in the note 2 to rule 195 of the West Bengal Service Rules, Part I. Government will make no arrangement to supply the place of officers absent on such leave. The officer granting the leave and the officer taking it will be held responsible if the public service suffers in any way from the absence of the officer on casual leave.

Casual leave and permission to leave a station, district or charge during gazetted holidays

(2) (a) Casual leave may not be combined with any other kind of leave, and ordinarily may not\* extend to more than ten days in any one calendar year including any gazetted holidays which may have been included in such leave.† ‡

\*See also rule 196 of the West Bengal Service Rules, Part I.

†Clause (2) lays down that, ordinarily, casual leave may not extend to more than ten days in any one calendar year. While ten days is the maximum limit of casual leave which cannot usually be exceeded, it is not the intention of clause (2) that an officer should be entitled to enjoy casual leave for ten days exclusive of gazetted holidays. He can be granted such leave for ten days if he does not prefix or affix a holiday, but if he takes casual leave in combination with a gazetted holiday, that holiday must be counted as part of the leave. Additional casual leave up to a limit of four days in a year may however be granted to a Government servant, if required for religious purposes, and such leave may be joined either to Sundays or other declared holidays.

‡Sundays are to be taken as gazetted holidays for the purposes of the rules. (G. O. No. 3753 A. Apptt., dated 13th May, 1914.)

(b) If, in any exceptional circumstances, the sanctioning authority grants, for urgent special reasons, a few days more than ten days, the grant, with the reasons, must be reported at once for the information of Government.

In no circumstances may more than ten consecutive days be granted.

(3) Casual leave should only be granted for adequate reasons, and cannot be claimed of right or given when the interests of the public service forbid it. The concession of casual leave must not be converted into an unauthorised system of privilege leave. Commissioners and Government officers of all grades must not allow the privilege to be abused.

An officer who takes casual leave when on tour is not entitled to draw daily allowance during such leave.

The officers empowered to grant casual leave may also grant to their subordinates leave of absence during holidays.

In all cases in which the officer asking for casual leave, or for leave of absence during holidays, desires to absent himself from the jurisdiction of the officer empowered to grant the request, this fact must be clearly stated in the application.

(4) Commissioners of Divisions require the sanction of Government to casual leave taken by themselves and should report the grant of it to the Board of Revenue for information. The Board of Revenue and the authorities under it who are authorised to grant casual leave to the officers subordinate to them are given below:

<i>Sanctioning authority</i>	<i>Subordinate officers</i>
Board of Revenue.	.. Secretary, Board of Revenue.
Commissioners of Divisions.	.. Magistrates and Collectors and Deputy Commissioners.
Magistrates and Collectors and Deputy Commissioners.	Joint and Assistant Magistrates, Subdivisional Officers and officers of the Executive Branch of the State Civil Service and of the Junior Civil Service serving in their districts.
Director of Land Records and Surveys.	Settlement Officers.
Settlement Officers.	.. Assistant Settlement Officers serving under them.

When Commissioners grant casual leave to District Officers, a report should be sent to the Chief Secretary to Government at the time when the leave is granted, and similarly a report should be sent to the Commissioner when a District Officer grants leave to a Subdivisional Officer.

(5) Clerks may be granted leave by the head of their office.

(6) Before a Civil Surgeon or a Superintendent of a Central Jail avails himself of casual leave, he should report to the Commissioner of the Division, through the Magistrate of the district, the period of such leave and the date of his departure. He should also report the date of his return to duty.

(7) Superintendents and Assistant Superintendents of Police should forward requests for casual leave through the Magistrate of the district. Should the Magistrate record an objection to the grant of the leave, the leave applied for cannot be granted. If the leave is granted, it will still be necessary that the Police officer should take the Magistrate's orders before leaving the district. The Magistrate should invariably inform the Commissioner when he consents to the grant of casual leave being made to Superintendents. District Engineers and District Surveyors should forward their requests for casual leave through the Chairman of the District Board.

(8) A District Officer, a Civil Surgeon and a Superintendent of Police, before taking casual leave, should notify to the District Office their addresses during the period of such leave.

(9) Every authority which grants casual leave shall cause a register (Register 46A of the Register and Return Manual) of such leave to be maintained in the following form. The register should be regularly examined by inspecting officers :

*Column 1.*—Name and rank of officer.

*Column 2.*—Leave granted—

(a) Form

(b) To

*Column 3.*—Cause of absence.

*Column 4.*—Address while on leave.

*Column 5.*—Initial of head of office.

243. A leave register 46 (*vide* Register and Return Manual) is to be kept in every office in which all leave other than casual leave granted to clerks who have elected to remain under the leave rules in the Civil Service Regulations should be entered. Register 46

244. In all settlements, revisions of settlements, grants of compensation, *takavi* advances, balances of all kinds and in every species of accounts, charge or receipt the use of pies, the fractional parts of an anna, should be avoided. If the fraction is below six pies, it should be omitted altogether; if it is six pies or above one anna should be entered. Fractions of an anna to be avoided

Use of annas  
to be dispensed  
with where  
possible

245. Further, in all settlements, revisions of settlements, grants of compensation, *takavi* advances and other revenue transactions, as distinguished from those of account, the use of annas should be dispensed with as far as possible. In assessments they should never be used; and in the distribution of assessment, either into instalments or shares, their use should be avoided, where possible.

*Note.*—The word “assessment” in the rule cited above, should be understood to mean “assessments of land revenue payable by proprietors”, and not “rents paid by raiyats in a Government estate”, though both are defined as “land revenue” by section 1, Bengal Act VII of 1868.

Exceptions

246. The only exceptions which can be allowed to the above rules are in (1) fines and forfeitures, (2) saving of establishments, (3) deposits, (4) interest, (5) deductions for the funds, and (6) pensions.

Custody of deed

247. All agreements, licenses and leases, entered into with Government, should in future be subject to the express condition that the original document will be retained by Government. Government will, however, have no objection to a duplicate being executed and registered in any case in which a lessee or licensee desires to have a duplicate for his own retention, provided that the whole cost of such duplicate is borne by the lessee or licensee.

In case of a conveyance of Government property, the original deed should be made over to the party concerned and the duplicate copy kept by Government.

Title deeds, conveyances and other similar legal documents belonging to the West Bengal Government should be deposited with the Inspector-General of Registration, West Bengal.

Purchase and  
sale of elephants

248. The following rules have been prescribed for the purchase and sale of elephants :

The power of purchasing elephants required for the public service in the State shall be exercised by the under-mentioned authorities, subordinate to the Board of Revenue, up to the limit prescribed against each, and subject to the budget provision :

The Commissioner of the Presidency Division (in respect of the districts of Darjeeling, Jalpaiguri, Malda, West Dinajpur and Cooch Behar) and the Director of Land Records and Surveys—Rs. 1,500 for each animal.

*Note.*—The limit of Rs. 1,500 does not apply when an elephant is required by the Director of Land Records for Major Survey and Settlement operations in which case Government sanction is necessary.

(2) The Board is authorised to sanction the purchase of elephants out of the Government Estates Management grant

without limit of value. In other cases the sanction of Government must be obtained to the purchase of elephants, exceeding in value the limits stated above.

(3) The sale of elephants, purchased out of the Government Estates Management grant, shall be subject to the sanction of the Board. In the case of elephants belonging to other departments the orders of Government shall be obtained.

(4) All purchases should be made in the open market and the following procedure should be followed in all cases:

- (i) When an officer requires an elephant, he should with the previous sanction of the authority concerned as laid down in sub-rules (1) and (2) above, publish an advertisement in the *Calcutta Gazette* and in selected local newspapers inviting tenders.
- (ii) Copies of the advertisement should be circulated to owners of elephants, and also to elephant-catchers in the districts where hunting operations are carried on.
- (iii) On receipt of tenders, the Collector or Deputy Commissioner of the district concerned should be requested to arrange for the formation of a committee for the purpose of inspecting the animals offered for sale. The Committee, which will consist of the Collector or Deputy Commissioner, the Divisional Forest Officer, and any other person whom the Collector or Deputy Commissioner may select, should forward a report of their inspection to the officer who proposes to purchase, and the report should give detailed information under the following heads :—

- (1) Breed.
- (2) Male or female.
- (3) Tusker or *makna*.
- (4) Age.
- (5) Height.
- (6) General condition.
- (7) State of back (a back scored with cuts should be looked on with suspicion).
- (8) Condition of feet.
- (9) State of eyes.
- (10) Whether the animal was ever employed on timber-dragging.
- (11) Whether it is heavy-bodied.
- (12) Description of skin (kind and present state).
- (13) General opinion regarding the animal.

- (14) Name of owner.
- (15) Price asked for by the owner.
- (16) Price in the opinion of the Committee.
- (iv) The Committee should invite, where feasible, the advice of other elephant-owners in the district.
- (v) Particular attention should be given to eye-sight and condition of feet. For timber-dragging elephants, a short neck and heavy body in front are essential, while for baggage animals, small female elephants are more suitable. Quickness of movements is an important consideration. The age of the animals should be about 35, and they should have been for not less than three years in captivity prior to purchase. Evans' book on Elephants (pages 7 to 10), which sets forth the points to be inquired into in the case of baggage and dragging elephants, may be referred to when necessary.

The price for a baggage elephant should not ordinarily exceed Rs. 1,500 and for a timber-dragging elephant Rs. 2,000. A copy of the order of sanction should be communicated to the Audit Department.

#### Elephants

249. Elephants are to be included in the stock book. The information required is to be given under three heads, showing for each elephant (1) name, (2) when purchased or otherwise obtained by Government, and (3) cost of monthly keep, including servants and food:

*Head (1)*—Elephants in the possession of the reporting officer throughout the year.

*Head (2)*—Elephants received during the year.

*Head (3)*—Elephants removed from the list during the year (showing what has become of them).

#### Registration of instruments

250. Of the instruments described in section 18 of the Indian Registration Act, 1908 (Act XVI of 1908), to which Government, or the Court of Wards, may be a party those described in clauses (a) and (b) should always be registered with the exception of the documents mentioned in clause (a), section 90. If a District Officer considers it desirable, for any special reasons, to register any of the other instruments described in the section, he is at liberty to do so; but ordinarily the Board does not consider that it is necessary.

## BOARD'S RULES

Old	Present	Old	Present	Old	Present
1	1	32	30	55	59
2	2	32A	31	56	60
3	3	33	32	57	
4	4	34(1)	33(1)	58	Omitted
5	5	34(2)	33(2)	59	Deleted
6	6	35	34	60	62
7	7	36	35	61	63
8	8	37	36	61A	64
9	9	38	Deleted	62	Omitted
10	10	39	37	63	65
11	11	40	38	63A	Omitted
12	12	41	39	63B	66
12A	14	41A	40	64	67
13	13	..	41 (new)	65	68
14	Omitted	42	42	66	69
15	15	43	43	67	70
16	16	44	44	68	71
17	Cancelled	45	45	69	72
18	17	46	46	70	73
19	18	47	47	71	74
20	19	48	48	72	75
21	20	49	49	73	76
22	21	50	50	74	77
23	22	..	..	75	78
24	Omitted	50A	51	76	79
25	23	51	52	77	80
26	24	52	53	77A	Cancelled
27	25	..	54 (new)	78	81
28	26	..	55 (new)	79	82
29	27	..	56 (new)	80	83
30	28	53	57	81	84
31	29	54	58	82	85

Old	Present	Old	Present	Old	Present
83	86	107	Omitted.	126A	140
84	87	108	117	127	141
85	88	109	118	128	142
86	89	110	119	129	143
87	90	110A	120	130	144
88	91	..	121 (new)	131	145
89	92	..	122 (new)	132	146
90	93	..	123 (new)	133	147
91	94	..	124 (new)	134	148
92	95	..	125 (new)	135	Omitted.
93	96	111	126	136	150
94	97	112	127	137	151
95	98	113	149	..	152 (new)
96	99	..	128 (now)	138	153
97	100	114	129 App. A and B.	139	154
98	101	115	130	140	155
98A	102	116	131	140A	} 156
98B	103		132 (now)	140C	
98C	104	117	128	(D) (E)	
99	105	118	Deleted	(F)	
100	106	119	133	(G) (I)	
101	107		App. B and E.	(J)	
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101B	109	120	Omitted ..	141	157
101C	110	121	135	142	158
101D	111	122	136	143	159
101E	112	123	Omitted	144	Deleted.
102	113	124	137	145	Do.
103	114	125	130, 131 App. F	..	160 (new).
104	Omitted.			146	161
104A	Do.	125A	138 App. F(1)	147	Omitted.
105	115	126	139	148	162
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Old	Present	Old	Present	Old	Present	
150	164	180	196	216	218	
151	Deleted	181	197	217	219	
152	165	..	198 (new)	218	220	
153	166	182	199	219	221	
153A	167	183	200	220	222	
153B	168	184	206	221	223	
153C	169	185	201	222	224	
154	170	186	202	223	225	
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161	177	192	209	230	232	
162	178	193	210	231	233	
163	179	194	211	232	234	
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165	181	196	213	234	236	
166	182	197	214	235	237	
167	183	198	215	236	238	
168	184	199	Omitted	237	239	
169	185	200	Do.	238	240	
170	186	201	}	239	241	
171	187	202		240	242	
172	188	103		241	243	
173	189	204		242	244	
174	190	205		Omitted	243	245
175	191	206		244	246	
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