

STANDING ORDERS

OF THE

ACCOUNTANT GENERAL, BENGAL.



(Revised up to August 1893.)



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PREFACE.

This book is merely a reprint of the Accountant General's Circulars, Book Series, published in April 1887, revised up to August 1893.

The arrangement of this Volume is the same as that of the Book Circulars, that is to say, it is divided into three parts, *viz.* :—

- I. Instructions to Officers generally.
- II. Treasury Procedure.
- III. Instructions regarding particular heads of receipts and expenditure.

The Parts, however, are further divided into chapters and orders, the orders in each chapter having separate serial numbers.

Future orders required for permanent reference will be issued as *addenda* and *corrigenda* to this Volume, and should be inserted in the part and chapters to which they properly appertain.

O. T. BARROW,

Accountant General, Bengal.

THE TREASURY,

19th September 1893.

NOTE.

N B—The numbers of the A. G. B. Forms quoted are the new numbers according to the latest Standard List of A. G. B. Forms (Register No. 1).

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STANDING ORDERS

OF

THE ACCOUNTANT GENERAL, BENGAL.

PART I.

INSTRUCTIONS TO OFFICERS GENERALLY.

CHAPTER 1.

GENERAL AND MISCELLANEOUS.

Receipt of Money by Nazirs prohibited.

1.] [ART. 1 C. A. C.

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

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

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

Custody of Valuables.

2.]

[ART. 2 C. A. C.

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

- i. When it is directed that bullion, jewellery or other valuables, or any intestate property not being current money received by a Government Officer in his official capacity, should be placed in the Treasury for safe custody, the property should be made up in a sealed packet, which should be presented at the Treasury with a memorandum from the officer sending it, giving a list of the property contained in the packet and a statement of its actual or estimated value.
- ii. The Treasury Officer, after satisfying himself that the seal is intact, will record receipt of the packet in a register in Form A, which may be kept in manuscript.
- iii. After noting on the packet the number assigned to it according to the entry in the register, the Treasury Officer will endorse a receipt in the following form on the back of the memorandum of contents, giving it the number assigned to the packet, and will return the memorandum to the officer presenting the packet—

“ Received a sealed packet said to contain the property detailed on the reverse.

(Sd.) A. B.,

Treasury Officer.”

- iv. The packet will then be kept in the same way as cash, and should not be returned without a written order from the officer from whom it was received, who should also be required

to surrender the original memorandum of contents received by the Treasury Officer.

- v. The above procedure may also be observed in the case of undistributed pay of the past month of the Police Department, or of monies in the hands of the Police for purposes of investigation, which do not involve the identity of the precise coins or notes,

Sale Proceeds of Old Stores and Materials.

3.]

On or before the 15th of May each year all officers should furnish to this office a statement, showing the amounts realized from the sale of old stores and materials, and paid by them into the Treasury during the preceding official year (April to March), for verification with the credits in the Treasury Cash Accounts

2. With a view to enable the Treasury Officer to distinguish the amount of sale proceeds of old stores and materials from other receipts, an officer when paying money into the Treasury on this account should note prominently in red ink on the top of the chalan the words "Sale proceeds of old stores and materials;" and the annual statement to be furnished by him should show clearly in separate columns —

- (1) The office by which the sale proceeds have been remitted to the Treasury.
- (2) The description of the articles sold.
- (3) The amount realized.
- (4) The date or month of its payment into the Treasury.
- (5) The name of the Treasury to which remitted.

3. The sale proceeds of packing cases or boxes (including their gunny coverings) used for the conveyance of stationery, opium, medicines, etc., should be classed as "Sale of old stores and materials," and therefore included in the statement, the only exceptions being in the case of the sale proceeds of old stores, other than packing cases, belonging to the Excise and Census Departments.

4. Care should also be taken to credit the sale proceeds of old building materials and of old tents under the proper head in the Treasury Cash Account.

The amounts should be treated as realizations on account of sale of old stores and materials of the department remitting the money to the Treasury, except that sale proceeds of materials of old Public Works Department buildings should, in all cases, be credited to the Public Works Department.

5. For purposes of details, the Treasury Officer should invariably furnish with his Cash Account a schedule in which the particulars available from the Treasury Register of Miscellaneous Receipts, *viz.*, 'Date of receipt,' 'From whom received,' 'Nature of item,' and 'Amount,' should be specified.

6. A list of the officers by whom the statements should be submitted, and of the offices for which information should be given in their statements, is appended. Each of these officers should forward his statement direct to this office, and not through the controlling officer of his department. (*Vide Bengal Government Circular No. F 14 ²⁰/₃, dated 9th December 1890.*)

List of Officers by whom annual statements of receipts from Sale of Old Stores, etc., should be rendered direct to the Accountant General, Bengal, and of the Subordinate Offices which should be included in the statements.

| Officer by whom the return should be submitted. | For what office or offices. | REMARKS |
|---|---|--|
| Commissioner of Division | For his own office only. | |
| District Judge | For his own office, and for the offices of Sub-Judges and Munsiffs who are not in charge of accounts. | |
| Sub-Judge or Munsiff in charge of Accounts holding independent charge, and who does not submit his accounts to the District Judge | For his own office only | These occur in those districts where there are no District Judges. |
| Collector | For his own office and for the offices of Sub-Divisions in the District (Revenue side). | |
| Magistrate | For his own office and for offices of Sub-Divisions in the District (Criminal side). | |
| Registrar | For his own office and Sub-Registrars in the District. | |

| Officer by whom the return should be submitted. | For what office or offices. | REMARKS. |
|--|---|---|
| Superintendent of Jails . . . | For his own office and of all Sub-jails in the District. | |
| Principal of College . . . | For his own office only. | |
| Head Master, Zilla School . . . | Ditto ditto. | |
| Inspector of Schools . . . | For his own office and of Deputy Inspectors of Schools and for Model and Vernacular Schools in his Circle not made over to District Boards. | |
| Civil Surgeon . . . | For his own office and that of the Vaccine Department. | Including, in the case of Dacca, Patna and Cuttack, Superintendent's office, Temple Medical School; also Lunatic Asylum, Patna. |
| District Superintendent of Police . . . | For his own office and for all the Sub-Divisional thanas in the District. | |
| Assistant Inspector-General, Railway Police . . . | For his own office only | Howrah and Sealdah only. |
| Forest Department Officer . . . | Ditto. | |
| Opium Agent . . . | Ditto. | |
| Factory Superintendent, Opium Factory, Behar . . . | Ditto. | |
| Sub-Deputy Opium Agents . . . | For their own offices and Sub-Divisional offices. | |
| Heads of Offices at the Presidency . . . | For their respective offices only. | |

Reconciliation of Accounts and Returns.

4.]

[ART. 22 C. A. C.

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

Note.—“Collector” includes Collector of Customs.

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

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

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

5. Under Board's Circular No. 3 of May 1890, Collectors are required to certify at the foot of the Revenue returns rendered to the Board that they have been compared with the first stage of compilation received from the Accountant General.

Duplicate and Arrear Bills.

5.]

[ARTS. 5 AND 12 C. A. C.]

Treasury Officers may not cash a *duplicate* bill for

pay or travelling allowance or any other charge without the previous sanction of the Accountant General.

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

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

Government Estates.

6.]

The 12 *per cent.* which is allowed by the Government of India from the collections of Government estates, and estates of which the rental accrues temporarily to Government for management and improvement of the estates, should be deducted from the collections, as they are paid into the Treasury and credited to a separate head—"Twelve *per cent.* on collections from Government Estates" in the Register of Land Revenue Receipts. The recoveries of Road and Public Works Cesses advanced by Government should also be included in the same Register, but under two separate heads, *viz.*, "Road and Public Works Cesses on all Ryotwarry tracts and Government Estates settled Ryotwarry," and "Road and Public Works Cesses on Government Estates settled otherwise than Ryotwarry."

2. As regards payments, the charges for the management of the estates will continue to be drawn as heretofore. The Road and Public Works Cesses, which will be advanced by Government, will be drawn in the form of a bill passed by the Road Cess Department, on presentation of which at the Treasury the amount will be treated as a charge of management and credited in the same way as cesses upon other estates. The charges for miscellaneous improvements will be included in the bills for management.

3. The charges on account of primary education, hospitals and dispensaries, which have hitherto been paid from the Estates Improvement Fund, will form a part of the expenditure of the department concerned, and be provided for in its own estimates. No distinction will therefore be necessary between these payments and those ordinarily made on account of the department.

4. At the end of each quarter the Collector will, in accordance with Bengal Government Order No. 749, dated 21st March 1882, transfer to credit of the District Road Fund, as a contribution for communications, one-eighth of the amount credited in his accounts during the quarter under the head "Twelve *per cent.* on collections from Government Estates," taking the receipt of the Chairman of the District Road Committee and charging the amount in his List of Payments.

5. In regard to the districts to which the Local Self-Government Act has been extended, instead of the above contribution being credited separately at the end of each quarter, it will merge in the annual grants from Provincial Funds made to every District Fund to cover the deficit in the cost of administration.

Opium Expenditure.

7.]

1. The following arrangements regarding Opium expenditure are prescribed with the approval of the Board of Revenue :—

First, as regards—

- A—Payments to Cultivators,
- B—Payments for Leaves,
- C—Payments for Trash,
- D—Commission,

the following rules will be observed :—

- i. The whole amount of payments, under each of the four heads at each Sub-Agency for each list of payments, should be stated by the Sub-Deputy Agent in the form of an Abstract Contingent Bill, and should be certified by him to agree with the detailed account of payments kept by him under departmental rules.

- ii. The Agent will countersign these bills when they pass through his hands for compilation of the Agency Cash Account, the countersignature indicating merely that the payments are accepted by him as having actually been made and having entered the accounts of the department.
- iii. Every sum charged under any of these heads, and every sum credited as a recovery on account of any of them, must be stated with specification of the season to which it belongs; and if the same bill contains payments on account of more than one season, it must show separately the amounts belonging to each.
- iv. The amounts thus received and paid will be posted by the Accountant General in a broadsheet, showing the totals for each month charged or recovered on account of each Sub-Agency.
- v. As soon as possible after September 1st of each year, the Opium Agent will draw up a statement showing, by comparison with the amount of opium, leaves or trash (as the case may be) delivered, the amount of payments to cultivators admissible for each Sub-Agency, and the amount which, therefore, still remains upon that date to be recovered on account of the payments for the season. The statement will show for each *kotee*—(1) The whole produce, or quantity; (2) calculation, on this basis, of the amount payable; (3) total amount paid (which must be reconciled with the monthly payments shown in the Cash Account); (4) balance recoverable.
- vi. Upon receipt of this statement by the Accountant General the payments will be finally passed up to the limit admissible, and the amounts to be recovered from each Agency entered by the Accountant General in the objection book, until they are gradually adjusted by recovery.
- vii. On March 31st of each year the Opium Agent will submit to the Accountant General, for agreement with his books, a detailed statement

showing the balances unrealised on account of advances to cultivators for opium, leaves and trash of each Sub-Agency for each season, with explanation why the advances are outstanding.

E.—Transit and Weighment.

2. These charges will be drawn on contingent bills of the form prescribed for a final countersigned detailed bill, setting forth the usual details required in respect of contingent charges, and accompanied by all necessary vouchers. The Sub-Deputy Agent's bills, as they pass through the hands of the Opium Agent for compilation in his Cash Account, will be examined and countersigned by him, and attached as vouchers to his general account.

F.—Manufacturing Charges.

3. The charges should be stated in the usual detail required for contingent charges, and should be arranged under separate heads according to the actual distribution of departments in the manufactory. But as the countersigning authority is the Agent himself, there is no use of his drawing bills in abstract, and then covering them by detailed bills, as it is simpler to make the single detailed bill suffice for both purposes by duly countersigning it before transmitting it to the Accountant General along with the Cash Account.

G.—Timber Contract.

4. The same procedure as is prescribed for "Manufacturing Charges" should be applied here.

I.—Bonuses or Rewards.

5. These charges will be admitted on bills signed by the Opium Agent, up to the limit fixed in the sanctioned budget for the year.

K.—Temporary Establishment (*not labourers*).

6. These charges should be set forth in separate bills, one for each class of charge, as Weighment, Manufacture, Timber Contract, etc. They should not be mixed up with charges for fixed establishment or for contingent or miscellaneous expenditure. The bills will be

countersigned by the Opium Agent when they pass through his hands, and will be admitted by the Accountant General so long as they do not exceed the budget sanction under each head.

L.—Freight.

M.—Petty Construction and Repairs.

7. These charges will be drawn by the expending officer and countersigned by the Opium Agent under the rules applied to 'E—Transit and Weighment.' Railway freight is in several cases arranged to be paid by credit order upon the Accountant General.

N.—Office Contingencies and Miscellaneous.

8. Under this head is reckoned all such expenditure as is common to Opium officers and to other officers of Government. They should be drawn in the manner prescribed under 'E—Transit and Weighment.'

Except four charges, the charges of the Opium Agent himself, under this head, do not require countersignature by the Board of Revenue.

O.—Advances for Wells.

9. The whole of the detailed management and account of these advances should be, as it at present is, in the hands of the departmental officers, and it is not necessary, upon the books of the Accountant General, to show anything else than the net amount at debit of each Agency.

10. The amounts charged as advances should therefore be drawn upon bills, stating the object of the advance, and countersigned by the Agent either before payment or at least before transmission to the Accountant General; and the whole amount drawn will be charged upon the books of the Accountant General to "Behar Advances for wells" and "Benares Advances for wells." The recoveries, as they appear in the accounts, will be credited to those 'Advance' accounts, and no details of any kind are required.

11. On March 31st of each year the balance outstanding against the Agent upon the Accountant Generals' books will be verified against a detailed list of outstanding advances to be drawn up by the Agent, showing

the amounts remaining due to the Opium Department on account of advances for wells.

12. In this list, only those advances remaining unrecovered beyond the time allowed for their repayment should be detailed, showing the name of the person to whom the advance was made, the amount due by him, and the circumstances under which the advance is outstanding, while all other advances should be shown in lump sums for each Sub-Agency.

13. In order to ensure that the amounts shown in lump sums do not include the outstandings of longer periods than those allowed under the rules, a certificate should be attached to the list, stating that the amounts shown in lump sums do not include any such items, and that the amounts have been obtained by actual summation of the outstandings.

14. Amounts which prove to be irrecoverable should, from time to time, be written off by the Agent, under sanction of Government, by an entry in the Cash Account—(1) paying out the amount on account of advance written off; (2) re-crediting it as a receipt on account of advances recoverable.

15. A *plus* and *minus* memorandum should also be given at foot of the Cash Account, showing the balance outstanding on the 1st of each month and the amounts debited and credited during that month. The detailed list of outstanding advances, on the 31st March of the year, will thereby be easily verified, and the debits and credits of each month conveniently checked.

NOTE.—Nothing in these rules dispenses with the necessity, which at present exists, of obtaining the special sanction of the Board or of Government to charges of an unusual or special nature.

(Vide *Board of Revenue No. 164B.*, dated 2nd April 1879.)

Refunds of Pledership and Mukhtearship Examination-fees. 8.]

From High Court Notification, dated the 20th January 1892, published at page 138 of the *Calcutta Gazette*, dated the 3rd February 1892, it will be seen that when a candidate is refused admission to the Examination for reasons for which he is held by the Board of Examiners not to blame, the fee paid by him can be refunded on a written application accompanied by

certificate from the Secretary to the Board of Examiners to that effect. All such claims should be paid if accompanied by the above certificate.

Postage on Leave Applications.

9.]

[CODE, XXXII.

All applications for leave or references on personal matters must be submitted in covers stamped with ordinary postage and not with service postage stamps. This rule applies only to the letters of officers requiring leave or information on personal matters connected with their own allowances, etc. When applications for leave or references are forwarded officially by superior officers, the letter should be treated like any other official communication.

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CHAPTER II.

PAY AND ALLOWANCES.

Sectionizing of Establishments.

1.] [ART. 54 C. A. C.]

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

2.] Annual Establishment Returns.

To enable the Account Office to compile the Annual Books of Establishment for the Government of India, a supply of the Forms, prescribed by Articles 55 and 56 of the Civil Account Code (marked A, B and C) will be sent to all heads of offices, who should return them to the Accountant General (the first in duplicate, the second in triplicate, and the third a single copy) not later than the 15th of May each year, after filling in the details of the establishments as they stand on the 1st of April.

2. Form A is intended to exhibit in detail the dates of appointment, promotion and birth, and the name, designation and salary of every covenanted and uncovenanted officer, and of all clerks and servants in order of sections or grades. Form B should include all European and East Indian servants employed in the office, whose names will also appear in Form A. The "Period of Residence" in India should only include actual residence while in the service of Government. Form C should show the number of officers in the sanctioned scale on which the budget estimate of the cost of the establishment is based. The totals of the numbers will, of course, agree with those given in the budget as well as with the Statement A.

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

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

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

6. The names of the head of the office and of gazetted officers should be shown first, and beneath them those of clerks and servants.

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

8. The columns "Minimum" and "Maximum" under "Pay of Post" should be filled up only when the pay rises from a minimum to a maximum by periodical increments. In all other cases the sanctioned pay and allowances (separately) should be entered in the last column of the form. The substantive pay, acting allowances, personal allowances or special allowances drawn by each member of the establishment should be entered separately.

9. If the permanent incumbent of an appointment is acting in an appointment in another establishment,

or is deputed to any other department or office, his name should be entered in the Form A, as if he were not absent, with a note beneath his name stating the office and appointment in which he is acting or to which he has been deputed, and immediately beneath his name should be entered the name of the acting officer, with the word "*acting*" after it, and his substantive pay as well as acting allowance should also be shown in the column "Name of Incumbent," and not in one of the pay columns. (*See illustrative entry in Form 3 of the Civil Account Code, page 269.*)

10. When an officer is transferred from one office or establishment to another, the date of his joining the new appointment should be entered in column 2 of the form; and not the date of his admission to Government Service.

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

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

13. After completion of the statements, the entries should be carefully checked with the Service Books.

NOTES.

- (a) Collectors should show in detail the names of Joint Magistrates, Assistant Magistrates, Deputy Collectors and Deputy Magistrates, and Sub-Deputy Collectors, and of the members of their respective establishments; the details of Salt, Stamp, Excise and Traffic Registration, which are debitable to separate Budget heads, being shown in separate returns.
- (b) Deputy Commissioners, when filling the lists, should show the establishments in detail of their Revenue, Civil and Criminal Departments in separate lists.
- (c) Judges should give in detail the names of Subordinate Judges, Munsiffs and Nazirs, with their establishments, as also the names of all Court Amins.
- (d) Magistrates and Deputy Commissioners should show the Church and Cemetery establishments (when such establishments are under their control), in one, and the Circuit-house and Dāk Bungalow establishments in another list. They should not be included in the Criminal Courts establishments, the charges for which are debitable to 19—Law and Justice.
- (e) Superintendents of Jails should show in their returns the Jail (Central or District as the case may be) establishments, as also the several Sub-Jail establishments under them.

(f) District Superintendents of Police should include in detail their Office and Hospital establishments as well as the Executive Police Establishments. The names of the members of the District Police Force, whose pay does not exceed Rs20 *per mensem*, are not required. They should be shown in detail of grades only. If there are vacancies in any of these grades, the number of appointments vacant should be separately shown, the actual strength working up to the sanctioned scale. Thus if the sanctioned scale is 50 constables, 1st grade, on Rs9 each, and there are 5 appointments vacant, the entries in the return will be :—

| | R | a. | p. |
|--------------------------------------|-------------|----------|----------|
| Constables, 1st grade, 45 @ Rs9 each | .405 | 0 | 0 |
| Ditto vacant 5 @ Rs9 each | .45 | 0 | 0 |
| TOTAL | <u>.450</u> | <u>0</u> | <u>0</u> |

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

3.] Salaries drawn through Banks or Agents.

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

Collectors' Bills.

4.]

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

- (i) Collector's General Establishment.
- (ii) Partition Establishment.

Under the orders of Government, special temporary establishments have been entertained for carrying out partitions in the districts of the Patna and Bhaugulpore Divisions.

The establishment and other charges connected with this work must be drawn upon separate bills, headed "Partition Establishments," and must not be mixed up with the regular Land Revenue Establishments. And, in the same way, the salary bills of the Deputy Collectors set apart for employment on this work must be carefully described and headed "Partition Establishment," to ensure their being correctly charged.

With reference to the Board's Butwarra Manual of 1889, and the rules prescribed therein for the partition of estates, and the accounts maintainable for that purpose, it will be seen that the whole of the responsibility of assessment, realization and expenditure, is vested in the Magistrate or Deputy Commissioner, both

by the rules of the Board of Revenue and the law, and that this office is not concerned with the details of the account kept by him for each estate, or portion of an estate placed under partition.

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

The bills on account of all other charges will be drawn in the manner prescribed in paragraph 1.

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

(iii) Charges on account of Government estates.

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

(iv) Land Settlement charges. (Smaller Operations.)

The charges under these last two heads, 3 and 4, are under the management of the Board of Revenue, which sanctions the establishments and distributes the annual Budget allotments by districts.

(v) Commission on Land Revenue collections.

That is, not being collections of Government estates.

(vi) Sub-Deputy Collectors (which includes Kanungos).

2. Many of the charges under these heads are of precisely the same kind, so that it is not possible to tell from the details of the bill to which of the four heads the charges really belong, and thus errors in classification arise which give rise to long investigations and correspondence.

3. In order to prevent this, it is directed that every bill drawn up by the Collector for Land Revenue charges be headed with one of the above six descriptive heads, and Treasury Officers are to refuse payment of any bill which does not comply with this requirement.

4. The same rule applies to charges in other Departments; but in these cases the Collectors are usually careful to head their bills "Excise," "Stamps,"

“Income Tax,” etc., as the case may be. It is in the case of Land Revenue charges that the difficulties arise.

Larger Settlement Operations.

5.]

With a view to systematise the procedure which should be observed in drawing and accounting for monies drawn on account of Larger Settlement Operations, with reference to orders passed by Government, the following detailed instructions are issued for the guidance of Settlement and Assistant Settlement Officers :—

1. *Office Establishment.*—The regular *Office Establishment* entertained by each Settlement and Assistant Settlement Officer and any alteration in, or addition to, such establishment, require the previous formal sanction of the Local Government. The pay of this establishment should be drawn in the regular establishment pay-bill form.

2. *Temporary Establishment.*—Any establishment other than the regular *Office Establishment* and the variable *Field Establishment*, which is sanctioned for any definite period and at fixed rates of pay, should be drawn separately from the regular Office Establishment, in an establishment pay-bill (giving the number and rates of pay only of those in receipt of not more than R10 a month) headed “*Temporary Establishment.*” Increases to this establishment (including the appointment of Kanungos and Khanapuri Inspectors) at fixed pay not exceeding R50 a month in each case and within the budget provision, may be sanctioned by the Director of Land Records and Agriculture.

3. *Field Establishments.*—Variable “*Field Establishments*” may be entertained according to requirements and within the budget limits. The charges may be drawn in lump sums in the ordinary contingent bill form.

4. *Job (Contract) Work.*—Expenditure on account of work done *by contract* should also be drawn in an abstract contingent bill in lump sum as “*Job (Contract) Work.*”

5. At the close of each month each officer who has incurred expenditure under heads 3 and 4 should submit

a detailed account of such expenditure in the ordinary form of detailed countersigned bill to the Director of Land Records and Agriculture for countersignature and transmission to this office.

6. *Travelling Allowance and Contingencies.*—Expenditure on account of *Travelling Allowance* and ordinary *Contingencies* is subject to the control of the Commissioner of the Division. These charges should therefore be drawn in the usual way, and monthly detailed bills forwarded to the Commissioner for countersignature and transmission to this office.

Process-serving Establishment.

6.]

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

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

(a) "Supervising establishment," including in this term Nazirs, Naib Nazirs, and Bukshees; (b) "Peons," including salaried peons on R7 and R6 *per mensem*; (c) Temporary peons, at 4 annas *per diem*.

3. In establishment bills, therefore, each of these classes should be shown separately: in the case of temporary peons, the number of days each was employed should always be given, and in the case of permanent peons, the number employed on R7 and the number employed on R6 must be distinctly entered in the bill.

Adjustment of cost of Process-serving Establishments employed on re-valuation work.

7.]

A case having come to notice in which double recovery was made from a District Board in consequence of the cost of the Process-serving Establishment sanctioned by the Board of Revenue for the service of re-valuation notices having been paid once in stamps—(*vide* rule 7, section VI, page 71 of the Cess Manual,) and again recovered by deduction from the Board's share of the cess collections agreeably to paragraph 5;—it is re-

requested that such charges may be drawn in bills headed "3—Land Revenue," and described as 'Nizarut establishment,' so that they may not be confused with the Cess-collecting Establishment.

Contribution for Pensions of Establishments for assessment and collection of cesses.

8.]

The Government of Bengal has published on pages 2103 to 2105 of the Supplement to the *Calcutta Gazette* of the 6th November 1889, the general rules formulating the principles which have been approved with regard to the pensions and gratuities of employés of Municipalities and District Boards. And in paragraphs 9 to 11 of those rules it is ordered that with regard to establishments permanently entertained for the assessment and collection of cesses by Collectors with the sanction of the Board of Revenue, under Section 91 of Act IX of 1880, whose salaries are deducted from the Road Cess Collections before the collections are transferred to the credit of the Board, that a contribution on account of pension of two-thirds of one-ninth of the sanctioned salaries shall be recovered to admit of the pensionary liability being borne by the Government.

2. It has therefore become necessary that the contribution to be deducted from the Road Cess collections before the collections are transferred to the credit of the Board should be clearly shown both in the Cess establishment bill drawn for payment and in the register of expenditure which has to be kept up under Order 3 (1), Chap. VI—I.

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

4. In the register of expenditure kept, the claim for pensionary liability should be posted in a separate and

distinct entry, but included in the total charges for collection to be deducted before the balance for transfer to the District Board is arrived at. The entry should, of course, correspond with, and be based on, the record made by foot-note in the bills under the previous paragraph.

Pay and allowances of Excise Inspectors and their Establishments.

9.]

The salary and travelling allowance of the 1st and 2nd Inspectors of Excise, Bengal, and their peons, when drawn from the Treasury in any district, are charges of that district, and should be included in the monthly return of Excise charges of that district rendered to the Commissioner of Excise. These charges are included by this office in the first stage of compilation of accounts furnished to Collectors and Deputy Commissioners, and the Excise Commissioner has no objection to their inclusion in the returns sent to him by District Officers.

Deputation Allowance of Munsiffs.

10.]

The following rule regarding the grant of deputation allowance to Deputy Magistrates and Deputy Collectors, when on duty away from their head-quarters, has been made applicable also to Munsiffs by an order of the Government of India, No. 2010, dated 31st July 1878:—

“An officer away from his head-quarters on duty, which does not require constant marching about, will draw full travelling allowance according to the rules in force for the first month of his halt at any one spot, and half the allowance for the second and third months. After the third month his halting allowance will cease altogether.”

2. The allowance authorized in the above rule is to be regarded as a deputation allowance, and not as travelling allowance, and is not admissible to an officer deputed to the sudder station of another district; but may be drawn if he is temporarily deputed to any station, either in his own district or in any other, which is not the head-quarters of the district.

3. In the case of Munsiffs (including Additional and Extra Munsiffs) the allowance is admissible at the rate

of Rs *per diem* for the first month, and at *half* that rate for the second and third months.

4. An Additional or Extra Munsiff, deputed to any station during the absence on leave of the permanent Munsiff of that station, is not entitled to draw deputation allowance, but when an Additional Munsiff acts for another Additional Munsiff, he can draw deputation allowance.

5. The deputation allowance above referred to being given to cover not any specific expenditure, but the general increased expenditure caused by deputation to a small station in the interior, is liable to income tax.

Temporary Munsiffs.

11.]

[ART. 45. C. A. C.

The Government of Bengal having, in letter No. 4322A., dated 16th August 1877, decided that *temporary appointments* made by District Judges to fill vacancies in the office of Munsiff, under Section 9 of Act VI of 1871, do not require the formal sanction of Government, their salary bills may be paid on the countersignature of the District Judge making the appointment.

Police Jurisdiction.

12.]

For the purpose of calculating travelling allowance the ordinary jurisdiction of an Inspector of Police is the circle of the thanas he inspects, and that of Sub-Inspectors and Head Constables, the thanas to which they are attached, or in the case of Head Constables in charge of an out-post, the thana within which the out-post is situated. When, therefore, travelling allowance is drawn, under Article 1133 (b) of the Civil Service Regulations, for any officer of the Executive Force below the rank of Assistant Superintendent, a certificate to the following effect should be given on the travelling allowance bills:—

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

(*Vide* Bengal Government No. 2347 J. D., 28th October 1885.)

Education Charges.

13.]

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

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

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

| Drawing Officer. | Service Head of Charge. | Section into which each establishment bill should be divided. |
|---|------------------------------------|--|
| Inspector of Schools . Secretary, District Committee, and Deputy Inspector . . . | 21.—EDUCATION, Inspection . . . | { Clerks, Servants. Deputy and Sub-Inspectors of all but the first four grades. |
| | Ditto . . . | |
| | GOVT. COLLEGES. | |
| Principal . . . | General . . . | { 1—Teaching staff, <i>N.B.</i> —Gazetted officers are paid on separate bills 2—Clerks and Servants, Clerks and Servants. 1—Masters, except the first four grades. 2—Clerks and Servants. The same as Collegiate Schools. <i>N.B.</i> —Bills for Drawing, Surveying, and Law classes to be drawn up separately. |
| Ditto . . . | Law classes . . . | |
| Ditto . . . | Collegiate Schools . . . | |
| Head Master . . . | High Schools . . . | |
| Ditto . . . | District Schools . . . | |
| Head Master . . . | Normal Schools . . . | |
| Head Pundits . . . | Model Schools . . . | { The same as Collegiate Schools. |
| Superintendent . . . | Government Madrasahs . . . | |

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

(2) A Temporary Establishment should always be entered as a distinct Section.

(3) Stipends in Madrasah and Normal Schools should be drawn as a separate Section in the establishment bills of those schools.

(4) Pay of Native Doctors or Hospital Assistants should be drawn on a separate bill.

4. Charges for conducting the Minor and Vernacular Scholarship Examinations will be paid by Circle Inspectors from the fees collected from candidates and from the Government allowance of $\text{R}166-10-8$ *per annum* for each Circle. This allowance the Circle Inspector will draw on a statement in the following form, which,

after countersignature by the Director of Public Instruction, he will present for payment at the Treasury:—

Statement of fees realized and payments made by the Inspector of Schools _____ for conducting the examination for Minor and Vernacular Scholarships in _____ Division during the _____ 189 .

| | | | |
|--|--|--|--|
| Fees realized, as per details in the accompanying list . | | | |
| Payments to be made, as per details in the accompanying list duly supported with the receipt of the payees as regards sums already disbursed . . . | | | |
| Amount now payable to me from the Treasury at _____ under the authority of Government Order No. _____, dated _____. | | | |

Place _____

Date _____

Inspector of Schools.

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

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

6. Inspectors of Schools are allowed a permanent advance of R50 each, and District Committees R100 each, and, at the discretion of the Vice-President, a portion of the last-named sum may be made over to the Head Master of the Zillah or Normal School to meet its current contingent expenses.

7. Each Treasury Officer will furnish the Circle Inspector monthly with a copy of the schedules of educational charges which he has sent with his list of payments, an extract from the schedules being sent to the District School Committee in regard to the payments made on its authority, to the Inspector of European Schools in regard to payments made on account of schools under him, and to the Director of Public Instruction in regard to payments made on account of colleges. At foot of the schedules so sent the Treasury Officers will enter the amounts received by them during the month under the head Education, as classified in their monthly Receipt Schedules.

8. Application should be made to the Accountant General for payment of duplicates of lost bills relating to Inspectors and Deputy and Sub-Inspectors, to District School Committees, to Colleges, Madrassahs, Collegiate Schools, High Schools, District or Zillah Schools, Normal Schools, Vernacular Schools, and senior and junior scholarships, and to the Circle Inspector in the case of other bills.

9. In order to ensure that all Government receipts in the Education Department are duly brought to account, and that balances do not accumulate in the hands of receiving officers, Inspectors, Deputy and Sub-Inspectors, Principals of Colleges, and Head Masters of Madrassahs and other Government Schools will append the following certificate to their monthly pay bills :—

“I certify that all fees and other receipts of all kinds belonging to Government have been duly paid into the Government Treasury, and that the only Government money remaining in my hands is as follows :—

Permanent advance R _____

Particulars of other money (if any be given) R _____

Signature _____

Office _____

The

18 .

10. In order to prevent the alteration of bills after countersignature and before presentation at the Treasury, Magistrates should send to the Circle Inspectors a monthly list of the primary school bills which they have countersigned, for comparison by them with the

schedule of educational charges submitted by the Treasury Officers under paragraph 7.

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

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

Senior and Junior Scholarships.

14.]

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

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

Churches and Cemeteries.

15.]

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

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

3. Estimates will be framed by the Executive Engineer and Chaplain for all expenditure connected with

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

4. The only expenditure on account of cemeteries that can be paid from the Treasury is that of the establishment attached to the cemetery, all other expenditure being met from funds provided by the Executive Engineer or the Public Works Department. The only expenditure, also, on account of churches, with the exception of that on account of salaries and travelling allowance or contingencies of clergymen (the estimate of which is not framed locally) that can be paid from the local Treasury, is that of the church establishment, and also that connected with the provision of those articles of church furniture, which by rule are required to be supplied by the Civil Department; all other expenditure will be met by the Executive Engineer. The articles of church furniture which are required to be supplied by the Civil Department are given in para. 2 (12), Order 1, Chap. III—I.

5. All receipts from cemeteries and church compounds are to be paid into the Civil Treasury, no portion being retained by any Government officer, and must be credited in the body of the Cash Account as receipts on account of the Public Works Department. Fees for monuments, however, in churches in or out of Calcutta will be retained by the Chaplain, as was formerly the case, for payment to the charitable object to which the Bishop has assigned them.

Travelling Allowance—Ministerial Officers.

16.]

[ART. 1170 (ii), C. S. R.

When a ministerial officer draws, in exchange for his daily allowance, actual travelling expenses not exceed-

ing the rate of mileage for his class, a certificate in the following form must be appended to the bill :—

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

Travelling Allowance to Government servants cited as witnesses.

17.]

1. When an officer is summoned by a Court of Law to give evidence in his *public* capacity, he is entitled, under Article 1244 of the Civil Service Regulations, to draw travelling allowance under the rules for journeys on tour, provided he obtains from the Court any travelling or subsistence allowance to which he is entitled by the rules of the Court, and deducts such amount from the travelling allowance claimed under the rule above quoted.

NOTE.—With regard to criminal cases it has been definitely ruled by Government that no allowance on account of travelling or other expenses is to be paid by Criminal Courts to a Government servant summoned before them in his *public* capacity.

2. When a Government servant is summoned in his *private* capacity, he is entitled to retain any travelling allowances paid to him under the rules of the Court ; but any sum paid to him by way of subsistence allowance or compensation, apart from any allowance for travelling expenses, must be repaid to Government by deduction from his next pay-bill before full pay for the day or days of his absence can be drawn for him—(*vide* Article 1245 of the Civil Service Regulations).

3. In either of the above cases (with the exception already noted in paragraph 1), the Court should pay the witness the full amount admissible to him under the rules of the Court, and grant him a certificate of the amount so paid, showing clearly the amount of travelling allowance and subsistence allowance or compensation, when these are paid in addition to travelling allowance.

4. If a Government servant claims travelling allowance from Government in the circumstances set forth in paragraph 1, or if he has been paid subsistence allowance or compensation, in the circumstances set forth in paragraph 2, the certificate of the Court will be

attached to the bill, and it will be the duty of the head of the office to see that such amounts are deducted from those payable under the ordinary salary and travelling allowance rules.

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

CHAPTER III.

CONTINGENCIES.

Contingent Charges.

1.]

1. Under the Resolution of the Government of Bengal, Financial Department, dated the 22nd March 1888, published in the Supplement to the *Calcutta Gazette* of the 28th idem, and subsequent orders of Government, contingent charges of all departments, except those mentioned in paragraph 2 below, have been divided into three categories, *viz.* :—

- (A) Regular Contingencies ;
- (B) Special Contingencies ;
- (C) Contract Contingencies ;

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

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

| Department. | Charges how regulated. |
|---------------------|---|
| (1) Jails | Drawn on abstract bills followed by detailed bills countersigned by the Inspector General of Jails. The first abstract bill cashed after the 15th of the month should contain a certificate signed by the drawing officer that "detailed bills, with the necessary vouchers for all contingent charges drawn by me prior to the first of the current month, |

Department.

Charges how regulated—*contd.*

- (1) Jails—*contd.* have been forwarded to the Inspector General of Jails for countersignature and transmission to the Accountant General". Manufacturing charges should be drawn on separate bills. Municipal rates and taxes may be drawn by Jail officers in a fully vouched bill form without countersignature; but such charges must be added to the forward total of expenditure given upon the next detailed bill.
- (2) Survey of Waste Land and Land Settlement. } Admitted on detailed bills countersigned by the Commissioners of Divisions.
- (3) Collegiate Schools. Paid on bills previously countersigned by the Director of Public Instruction.
- High Schools, Zillah Schools, Model Schools, and Middle and Lower Class Vernacular Schools. } Do. do. by the Inspectors of Schools.
- (4) Scientific and Minor Departments. (i) Charges on account of the Darjeeling Cinchona Plantation and Botanical Gardens are drawn on abstract bills followed by detailed bills countersigned by the Superintendents of the Cinchona Plantation and of the Royal Botanical Gardens respectively.
- (ii) Charges for registration of road and river-borne traffic occur in the districts of Darbhanga, Muzaffarpur, Darjeeling, Bhagalpur, Purnea, Howrah and 24-Parganas, and can be incurred within the limits of the budget grant communicated by this office.
- (5) Government and Wards' Estates. } Lump grants are annually placed at the disposal of the Board of Revenue for charges connected with the management of these estates.

These grants are distributed by the Board, and charges can be incurred within the limits of the allotments made. In the case of Government Estates the previous sanction of the Local Government is necessary for the incurrment of charges

- | Department. | Charges how regulated— <i>contd.</i> |
|---|--|
| (5) Government and Wards' Estates— <i>contd.</i> | binding Government beyond a single payment and of charges for books and periodicals, and for articles of European manufacture exceeding ₹10 in value, but the prior sanction of the Court of Wards is sufficient in the Wards Department. The rules upon the subject are contained (1) in page 24 of the Board's Rules, 1888, Chapter III, Section II, Rule 7A, inserted by Board's Revenue Circular No. 6 of March 1891, and (2) page 58 of the Wards' Manual, 1888, Section VIII(b), Rule 16, amended by Board's Revenue Circular No. 8 of November 1890. |
| (6) Revenue Record-room. | For keeping the Record-rooms of District Officers and of Commissioners of Divisions in efficient order, the Board assign ₹18,000 annually. The Accountant General will admit contingent charges within the District allotments made by Commissioners. The prior sanction of the Board is necessary to the incurment of the charges mentioned in the preceding paragraph. |
| (7) Land Registration. | A lump sum is provided in the Budget for charges connected with Land Registration, out of which the amounts required by local officers for Land Registration work are sanctioned by the Board of Revenue from time to time as necessity arises. These sanctions are communicated to the Accountant General and the charges passed accordingly. Those charges mentioned in paragraph 5 as requiring previous sanction of the Local Government require similar sanction in the case of this department. |
| (8) Provincial Rates. | The Board make an assignment within the limits of which the charges are passed. |
| (9) Customs. | Charges can be incurred within the limits of grants communicated by this office. |
| (10) Police (Cattle pounds) | Ditto, ditto, ditto. |

NOTE—The charges occur in Singbhum, Hazaribagh, Lohardaga, Manbhum, Dumka, Darjeehng, Chittagong Hill Tracts and Angul.

- | Department. | Charges how regulated— <i>contd.</i> |
|---|---|
| (11) Land Revenue (Partition charges.) | Drawn by Collectors, who should certify upon the bill that the amounts charged have been entered in the partition ledger. Forms may be printed at local presses with the sanction of the Commissioner. |
| (12) Ecclesiastical | Drawn by Chaplains. Lighting charges are drawn on establishment bills, being regular recurring charges. The monthly allowance for a first class church is R20, for a second class R10. Postage charges can be incurred within Budget limits. |

The following articles, *viz.* —

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

can be supplied to each Protestant Church, Civil, Railway or Military (Cathedrals excepted) on certificate of the Executive Engineer that they are necessary or require renewal. Instead of supplying the articles, the value may be given when the congregation desire to supplement the expenditure (G. I., F. D., No. 1773, dated 4th July 1885.)

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

- | | |
|--|--|
| (13) Law and Justice (Examination charges.) | Charges are drawn in the shape of fees at R1-8 a paper by the Examiner, the bill being countersigned by the Board of Examiners. Other charges are drawn by the Secretary to the Board of Examiners. |
| (14) Opium (Rewards.) | The rules governing the grant of rewards in opium cases are given in Rules 43 to 45, page 20 of the Excise Manual (1891). The bills for rewards granted by the Magistrate should be supported by a certified copy of the Magistrate's order in the case; and if paid out of a fine which has been realized, the date of realization and credit of the fine should be stated in the bill. |

| Department. | Charges how regulated— <i>concl'd.</i> |
|---|--|
| (11) Opium (Reward) — <i>cont'd.</i> | Bills for rewards sanctioned by the Board of Revenue should be supported by the original order of the Board. |
| (15) Civil Works (Ferries.) | Charges can be incurred within the limits of grants communicated by this office. |

Charges described from (A) (ii) to (15) will be drawn by disbursing officers on fully-vouched bill forms. The bills do not require countersignature.

(A)—Regular Contingencies.

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

4. The charges should be budgetted for in the ordinary manner, and, when incurred, they should be entered in a separate register in the form prescribed in Article 80, Chapter 6 of the Civil Account Code. As detailed countersigned bills will not be required after the close of each month to cover the charges drawn for disbursement, the charges should be drawn from the Treasury in detailed bills supported by the usual sub-vouchers for sums of more than R10, and bearing the certificate of expenditure prescribed in Article 88, Chapter 6 of the Civil Account Code.

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

Supplies and Services.

- (1) House Allowance. This is an allowance paid to an officer in charge of a Sub-division where there is no house available for his accommodation. For the first three months he draws the daily allowance to which he would be entitled when out in camp. After that he draws R50 a month; he draws also R50 a month instead of the daily allowance if he goes on tour during the first three months. If he has to vacate his house for repairs at any time between 1st April and 1st November, he is entitled to the same allowance as if he took charge of a Sub-division where there was no house. The allowance will be drawn by the Sub-divisional Officers themselves on bills passed by the District Officer.

(A)—Regular Contingencies—*contd*

- (2) Fees to Pleaders in Criminal cases. Government Pleaders appearing in the Sessions Courts are allowed fees at the rate of Rs 16 *per diem*, except at Bogra, where the Government Pleader gets Rs 10 *per diem*; and at Champaran, when a pleader is appointed to appear for Government, he gets Rs 10 a day. At Patna and in the 24-Perganas, however, the rate of fees is Rs 32 *per diem*. With the special sanction of the Superintendent and Remembrancer of Legal Affairs the pleaders may be allowed from Rs 20 to Rs 32 *per diem* when they work unusual hours, or when the cases are hotly contested by Barristers, or when several Sessions cases and Criminal appeals are decided on the same day. Government Pleaders are seldom employed in cases in the Magistrate's Courts. When they are so employed, the sanction of the Legal Remembrancer is required to the payment of their fees. The Legal Remembrancer has also power to employ and pay for extraneous professional assistance without any money limit, except that the expenditure on this account is not to exceed the budget provision without the special sanction of Government. (*Vide Bengal Government No. 2346, dated 10th September 1876, Diary 13069.*)

The fees will be paid on bills drawn by the pleaders themselves, showing the particulars of the cases decided, the number of days-occupied, &c., certified by the Sessions Judge as correct, and passed by the District Magistrate. When charges requiring the Legal Remembrancer's sanction are included in the bill he countersigns the bill before payment.

- (3) Fees to Pleaders in Civil suits. The payment of these fees is regulated under Rule 6, Chapter III of the High Court's (Civil) Rules and Orders of 1891. The pleaders will draw their bills showing the particulars of the suits in respect of which the fees are due to them, and the bills will be paid at the Treasury after they have been passed by the Collector as correct.

(A) Regular Contingencies—*contd.*

Fees to pleaders in miscellaneous suits will be included under this head, and will be

- (3) Fees to Pleaders in paid as ordered by the Court before which Civil suits—*contd.* they appeared

NOTE.—In land acquisition cases, if the incidental charges in connection with such acquisition are payable by the Civil Department, the pleaders' fees are debitable to the head "3, Land Revenue," otherwise they are debitable to the Department for which the land is acquired. (*Vide* Accountant General's Circular Memo. — $\frac{T. M.}{54}$, dated 5th February 1892.)

- (4) Fees to pleaders in pauper suits. Fees to pleaders in pauper suits and other charges, such as advances for batta to witnesses and rewards paid for the recovery of such fees, are drawn by Collectors on regular contingent bills.

- (5) Diet and Travel-ling Allowance to Witnesses. The charges included under this head are those paid on the part of Government, under Government Circular No. 24, dated 12th April 1877 (Judicial), to complainants and witnesses other than Government servants attending the Criminal Courts. As a general rule the allowance shall be a diet allowance calculated at the following rates:—

- (a) For the ordinary labouring class of natives, 2 annas *per diem*.
- (b) For natives of higher rank in life, 4 annas *per diem*.
- (c) For Europeans and natives of superior rank, a diet allowance according to circumstances up to a limit of RS *per diem*.

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

Other travelling expenses will be given only when the journey could not have been performed on foot, or in the case of persons whose age, position, and habits of life render it impossible for them to walk. In such cases, in addition to diet allowance and ferry tolls, travelling allowance shall be given at the following rates:—

- (i) When the journey is by rapid dāk by road, the actual expenses incurred up to a maximum limit of 4 annas a mile.

(A)—Regular Contingencies—*contd.*

- (5) Diet and Travel-
ling Allowance to
Witnesses—*contd.*
- (ii) When the journey is wholly or partly
by rail—
- (a) for the ordinary class of natives,
actual railway fare by the low-
est class ;
- (b) for natives of higher rank in life,
intermediate, or where there are
three classes only, third class rail-
way fare ;
- (c) for Europeans and natives of supe-
rior rank, second class railway fare.
- (iii) In the eastern Districts of Bengal,
where the only mode of travelling
is by water, the actual expenses
incurred for boat hire up to a limit
of Rs 2 *per diem*.
- (iv) To witnesses following any profes-
sion, such as Medicine or Law,
special allowances shall be given
according to circumstances. These
charges must be drawn on a
special form of bill (A. G. B. No.
302), giving the number of witnesses
of each class, and details of the
allowances given, supported by a
certificate that the charges are in
accordance with the scale laid down
by Government.
- (6) Fees for the cus-
tody of wills. There is a separate allotment for these charges,
and they should therefore be drawn
on separate bills in A. G. B. Form 310,
supported by the following certificate :—
- “Certified that the charges included in this
bill have been drawn in accordance with
the scale laid down by Government in
the Notification dated 23rd May 1892
(Calcutta Gazette, page 505), and that
each Court-fee stamp for which commis-
sion is drawn, is defaced with the words
'commission allowed.' Certified also that
the fees drawn on previous bills (with the
exception of those deducted above) have
been disbursed to the proper person and
his receipt taken in the acquittance roll
filed in my office.”*
- (7) Charges for remit-
tance of trea-
sure to other dis-
tricts. Under this head will be shown charges for
remittance of treasure from one District
Treasury to another, including Post Office
charges and Registration fees for

(A)—Regular Contingencies—*contd.*

(7) Charges for remittance of treasure to other districts—*contd.* despatching currency notes, charges for packing, opening and conveying gold and silver coins, travelling expenses of poddars (the rate and the period for which paid to be stated) accompanying remittances, *i.e.*, all charges on account of the remittance till it is included in the cash balance of the Treasury (date of remittance, amount, and description of money remitted, and the treasury to which remitted, to be stated).

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

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

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

N B.—Charges on account of copper coin within or without the district are Mint charges, and should therefore be drawn in separate bills, wherein the amount and the destination of the remittance, as well as the number and date of the Accountant General's orders for the remittance or for sale, should be clearly quoted. So also the expenditure in making remittances of silver from one province to another, as the charge is adjusted on the India books.

(8) Escort Charges This head includes charges for railway, boat, ferry and steamer fare, and cost of carrying the baggage of the policemen employed in escorting prisoners or treasure. The bills should show the number of the escort, the purpose of the journey, the distance covered by road, river and rail, the various fares and the cost of conveying their baggage. When funds are advanced by the Superintendent of the Jail or by the Collector to defray expenses of the Police escort accompanying prisoners or treasure, the money will be provided from the permanent

(A)—Regular Contingencies—*contd.*

- (8) Escort Charges—
contd. advance of the Jail or of the Collector, as the case may be, and the actual expenses incurred will be subsequently drawn on bills by the Police Department and repaid to the Jail Department and the Collector, respectively. When the same boat or conveyance is occupied by both escort and prisoners or treasure, a fair proportion of the cost will be defrayed by each.
- (9) Liveries to peons and servants. Charges on this account can only be incurred in the offices mentioned in Bengal Government, Financial Department Resolution No. F. $\frac{2-L}{3}$ 7—27, dated 1st July 1890, and No. 905F., dated 15th February 1893 (Dy. G. B. 404⁸) and passed in accordance with the scale shown in the statement accompanying letter No. F. $\frac{2-L}{3}$ 49, dated 17th September 1890.
- (10) Remuneration to copyists. Annas 2 out of 3 annas per folio, which is levied by means of impressed stamp on all copies issued from both Judicial and Revenue Courts, represent the earnings of the copyists who make the copies. The accounts of the copyists will be made up monthly, and the amounts due to the several writers will be drawn in bill A. G. B. Form 312, to which a certificate must be attached in the following form :—
- “ Certified that I have checked the amounts charged in the bill with the upper halves of the impressed stamps used for copies, and that I have caused the upper halves to be torn to pieces and burnt in my presence ; and also that the amount drawn in the previous month has been distributed, except the amount now deducted from the current bill, and that the amounts drawn do not exceed two-thirds of the value of stamps used for copies.*
- “ Sub-vouchers for all sums above ₹10 in amount are attached to this bill, save*

(A)—Regular Contingencies—contd.

(10) Remuneration to copyists—contd. *those noted below, which will be forwarded as soon as the amounts have been paid. The sub-vouchers for other sums have been so destroyed that they cannot be used again."*

(11) Section-writing. No such charge, except in the Registration Department, may be drawn without the previous sanction of the authority which could sanction the employment of an establishment. The bills should state by whom the work was done, the number of words copied, the rate at which paid, and the number and date of the Government order sanctioning the charge. The rate for section-writing in the interior of Bengal is 1,200 English or 2,400 Vernacular words for the rupee, and in the offices in the Presidency Town of Calcutta is 1,600 English or 2,000 Vernacular words per rupee as the maximum rate.

NOTE.—The same rates have been fixed for the Registration Department, (*Vide* G. O. No. $\frac{581 \text{ P. D.}}{\text{Dy. G. B. 1140}}$, dated 29th June 1885.)

(12) Feed and keep of elephants, mules, ponies and bullocks. Elephants, when not on active work, will be allowed the following daily scales of either green or dry fodder, as the case may be, provided that the latter does not consist of straw alone, *i.e.*, without grain in it:—

| | * Green fodder per day. | Dry fodder per day. |
|--|-------------------------|---------------------|
| Large elephants, <i>i.e.</i> , those over 8½ feet in height | 650 | 330 |
| Medium-sized elephants, <i>i.e.</i> , those between 7½ and 8½ feet in height | 575 | 290 |
| Small elephants, <i>i.e.</i> , those below 7½ feet in height | 500 | 250 |

When plantain stems, branches of trees, or jungle grass is given, the quantities are not to exceed in value the cost of sugarcane ration, calculated at the price-current rate.

Dry fodder is to be issued only when green fodder is not obtainable. The following

* Sugarcane, green wheat, etc., etc.

(A)—Regular Contingencies—*contd.*

- (12) Feed and keep of elephants, etc.,—
- contd.*

is the daily scale of rations for elephants when employed on active work :—

| | FODDER. | | | | Salt. | Oil. † |
|------------------|---------|------|--------|--------|-------|--------|
| | Grain. | Dry. | Green. | Bhusa. | | |
| | lb | lb | lb | lb | oz. | oz. |
| Large elephants | 15 | 200 | 480 | .. | 2 | 1 |
| Medium-sized do. | 15 | 175 | 400 | ... | 2 | 1 |
| Small-sized do. | 15 | 150 | 320 | ... | 2 | 1 |

Elephant attendants will get a special allowance of 4 annas a day when fodder is to be cut by them and is provided free of charge. The allowance is admissible when animals are at graze. (See exception in foot-note. †)

Officers are authorised to refuse to draw the allowance of 4 annas *per diem* for attendants if their elephants are not kept in good condition.

All the charges mentioned above will be drawn on a special form of bill, A. G. B. No. 301; but charges for the pay of the establishment, *i.e.*, Jemadars, Mahouts, &c., should be drawn in establishment bills, as they are not contingencies.

- (13) Boarding charges (Education). The following scale of boarding charges proposed by the Director of Public Instruction has been sanctioned by the Government of Bengal in Order No. F. $\frac{1-C}{14}$ 19, dated 18th January 1890. Regular contingent charges under this head may be passed at these rates. The number of boarders should be certified on the bills on which the charge is drawn. Deductions for vacations should also be shown.

* In the case of elephants engaged in the annual khedda operations (in the Jalpaiguri Duars) the rate of dry fodder (rice) for large and small elephants is raised to 12 and 10 seers *per diem*. (See Bengal Government, Revenue Department, No. 447 T.B., dated the 27th September 1891, Diary No G. B. 2134.)

The two elephants of the District Superintendent of Police, Jalpaiguri, are also allowed 10 seers of grain a day each. (Bengal Government, Judicial Department, No. 835J., dated 22nd February 1892, Diary No. G. B. 3772.)

† The elephants of the Deputy Commissioner, Jalpaiguri, are allowed one chittack or two ounces of mustard oil a day and 8 annas worth of spices each a month. Each newly-captured elephant is also allowed one chittack of oil a day until it is disposed of (*Vide* Bengal Government No. 1614, dated 6th April 1893, Dy. G. B. 82.)

‡ An extra grass-cutter may also be entertained for each large elephant instead of engaging a cooly at 4 annas a day, on the understanding that the arrangement will result in a saving to Government. (See Bengal Government, Revenue Department No. 417 T.B., dated the 27th September 1891, Diary No. G. B. 2132.)

(A)—Regular Contingencies—contd.

Civil Engineering College.

- (13) Boarding charges European students at R18 each *per mensem.*
(Education)—contd. Native students at R 6 „ „

Kurseong Boarding School.

Each Boarder at R14-4-0 *per mensem.*

NOTE.—This rate includes washing charges. (*Vide* B. G. No. 1549F, dated 9th April 1892.)

Bethune Female School.

Each Boarder, teachers included, at R11-12 *per mensem.*

Bhootea Boarding School.

Boarders . at R9 each *per mensem.*

Stipendiaries or

out-boarders . at R2 „ „

Rangamatee and Bunderban Schools.

Rangamatee School—each Boarder at R3-8 *per mensem.*

Bunderban School—each Boarder at R4 *per mensem.*

- (14) Hostel charges (Education). The Districts and schools in which hostel charges are drawn, and the rates admissible in the different schools, are given in Appendix F.

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

- (16) Diet of patients, etc. (Medical). The daily rate of diet allowance of patients in the Government Hospitals and Dispensaries in Bengal (outside Calcutta) is 8 annas for Europeans and 3 annas for natives, the rate of diet allowance for native patients in Calcutta being 3½ annas. This scale should be taken as a guide to the maximum expenditure and not as a calculation for the purposes of ordinary expenditure—*vide* Bengal Government No. 1 ^D/₃₄ 2, dated 4th August 1890. The total number of patients reduced to single days should be certified on the bill.

NOTE—(i) For native patients at the Buxa Dispensary the rate has been raised to 5 annas (*vide* Bengal Government Order No. 704-T.M., dated 19th October 1892).

(A)—Regular Contingencies—*contd.*

(n) In the Darjeeling District, Medical Officers are authorised to incur expenditure up to a limit of 5 annas in individual cases so long as the average cost of diet of each patient does not exceed 3 annas *per diem* (*vide* Bengal Government No. 1407 M. D., dated 29th April 1893).

- (17) Diet of insane persons (Medical). The daily rate of diet allowance of patients in lunatic asylums in Bengal (outside Calcutta) is 8 annas for Europeans and 3 annas for natives, the rate for patients in Calcutta being $3\frac{1}{2}$ annas. This scale should be taken as a guide to the maximum expenditure, etc., as above. The bills presented for payment should be accompanied by the necessary vendors' vouchers in support of the charges detailed in the bill, together with a certificate from the Superintendent of the asylum concerned, stating the number of each class (European and Native) of patients for whom the bill for diet has been drawn. (See also this office Circular Memo. No. $\frac{T.M.}{1}$, dated 29th November 1890.) The total number of patients reduced to single days should be certified on the bill.
- (18) Hospital Expenses of wounded persons (Criminal Courts). The charges should be drawn on the same scale as that laid down in Clause 15 above for diet of patients.
- (19) Rewards for the destruction of venomous snakes. The scale of rewards is 4 annas for each poisonous snake caught within the area of any Town, or Municipality, or Village in which the Village Chaukidari Act is in force. The reward is paid for the destruction of cobras as well as of kiraits and daboias. Whenever such charges are included in a bill a certificate should be attached by the disbursing officer to it that the snakes, for the destruction of which the rewards have been charged, were produced before him, and that he has caused them to be so destroyed that they cannot be again produced for fresh rewards.
- (20) Rewards for the destruction of wild animals. The scale of rewards is as follows:—Rupees 25 for a full-grown tiger, with power to the Commissioner of the Division to sanction payment up to ₹50 in places or cases where there is special need

(A)—Regular Contingencies—*contd.*

(20) Rewards for the destruction of wild animals—*contd.* for increasing the reward*. In the Sundarbans reserved or protected forests the rate is fixed at R50 and R20 for tigers and tiger cubs respectively in Government Resolution, dated 25th September 1891, R 5 for a leopard, and R10 for a wolf; with power to the Commissioner to double the rates when necessary; R2-8 for a bear, and R2 for a hyena. For the young of the above animals the rewards will be at half the rates for full-grown animals. No rewards should be given for elephants, rhinoceroses, or buffaloes. A reward of R50 is admissible for killing a specially destructive alligator when it takes to haunting a particular spot (*vide* Government Circular No. 125; dated 9th October 1873.)

At foot of the bills in which the rewards are drawn a certificate should be given by the disbursing officer that the heads and skulls of the animals were produced before him, and that he has caused them to be so broken that they cannot be produced again for fresh rewards. For higher rates specially sanctioned by the Commissioner a copy of the sanction must be attached to the first bill.

NOTE.—The above rewards should be paid by District and Sub-Divisional Magistrates (*vide* Bengal Government No. 472J., dated 24th December 1891) out of Provincial Revenues in the case of animals killed within the jurisdiction of Municipalities or District Boards, except in cases where a noxious animal, for the destruction of which within a given area, a Municipality or District Board has offered a reward, is destroyed within such area.

Magistrates and Sub-Divisional Officers are also authorised to grant rewards for animals captured alive and made over to them for transmission to the Zoological Gardens, Calcutta. (*Vide* Bengal Government Circular No. 15, dated 24th March 1880 (*Dy. G. B. 1889 of 1893-94*).

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

* In Hazaribagh a reward of R100 may be given for a man-eating tiger that can be proved to have been killed in the immediate neighbourhood of Taudwa, and a reward of R200 for a tiger destroyed over a human kill (*vide* Bengal Government No. 2104F, dated 30th May 1892, *Dy. G. B. 850*).

† In Singbhum and in the districts of the Bhagalpur Division the rate of reward for the destruction of wolves is R5 per head.

(A)—Regular Contingencies—*contd.*

- (21) Municipal rates and taxes. These charges are payable according to the rates assessed by the Municipalities. When the amount exceeds ₹50 it should not be paid in cash, but a contingent bill duly drawn up should be made over to the Municipality in discharge of their claim. The bill will be presented at the treasury with the receipt of the Municipality duly attached, and will be paid by the Treasury Officer *by transfer* credit to the Municipality concerned. Items below ₹50 may be paid in cash, and the original receipts of the Municipality should be attached as sub-vouchers to the bills in which charges are drawn.

The charges are payable by the officer in charge of the office occupying the building in respect of which the tax is due.

Whenever a new building is assessed or when an old assessment is altered, the first charge on this account should be supported by a certificate from—

- (a) where the building is at headquarters and is in charge of an Executive Engineer—the Executive Engineer,
- (b) in the case of a Public Works building the maintenance of which has been made over to the District Board, or of buildings in the Sub-division, or in the interior — the Superintending Engineer or Inspector of Works,
- (c) where the building is neither under the charge of the Public Works Department nor of the District Board—the local representative, of the department who may be in charge of the building (*vide* Bengal Government Circular No. 5 M., dated 30th January 1862, and No. 1316 P.W.D., dated 16th May 1893. Dy. G. B. 723).

that the assessment has been accepted by him.

(A)—Regular Contingencies—*concl'd.*

(22) Office and ground-rent.

The sanction of Government is required to the first payment. The first charge in every year must be supported by a certificate from the Executive or District Engineer concerned, that a suitable public building was not available for the purpose required. These charges should be drawn on separate bills with quotation of the Government sanction on each bill.

Payment of rent by one department of Government to another is not permissible.

(23) Process-serving charges—

(i) Process fees paid on Government account.

(ii) Boat hire for service of processes passed under the rules issued by the High Court under Section 20, Clause (1) of the Court-fees Act VII of 1870.*

The sanction of District Judge, or Collector, or Magistrate, as the case may be, is sufficient authority for the admission of the charges (vide *Bengal Government No. F^{1-C}₂₄*, dated 4th August 1890).

(B)—Special Contingencies.

6. Special contingencies are those which cannot be incurred without the sanction of the Controlling Officer or of Government previously obtained. They will be budgetted for in the ordinary manner, and within the budget provisions, Commissioners of Divisions will have power to sanction expenditure up to ₹250, the Inspector-General of Police up to ₹1,000, and other Controlling Officers up to ₹100 for each item.

7. The money required for special contingencies will be drawn upon separate detailed bills, the authority sanctioning the contingencies and the sub-vouchers for sums above ₹10 being attached to them with the certificate prescribed in Article 88 of the Civil Account Code. If the amount sanctioned be drawn in more than one detailed bill, the sanction should be attached to the first bill, and in subsequent bills a reference should be made to the bill with which the sanction was submitted.

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

(B)—Special Contingencies—*contd.*

8. The charges included under the class of special contingencies are as follows :—

Supplies and Services.

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

Contingencies.

- (10) Purchase of books and publications.†
- (11) Other items of large amount and unusual character.

(C)—Contract Contingencies.

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

Supplies and Services.

- (1) Purchase of tents. ‡
- (2) Petty Construction (other than Police) and Repairs.
- (3) Law Charges. §
- (4) Cost of photographs.
- (5) Purchase of clothing (Police, Hospitals, and Asylums).
- (6) Rewards§(a) (other than rewards for the destruction of venomous snakes and wild animals).

* Cash payment should be made for all articles supplied by the Mathematical Instrument Office and Survey Department when the value does not exceed R50. The money should be remitted direct to those offices and not paid in cash into the Treasury (*Vide* Accountant General's No. $\frac{T. M.}{52}$, dated 18th January 1892).

† Sanction of Government required in all cases, whatever the amount of the charge, except in the Education Department, when the sanction of the Director of Public Instruction will be sufficient. Newspapers and other periodicals can only be obtained through the Superintendent of Stationery. Act XXV of 1867, under which three copies of every publication used to be purchased on behalf of Government, has been repealed, and publishers are required to furnish the copies free of charge—[*vide* Act X of 1890 (India)].

‡ See paragraphs 12 and 17 below.

§ Includes rewards in Stamp, Salt and Excise cases.

(a) Require the sanction of the Board of Revenue when granted under Section 78 of Act VIII (B.C.) of 1878. Rewards in Opium cases will not be paid from the contract grant. Particulars showing the name of offender, amount of fine, and date of realization, with a copy of the order of the Court, should accompany the bill. In the Police Department rewards up to R50 can be offered by District Superintendents, up to R200 by Magistrates, and up to R500 by Commissioners or Inspector-General of Police.

(C)—Contract Contingencies—*contd.*

- (7) Rewards for marksmanship.
- (8) Repairs of boats.
- (9) Purchase of raw materials for lunatic asylums.
- (10) Country stationery (a).
- (11) Printing at private Presses (b) (without grant).
- (12) Remittance of treasure (within district).
- (13) Temporary boat establishment.
- (14) Hire of boats, elephants and mules.
- (15) Country medicines.
- (16) Cost of stores for and repairs to steamers, schooners, and patrol boats (Police).
- (17) Charitable donations (c).
- (18) Subsistence allowance and deportation of vagrants.
- (19) Passage and diet-money of insane persons on release.
- (20) Process-fees advanced (d) (Criminal Courts.)
- (21) Cost of cadastral maps.

Contingencies.

- (22) Hot and cold weather charges.
- (23) Tour Charges.
- (24) Repairs to tents.
- (25) Purchase and repairs of furniture.
- (26) Service postage (e).
- (27) Service telegrams (e).
- (28) Office expenses (f).
- (29) Charges for the purchase of estates sold for arrears of Revenue.
- (30) Repair of accountments (Police).

(a) The purchase locally of pen-books, ink and pencil erasers, ink-stands, ink-pins, writing pads, gum bottles, &c., is prohibited, as such articles are supplied by the Stationery Office.

(b) The inclusion of the item under "Contract Contingencies" does not remove the obligation to have all printing done at the Government Press, except in very urgent cases. No grant has been made on this account; but if disbursing officers can meet the charge from their allotments there will be no objection to their doing so, provided that they obtain the previous sanction of Government and that they note the number and date of the sanction in the bill in which the charge is drawn.

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

(d) These are only the *irrecoverable* fees which are advanced by the Magisterial Courts under G. O. No. 48, dated 27th October 1874. (Vide *Government Circular No. 2, dated 16th February 1891.*)

N.B.—When the complainants may be ascertained to be too poor to pay the fees, or when the Magistrate may consider it to be of particular importance in the interest of public justice to proceed with a charge, the Magistrate may advance the process fees in cash, and may debit them to Government when they are irrecoverable. Much discretion must, however, be used in adopting the course, as the practice is liable to abuse, and the payments will cause some trouble to the Account Department.

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

(f) Any allowance paid to sweepers, not exceeding Rs 2 a month in Behar District and not exceeding Rs 1 in other districts, may be classified under this head. Allowances in excess must be drawn on establishment bills.

(C)—Contract Contingencies—*contd.*

(31) Lighting charges of Police Stations.

(32) Miscellaneous (a).

10. (i) Controlling officers will have at their disposal the fixed contract grants, together with any savings of the penultimate year, which will be provided for in the estimates on the report of the Accountant General, showing the amount saved. They will distribute the former among the officers subordinate to them, according to their discretion, reserving ten *per cent.* to meet demands for extra grants towards the close of the year, and will furnish to the Accountant General statements showing the details of the distribution made. The *savings* can only be utilised in making extra grants to the offices in which they accrued, for expenditure on contract contingencies or temporary establishment.

NOTE.—Savings cannot be appropriated for the augmentation of Record grants (Bengal Government No. 1258 F, dated 7th March 1893).

(ii) To admit of savings being provided in the budget of the next year but one, each controlling officer will furnish the Accountant General on the 31st March with a statement of all sanctions given by him during March from his ten *per cent.* reserve, and from that date will cease to accord any further sanction. On receipt of this statement the Accountant General will furnish each controlling officer with a memo. showing the grants, savings or excess, as the case may be, and the unallotted balance if any. The controlling officer will return this memo. with his comments and explanations of the excesses if any, and will make an assignment to meet them from his unallotted balance. All cases of excess, uncovered by such balance, will be reported by the Accountant General for orders of Government, and the final figures showing savings will be communicated to controlling officers for inclusion in the Budget.

NOTE.—Savings that accrue from a supplementary allotment are not available for re-grant.

11. A disbursing officer may transfer grants from one head to another so long as his total grant for the year is not exceeded. The controlling officer cannot, however, transfer savings from one disbursing subordinate to another, or to his own office.

(a) All other petty items of expenditure not specially named in the above list, which do not come under the category of "Regular" or "Special" contingencies, will be taken as "Miscellaneous."

(C)—Contract Contingencies—contd.

12. Entirely separate contract grants for the purchase of tents have, however, been sanctioned by Government in the Resolution of the 9th January 1891, the rules regarding which are contained in para. 17 of this circular.

13. Contract contingent charges will be drawn from the Treasury upon a separate bill for each department in a special form; no sub-vouchers are required, except in the case of service postage and telegram charges, though the disbursing officer must obtain legal acquittances and be prepared to produce them, when necessary, and no details need be stated beyond the total figure opposite each of the printed headings. If any charge occurs which the printed headings do not provide for, the general nature of it may be entered in a similar heading in manuscript. The disbursing officer must be careful to bring forward from the last bill the correct amount of total expenditure to date, otherwise he may overrun his limit without perceiving it.

14. As the allotment for District Judges has been based on actuals which include stationery allowances for all Civil Courts in existence in ~~1889-90~~, no additional grant on account of this allowance for such subordinate Courts will be necessary. Charges for stationery for the Judge's Court, as well as for the Courts subordinate to him, will be met from the allotment, except for additional Courts in excess of the number existing in ~~1889-90~~, for which Rs. 15 for each Subordinate Judge and Rs. 12 for each Munsif actually in charge on the 1st of the month may be added to the allotment of the District Judge on the first contract bill of the month.

15. If any articles are obtained from another department or office, the cost of which, though debitable to the contract allotment, is not paid in cash, their value should be added to the amount of total expenditure in a distinct entry, which should be supported by the original invoice or work-bill relating to the articles. For example: (1) Jail supplies, (2) Supplies of rubber-stamp and ink, and (3) Supplies of stationery by the Superintendent of Stationery for the Vernacular Department.

16. All contingent charges actually incurred in any year should be drawn within that year, and must not be

(C.)—Contract Contingencies—*contd.*

left unpaid to be met out of the next year's grant. For any excess expenditure over the contract grant the disbursing officer is personally responsible, and it will be recovered from his personal allowances unless he can obtain an extra grant to cover it.

17. Under Financial Resolution of the Government of Bengal, dated 9th January 1891, separate contract grants for the purchase of tents have been sanctioned. Savings from the grant for "Purchase of tents" may be carried forward from year to year during the contract period and made available for expenditure on the purchase of tents only. It must be understood that these savings will be specially re-granted by Government on receipt of the estimates of such savings which the controlling officers may submit to Government and the Accountant General not later than the 1st November of each year.

18. Charges for packing and carriage of tents should be met from the grant for ordinary contract contingencies and not from the grant for tents (*vide* Bengal Government No. 5073F., dated 28th December 1892).

19. Tents should ordinarily last eight years.

20. The above rules apply to the following officers and departments* :—

| Department. | Controlling Officer. |
|--|------------------------------------|
| (1) Land Revenue | } Commissioners of Divisions. |
| (2) Salt | |
| (3) Stamp | |
| (4) Assessed Taxes | |
| (5) Commissioners | |
| (6) Criminal Court | |
| (7) Staging Bungalows | |
| (8) Circuit Houses | |
| (9) Miscellaneous | |
| (10) Excise | Excise Commissioner. |
| (11) Civil Courts, including Courts of Small Causes | District Judges. |
| (12) Registration | Inspector-General of Registration. |

* For excepted departments see paragraph 2 of this Order.

Part I.] ACCOUNTANT GENERAL, BENGAL.

(C)—Contract Contingencies—*consold.*

- | | |
|---------------------------------------|---------------------------------------|
| Department. | Controlling Officer. |
| (18) Police . . . | Inspector-General of Police. |
| (14) Medical . . . | Inspector-General of Civil Hospitals. |
| (15) Sanitation and Vaccination . . . | Sanitary Commissioner. |
| (16) Education . . . | Director of Public Instruction. |

General Rules.

21. The following table shows the officers from whom distribution statements under para. 10 (a) are due to this office and the dates on which they are due :—

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

22. The object of the classification of contingent charges into 'regular,' 'special' and 'contract' is to simplify the procedure regarding the payment of the charges, to minimise clerical labour, and to facilitate the admission of the charges. They should, as far as possible, be paid from the permanent advance, in which case there should be no difficulty in drawing the charges from the Treasury in proper detailed bills with sub-vouchers and certificate of expenditure. When a claim larger than can be met from the permanent advance is presented, a separate bill, made payable to the claimant, may be

General Rules—*contd.*

drawn up for payment at the Treasury, to which the original receipted bill of the claimant should be attached as sub-voucher.

23. Each class of contingencies, such as regular, special, or contract, should be drawn on distinct vouchers, and charges for contract contingencies should not be included either in regular or special contingent bills. If, however, any disbursing officer draws, by mistake, such charges in any voucher in which regular or special contingent charges are drawn, intimation should be given to the Accountant General, who will debit the amount to the contract allowance of the department incurring the expenditure and acquaint the disbursing officer concerned, so that the correct available balance may be inserted in the next contract contingent bill.

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

- (i) gives any authority to any officer, who has not that authority at present, to draw contingent bills on the Treasury without the countersignature of the District Officer whose allotment covers the whole district;
- (ii) alters the rules that separate bills are required for separate departments of the office, and that the same bill may not contain charges of two different major heads;
- (iii) modifies the rules of the Account Code prescribing the manner in which a disbursing officer is to record in detail his contingent expenditure—(Code Form 10). It will, however, be found convenient to keep the account of contract contingencies in a different register from that which contains the others. A special form containing columns for showing the progress of contract expenditure against allotment has therefore been prescribed;
- (iv) relaxes any restrictions which may have been imposed on subordinate disbursing officers by executive order for departmental purposes, as opposed to purposes of account.

Charges for the construction and repairs of Government buildings.

2.]

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

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

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

(b) Charges for the following minor repairs of buildings borne upon the Public Works Department books are budgetted for and recorded as those mentioned in the preceding paragraph 3(a). :—

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

4. It is the duty of the officer occupying the building to see that all such petty items are in good order after re-entering the building after the Public Works Department periodical repairs.

5. Charges described in 3(a) and (b) are classified as "Petty Construction and Repairs."

If, however, these charges exceed ₹1,000 they should ordinarily be budgetted for and recorded on the Public Works Department books, unless it is desirable, for special reasons, that they should be carried out by agency other than the Public Works Department, in

which case they will be budgetted for and recorded in the accounts of the Department concerned. If it is found that work provided in the Civil Budget can be carried out through Public Works Department agency, Government will decide whether it should be so transferred, in which case the charges will be transferred to the Public Works Department Estimates and Accounts.

NOTE.—This rule does not prohibit a Civil Officer obtaining the advice of the Executive Engineer, so long as the supervision of the work and handling of the funds is not made over to him. Expenditure incurred by Civil Officers from Civil estimates is accounted for by them to this office.

6. It may occur that the agency of Civil Officers is called in for works ordinarily carried out by the Public Works Department and provided for in their estimates. In this case the procedure laid down in the Public Works Department Code, Chapter IX, paragraphs 45, 47 and 64, will be adhered to, *i.e.*, the Civil Officers will be called the Disbursers of the Public Works Department, and will obtain funds and render accounts to the Examiner of Public Works Accounts, as provided in Chapter XIV, Public Works Department Code, paragraphs 105 to 120.

7. Rules in connection with projects affecting buildings and application for alterations and additions are given in Financial Department Resolution dated 24th September 1891. (Bengal Government, Public Works, Department, Resolution No. 2088A., dated 24th April 1891.)

Malikana Payments.

3.]

1. The Board of Revenue having decided that the check of Malikana payments on temporarily settled lands can be more completely and efficiently exercised by Collectors than by Commissioners, the bills in which such charges are drawn should, as heretofore, be prepared for each co-partner's share, and should contain certificates by Collectors—

- (i) that the name and share of the claimant are registered in Register No. 65 or 66, as the case may be, and
- (ii) that the revenue on which Malikana is being claimed has been credited to Government.

2. In the case of permanently settled estates the same form of bill as is prescribed for Malikana on temporarily settled lands should be used, with suitable alterations and with an endorsement by the Commissioner to the following effect added in manuscript: "Countersigned with reference to the separate detailed statement recorded in my office."

Refunds of Copying Fees.

4.]

1. Refunds may be made, in the first place, from the permanent advance, and should be recorded in a separate register (or in separate pages of a register) in the same way as contingent expenditure is recorded; the receipt of the recipient will be taken in this register against the record of each item paid. At convenient intervals during the month, and always on the last day of the month, a bill will be drawn up showing in columns (1) No. of item (*i.e.*, consecutive number for the year in the register of refunds); (2) Date of refund; (3) Name of recipient; (4) Amount of refund will be headed "Bill for refunds of copying fees," and will be certified as follows, after the necessary examination by the Collector or other officer in charge:—

"Certified that the payments above recorded have been compared with the Collector's orders for payment, and that the receipts of the recipients have been duly taken in the register of refunds."

The bill, thus certified, will be paid on presentation at the Treasury.

CHAPTER IV.

ADVANCES.

Scale of Permanent Advances.

1.]

[ART. 77, C. A. C.]

The following scale of Permanent Advances has been authorized by the Government of Bengal :—

| | ₹ |
|--|-----|
| For Commissioners | 200 |
| „ Judges* | 150 |
| „ Collectors, ordinary purposes | 100 |
| „ realization of road-cess arrears | 100 |
| „ payment of process-fees for recovery of zemindari dāk cess | 100 |
| „ Excise rewards { 24-Parganas | 100 |
| { Other Districts | 75 |
| „ Magistrates | 200 |
| „ Superintendents of Jails (Central and District, except Alipore, for which the advance is ₹500) | 200 |
| „ Inspectors of Schools | 50 |
| „ Deputy Inspectors of Schools in Districts having no School Committee | 5 |
| „ District School Committees including Zillah and Normal Schools | 100 |
| „ Head Masters of District Schools | 10 |

* Note.—With the following exceptions—

| | ₹ |
|-----------------------|-------|
| Backergunge | 1,000 |
| Faridpur | 430 |
| Dacca | 200 |
| Mymensingh | 200 |
| Noakhah | 200 |

For Sub-divisional Magistrates . Amount to be fixed by the District Magistrate and not to exceed ₹150, except at Rancegunge, Rajmehal and Goalundo, where advances may be allowed up to ₹250. The Magistrate is responsible for the advance, which is to be used for payment of all contingencies, including those of Lock-ups and Sub-

For Sub-divisional Magistrates—*contd.*

Registry Offices at sub-divisional head-quarters. Each Sub-Divisional Officer is also allowed an advance of ₹50 for Excise Rewards. (See Bengal Government No. 780, dated 5th February 1891.)

For Registration Department . A consolidated advance of ₹200 for each Registrar, to meet the contingent expenses and refunds of registration fees of both the Sudder and Rural Registration offices. In cases of the dismissal or death of Rural Sub-Registrars the District Registrar will be held responsible for the amount of the advance made to them (*vide* Rule 132 of the Registration Rules).

District Superintendents of Police in Bengal are allowed Permanent Advances, as below, for the payment of contingent charges—(Vide *Police Circular J*, dated 5th January 1882.)

| ₹200. | ₹100. | ₹70. |
|-----------------|---------------|----------------|
| Burdwan. | Howrah. | Manbhum. |
| Patna. | Jessore. | |
| 24-Parganas. | Khulna. | |
| | Malda. | ₹50. |
| ₹150. | Midnapore. | |
| | Monghyr. | Balasure. |
| Gaya. | Moorshidabad. | Bankura. |
| | Muzaffarpur. | Birbhum. |
| | Mymensingh. | Bhagalpur. |
| ₹100. | Nadia. | Bogra. |
| | Purnea. | Champaran. |
| Backergunge. | Rajshahi. | Darjeeling. |
| Chittagong. | Rangpur. | Dumka. |
| Chittagong Hill | Saran. | Gurjhat Mehals |
| Tracts. | Shahabad. | (Orissa). |
| Cuttack. | Tippera. | Jalpaiguri. |
| Dacca. | | Lohardagga. |
| Dinajpur. | | Noakhali. |
| Darbhanga. | ₹75. | Puri. |
| Hazaribagh. | | Pabna. |
| Hooghly. | Faridpur. | Singbhum. |

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2.] House building advance.

1. The following rules regulating the grant of house building advances have been issued by the Government of India in Finance and Commerce Department Resolution No. $\frac{A}{2721}$, dated 30th June 1892, in supersession of all previous rules on the subject, and applications made under these rules will be dealt with under the procedure laid down by the Resolution of the Government of Bengal, dated 11th August 1870, published in the Supplement to the *Calcutta Gazette*, dated 31st *idem*.

General Rules.

- i. Advances may be made, under the sanction of Local Governments and Administrations, to officers who desire to build houses, for occupation by themselves, at places where no houses are available or where house-rents are exceptionally high.
- ii. All such advances must be *boná fide* required for the purpose of building suitable houses for the personal residence of the officers concerned; and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.
- iii. The advances may be made in instalments when considered desirable, and when so made, repayment shall commence from the fourth issue of pay after the first instalment is taken; but when the advance is taken in one instalment, repayment shall commence with the second issue of pay. The repayment of the whole advance shall in both cases be completed in two years.
- iv. No advance shall exceed six months' salary of the officer to whom it is made.
- v. Recovery will be made by the Treasury officer or other disbursing officer, deducting monthly instalments equal to one-twenty-fourth part of the advance from the salary bills of the officers concerned.

- vi. In order to secure Government from loss consequent on an officer's dying or quitting the service before complete repayment of the advance, the house so built, together with the land it stands upon, must be mortgaged to Government, by whom the mortgage will be realised in liquidation of the full amount of the advance.
- vii. The officer must satisfy Government regarding his title to the land upon which the house is or is proposed to be built.
- viii. An officer quitting or removed from the station where he has built a house before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but with the special sanction of the Local Government he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer
- ix. An officer will not, under any circumstances, be allowed a second advance whilst any amount remains due on a previous advance.
- x. Applicants for advances must certify that the sum will be expended in building only, and pledge themselves that should there be any surplus after the house is completed, it will be at once refunded to Government.
- xi. The last pay certificate granted to officers from whom advances are recoverable must specify the original amount of such advance, the amount repaid, and the balance remaining due.

Procedure.

2. Any application which may be made by a Civil officer or by a Military officer in Civil employ (with

the exception of officers in the Public Works Department), for advances for building purposes under the above rules, shall be accompanied by the certificate and pledge prescribed in Rule x, and shall be made through the applicant's immediate superior, who, after recording his opinion as to the necessity or otherwise of the assistance solicited, will forward the application to the Commissioner of the Division, who will submit it with similar remarks to the Secretary to the Government of Bengal in the General Department.

3. On the advance being sanctioned by Government, a copy of the order will be communicated to the Accountant General.

4. If the building has been commenced, the Commissioner of the Division will call upon the applicant to execute a deed of mortgage in Form B, a copy of which should be supplied to the applicant, and will intimate to the Accountant General by what instalments and at what periods the applicant is at liberty to draw his advance.

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

6. On commencement of the building the procedure will be as in paragraph 4.

7. The Commissioner shall execute the deed on the part of the Government, and shall forward the duly executed and registered deed to the Secretary to the Government of Bengal in the General Department for information and transmission to the Inspector-General of Registration, Lower Provinces, for safe custody.

8. Applications for advances to employés in the Public Works Department shall be submitted, through Superintending Engineers, to the Secretary to Government in the Public Works Department, and will be dealt with by the Lieutenant-Governor in that Department.

NOTE.—On receipt of the intimation referred to in paragraph 4, the Accountant General will issue instructions to the Treasury Officer, who will make the payments on the receipt of the applicant, the date and number of the Accountant General's order being quoted in each receipt. The payments as made will be posted in a register set apart for their record.

Embankment Advances.

3.]

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

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

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

4. As the expenditure in the Public Works Department is accepted, the Collector will enter the total sum payable under Section 53 of the Act. *i.e.*, the total expenditure both in the Civil and Public Works Departments, in a register containing the following columns, and after apportionment among the parties benefited,

will see to the recovery of the amount due from them under Section 61 of the Act.

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

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

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

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

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

8. Rents for lands appertaining to embankments, whether Government or zemindari, are to be realised by the Collector of the District, but will be treated

differently in the Treasury Accounts. In the former case the amount is to be shown as Public Works revenue, and must be credited in the Register of Public Works receipts, and in the second case it is to be taken as a reduction of the outlay to be recovered, and will therefore be credited in the same manner as actual recoveries.

9. A *plus* and *minus* memorandum should be opened in which the total payments made by the Collector each month, and the expenditure accepted by him from the accounts of the Executive Engineer should be added (the latter in a distinct entry, with the number and date of the order admitting it), and the recoveries deducted with the opening and closing balances. If any recoveries be made on account of another district, they should not be mixed up with the collections of the district in which they are made, nor deducted from the *plus* and *minus* memorandum, but separately credited in the cash account with the name of the District to which they belong, an intimation being sent to the Collector of the District concerned for note and deduction in his register and *plus* and *minus* memorandum. In the same way, if any money be deposited in the Treasury for work to be executed in connection with any Government embankment, it should be credited in the Register of Public Works receipts, with a specification that the embankment is Government and not zemindari.

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

10. On March 31st of each year a detailed statement should be prepared from the register in paragraph 4, and submitted to the Accountant General, showing the number, date, and balance of each order remaining due to Government, with explanation why it is outstanding. The total of this statement must be agreed with the balance of the *plus* and *minus* memorandum.

11. In the districts in which the contract system for the repair of zemindari embankments has been sanctioned, the zemindars who accept the tenders made to them will be liable for a fixed contract sum yearly, instead of the actual cost of repairs. The cost of repairs of a

zemindari embankment, of portions of the same, for which a contract sum has been accepted, is to find no place in the registers and plus and minus memoranda referred to above. The cost will be finally met by the Public Works Department, and the receipts from zemindars will be credited in the cash account as realizations under the contract system, under XXX—Minor Works and Navigation.

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

Drainage Advances.

4.]

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

I—Original outlay during construction.

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

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

(a) apportioned. | (b) capitalized.

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

On vouchers on which such expenditure is incurred it must be distinctly stated for what particular scheme the payments are made, and no voucher should be paid at the Treasury unless it is first passed by the Collec to

of the district as a charge to a particular scheme under the Act.

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

| | |
|---------------------------|--------------------------|
| (a) Preliminary expenses. | (e) Bridges. |
| (b) Land. | (f) Inspection bungalow. |
| (c) Outfall sluice. | (g) Establishment. |
| (d) Earthwork. | (h) Tools and plant. |

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

(2) *To record expenditure incurred and recoveries effected in the Civil Department*, the Treasury Officer will keep a register of receipts and charges on account of drainage advances, showing (1) date of receipt or payment, (2) from whom received or to whom paid, and (3) amount. Care should be taken to keep recoveries on account of interest and process-fees separate from recoveries of advance.

(3) Both during construction and after completion a monthly *plus* and *minus* memorandum should be furnished by the Treasury Officer for each scheme. During construction the entries made therein will be Civil expenditure directly incurred from the Treasury and Public Works expenditure communicated quarterly by the Accountant General. This latter amount will be incorporated in the Treasury *plus* and *minus* memorandum by a distinct entry in red ink. The *plus* and *minus* memorandum to which it is to be added will be

communicated by the Accountant General, and the entry should be made in the memorandum for that and each succeeding month by the Treasury Officer, as will be seen in paragraph 3 III(a) below; the *plus* and *minus* memorandum will contain two heads.

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

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

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

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

III(a).—*Maintenance charges in the Public Works Department subsequent to final completion.*—These are either periodically apportioned as noted above, or are capitalised and apportioned among the parties concerned once for all under Clause 4, Section 48 of the Drainage Act. To facilitate apportionment and ultimate capitalisation, the maintenance charges of

all complete drainage schemes will be recorded under a separate sub-head in the accounts of this office. (In other words the head Drainage Advances will contain two sub-heads):—

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

The Treasury Officer will maintain these two heads separately in his *plus* and *minus* memorandum, and they will be communicated in separate quarterly accounts to the Local Drainage Office, which already records these charges separately. A comparison similar to that alluded to in paragraph 1 above should be made by the Drainage Office between its figures under this head and those furnished by this office. When apportionment of these maintenance charges is made, the Accountant General will communicate to the Treasury Officer the amount to be added to the *plus* and *minus* memorandum of "Drainage Advances," and the Treasury Officer should be careful to make no additions to that *plus* and *minus* memorandum except (a) actual recoveries in cash, (b) sums communicated by the Accountant-General, and should not alter his *plus* and *minus* memorandum at the instance of any other officer.

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

The Local Drainage Officer will communicate to the Accountant General annually, at the beginning of each year, the total amount outstanding on account of each scheme in his books on the 31st March preceding.

CHAPTER V.

BUDGET.

Preparation of Budget Estimates.

1.]

[ART. 155, C. A. C.]

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

Form of Estimate.

2. Printed forms for the preparation of the District estimates are supplied to the officers concerned, and these forms only should be used, as it is an object of importance to secure perfect uniformity of details in all estimates, so as to facilitate their combination into one general form of Budget estimate for the province.

3. The forms contain columns to show both for Receipts and Expenditure —

- i.—The headings under which the items should be classified ;
- ii.—The actuals of the past year ;
- iii.—The sanctioned estimates of the current year ;
- iv.—The Budget estimates of the ensuing year ;
- v.—Explanation of increase or decrease ;

and under Expenditure a column is also provided to show the number of *employés* both for current and ensuing years. The figures should be shown separately against each sub-head of the prescribed form. It is not sufficient to give only the total of several sub-heads or items lumped together, nor is it permitted to introduce new sub-heads without special sanction ; but if any payments have to be made under proper authority, for which the headings in the forms supplied do not provide, they should be entered in manuscript.

Estimates of Revenue.

4. The estimates of revenue and receipts should show the amounts expected to be realized within the year, and

those only. In estimating fixed revenue for the ensuing year, the calculations should be based upon the actual demand, including any arrears due for past years and the probabilities of its realization during the year: in the case of fluctuating revenue, the estimate should be based upon a comparison of the last three years' receipts.

Estimate of Expenditure.

5. The estimates of disbursements should in like manner show the amounts expected to be paid within the year, and those only. In the case of expenditure on establishments, the estimates should be made according to the actual sanctioned scale irrespective of savings or acting allowances, and should provide for the gross sanctioned pay without deduction of Income Tax. In the case of progressive salaries the estimates should show the *actual* salary which is being earned on 1st April of the year for which the estimate is made, without reckoning any future increments.

For travelling allowances, contingent expenditure and other fluctuating charges, the estimates should, as a general rule, provide for the average actual expenditure of the past three years, and should be classified in accordance with the instructions contained in Circular No. 12. Great care should be taken in filling up the column "Actuals" in the case of fluctuating expenditure. But no entries need be made in that column in respect of fixed charges such as pay of establishment, etc.

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

6. No expenditure for which the sanction of the Local Government, or of the Government of India, is necessary (*e.g.*, additional establishment or the like) should be included in the Budget estimate until the sanction is received. It is incumbent on all Heads of Departments and other officers to guard against the exhibition, in their estimates, of any expenditure of a fixed character which has not been fully and formally sanc-

tioned by the Government. With this view they should obtain the necessary sanction to all administrative changes or reforms involving alteration in the scale of expenditure some time before the preparation of the Budget estimate, so as to enable them to make provision in their respective estimates and to quote the sanction in support thereof.

If, however, proposals for revision of establishment or for any special expenditure have already been submitted to the Local Government and are under consideration, a note may be made at the end of the estimate citing, in which case, the number and date of the application made with details of the same.

7. The cost of establishments employed on both Revenue and Judicial duties, which is debitable one-half to Land Revenue and the other half to Law and Justice, should be entered in moieties in separate estimates by Collectors and Magistrates respectively, forms of which are supplied by the Accountant General.

8. In the estimates of Departments for which fixed allotments have been sanctioned by Government for contract contingencies, no provision need be made for such charges. The provincial allotments sanctioned will be entered in the estimates in the office of the Accountant-General, and the distribution of this allotment by districts will rest with the Controlling Officer concerned. In the District Budgets only such contingent charges as are not payable out of the contract allotments should be estimated in accordance with paragraph 5.

9. No estimates should be made in the District or Departmental Budgets of expenditure on account of travelling allowances of officers for joining their appointments, as the necessary provision on this account will be made in the office of the Accountant-General. Travelling allowances for other journeys should be estimated under the major heads to which are charged the salaries of the officers to whom the allowances are expected to be paid, irrespective of the nature of the service for which the journeys may be made.

10. All grants for expenditure lapse at the close of the financial year, and any portion thereof unexpended during the year cannot be reserved or appropriated by transfer to deposits or any other head for expenditure

after the expiration of the year for which the grant was made. Consequently provision is necessary in the succeeding year's Budget for balances of grants which expire on the 31st March, but against which cash payments may afterwards have to be made.

Explanations required.

11. In all cases where the estimates for the ensuing year differ from those of the preceding year, full explanation must be given, an explanatory note being submitted with the estimate (either in the column provided for the purpose in the printed form or in separate sheets of paper) justifying the figures of the estimates of Revenue and Expenditure and giving the details of the calculations on which the estimates are based.

12. In the case of establishments, variations in the columns of numbers and amounts must be explained and sanctions quoted where necessary (paragraph 6). The numbers should be carefully checked and a schedule submitted with the estimate showing the full scale of establishment estimated for, with the name and salary of each incumbent to admit of verification by comparison with the sanctioned scale recorded in the office of the Accountant-General.

13. With regard to Contingencies, it has been stated (paragraph 5) that the estimates should be based on the average actual expenditure of the previous three years. These charges therefore require careful scrutiny, and should not be allowed to exceed what the average of the past three years' actuals show without satisfactory reasons for the increase being given. If less be required, the reduction should be made, but if more, full explanation must be afforded, without which the excess will be struck out in the Accountant-General's office.

14. Similarly in the case of all fluctuating items either of revenue or expenditure, if for any special reasons less or more is anticipated than the average of the past three years, full explanation must be given in justification of increases or decreases in the estimates of revenue and of expenditure.

15. The explanations should be as brief as is consistent with clearness, and if any of the variations to be explained rest on an order of the Local Government or of the Government of India, the number and date of the order should be quoted.

2.] Extra Budget Grants.

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

2. Therefore, whenever it is necessary to incur any expenditure which cannot be met from the sanctioned Budget grant of the office or department to which it appertains, application must be made for the sanction of the Local Government to a re-appropriation of Budget provision. Such applications should be forwarded through the same channel as the original estimate, and should be transmitted through the Accountant-General accompanied by a Re-appropriation Statement in the form prescribed in the Bengal Government Circular No. 29, dated 9th December 1891.

3. Except in the case of inevitable payments, such as referred to in paragraph 1, expenditure in excess of the sanctioned Budget grant for the year may not be incurred in anticipation of sanction to an extra grant, and when an officer exceeds the annual grant at his disposal he may, under orders of Government, be held responsible for the excess expenditure.

CHAPTER VI.

LOCAL FUNDS.

Local Fund Accounts.

1.]

[CHAP. 16, C. A. C.

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

Enumeration of Local Funds.

2. The list given in Appendix C shows the only receipts and expenditure now accounted for as Local Funds.

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

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

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

* See exception in the case of Municipal Taxes in paragraph 5 (21), Order, Chapter III—I.

Lapse of Cheques.

6. A cheque will be current for three months only; after the expiration of that period payment will be refused at the Treasury and the payee will be referred to the drawer, who, if payment is to be made, will re-date the cheque and attest the alteration of the date by his initials.

7. In the case of lost or destroyed cheques, a non-payment certificate should be required from the Treasury before the issue of a duplicate cheque, and all duplicate cheques should have the word "*duplicate*" written or printed across them in red or other distinguishing ink.

8. When the Treasury Officer has issued a non-payment certificate, he must take care not to pay the original cheque, and to this end he should make a note of the stoppage of the cheque at the time of the certificate. An original cheque presented after the issue of the certificate should be returned to the presenter after writing across it "payment stopped."

NOTE.—This rule is applicable to all Local and Trust Funds and Personal Deposit Account cheques.

Treasury Accounts.

9. Two separate registers (Forms A. G. B. Nos. 105 and 146) will be kept at each Treasury, both on the receipt and on the expenditure sides, for (1) Incorporated Local Funds, and (2) Excluded Local Funds. In these registers a separate column will be set aside for each Fund, and their totals will be taken in the usual way to the cash-book, cash account and lists of payments. For Municipal, District Funds and District Road Accounts the registers will be in the form of Personal Ledger Accounts (A. G. B. No. 109.)

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

11. When Service Fund, Income Tax or other deductions are made from a salary paid from a Local Fund, the

charge should be taken against the Local Fund *gross*, and the deduction separately credited to Government.

Returns to Accountant General.

12. At the end of the month the total receipts of each Register (paragraph 9) must be separately shown in the cash account, separate schedules working up to the totals and distributing them among the Funds to which they belong being appended to the cash account.

13. Upon the expenditure side the totals of the registers (paragraph 9) will be separately shown in each list of payments, and the vouchers separately pinned together, for each Fund must be sent to the Accountant General with separate lists of payments working up to the totals.

Plus and Minus Memoranda.

14. For each Fund marked (a) in Appendix C the Treasury Officer must make up and send a *plus* and *minus* memorandum. There have been so many misunderstandings regarding these memoranda that special attention is requested to the following instructions.

15. The Treasury Officer records in his accounts merely the amounts credited and debited to the various Funds, and the balances do not anywhere appear. The Accountant-General's accounts are balanced accounts, and the balances are shown in them. The Treasury Officer therefore keeps a memorandum, intended to inform him of what the balance shown in the Accountant-General's account is, which therefore is no authority in itself, but is correct or incorrect according as it agrees or does not agree with the balanced account of the Accountant-General.

16. In making up his *plus* and *minus* memorandum the Treasury Officer has to look only to the amount which he has actually credited and actually debited in the Treasury accounts against the Fund concerned. He has nothing whatever to do with the question whether the amounts so credited and debited are or are not correct; a Fund is increased by ₹1,000 credited to it whether it was entitled to the credit or not; and similarly, if a charge which should have gone to the Fund is by any error otherwise taken in the Treasury account, then the Fund balance is not diminished by it.

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17. Nor has the Treasury Officer any concern with the accounts kept, or the balances claimed by the officer who administers the Fund, and he must absolutely refuse to alter his memorandum on the requisition of any such officer; if the officer finds that there is an error in the *accounts*, he can take the proper means of correcting it, and thus (but only thus) procure a correction of his balance.

18. The Treasury Officer, therefore, in his *plus* and *minus* memorandum, must (1) take the closing balance of last month; (2) add to it exactly the amount shown in his Local Fund Schedule as receipts, without in any way altering it; (3) deduct similarly what is shown as expenditure.

19. As all this can and should be done without reference to the Administrator of the Fund, the memorandum should be drawn up as soon as the cash account is complete and should be submitted along with it.

Certificates to Administrators.

20. A Treasury Officer may communicate to the Administrator of a Fund the amounts which he has credited or debited to it, but is prohibited from officially communicating or certifying any balance which has not been previously certified to him by the Accountant-General. The District Road Fund is the only exception.

Corrections.

21. The credits and debits shown in the Treasury accounts are final so far as the particular month is concerned; any mere clerical error, if reported in time, can be corrected (see Order 4, Chap. III—II); but errors of another kind must either be specially reported with full particulars for orders, pending the receipt of which the incorrect figures must be allowed to stand, or must be corrected by an actual transaction of adjustment passing through the Treasury accounts of the month in which it occurs. For example, if it is brought to the Treasury Officer's notice that he has credited to Fund B a receipt which ought to have gone to Fund A, he can, upon a voucher stating the nature of the transaction, charge the amount to Fund B and credit it to Fund A, and so if he finds charges wrongly taken; but this, of

course, must be done in the *accounts*, and not only in the *plus* and *minus* memorandum.

22.20. It is the duty of the Administrator of the Fund to see that his own Fund, and not any other, gets proper debit and credit in the Treasury accounts; and he must remember that when a receipt of his Fund is paid into the Treasury, if it is credited to another Fund than his own, it is the same as if it were not received by him, and he ought not to show it in his own accounts as a receipt until he has procured the necessary correction transferring it to his Fund. So, if he is debited with a charge which should have gone elsewhere, he must accept the fact of the charge until he has had it transferred out of his account.

Account rendered by Accountant-General.

21. The Accountant-General will communicate every quarter the balances and accounts of all the Funds marked (a), except Nos. 1, 2, 3, 9, 11, and 15, regarding which other arrangements are in force. These will be sent to the Treasury Officer, who after noting the balance and comparing it with that shown in his memorandum, will send it to the Administrator of the Fund.

22. Regarding these it must be noted that, whether or not they are accepted by the Administrator of the Fund as correct, the fact that they are the actual accounts cannot be questioned. Moreover, however incorrect they may be, the Accountant-General cannot *alter* them, though he may in the accounts of a subsequent month make an adjustment so as to effect a correction of the balance. If it is pointed out that they differ from the figures sent in by the Treasury Officer, then the Accountant-General will make the necessary adjustment; but if the alleged error is in the account of the Treasury Officer, then it must be corrected as above shown. In short, accounts once recorded must be accepted as facts, whether they are right or wrong, and corrections may be made by adjustment only, and not by alteration.

Municipal Funds.

2.]

1. By Section 83 of Act III of 1884 (B C.), which came into force from 1st August 1884, it is enacted that,

unless the Local Government shall otherwise direct, the custody of Municipal Funds shall be vested in a Government Treasury or in a Bank or Branch Bank used as a Government Treasury in or near the municipality to which the fund belongs.

2. Appendix D shows the existing municipalities in Bengal and the Treasury at which each banks, and it is requested that the numbers as well as the names of the municipalities be always entered in vouchers, receipts, accounts, etc., in the Treasury. Thus, in Nadia the name which will appear in the Treasury will not be "Municipality of Krishnaghur," but "Municipality No. 3, Krishnaghur." Treasury Officers should see that this is strictly carried out, as it is part of the system under which the Accountant General is able to keep separate accounts for each municipality.

3. It must be clearly understood that the account of these funds with the Treasury is simply and purely a banking account, and that as the relations between the Treasury and the Municipality by which these funds are administered are merely those of a deposit banker with his customer, the Treasury Officer's sole duty in regard to these Funds is to receive all money tendered on account of them, taking care that every amount paid in is duly passed to the credit of the particular municipality concerned, and to honour all cheques drawn by the persons empowered by Section 84 of the Act to do so, so long as there is a balance in favour of the fund.

4. If by mistake a sum of money is credited to a wrong municipality, or the amount of a cheque drawn by one municipality is wrongly charged to the account of another municipality, the necessary correction should be made by the Treasury by transfer debit or credit in the Treasury account of municipal transactions. The amount debited to a municipality in order to correct the amount wrongly credited to it, or the amount wrongly debited to a municipality which is corrected by credit to it, should be supported by a certificate of the Treasury Officer, stating fully the circumstances under which the amount has been debited in excess of that acknowledged by the municipality, and this certificate should be sent to the Accountant General as voucher for the excess debit. No cheque for such excess debit is required from the municipality.

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Receipts.

5. Treasury Officers will receive all sums of money paid into the Treasury on account of these funds, and will grant a receipt in the pass-book, which must invariably accompany each remittance from the Municipal Office. On these occasions also the receipts on account of Municipal fines and Pound revenue paid direct into the Treasury by Court Sub-Inspectors or other officers in accordance with paragraph 2, Rule 36 of the Rules passed by the Local Government under Section 82 of Act III of 1884, and the payments made on cheques will be entered in the pass-book from the account of each fund which is kept in the Treasury in A. G. B. Form No. 109 (*vide* paragraph 6). At the close of each month the pass-book should be closed and a balance struck, under the signature of the Treasury Officer, which will necessarily agree with the balance of the account kept in the Treasury. On no account should any entries be made in the pass-book, except by the Treasury Accountant, the pass-book being practically a copy of the account kept in the Treasury.

Payments.

6. Money can be withdrawn from the Treasury on account of these funds only upon cheques signed by either the Chairman or Vice-Chairman. Cheques signed by the Secretary may also be honoured if the Municipal Commissioners so direct; but in that case a copy of the resolution empowering the Secretary to sign cheques must be sent to this office and to the Treasury or Bank where the account is kept. The Treasury Officer will honour all cheques drawn by the officers empowered to sign them, up to the available balance of the fund. Payments in excess of the balance at credit of the fund cannot *under any circumstances* be made, except upon the special authority of Government previously obtained.

7. Payments from a municipal fund can be made only at the District or Sub-treasury where the running account of the municipality is kept. If a municipality situated in a Sub-division and banking at a Sub-treasury requires money to be paid at the District Treasury, a cheque will be drawn for the amount upon the Sub-treasury, with a request that an order may be

issued for the payment of the amount from the District Treasury. The Sub-divisional Officer will charge the cheque to the municipal account concerned, credit the amount in his account, and issue an order on the Sudder Treasury in the following form :—

To the officer in charge of Treasury at———. Pay to —— or order R——— for value received and credited in this day's account.

This order will be paid at the Sudder Treasury on presentation, and its amount dealt with in the same way as cheques issued in lieu of cash.

8. If the order be presented for payment before the sub-divisional account in which the amount is credited has been received at the District Treasury, it will be paid with a note in the register of orders on Sub-treasuries, "to be checked on receipt of sub-divisional account." When the account is received, the payment will be marked off.

9. Similarly, when receipts belonging to a municipality which keeps its accounts at the Sub-divisional Treasury are paid into the District Treasury, the Treasury Officer will issue a cheque on the Sub-divisional Treasury in favour of the municipality concerned for the amount received. On presentation of the cheque at the Sub-divisional Treasury the amount will be charged by credit to the account of the municipality.

Accounts.

10. The transactions of each municipality are to be separately kept in the Treasury accounts, and on no account may the transactions of one fund be mixed with those of another. Special care must be taken by the Treasury Officer to prevent confusion in the record of these transactions, especially at Treasuries where a large number of municipalities bank. The transactions of these funds will, in the first instance, be entered in a register (A. G. B. No. 109), of which a sufficient number of sheets should be bound up into a substantial volume and successive pages assigned to the several accounts. It will not be necessary to transfer the accounts to a new volume with a new year; but if no page is available when it is necessary to open a new account or carry forward an old account, all accounts in the volume

should be simultaneously carried forward to a new volume.

11. Each account will have its own ledger page, for which the form provides, besides a column for date of transaction, one for receipts, one for payments, and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts will be entered in regular order, without being numbered. Similarly the disbursements made, not from any one particular item, but from the aggregate balance in hand, will be entered as they are made without further remarks.

12. From these ledgers the daily total of receipts and payments will be carried into a register (A. G. B. Form No. 189), from which the daily total only will be carried to the cash-book, the monthly total of receipts to the cash account, the charges between the 1st and the 10th of a month to the 1st list of payments, and those from the 11th to the end of the month to the 2nd list of payments. The charges should be supported by the paid cheques, which should be sent to the Accountant General with the lists of payments, together with a covering list showing (1) date of payment, (2) Nos. of cheques, and (3) in separate columns the amounts paid on account of each municipality. With the cash account must be submitted a *plus* and *minus* memorandum in A. G. B. Form No. 6, showing the monthly transactions on account of each fund. In these forms of account, which are the same as those in which personal deposit transactions are recorded, the words "Personal Ledger" whenever they occur, should be altered to Municipal Fund Account.

13. These instructions relate solely to the treatment of the transactions of the several municipal funds by the Treasury, and have no reference to the treatment of accounts in the municipal offices. Rules for the compilation of the accounts in municipal offices have been laid down by Government under Section 82 of the Bengal Municipal Act; neither the Treasury Officer nor the Magistrate has under the Act any authority to interfere in the treatment of such accounts.

(*Bengal Municipal Act, III (B. C.) of 1885. Account Rules of the Municipalities published under Notification, dated 7th February 1891.*)

Collection and distribution of Joint Public Works and
Road Cesses.

3.]

Under the provisions of the Bengal Local Self-Government Act, which has been extended to 38 districts in Bengal, the District Road Committees have been replaced by District Boards, whilst District Road Funds still exist in Darjeeling, Hazaribagh, Lohardaga, Manbhum and Palamau, and in one pargana of Singbhum, *viz.*, Dalbhum, and in three districts—Dumka, Singbhum, Chittagong Hill Tracts—there is a District Road Account to which are credited contributions from Government for maintaining roads and miscellaneous receipts, such as rent of serais, cess on lands, etc.

2. Public Works cess under Act IX of 1880, and Road cess under Act III of 1885, are realized together and through the agency of the Collectorate, and the Collector is empowered under Section 91 of the Cess Act to appoint, with the sanction of the Board of Revenue, such establishment as may be required for making valuations and re-valuations, for making collections, for recovering arrears and for keeping the accounts connected therewith.

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

Registers of Collections and Expenditure.

4. The amalgamated Public Works cess and Road cess receipts and expenditure will be entered in separate registers, one for the combined receipts and one for the combined charges. In the register of receipts, which will be opened with detailed heads of account, will be entered all the receipts, *viz.*, those collected in the district and those remitted by remittance transfer receipts from other districts.

5. Cess collected *for other districts* should be entered in a separate register with a separate column for each district, and should, on the last day of the month, be drawn and remitted to the Collector of the district to which the cess properly belongs by remittance transfer receipts. The receiving Collector will credit the amount in his accounts as "Cess collections in other districts" (for which another separate column may be used), and is responsible for distributing the whole between Public Works and Road Cess according to prescribed rules.

6. With the view of avoiding any considerable outstandings at the end of March, a remittance may be made on the 23rd of March of the amount collected up to that date, so that it may come into the March accounts of the district to which it belongs.

7. The amount of cess collected for other districts should be entered as an item of receipt in the cash account and schedules sent to the Accountant General, and an entry should be made in the list of payments of the amounts paid out to the Collectors for remittance to other districts. The Accountant General in making up the accounts omits the items on both sides.

8. Besides cess collections proper, receipts occur on account of recoveries of cost of collections of arrear cesses. For these a separate detailed head will be opened in the register of cess collections, and on the last day of every month the total of these recoveries should be added to the balance of cess as indicated in the paragraph 12 below.

9. In the register of expenditure will be entered all the charges incurred by the Collector under paragraph 2. The payments shown in this register need not be classified.

10. On the last working day of the month, the register of receipts will be totalled and the amount of the Public Works cess collections for that month included in the combined total will be at once credited to the proper head of the account in the Treasury books. The mode of distribution of the Road and Public Works cesses is governed by Rule 1, Section 9 of the Cess Manual. The general rule is to divide the total amount into moieties, but there is an exception in the case of

Backergunge, where two-thirds are taken to Public Works cess and one-third to Road cess.

11. This distribution is subject to correction of any error that may be reported by the Cess Deputy Collector at the time of making up his quarterly accounts, and the Treasury Officer will make the correction by effecting the necessary addition and subtraction in the distribution he makes at the end of the month in which he receives the notice. The register of expenditure will then be totalled, and from its total a deduction must be made (the exact annual amount of which has been fixed by the Bengal Government in their Resolution, dated 31st January 1879, and one-twelfth of that is deducted every month) on account of the proportion of the charges for collection to be borne by Government on account of Public Works cess.

12. From the total of the register of receipts, after the elimination of the Public Works cess collections, as noted above, should be deducted the total of the register of expenditure after deduction of the approximate cost of collection of the Public Works cess, and the difference, if there be a surplus of receipts over expenditure, should be at once transferred to the credit of the District Fund constituted under the Bengal Local Self-Government Act, and entered in the pass-book of the Fund in details calculated in accordance with the distribution statement given below :—

- (a) Road cess on lands.
- (b) Cess on Mines and Railways.
- (c) Interest on arrear collections of Road cess.
- (d) Miscellaneous.
- (e) Recoveries on account of cost of collection of arrear cesses.

An amount of the Road cess collections equivalent to the charges for the month for collecting the same should of course be credited direct to Government in the Treasury accounts.

The amount of the balance thus transferred monthly to the credit of the District Fund must be at once intimated to the Chairman of the District Board.

The distribution of the combined total of the register of receipts between the Public Works cess and the District Fund should be shown in the margin of the

cash account against the credit of Public Works cess in the manner indicated below :—

| | Cess on lands. | Cess on mines and railways, etc | Interest. | Miscellaneous. | TOTAL. |
|--|----------------|---------------------------------|-----------|----------------|------------|
| Combined Total . . . | 9,000 0 0 | 3,000 0 0 | 100 0 0 | 20 0 0 | 12,120 0 0 |
| Deduct on account of Public Works cess . . . | 4,500 0 0 | 1,500 0 0 | 50 0 0 | ... | 6,050 0 0 |
| Balance . . . | 4,500 0 0 | 1,500 0 0 | 50 0 0 | 20 0 0 | 6,070 0 0 |
| <i>Deduct</i> —Proportion of the refunds made during the month on account of Road cess | | | | | |
| Charges for collection, etc., plus contribution for pension | | | 600 0 0 | 50 0 0 | |
| <i>Less</i> — | | | | | |
| Fixed proportion payable by Government for collection of Public Works cess [B. G. P. W. C. No. 2 of 31st January 1879] | | 100 0 0 | | | |
| †rd charges of the month for valuation and re-valuation work [B. G. R. $\frac{R}{3}$ 2, dated 11th September 1888] | | 85 0 0 | 185 0 0 | 415 0 0 | 465 0 0 |
| Balance due to District Fund | | | | | 5,605 0 0 |
| Add recoveries on account of cost of collection of arrear cesses | | | | | 200 0 0 |
| Total amount due to the District Fund | | | | | 5,805 0 0 |

13. If in any month the receipts on account of Road cess collections fall short of the expenditure incurred in the collection thereof, the transfer of the balance must be postponed until the end of the next month in which there is a surplus.

District Road Fund

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

15. The receipts on account of the District Road Fund will be entered in a register in Form No. A.G.B. 106, with two additional columns opened in manuscript as shown in Form D with specimen entries.

The expenditure will be recorded in a register in Form No. A.G.B. 147.

The total of each register will be carried into the cash-book.

Verification of Road Fund Balance.

4.]

[CODE XV.]

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

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

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

(Signed)

Treasury Officer.

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

2. A Treasury Officer will incur serious responsibility if he certifies figures different from those which appear in his accounts, his duty being to state what the balance actually is according to the receipts and payments *as brought to account*, and without reference to any claims as to what it ought to be.

Treasury procedure relating to District Fund and Road Fund Accounts.

5.]

1. The District Fund or Road Fund Account at a District Treasury is merely a deposit account, and the

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action of the Treasury Officer in reference to it is confined to seeing that the account is operated on in accordance with these rules, and that the balance is not overdrawn.

2. The account will be kept in the form of a Personal Ledger Account. On the close of the day the receipts and payments made on account of the District Fund should be totalled, and the totals carried into the Treasury cash-book.

Receipts.

3. All money paid into the Treasury to the credit of the District Fund, or Road Fund, whether by servants of the District Board or others, shall be accompanied by a chalan. This chalan shall be in triplicate, having the words "Original," "Duplicate" and "Triplicate" printed or written in red on the first, second and third parts, respectively. The first part shall be retained by the Treasury office, the second part shall be sent to the office of the District Board whenever the pass-book is returned, and the third part shall be delivered to the person paying in the money.

Payments.

4. Payments may be made at a District Treasury from a District Fund or Road Fund only on cheques supplied by the Treasury Officer, who will observe the usual precautions in registering the number of cheque forms issued on each occasion for the use of the District Fund or Road Fund. Only one cheque-book should be issued at a time.

5. When cheques are drawn for sums not exceeding R100 they must be signed either by the Vice-Chairman or by the Chairman, or if both be absent, by a Member of the Finance Committee. In the case of the Road Fund there is no Finance Committee, and in such cases an *ex-officio* Member of the Road Committee, who is placed in charge of the Chairman's duties by his written order, can sign for him. Cheques for sums exceeding R100 must be signed both by the Chairman and Vice-Chairman; if either of them be absent, by the Chairman or Vice-Chairman present and another Member of the Finance Committee, or if both be absent, by two Members of the Finance Committee.

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

7. Cheques must be drawn in English, and the amount must be entered in words as well as in figures. The word "only" must be inserted always after the amount written in words in the body of the cheque.

8. Every cheque drawn for a sum in excess of ₹20 must bear a receipt stamp of the value of one anna, and is current for *three months only*, after the expiration of that period payment will be refused at the Treasury unless the cheque is re-dated under the initials of the Chairman or the official whose duty it would be to sign the cheque.

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

Pass-Book.

10. A pass-book, the entries in which are also to be made by the Treasury officials only, should remain in possession of the Chairman of the Fund, and should accompany all remittances which he sends to the Treasury. On receipt of this pass-book in the Treasury the entry of the remittance made (if any) should be initialled by the Treasury Officer, and then the charge side should be written up to date and the book returned at once to the office of the District Board or Road Committee. The memo. of the balance after each day's transactions, which is given in the account kept by the Treasury Officer, need not, of course, be entered in the Chairman's pass-book. In closing the Chairman's pass-book the Treasury Officer should sum up the two sides of the account, strike the balance, see that the balance is entered at length in words and agrees with the account kept by himself in the Treasury, and should then sign the account in full.

The pass-book should be supplied by the Treasury Officer. No entries or marks should, under any circumstances, be made in it by any one connected with the District Board or Road Committee's office.

11. As the Chairman and Committee have no payments and receipts of money except through the Treasury, and as the pass-book contains the records of all

payments and receipts on account of the District Fund or Road Fund in the Treasury, the Chairman's accounts kept under Section 54 of Act III of 1885 or Section 173 of Act IX of 1880 ought to agree with it. But it is the duty of the Chairman to see to this agreement; and any alterations or corrections which he thinks should be made in the pass-book can only be made at his instance by the Treasury Officer, and, of course, not unless they are in accordance with facts and with the Treasury Officer's account. No signature or acknowledgment of correctness will be taken from the Chairman, but he will be understood to accept the pass-book as correct, unless he makes any specific objection, and takes measures to have it corrected.

12. In order to ensure the punctual writing up of pass-books which, under Rule 25 of the Account Rules for District Boards, published by Notification, dated 31st July 1890, District Boards are instructed to send to the Treasury with every remittance, and also on the last working day of each month the Treasury Officer should call for the pass-book if it is not sent on the last working day, and see that it is balanced, closed, and returned to the District Board on the day on which it is received.

Government Grants

13. When a grant is made to a District Fund or Road Fund from Provincial revenues, either as a general grant-in-aid or for expenditure on a specific object, the Chairman should apply to the Treasury Officer to credit the amount of the grant to the District Fund or Road Fund, forwarding the printed form of voucher on the reverse of the letter of advice issued by this office, duly filled in and stamped with an anna receipt stamp when the amount exceeds R20. The Treasury Officer should compare the bill with the letter of instructions received from the Accountant General, and place the amount of the grant to credit of the District Fund or Road Fund *by book transfer*, the order for the transfer being made upon the duly stamped receipt of the Chairman. No money should be paid out of the Treasury. The transfer-order will be the voucher to be submitted with the list of payments. The half-yearly grants for establishment for the collection

of Public Works cess to District Road Funds fall due on July 1st and January 1st of each year, and cover the half-years April to September and October to March respectively.

14. Whenever Government authorises advances of money to a District Fund, the Committee will be allowed to overdraw its account at the Treasury to the extent of the authorised advance, and special instructions on the subject will be issued by the Accountant General on each occasion. No entry will be made in the pass-book on receipt of these instructions, which will merely be noted for guidance by the Treasury Officer, and will indicate the limit beyond which overdrafts should not be permitted.

Famine Relief.

15. When expenditure is incurred upon Public Works executed by the labour of people who must otherwise be directly relieved, only the extra cost of the works over the real value of the same at normal rates should be charged to the head "Famine Relief," the remainder being charged as ordinary Civil Works Expenditure.

Local Boards.

16. The following procedure will be observed in supplying Local Boards with funds. On the assignment of funds to the Local Boards the Chairman or Vice-Chairman of the District Board will advise the Treasury Officer what amount each Local Board is authorised to draw, and the Treasury Officer will cash the cheques of the Sudder Local Board up to the amount so advised for the Board, and as regards the Local Boards in the Sub-divisions, he will authorise the Sub-divisional Officer concerned to cash the cheques of the Board there up to the amount authorised.

17. This authorisation will not be entered as a debit in the accounts or in the pass-book, but a careful note will be kept of the amounts authorised as a memorandum outside of the accounts; and the balance available for District Fund payments at the District Treasury will be regarded as reduced to that extent, though no actual entry in reduction of the balance will appear in the accounts.

18. The cheques of a Local Board will be signed by either the Chairman or the Vice-Chairman of the Board

if their amounts do not exceed ₹100, otherwise they must be signed by both.

Local Board's Pass-Book.

19. The account of each Local Board will be kept in a separate pass-book, in which will be noted only the amount placed at the disposal of the Local Board by the District Board under paragraph 16.

20. Receipts on account of Local Boards are not to be credited in their pass-books. When such receipts are paid into the Sub-divisional Treasury, they should be credited in the Sub-divisional cash-book for credit at the District Treasury to the District Fund.

Incorporation in Pass-Book of District Treasury.

21. Payments on account of Local Boards will be made on cheques only, and the amounts of all cheques paid will be posted daily in the pass-book of the Board concerned, from which the daily total will be carried, in the case of the Local Board at the head-quarters of the district, into the account of the District Board, and in that of the Boards at the Sub-divisions, into the Sub-divisional cash-book, and the balance remaining entered in the pass-book in full and checked and initialled by the Treasury or the Sub-divisional Officer, as the case may be. Care must be taken that the pass-book account is not overdrawn, and that the pass-book is sent monthly to the Chairman of the Local Board for verification.

Incorporation in Pass-Book of District Fund.

22. The payments of the cheques of the Local Board at the head-quarters of the district will be entered in the pass-book of the District Fund at the close of business daily, while those of the Local Boards in the Sub-divisions will be brought upon the pass-book when the Sub-divisional transactions of the day are incorporated in the cash-book of the District Treasury. Both the pass-book and the *plus* and *minus* memo. of the District Fund will thus show the consolidated account of the Fund, and not merely that of the Central District Board.

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

Fees for Control and Audit

23. A rate of one *per cent.* is leviable on the income of District Boards for control, banking and account, and half *per cent.* for audit. In calculating the percentage, the total income of the Board, excluding opening balance, the grants from Government, and donations from private persons are taken into account. The calculations are made on even hundreds of rupees

NOTE.—The same rule applies *mutatis mutandis* to Road Funds.

(*Act IX of 1880 (Bengal Cess Act), Local Self-Government Act, III (B. C.) of 1885, and Account and Audit rules of District Fund published in Calcutta Gazette of 6th August 1890, under Notification, dated 31st July 1890.*)

Litigation Fund

6.]

[ART. 272, C. A. C.]

The Litigation Fund formed under Board's Circular No. 13 of November 1874 is drawn upon by cheques signed by the Legal Remembrancer.

2. Accordingly, when the Legal Remembrancer notifies to a Collector that money is required for the purposes of the fund, the Collector, instead of remitting the money to the Legal Remembrancer or to the Bank of Bengal, will pay it into his own Treasury and credit it as a receipt of the "Litigation Fund," and will send copy of the receipt to the Legal Remembrancer in order that that officer may know that the amount has been duly credited.

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

CHAPTER VII.

GOVERNMENT SECURITIES AND TRUST FUNDS.

Interest on Securities in Trust.

1.] [CODE IX.

1. A list of the half-yearly interest due on the investments belonging to a Trust Fund is sent from this office, and Treasury Officers are authorized to pay to the Administrators of Trust Funds and deposits the net amount therein shown on their application at the Treasury.

2. Payments should be made on receipts, forms for which will be sent from this office along with the list. These receipts should be forwarded in support of the debits in the Treasury list of payments, noting thereon the number and item of the list.

3. The list should be returned duly filled up after the expiration of three months from the date of its receipt in the Treasury, and after its return no payment should be made of the outstanding items until the previous sanction of the Accountant General has been obtained, who will issue interest payment orders in the usual form in such cases.

4. Under orders of the Government of India in the Department of Finance and Commerce, No. 1, dated 2nd January 1884, all securities belonging to Trust Funds are endorsed to the local officer, who is the original trustee of the fund, and to the Accountant General, Bengal. The local officer then endorses the securities in favour of the Comptroller General before forwarding them to the Accountant General.

5. Under Section 16 of Act II of 1886, Income Tax certificates relating to Government Promissory Notes remain in force for one year only. The Comptroller General has, however, ruled that certificates in Form D (Income Tax Manual) relating to Government Promissory Notes belonging to educational, religious or public charitable trust funds when once furnished need not be renewed every year. In the event, however, of fresh additions to the investments belonging to such funds, fresh certificates covering the additional amounts are necessary. In all other

cases in which exemption from or abatement of Income Tax is claimable by virtue of certificates in Form B or C (Income Tax Manual) the certificates must be renewed every year.

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

7. The Accountant General, Bengal's securities held by the Comptroller General are converted by him into Stock Certificates under Art. 166, Chapter 11, of the Civil Account Code. In such cases it is, therefore, sufficient if, in the absence of original numbers, a remark that the Government Promissory Notes are "held by the Comptroller General under Chapter 11 of the Civil Account Code" be entered in the column provided in the certificate form for description of security.

8. To enable the Accountant General, Bengal, to grant the exemptions and abatements in the interest payment orders for the half-year ending the 30th April, it is particularly requested that certificates relating to the 4 per cent. stock of 1865 be sent in before the 5th of that month, as the issue of separate orders for refund of Income Tax is laborious, troublesome and expensive.

Trust Funds.

2.)

[ART. 272, C. A. C.]

When the account of a Trust Fund is kept in the Treasury, it will be opened as a personal ledger account in the deposit registers of the Treasury and called by the name of the Trust Fund. All receipts paid into the Treasury will be credited to, and the charges, which will be drawn on a special form of cheque to be obtained from this office, will be taken against, the account of the fund without specification of their nature.

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

3. Regarding the payment of interest on Government Promissory Notes belonging to Trust Funds see preceding Order.

CHAPTER VIII.

INCOME TAX.

Income Tax Rulings.

1.]

Under Act II of 1886, an income derived from any salary, annuity, pension or gratuity, falling due on or after the 1st April 1886, and drawn at a rate not below R41-10-8 *per mensem*, or R500 *per annum*, will be subject to deduction of income tax. The rate of deduction will be at four pies in the rupee if the income is less than R2,000 *per annum*, or R166-10-8 *per mensem*. If the income amounts to R2,000 *per annum*, or R166-10-8 *per mensem*, or upwards, the rate will be five pies in the rupee.

NOTE.—The tax should be deducted with reference to salary drawn for each month separately. If the total salary drawn in any month be less than R41-10-8, no deduction should be made. If it be less than R166-10-8, the deduction should be at 4 pies in the rupee.

2. A gratuity is similarly subject to deduction of income tax if the total of the gratuity and of the salary drawn from the beginning of the account year in which the gratuity is paid is not less than R500. The deduction will be at four pies in the rupee if that total is less than R2,000, and at five pies if that total is R2,000 or more.

3. 'Salary,' as defined in the Act, includes pay, acting, local and deputation allowances, commissions and other allowances received in addition to fixed pay, but it does not include travelling, tentage, horse, house or sumptuary allowance, or any other allowance granted to meet specific expenditure. The deduction of income tax should, therefore, be made only from the allowances included in the term 'salary.'

4. The deductions which are made from the salary, pension or annuity of any officer or person under the authority, or with the permission, of the Government

for the purpose of securing a deferred annuity to him, or a provision for his wife or children, after his death, as also the amount paid by him to an Insurance Company in respect of an insurance or deferred annuity on his own life, or on the life of his wife, are exempt from liability to tax to an extent not exceeding one-sixth of his income. Income Tax should, therefore, be calculated on the net salary of the officer after the deductions on account of the service funds to the extent referred to above.

5. When an officer, from his salary or pension bill, deducts the amount of a payment made to a Life Insurance Company from the amount on which income tax is levied, the deduction must be supported either—

- (i) by the original receipt of the Insurance Company; or
- (ii) (in the case of a deduction claimed by a servant of the Government or of a local authority) by a copy of the same, presented along with the original to the officer who pays the salary, and attested by that officer, who should, after such attestation, return the original; or
- (iii) by a duplicate receipt or certificate of payment given by the Insurance Company.

6. If none of these documents can be produced under the circumstances described in the last paragraph of Notification of the Government of India, No. 4678 of 31st August 1887, published at page 92 of the *Calcutta Gazette* (Part 1A) of 7th September 1887, a certificate signed by the Collector that the payment has been made may be accepted in lieu of them.

The amounts exempted from assessment under paragraph 4 shall not, however, be deducted from income for the purpose of determining whether the income is liable to the tax, or of determining the rate at which the tax shall be levied.

7. In the case of a bill presented at the Presidency Pay Office, it is sufficient to attach to the bill the original receipt of the Insurance Company. The receipt will be

returned after inspection. A copy of the receipt is unnecessary.

NOTE.—The amount of premium paid to a Life Insurance Company should be deducted in one sum, even if it exceeds the one-sixth limit, from the salary bill to which the receipt for the premium is attached, and the tax calculated on the net amount, provided there is a *prima facie* probability that the fund and insurance deductions will not exceed one-sixth of the total salary to be drawn in the financial year. But no deductions can be made on account of premium paid previous to 1st April 1886.

8. Interest becoming due on Government securities, on or after the first day of April 1886, will be subject to deduction of income tax at five pies in the rupee, unless the owner of the security produces a certificate signed by the Collector, that his annual income from all sources is less than R500, or that the interest is employed solely for religious or public charitable purposes, in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than R2,000, in which case the rate shall be four pies in the rupee. Whenever the certificates are produced, they should be noted under the signature of the Treasury Officer in the register of enfaced notes prescribed in Art. 179, Chapter 13, Civil Account Code, and attached to the first voucher in which the interest is drawn. In subsequent vouchers a reference should be made to the voucher with which the certificate was sent.

NOTE.—The Collector's certificate of exemption or reduction of the tax should be acted on for one year only. If the exemption or reduction be claimed every year, fresh certificates will be required annually.

9. In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected. Thus, the tax to be realized on a monthly salary of R166-10-8 is R4-5-2 only.

10. An officer whose monthly salary is R $\frac{500}{12}$ or more, but whose total income in the year from all sources is, owing to absence on leave, less than R500 for the year, is entitled to claim a refund, at the end of the year, of the amount of income tax deducted from his monthly salary. To obtain the refund, however, he should produce a certificate from the Collector showing his title to it, and the refund will then be made by the officer through whom the tax was originally collected (*i.e.*, the

Head of the office) by abatement of tax in his future bills, and will not be paid in cash as an ordinary refund (see *Government of India, Financial Department No. 220S.R., dated 17th January 1893*).

Income tax on Government Pleaders' Incomes.

2.]

No deduction on account of income tax is made from the Government Pleader's bills for fees payable for conducting cases on behalf of Government. They should be paid in full, as they are included in their returns of income from their profession liable to taxation. (*Board of Revenue's Circular Order No. 62B., dated 30th December 1890.*)

PART II.

TREASURY PROCEDURE.

CHAPTER I.

GENERAL DUTIES OF TREASURY OFFICERS.

Responsibilities of District and Treasury Officers.

1.] [ART. 301, C. A. C.

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

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

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

2. The District Officer is bound to satisfy himself by periodical examination (at least once in every two months for *cash*, once in every quarter for *deposits*, and once in each half-year for *stamps*, *stock notes*, *opium*, *securities* and *bill forms*)—(1st), that the actual stock of cash, stamps, stock notes, opium and securities is kept under joint lock and key, and corresponds with the book balances, and that the Treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business, or larger than the security given by him ; (2nd), that the deposit registers are kept

up according to the rules prescribed in the Code, Chapter 20 ; (3rd), that the stock of bill and similar forms which are intended for use in money transactions is carefully kept under lock and key, and periodically tallied with the nominal balance of such forms on the stock books ; and (4th), that the Sub-Treasury balances are verified once a year by a Gazetted Officer, if possible by a Covenanted Officer. When Sub-divisional Treasuries are in charge of Gazetted Officers, the Collector should verify the balances during his cold weather tour.

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

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

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

5. *The Treasury Officer.*—As the Collector's delegate and representative, he is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance, and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government dues, so will the Collector look to the Treasury Officer for a thorough observance of all prescribed Treasury rules and strict attention to all details of the daily routine of Treasury work. The Treasury Officer is responsible to the

Collector for the working of the Treasury and for the conduct of the subordinate Treasury officials, and has carefully prepared rules for his guidance in every branch of his duties. The above remarks apply to the Officer in charge of a Sub-divisional Treasury.

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

He should, in respect of

- (1) payments, observe the general rules prescribed in Articles 3, 5, 9, 10 and 11, Chapter I of the Civil Account Code, and also those regarding—
 - (a) Gazetted Officers in Article 46, Chapter 4, Civil Account Code;
 - (b) payments to outsiders in Article 313, Chapter 18, Civil Account Code;
 - (c) cheques and payments against Letters of Credit in Articles 314 and 315, Chapter 18, Civil Account Code;
 - (d) payments of Supply Bills and Remittance Transfer Receipts in Articles 387—94, Chapter 21, Civil Account Code;
- (2) receipts, check the postings with the chalans and Sub-treasury accounts, initial every entry in the Revenue Deposit Registers, observe the rules relating to such deposits given in Articles 246 and 247, Chapter 15, Civil Account Code, and verify the monthly totals of all Departmental Revenue Returns;
- (3) Supply Bills and Remittance Transfer Receipts, observe the rules prescribed in Articles 373, 374, 384 and 388, Chapter 21, Civil Account Code;
- (4) the Treasurer's balance, verify it rightly and place it under double lock, Article 304, Chapter 18, Civil Account Code;
- (5) monthly accounts, see that the vouchers and schedules are despatched in a complete state;
- (6) receipts and payments, check the schedules with the vouchers at intervals;
- (7) erasures, observe Articles 21 and 224 of the Civil Account Code;
- (8) recoveries, observe Article 16 of the Civil Account Code;
- (9) office notices, observe Articles 337 and 338 of the Civil Account Code.

Telegraphic Cypher Code.

2.]

[CODE, XXX.]

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

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

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

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

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

CHAPTER II.

RECEIPTS AND PAYMENTS.

Registers.

1.] [ARTS. 317, 318, C.A.C.

1. All Service receipts will be recorded in registers, a separate register being kept for each head of account. For Stamps, however, there will be two registers, A. G. B. Form No. 93 (Part I) and A. G. B. Form No. 94 (Part II), for the record of Stamp sales and the discount allowed, and a third register (A. G. B. Form No. 95) for other stamp receipts.

NOTE.—Complaints are made of the difficulty of complying on the last days of a *list* with the rule which requires the entry of each chalan in the Accountant's bound register of receipts. This difficulty seems to arise from the impossibility of employing more than one man on one volume, and it might be avoided if, on days of pressure, a properly headed loose sheet be made over to a writer with a bundle of chalans enough to fill it, from which could be entered at night in the ordinary register the first and last numbers of the chalans and the total of each column of the register: in this way several English writers might be employed, and the loose sheets afterwards stitched together might be preserved for reference as subsidiary registers.

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

3. Recoveries on account of Taccavi Loans and Advances will appear in one register in A. G. B. Form No. 115, and cash recoveries of service and other payments in Register A. G. B. Form No. 114.

4. In respect to disbursements the registers noted below are the only ones required to be kept, other charges being entered direct in the cash-book.

5. All returns to the Accountant General will, as far as possible, be made on printing foolscap paper, which will not bear erasure, and consequently, in case of error occurring, it will be necessary to run through the original entry and to initial the fresh entry which may be made.

6. The schedules of salaries and travelling allowances of gazetted officers and of hospital assistant

will be of service in the issue of last-pay certificates and in checking the amounts claimed in subsequent months. These schedules should invariably be submitted with the lists of payments irrespective of the number of payments made in the month.

7. The schedules of cash recoveries and of loans are required in order to avoid the very heavy correspondence entailed by full particulars not being furnished in the Cash Accounts. When sums are refunded into the Treasury *in cash* in adjustment of former over-charges, the number and date of the voucher on which the amount was originally drawn from the Treasury should be clearly stated, to enable the Accountant General to trace and record the recovery without further reference, which is unavoidable when these particulars are not supplied.

8. In the cash account and in the list of payment forms space has been provided for manuscript entries, but in the event of the space being insufficient, one or more full sheets of foolscap paper may be inserted, on which the entries can be made.

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

- | | |
|---|-------------------------------|
| 1. Salaries and Travelling Allowances of Gazetted Officers, Travelling Allowances of Ministerial Officers and Commission to Sub-Registrars. | 9. Opium Cheques. |
| 2. Hospital Assistants. | 10. Military Payments. |
| 3. Pensions. | 11. Marine " |
| 4. Education Charges. | 12. Interest " |
| 5. Remittance Transfer Receipts—Local. | 13. Deposit " |
| 6. Supply Bills—Local. | 14. Advances, Loans, etc. |
| 7. Supply Bills discharged—Other Governments. | 15. Incorporated Local Funds. |
| 8. Remittance Transfer Receipts—Other Governments. | 16. Excluded Local Funds. |
| | 17. Municipalities. |
| | 18. Forests. |
| | 19. Inland Customs. |
| | 20. Public Works Payment. |
| | 21. Telegraph Department. |
| | 22. Post Office. |

Post Bills.

2.]

Post Bills of the Bank of Bengal should be received in payment of revenue, provided they are specially endorsed to the District Officer by the parties by whom tendered. They should be credited at once to the proper head of receipt, and be endorsed immediately by the District or Treasury Officer for payment to the Secre-

tary and Treasurer, Bank of Bengal, to whom they should be forwarded without delay under registered cover, the transaction being clearly debited in the Treasury cash-book and list of payments as a remittance of the amount of the Post Bills to the Bank of Bengal. It is necessary the Treasury Officer should be especially careful to ensure the transmission of these Post Bills to the Bank of Bengal, Calcutta, without any loss of time; if possible on the actual day of receipt in the Treasury.

3.] Abbreviated and special form of pay orders.

In the case of—

1. Cheques,
2. Remittance Transfer Receipts,
3. Supply Bills,
4. Deposit Repayment Vouchers,
5. Postal Vouchers,
6. Lapsed Deposit Refund Vouchers,

when the amount is expressed in words and figures and no alteration is necessary owing to retrenchments, the pay order may be confined to the word 'Pay.'

2. When payments on succession certificates under Section 14 (1), Act VII of 1889, are made in stamps, the deposit repayment vouchers should be en faced with the words "Paid by transfer in Stamps."

Interest payments on Government Promissory Notes.

4.]

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

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

As indicated on the form, the document is exempt from Stamp duty.

Refunds of Revenue.

5.]

As a precaution against double refunds of Land Revenue or other receipts, the details of which are not furnished to this office, the amount and date of each such refund should be noted by the Treasury Officer against the original item of credit in the Treasury Receipt Register, or in the Cash-Book if the item has not been credited in a separate receipt register.

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

Taxes on Post Office and Telegraph Buildings.

6.]

[CODE XX, VI & XXVII.]

Municipal taxes on Postal and Telegraph Buildings or any Public Works Buildings occupied as private residences, are not to be paid by Civil Officers.

Postal Payments.

7.]

Payments to the Postmasters of Sub-Offices should not be shown separately in the bi-monthly schedules of payments on account of the Postal Department submitted with your lists of payments, as all the payments may be lumped together as payments to the Postmaster of the Head Office to which the Sub-Offices are subordinate. Similarly, in the case of receipts from the Postal Department, only the receipts from Head Offices should be shown in the Treasury Cash Account.

2. When there are in the same district two or more Head Post Offices having transactions separately with the Treasury, details of the remittances to and from each *Head Office* only are required in the Schedule of Payments and in the Cash Account.

Payments to Native Military Pensioners.

8.]

The rules in regard to the procedure to be observed in the payment to Native Military Pensioners will be found in Appendix G.

Advices of P. W. Receipts.

9.]

[ART. 467, C. A. C.]

Treasury Officers are required to advise each Executive Engineer monthly of the receipts from Civil Officers credited in their accounts.

Adjustment of costs on account of Road Cess Collections.

10.]

The amount to be recovered from the road cess collections on account of costs incurred by Government in connection therewith before they are transferred to the District Fund, is the gross amount of the charges incurred, *i.e.*, including the sums deducted from the bills on account of income tax, annuity funds, etc., *minus* the portion payable by Government for collection of the Public Works Cess. In order to ensure the gross charges being recovered, the register of expenditure referred to in Order 3(4), Chapter VI—I, should be maintained in A. G. B. Form 143, and a corresponding extract or schedule should be submitted to this office with the lists of payments. It will be observed that although the amount to be recovered from the Road cess collections is the total gross charges entered in column 4 of the form, the total of the net amounts paid in each bill should be entered in the lists of payments. Care should also be taken that in column 5 of the form only *boná fide* deductions, such as those on account of income tax, funds, etc., are entered, recoveries of over-payments being charged net.

CHAPTER III.

ACCOUNTS.

Monthly Abstract Account.

1.]

The form of this account is printed as A. G. B. No. 4. But the return for the month of February in each year should be prepared in greater detail as shown in the form given below :—

| <i>Receipts.</i> | <i>Outgoings.</i> |
|--|--|
| Land Revenue | Interest on Government Pro- |
| Opium | missory Notes |
| Salt | Opium Expenditure |
| Stamps | Other Civil Expenditure. |
| Excise | |
| Provincial Rates | TOTAL CIVIL EXPENDITURE |
| Customs | |
| Assessed Taxes | Civil Debt and Remittances |
| Registration | Forest, Telegraph and Marine |
| Other heads | Post Office |
| | Military Department |
| TOTAL CIVIL REVENUE | Public Works Department |
| | |
| Civil Debt and Remittance | |
| Forest, Telegraph and Marine | |
| Post Office | |
| Military Department | |
| Public Works Department | |
| Opening Balance | Closing Balance |
| | |
| GRAND TOTAL | GRAND TOTAL |

2. Full instructions for the preparation of this return are given in Article 328 of the Civil Account Code, but to prevent the possibility of any misunderstanding, the items which in Bengal fall under the heads of "Civil Revenue," "Civil Expenditure" and "Civil Debt and Remittance," are given below.

Civil Revenue.

3. A list of the heads including the Incorporated Local Funds (Appendix C) and the Remittances from Opium, Salt, Customs and Survey Departments, etc. But cess collections of other districts and contributions from Provincial Revenues to Incorporated Local Funds should be omitted from both sides of the Abstract Account.

Civil Expenditure.

4. All charges connected with the above mentioned 'Revenue heads' as well as the charges under the heads of 'General Administration,' 'Ecclesiastical' and 'Political,' and also the following payments :—

Refunds of all kinds.

Pensions of every kind, including Assignments and Compensations.

Interest on Government Loans (*other than payments on Accountant General's Trust Interest Orders*).

Payments to the Survey Department.

Civil Debt and Remittance.

Excluded Local Funds (see Appendix C).

Deposits (of all kinds).

Municipal Funds.

Trust Interest Payments.

Advances (of all kinds).

Loans to Municipalities and Local Bodies.

Cash Remittances of all kinds beyond the district.

Remittance Transfer Receipts.

Supply Bills.

5. The Lists of Payments and Cash Account have been carefully revised, so as to simplify to the utmost the preparation of the abstract account, and a detail of the present Excluded Local Funds has also been inserted in a foot-note to the lists of payment as a guide in placing the entries. With ordinary care and punctuality it will be unnecessary for any Treasury in Bengal to communicate the results of the abstract account by telegram, but should occasion arise the amounts must be telegraphed in clear groups of figures in the exact order and rotation of the printed entries, as exemplified in Article 328 of the Civil Account Code.

NOTE.—Should the account in any case be not closed for the month by the 2nd, as for instance when Land Revenue is due during the latter part of the month, or when the account is for March, special arrangements should be made to have the account completed by the 7th, and if telegraphic communication be open to the Treasury Officer, he should telegraph the figures on that date positively in the form prescribed in the Code. If there be no telegraphic communication with the district, the Treasury Officer should make the best arrangements he can, so that the figures may reach this office on the 8th.

Submission of March Accounts.

2.]

The head-quarter accounts for the month of March should be kept open until receipt of the daily sheet of

every Sub-treasury *for 31st March*, in order that all the transactions taking place at Sub-treasuries may, without exception, be brought into the accounts of the year. (Art. 324, Civil Account Code.)

2. Your second list of payments, cash account, and cash balance report should accordingly be detained until the daily sheet for 31st March of every Sub-treasury has been received in your office. To enable the Accountant-General to proceed rapidly with the audit of expenditure *on the 1st April, a preliminary second list of payments*, with vouchers and schedules, comprising as payments at head-quarters up to 31st March, and all incorporated Sub-treasury payments up to the latest date received, should be transmitted to him so soon as the Sub-treasury sheets up to 31st March have been received and embodied in the account; a supplementary second list of payments, accompanied by vouchers and schedules, together with cash account and cash balance report, should follow.

3. Their despatch must not interfere with or delay the transmission to this office on due date of the monthly abstract account for March.

4. Should there be any delay in the despatch of the returns, the figures must be telegraphed to this office on the 7th.

Despatch of Accounts, etc.

3.] [CODE, XXXII.

In communications with this office—

- (i) no covering memorandum or letter is necessary in returning a half-margin enquiry; the reply should be written upon the blank space provided for it on the half-margin;
- (ii) when accounts, bills, vouchers, or other documents are sent to this office, no covering letter should be written. If the transmission is not mere routine, all that is wanted is an attached slip of quarter-foolscap size, indicating the purpose for which the document is sent, or the letter that called for it;
- (iii) files of papers (such as cash accounts with schedules, monthly contingent bills with vouchers,

pension applications) should be folded once longitudinally, and no more. It is found that if they are folded into smaller size than half a page of foolscap, they often tear in the using.

2. The Government of India have directed that all returns, forms and correspondence with which it has to do should be, if possible, on foolscap size; and have applied this direction especially to pension applications, which are often, to the inconvenience of those who deal with them, drawn up on larger sizes of paper.

Corrections of Accounts.

4.]

[CODE, XXXII, 11.]

1. The rule to be observed is, that the Treasury figures should *never* be altered after they have been communicated to the Accountant General; but if after submission it is discovered that there has been an error in them, the error should be communicated to him, in order that he may correct, not the accounts of the Treasury, but the accounts which he draws up on the basis of them. A note should be made in the original account of the communication of the error to the Accountant General.

2. Forms (A. G. B. No. 244) are obtainable from the Superintendent of Stationery, in which these corrections may be communicated; and it may be explained that if the corrections do not arrive in time to be taken in the same month's accounts, they are taken into a subsequent month's accounts, so as to preserve a correct progressive total.

3. In certifying, for the purpose of Revenue returns, the amounts credited in the Treasury, Collectors will save much trouble to those who have to effect comparisons at head-quarters if they will quote first the actual figures of the accounts as originally sent in to the Accountant General, and state separately any corrections which they have applied to them.

4. No corrections of accounts of a past year, so far as concerns Government revenue or expenditure, can be admitted later than 30th June; but if any such errors affecting *balanced* heads (such as deposits,

advances, local funds, etc.) are discovered, they should be specially reported to the Accountant General, in order that he may direct an entry in the current month's accounts such as to adjust the error brought to notice.

Excise Chalans and Receipts.

5.]

The original chalans or the coupons of money orders with which Excise receipts are paid into the Treasury should be regularly sent to the Excise Department immediately after the amounts have been credited in the Treasury accounts, to enable the registers of that department to be written up therefrom.

Civil Deposit Vouchers.

6.]

Article 258 (1), Civil Account Code, requires a covering list to be sent with the payment vouchers of Civil Courts' deposits; and the same is required for Criminal Courts' deposits. It should be written up day by day like the other schedules.

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

Jail Pass Books.

7.]

[CODE, XVII, 9.

The Jail Pass-book should be regularly written up by the Treasury Officer, and each entry attested by his initials. The total should be written in words.

P. W. Pass-Books.

8.]

[ART. 457, C. A. C.

The Government of Bengal have decided that it is the duty of the Treasury Officer, after filling up the Executive Engineer's pass-book under Art 457, Civil Account Code, to return it immediately to the Engineer without waiting for its being sent for.

CHAPTER IV.

CURRENCY AND REMITTANCES.

Indents for Currency Notes.

- 1.] [CODE, ART. 623.

Indents for Government Currency notes should be made in A. G. B. Form No. 69.

2. The orders of the Government materially affect the Accountant General's ability to supply notes for local requirements, inasmuch as additions cannot be made by a remittance of notes to a balance which is already considerably above its minimum as fixed in Order No. 3. If District Officers wish supplies of notes, they should send the equivalent either by increasing their specie remittances when such are ordered, or by remitting their high notes, as mentioned in the last paragraph, for notes can be sent to them only if their balance is otherwise kept at a low figure.

Encashment of Currency Notes.

- 2.] [CODE, ART. 609.

Home notes to large amounts should not be cashed at any Treasury when there is reason to suppose that silver will be required for remittances and that inconvenience will be caused if parted with.

Limitation of Cash Balances.

- 3.] The Government of India have directed that the cash balances be maintained at as low a figure as possible, and the Treasuries have accordingly been classified as

follows with regard to their requirements and the extent to which they may be periodically cleared:—

| | | | |
|------------------|-------|------------------|-------|
| 1. Burdwan, | A. S. | 23. Chittagong, | A. S. |
| 2. Bankura, | C. S. | 24. Noakhali, | C. S. |
| 3. Birbhum, | C. S. | 25. Patna, | * O. |
| 4. Hooghly, | B. S. | 26. Gaya, | B. O. |
| 5. Midnapore, | A. S. | 27. Shahabad, | * O. |
| 6. 24-Parganas, | A. S. | 28. Darbhanga, | C. S. |
| 7. Nadia, | B. S. | 29. Muzaffarpur, | B. C. |
| 8. Jessore, | B. S. | 30. Saran, | B. O. |
| 9. Khulna, | B. S. | 31. Chumparan, | C. O. |
| 10. Murshidabad, | A. S. | 32. Monglyr, | C. O. |
| 11. Dinajpur, | C. F. | 33. Bhagalpur, | B. S. |
| 12. Rajshahi, | B. S. | 34. Purnea, | C. S. |
| 13. Rangpur, | B. F. | 35. Malda, | C. S. |
| 14. Bogra, | C. S. | 36. Dumka, | C. S. |
| 15. Pabna, | C. S. | 37. Cuttack, | A. D. |
| 16. Darjeeling, | A. D. | 38. Puri, | C. F. |
| 17. Jalpaiguri, | A. F. | 39. Balasore, | C. F. |
| 18. Dacca, | A. S. | 40. Hazaribagh, | C. D. |
| 19. Faridpur, | C. S. | 41. Lohardaga, | C. F. |
| 20. Backergunge, | B. S. | 42. Singbhum, | C. F. |
| 21. Mymensingh, | B. S. | 43. Manbhum, | C. S. |
| 22. Tippera, | C. S. | 44. Palamau, | C. S. |

* Three Lakhs.

A.—The opening balance of the month for the whole district (Sub-treasuries included) is not required to be over

₹ 1,50,000.

B.— Ditto ditto „ 1,00,000.

C.— Ditto ditto „ 60,000.

S.—Surplus drawn away periodically to Calcutta or reserved in temporary currency chests.

D.—Deficit Treasuries, helped from neighbouring treasuries.

F.—Surplus drawn away to deficit treasuries, and to Calcutta.

O.—Treasuries which require funds for opium in addition to those indicated above.

2. To keep the balances as low as possible, Collectors should see—

- (i) that they allow no amounts to out-lie at Sub-treasuries beyond what are immediately required there;
- (ii) that S and F Treasuries specially have a stock of boxes for remittance always ready; that they make no avoidable delay in sending on a specie remittance when ordered, and that they do

not without due consideration keep back any remittance on the ground that they require more than the minimum above fixed ;

- (iii) that they make it a practice, without waiting for orders, to remit (1) Bank Post-bills as soon as received to the Bank of Bengal, to be credited to the Accountant-General subject to the instructions contained in Article 642 of the Civil Account Code, and (2) all currency notes exceeding ₹100 in value, and which are not required for the payment of official salaries, and all notes of less value in excess of the probable public demand to the Reserve Treasury (Account Code, Article 662). Should a large accumulation take place after the first remittance, a second remittance may be made within the month, provided the second halves of the notes can arrive and be credited in the reserve Treasury within the month. All remittances thus made should be advised by post to the Accountant-General, who has to watch for the credit.

Vouchers for Remittances.

4.]

When a remittance is made either to the Reserve Treasury, Bank of Bengal, or any other Treasury, the remittance debit should be supported by the printed acknowledgment of receipt sent by the crediting Treasury under Article 663 (b) of the Civil Account Code.

Manuscript forms of receipt may be used if printed forms are not to hand.

Remittances by Steamer to Assam Treasuries.

5.]

[ART 767

When remittances are despatched by river steamers to Assam Treasuries, mention should be made in the advice of despatch of the name of the steamer carrying it, the remittance is being sent, so as to enable the Treasury Officer, at the place of landing, to ascertain the probable date of arrival of the remittance.

Advice of Forest Remittances.**6.]**

When the monthly Schedules of Forest Remittances are sent to account office with the Treasury Accounts, an advice list in form A. G. B. No. 341 should be sent at the same time to the Divisional Forest Officer concerned, showing the total amount of receipts credited during the month on account of his Division.

2. The name of the Forest Division on account of which each amount is received being already given in the Schedule of Forest Receipts, the transactions relating to Forest Divisions other than that within which the Treasury is situate should be excerpted, the total being communicated to the Forest Officer concerned, and to facilitate this separation of the figures where transactions on account of outside Divisions occur, the name of the Division on account of which the transaction takes place should be written in red ink in brackets below the entry in the Treasury Register of Forest Receipts; thus if Darjeeling received for Julpaiguri Division, the entry will have below it (Julpaiguri Division) in red ink.

CHAPTER V.

MISCELLANEOUS.

Examination of Coin.

1.]

The mechanical examination of coin must of course be left to the Treasurer and his poddars; but if the Treasury Officer exercises no review of the result of their examination, the work will scarcely fail to be perfunctorily done. It is advisable that the Treasury Officer should apply a check over the examination of coin by requiring the Treasurer to keep a rough memorandum book showing the tale of coin examined by each man *per* day and the number of bad or defective coin discovered *per* thousand rupees tested. A rapid daily review of this memorandum would at once reveal any variations in the outcome of the examinations and enable the Treasury Officer to watch the proceedings of any of the men whose work would thus come under suspicion. The Treasury Officer might also occasionally satisfy himself by personal observation that due diligence was being exercised by the men engaged in testing.

Last-pay Certificates.

2.]

The only last-pay certificates which a Treasury Officer in Bengal is authorised to act upon are those referred to in Article 83 (b) of the Civil Service Regulations, and they must be issued either by another Treasury Officer in Bengal or by this Office. But in the case of an officer last paid in another province in India, the certificate of the Treasury Officer by whom pay was last issued may be acted upon, provided it is countersigned by the Accountant-General of the other Presidency concerned, as prescribed in Rules 3, 4 and 5, Appendix 2 of the Civil Service Regulations.

2. An officer returning from England is required to report himself to the Local Government, and he should

at the same time forward his India Office last-pay certificate to this office, in order that it may be exchanged for another to be issued by this office.

An officer proceeding on leave from one place in Bengal to another, cannot draw his leave allowance except on a last-pay certificate from this office.

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

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

5. A last-pay certificate of an officer who is transferred or is proceeding on leave should not be issued until the date and hour of making over charge are known to the Treasury Officer.

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

Officers taking leave out of India or retiring from service.

3.]

When a Gazetted Officer is about to take leave (other than privilege leave) out of India, or to retire from the service, a printed letter intimating the fact will be sent to the Treasury Officer. Immediately upon the receipt of this intimation, or on the Treasury Officer otherwise becoming aware of such intention, all bills for salary or travelling allowance paid to such officer, which may not already have been sent to the Accountant General, should forthwith be despatched to him with a covering letter (No. and date of which should be quoted in the list of payments), reporting the despatch of the bills. All such bills afterwards paid to the officer should be

similarly despatched to the Accountant General immediately on payment; but all bills for the month in which the officer proceeds on leave, and also for the preceding month presented for payment at the Treasury, should, before encashment, be forthwith despatched to the Accountant General, with a covering letter reporting the despatch of the bills. Treasury Officers should be careful not to encash such bills without the counter-signature of the Accountant General. To provide for all such bills being paid before the officer leaves his station, the Treasury Officer should require the submission of all claims for payment in respect of the officer's salary and other allowances in time to allow of transmission by post both ways and, say, three clear working days in the account office, before the officer makes over charge of his duties.

Destruction of Treasury Records.

4.] [CODE, XXXII.

The following Treasury records may be destroyed after the periods noted against them:—

| | | |
|---|-------|--------------------|
| Chalans for money paid into the Treasury. | . . . | After three years. |
| Daily sheets of Receipts and Disbursements from the Bank that keeps the Government Cash Balance | . . . | } After six years. |
| Daily sheets of Receipts and Disbursements received from Sub-treasuries | . . . | |
| Applications for Remittance Transfer Receipts and Supply Bills | . . . | |
| Tri-monthly Estimates | . . . | |
| Daily Register of Currency Notes | . . . | |
| Treasurer's Cash-Book | . . . | |
| Ditto Daily Balance Sheet | . . . | |
| Extract Register of Deposit Receipts from Sub-divisions | . . . | |
| Register of Cheques issued in lieu of cash on Sub-treasuries | . . . | |
| Register of orders for payment of bills on Sub-treasuries | . . . | |
| Account of Stock Notes with Treasurer or in Sub-divisional Treasury | . . . | |
| Register of sale of Stock Notes | . . . | |
| Daily Advice List of Payment Orders issued by Judicial Officers | . . . | |
| Advice List of Bills and Transfer Receipts | . . . | |

PART III.

INSTRUCTIONS REGARDING PARTICULAR HEADS OF
RECEIPT OR EXPENDITURE

CHAPTER I.

RECEIPTS.

Contributions of officers employed on Partition work.

1.]

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

Land Acquisition.

2.]

When any sum of money is received in advance under Rule 16, Appendix C, Civil Account Code, from a Municipality or other body financially independent of Government for the payment of compensation for land taken up on their behalf, such amount should be credited to a new head 'Deposits for work done for Public bodies or individuals' to be opened in manuscript after 'Personal Ledger Deposits' on page 1 of the Cash Account.

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

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

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

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

1. Assessor's fees.
2. Stamp duty.
3. Law costs, including Pleaders' fees and Court costs.
4. Process fees.
5. Butta of Process-servers.
6. Registration fees.

burser under Rule 2 of Appendix C of Civil Account Code, charges such as those marginally noted should be debited to the works concerned. If he is not a Public Works Disburser, the

Revenue Record-room Receipts and Charges.

3.]

Revenue Record-room receipts and charges are no longer to be shown under the major head of "Registration," but as receipts and charges of the major head under which the office concerned is charged.

All cash receipts of Revenue Record-rooms by District Officers should accordingly be credited in a separate entry as "Fees of Revenue Record-rooms" under the head "Miscellaneous Receipts" subordinate to I.—Land Revenue, and all charges should be shown in the Land Revenue contingent bill.

Those received by Commissioners should be credited to "Miscellaneous" in the body of the cash account, the charges being drawn in the Commissioners' general contingent bill.

Sale of Railway Lands.

4.]

Sale proceeds of Railway 'Class B' lands and of Railway 'Class C' lands are receipts of the Public Works Department, and should be credited separately in the register of receipts of that department, and not included in Land Revenue. Sale of buildings and trees on the lands should also be credited to Public Works Department.

Collections of Government Estates.

5.]

As it has been found that in many districts a very large amount has been shown in the Estimates and Revenue Returns as Collections of Government Estates, while, in the Cash Accounts of those treasuries, comparatively small sums have been credited as such, it is desired that careful distinction be made in the Cash Account between sums credited as collections from Government Estates and sums realized as ordinary Land Revenue collections.

Recoveries in Pauper Suits.

6.]

The Board of Revenue, with the sanction of Government, having directed that every six months a list should be posted in some conspicuous place at Collectors' and Deputy Collectors' offices, of all sums of more than three months' standing due to Government on account of pauper suits, in which no property, or not sufficient property had been found, together with a notice offering to pay any informer of the existence of debtors' property half the value realized in liquidation of the amount due to Government, the following orders are issued on the subject of the exhibition of these receipts and payments in the Government Accounts.

2. All such receipts are to be credited in the Register of receipts on account of 'Law and Justice' in the column "Recoveries on account of Pauper Suits," and in order that the Accountant General may be in a position to check the payments of rewards against the amounts received, a memorandum must be submitted with the

monthly Schedule of receipts containing the following details :—

1. Number and date of chalan.
2. From whom received, *i e.*, the name of the person on whose behalf the suit was conducted.
3. Whether recovered from information given by an informer or not
4. Amount recovered.
5. Remarks.

The total of this memorandum will of course agree with the total credited in the Schedule.

3. Fees to pleaders in pauper suits, and other charges, such as advances for batta to witnesses and rewards paid for the recovery of such fees, are drawn by Collectors on regular contingent bills.

Fines.

7.]

Their realization.

1. Rules relating to fines imposed in one district and realized in another are given on page 150H, Chapter III, paragraph 30 of the High Court's General Rules and Circular Orders.

Their classification.

2. Fines realized by judicial or magisterial officers are creditable to "Law and Justice." Those realized by Revenue or Administrative officers are creditable to the Revenue head concerned.

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

Exceptions.

- (i) Fines levied under Act I of 1869 are made over to the Society for the Prevention of Cruelty to Animals with a covering list which is receipted by the Secretary of the Society. A responsible officer on its behalf also initials the Fine Register.
- (ii) Fines under Act V of 1861 (The Police Act) are credited as "Police Receipts," if imposed for offences committed without Municipal limits. If within they are creditable to the Municipality.

- (iii) Fines under Act IV (B.C.) of 1873 (Registration of Births and Deaths) are creditable to Municipalities in localities where the Municipality has undertaken the duties of registration.
- (iv) Fines under Act V (B.C.) of 1880 (The Vaccination Act) are credited to Municipalities if the vaccinators are paid by them.

Rules relating to fines creditable to Municipalities.

3. Fines creditable to municipalities should be excluded from the General Fine Register and from the body of the Return made to the Commissioner.

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

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

Medical and Ordnance Stores.

8.]

Payments made into the Treasury on account of Medical and Ordnance Stores received upon indent from Government Depôts are to be shown separately in the Cash-Book and Cash Account, and not in the general classification "Medical Receipts."

9.] Stationery and printed forms for Local Funds, etc.

List of officers and bodies who pay for the stationery supplied from the Government Stationery Office.

1. Trustees of the Indian Museum, including the Superintendent and all other officers employed in the Museum.
2. District Road Fund.
3. District Fund.
4. Marine Fund.
5. District Post Fund or Zemindari Dak.
6. Pilgrim's Lodging House Fund.
7. Inland Labour Transport Fund.
8. Cantonment Fund.
9. Administrators of Wards and Encumbered Estates.
10. Port Officers.
11. Superintendent of Emigration, Goalundo.
12. Honorary Secretary, Zoological Gardens.
13. Divisional Superintendent of Works.
14. Madrassas.
15. Khas Mehal Department.
16. Orphangunge Market, Kidderpore.
17. Butwara and Partition Department.
18. Survey Schools.
19. Registrar, Calcutta University.
20. Collectors and Magistrates for Vernacular Departments.
21. Chairman Mahomedan Burial Board.
22. State Railways. See para. 6.
23. District Judges for Vernacular Depts. }
24. Judges of Small Cause Courts. } See para. 7.
25. Subordinate Judges. }
26. Munsiffs.

The Government of Bengal having decided that the officers and bodies indicated on the margin, who pay cash for the stationery they obtain from the Superintendent of Stationery, Calcutta, should lodge the cost of the articles in the nearest Civil Treasury before the articles are issued to them, the following instructions relating to the receipt and the accounting for the sums so paid are now issued.

2. An indenting officer of the classes named above should send to the nearest Civil Treasury the amount notified by the Superintendent of Stationery as the cost of the articles required by him. The amount should be accompanied by a chalan in duplicate, which should quote the number and date of the estimate of the Superintendent of Stationery. One copy of the chalan will be retained by the Treasury and the other returned to the payer of the money duly receipted to be forwarded to the Superintendent of Stationery, to enable him to issue the articles.

3. In the Treasury cash account the total of sums paid in for such intended supplies should be shown against the printed heading "Sale of Stationery," and the details as to the parties from whom received and the number and date of the estimate of the Superintendent of Stationery, should be entered in a separate

register in A.G.B. Form No. 20, an extract of which should be sent to the Accountant-General with the cash account.

4. The Superintendent of Stationery will send to the Accountant-General, not later than the 10th of each month, a statement in Form E showing in detail the sums paid into the Treasuries in Bengal during the preceding month on account of the cost of stationery to be supplied to the officers and bodies mentioned above.

5. When the Superintendent of Stationery cannot exactly adjust the articles to the price paid, he will send only such articles as are covered by the amount paid, and refund any fractional amount which may remain over owing to its being insufficient to meet the cost of any one of the articles remaining unsupplied. Any cost involved in making the refund will be paid out of such balance. Sums necessary for these refunds will be drawn by the Superintendent from the Accountant General, Bengal, on abstract bills in Form F, which will be covered by detailed bills with sub-vouchers and the prescribed certificates.

6. In the case of State Railways, which also have to pay for their stationery in cash or by cheque, the procedure will be the same, except that the amounts paid into the Treasuries will be credited in the body of the cash account with a quotation of the number and date of the Superintendent's estimate. A monthly statement of all such payments into the Treasury will be sent by the Superintendent to the Accountant General, Bengal, who will credit them to a distinct head "Sale of Stationery to State Railways" as an Imperial receipt. The Superintendent will exclude the price of stationery supplied to State Railways from his annual statement of claims against the Provincial Government for stationery supplied to them.

7. The allotment for contract contingencies of the District Judge includes stationery allowances for all Civil Courts. Charges for stationery for the Courts subordinate to him will, therefore, be met from this allotment. The Superintendent of Stationery will send to the Accountant General, Bengal, a monthly statement for each Commissioner's Division, showing the

cost of stationery supplied to each of these officers during the preceding month.

Sale proceeds of Stationery Boxes.

10.]

The head "Sale of Stationery boxes," subordinate to "XXIII—Stationery," is intended for the proceeds of stationery boxes sold by the Superintendent of Stationery. The sale proceeds of boxes in which stationery is supplied from Central Stores should be credited in the accounts to the head "Sale of old Stores and Materials" subordinate to "XXV—Miscellaneous" in the same manner as sale proceeds of boxes in which opium, stamps, etc., are forwarded.

Fees recoverable from Local Funds to cover cost of Audit and Banking Establishments.

11.]

With effect from 1st April 1890 the following fees are, under orders of the Government of Bengal, No. M. $\frac{21-A}{9} 2$, dated the 14th February 1890, levied from Local Funds to meet the cost of audit and banking establishments :—

- (i) *For audit of accounts.*—From all municipalities (except Calcutta) at the rate of one *per cent.* on total income, to be calculated on even hundreds of rupees, subject, in the case of municipalities with an annual income of ₹20,000 and less, to a maximum fee of ₹150, and in the case of municipalities with an income exceeding ₹20,000, to an additional ₹100 for each additional ₹20,000 (or part thereof) of income.

From District Boards and Road Cess Committees at $\frac{1}{2}$ *per cent.* on the total income, to be calculated on even hundreds of rupees, excluding opening balance, the grants from Government and donations from private persons.

- (ii) *For control, banking and account.*—From all municipalities (except in the case of those which do not bank with Government) at one

per cent. on the total income, to be calculated on even hundreds of rupees, excluding as above. From District Boards and Road Cess Committees at one *per cent.* on the total income similarly calculated and excluding as above.

2. The fees from the municipalities, the District Boards and Road Cess Committees will be claimed annually after the accounts for the year have been closed. They are levied to cover the cost of establishments entertained in Government offices, a charge that in the first instance is borne by Government. The amount demanded is, therefore, for a debt due to Government by the several bodies concerned; and should be paid in full. If any of the bodies concerned have any objection to pay the amount claimed, they may represent the grounds of their objection after depositing the amount; and if on enquiry any portion of the amount recovered appears to be due to them, it will be refunded, but on no account should the payment be deferred.

Recoveries of Law Charges.

12.]

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

CHAPTER II.

EXPENDITURE.

Diet and Transport of Prisoners.

1.] [19B.—LAW AND JUSTICE.

All diet and transport charges on account of prisoners, whether before or after conviction, must be met by officers of the Jail Department and included in the Jail bills. (*Financial Department No. 957, dated 16th June 1873.*)

Marine Expenditure.

2.] [21.—MARINE.

Treasury Officers are not to pay bills for services and supplies rendered to vessels of the Government Marine in the absence of the authority of the Examiner, Marine-Accounts.

2. All persons having claims against the Government of India for services rendered to vessels of the Indian Marine should submit the same either direct or through the commanders to the Examiner of Marine Accounts for audit, who, after checking and passing the charges, will issue the authority for payment.

Remuneration to Marine Surveyors.

3.]

Payments of remuneration to surveyors of steam vessels out of fees deposited into the Treasury by the owners of such vessels, under Act VI of 1884, should be made on the certificate of the Magistrate that the amount charged in the bill does not exceed the amount credited to Government. The Treasury Officer is required to see that no such payment is made on a bill not so certified.

Primary Scholarship transfer fees.

4.]

Treasury Officers are required to see that fees realised for the transfer of Lower Primary Scholarships,

payable by District Boards, are credited to the District Fund concerned. (*Bengal Government No. 777, dated 17th April 1891*)

Bills of the Meteorological Department

5.]

[25.—SCIENTIFIC AND MINOR DEPARTMENTS.]

Pay-bills of Observers of the Meteorological Department, as well as their establishment, contingent and other bills, should not be paid unless countersigned by the Reporter or the officer superintending the observatories. Treasury Officers should see that all such bills are duly countersigned *prior* to payment.

Staging Bungalows.

6.]

[32.—MISCELLANEOUS.]

It has been ordered by Government that those charges only which are connected with the construction and repair of staging bungalows should be met from Public Works Funds ; while all other charges, including establishment and the cost of purchase and maintenance of furniture, should be borne by the Civil Department. Magistrates are accordingly requested to pass, for payment at the Treasury, all bills which may be presented to them by officers of the Public Works Department on account of bungalows in their charge. (*Bengal Government Circular No. 3, dated 16th May 1892.*)

APPENDICES.

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APPENDIX A.

SECTIONS OF ESTABLISHMENTS.

(STANDING ORDER No. 1, CHAPTER II-II.)

N.B.—A separate bill must be drawn for each of the departments in column 2, and each section must be exhibited distinctly both in the Annual Establishment Return (Form 3, Civil Account Code) and in the bill, the totals of money columns being struck for each section in both.

TEMPORARY ESTABLISHMENTS SHOULD ALWAYS BE DRAWN IN A SEPARATE BILL.

| Drawing Officer. | Department or Office. | Sections into which each bill should be divided. | What should be included in each section. |
|--|---|--|---|
| Collector or Deputy Commissioner. | Land Revenue . | English Department . | Clerks, servants, and half the number of orderly peons (chaprases) allowed to the Magistrate-Collector, the remaining half being drawn in the Magistrate's Establishment. |
| | | Vernacular Department. | Sheristadar, Peshkar, Record-keeper, Accountant, Towjee Navis and all Mohurirs, whether attached to the General, Account, Towjee or Record Branch. |
| | | Treasury Department | Treasurer and Potdars. |
| | | Joint Magistrate and Deputy Collector.—(Name to be stated:) | Mohurrir, if any, specially sanctioned, and 2 orderly peons. |
| | | Assistant Magistrate and Assistant Collector.—(Name to be stated.) | Mohurirs and one orderly peon. |
| Deputy Magistrate and Deputy Collector.—(Name to be stated.) | Mohurirs and one orderly peon. | | |
| Process Establishment | Nazir, Bukshi, and regular Process-servers. | | |

Sections of Establishments—continued.

| Drawing Officer. | Department or Office. | Sections into which each b. ll should be divided. | What should be included in each section. |
|---|--------------------------------------|---|--|
| Collector or Deputy Commissioner. | Land Revenue . . . | Process Establishment (Temporary). | Extra Process-servers. |
| | Sub-divisional Establishment. | Kanungos and Surveyors. Chainmen and Messengers. | |
| | Management of Government Estates. | Tqhsil Establishment. | |
| | Land Settlement (smaller operation.) | Office . . . | Clerks and servants. |
| | | Measuring . . . | Amins, chainmen, etc. |
| | Land Registration | Establishment . . . | Clerks, Mohurirs, etc. |
| | Wards' Estates . . . | Ditto . . . | Clerks and servants. |
| | Partition . . . | Ditto. | |
| | Stamp . . . | Ditto . . . | Stamp Darogah, Mohurir, or any establishment for the sale of stamps. |
| | Excise . . . | Executive Establishment. | Sub-Inspectors and peons. |
| Sudder Office Establishment. | | | Clerks and peons at the head office. |
| Distillery Establishment. | | Kanungos, Clerks and servants. | |
| | | Income tax . . . | Office . . . |
| Sub-divisional Officer. | Establishment at Sub-divisions. | Office . . . | Head Clerk and Sheristadar, Mohurirs, orderly peons, and servants. |
| | | Process Establishment. | Process-servers. |
| Settlement or Assistant Settlement Officer. | Larger Settlements. | Office . . . | Clerks and servants. |
| | | Field Establishment . . . | Amins, Kanungos, measurers, chainmen, guards, servants, etc. |
| Director of Land Records and Agriculture. | Land Records and Agriculture. | Office . . . | Clerks and servants. |

APPENDIX TO STANDING ORDERS.

Sections of Establishments - continued.

| Drawing Officer. | Department or Office. | Sections into which each bill should be divided. | What should be included in each section. |
|-----------------------|-----------------------|--|--|
| Collector of Customs. | Customs . . . | Office | Clerks and servants. |
| | | Boat Establishment . | Manjis, etc. |
| | | Appraising Establishment. | Appraisers. |
| | | Export Department . | Clerks and servants. |
| | | Import „ . . . | Ditto. |
| | | Cashier's „ . . . | Cashier and Assistants. |
| | | Account and Bonding | Superintendent and Accountants and Bonding Inspectors. |
| | | Statistical Department | Clerks and servants. |
| | | Miscellaneous Department. | Ditto. |
| | | Preventive Establishment. | Inspectors. Preventive Officers. Office Boat Establishment. |
| | Wharf Establishment. | Wharf Department . | Wharf Officers, Clerks and servants. |
| | Salt Department | Intendants. Office Inspection Patent Salt weighing Scale Establishment. | Clerks, servants and guards. Inspectors and Assistant Inspectors. Carpenters and mistries. |
| | Sudder Establishment. | English Department. Vernacular „ . . . Godown, English. Ditto Vernacular | Clerks and servants. Ditto. Ditto ditto. |
| | Opium Agent . | Evaporatory and Laboratory Department. Factory Department . Chest and Saw Mill . | Superintendents, Assistants and servants. Ditto ditto. Engineers, mistries and servants. |

Sections of Establishments—continued.

| Drawing Officer. | Department or Office. | Section into which each bill should be divided. | What should be included in each section. |
|--------------------------------------|--|--|---|
| Opium Agent . | Sudder Estab- lishment. | Lithograph Press Department. | Accountant, Clerks and servants. Treasurer, Assistants and servants. Clerks and servants. Sub-Inspector, jama- dars and burkan- dazes. Clerks and servants Ditto. Gomastas, Clerks and servants. Clerks and servants. Clerks and servants. Sheristadar, Peshkar, Record-keeper, and Mohurirs. Education and Local Fund Clerks and servants. Clerks and servants for the general management of Wards' estates. Government Pleaders and their establish- ment. Clerks and servants. Sheristadar, Peshkar, Record-keeper, and Mohurirs. Translator. Civil Court Amins. Nazir, Naib-Nazir, writer, and peons. |
| | | Fire Brigade. | |
| | | Account Department | |
| | | Treasury Department. | |
| | | Audit Department . | |
| | | Guards . . . | |
| Sub-Deputy Opium Agent. | Sub-Deputy Agent's Estab- lishment. | English Office . . . | |
| | | Vernacular Office . . | |
| | | Kotee Establishment (each to be distinctly shown). | |
| | | Assistant Sub-Deputy Agent's Estab- lishment (each to be dis- tinctly shown). | |
| | | English Department . | |
| | | Vernacular ,, . . . | |
| Commissioner . | Commissioner . | Provincial Establish- ment. | |
| | | Establishment for the general management of Wards' estates. | |
| | | Law Officers . . . | |
| | | Establishment. | |
| District or Additional Judge . | Judge's or Addi- tional Judge's Court. | English Department . | |
| | | Vernacular ,, . . . | |
| | | Translators . . . | |
| | | Civil Court Amins . . | |
| | | Process Establishment | |

APPENDIX TO STANDING ORDERS. 145

Sections of Establishments—continued.

| Drawing Officer. | Department or Office. | Sections into which each bill should be divided. | What should be included in each section. |
|------------------------------------|---|--|--|
| District or Sub-Judge. | Sub-Judge's Establishment (each to be distinctly shown with the name of the Sub-Judge). | Office | Sheristadar, Clerks Mohurirs, and peon. |
| | | Process Establishment | Naib-Nazir and runners. |
| District Judge or Munsiff. | Munsiff's Establishment (each to be distinctly shown with the name of the Munsiff). | Office | Sheristadar and Mohurirs. |
| | | Process Establishment | Naib-Nazir and runners. |
| Judge, Small Cause Court. | Small Cause Court | Office | Clerks and servants. |
| | | Sale Ameens. | Nazir and runners. |
| | | Process Establishment | Clerks and servants. |
| | | English Department. | Clerks and servants. |
| Magistrate or Deputy Commissioner. | Criminal Court . | Vernacular Department | Sheristadar, Record-keeper and Mohurirs. |
| | Circuit House | Honorary Magistrate's Establishment. | Establishment. |
| | Hajut | Ditto. | Mohurir and pound-keepers. |
| | Pounds | Ditto | Clerk, chowkidars, sweeper, etc. |
| Magistrate or Chaplain. | Church | Ditto | Burial ground chowkidars and mallies. |
| | Cemetery | Ditto | |
| Superintendent of Jail. | Jailers, etc. . | Jailers. | Deputy Jailers. |
| | | Assistant Jailers. | Head Warders. |
| | | Head Warders. | Warders. |
| | Warders, etc. . | Warders. | Apprentice Warders. |
| | Apprentice Warders. | | |

Sections of Establishments—continued.

| Drawing Officer. | Department or Office. | Sections into which each bill should be divided. | What should be included in each section. |
|--|-----------------------------|---|---|
| Superintendent of Jail. | Other Establishment. | Extra Warders, Hospital Establishment Servants. <i>N. B.</i> —Pay and allowances of Civil Hospital Assistant to be drawn in a separate bill. | |
| Officer in charge of Lock-up or Subsidiary jail. | Lock-up or Subsidiary jail. | Warder Establishment Extra Warders and Servants. | |
| Registrar or Special or <i>Ex-officio</i> Sub-Registrar. | Registration | Establishment . . . | Clerks, Mohurirs, and servants. |
| | | Office | Ditto. |
| | | Hospital Establishment (pay and allowance of Hospital Assistant to be drawn in a separate bill). | NOTE.—These three establishments should be drawn in one bill. |
| | | Fixed Boat Establishment. | |
| | | Inspectors | |
| | | Sub-Inspectors | |
| District Superintendent of Police. | Police | European Constables | |
| | | Head Constables | |
| | | Constables | NOTE.—The whole of these should be drawn in one bill. |
| | | Chowkidars | |
| | | Mounted Constables | |
| | | Batta allowance | |
| | | Good Conduct allowance. | |
| | | Allowance to Court Sub-Inspector. | |

APPENDIX TO STANDING ORDERS.

Sections of Establishments—continued.

| Drawing Officer. | Department or Office. | Sections into which each bill should be divided, | What should be included in each section. |
|---|---|--|--|
| Inspector of Schools, | Inspection . . . | Office | Clerks and servants. |
| Secretary, District School Committee, or Deputy Inspector of Schools. | District School Committee. | Office | Education Clerk and servants (if any). |
| | | Deputy and Sub-Inspectors. (Gazetted officers are paid on separate bills.) | |
| Principal . . . | College or Collegiate School. | Instructing staff. (Gazetted officers are paid on separate bills.) | Clerks and servants. |
| | | Office | |
| Head Master . . . | Schools, English, Normal or Vernacular. | Mohsin Fund Establishment. | Moulvies, etc., paid from Mohsin Fund. |
| | | Same as Collegiate School. | |
| Civil Surgeon | Medical . . . | Compounders . . . | Compounders and dressers. |
| | | Office | Clerks and servants. |
| | Vaccination . . . | Inspectors. | Clerks and servants. |
| | | Vaccinators and Assistants. | |
| Medical School . . . | Instructive staff (Gazetted officers are paid on separate bills.) | Office | Assistant Demonstrator of Anatomy, Assistant Lecturer of Chemistry, Staff Sergeant, etc. |
| | | Office | Writer, Taxidermist, cutter, farash, peon, sweepers, durwans. |
| | Medical Pupils . . . | Native Pupils under instruction only. | |
| | Hospital or Dispensary. | Compounders . . . | Compounders and dressers. |
| Office | | Clerks and servants. | |
| | Medical Pupils | Native Pupils attached to Dispensaries. | |

Sections of Establishments—concluded.

| Drawing Officer. | Department or Office. | Sections into which each bill should be divided. | What should be included in each section. |
|------------------|----------------------------|--|---|
| Civil Surgeon | Lunatic Asylum . | Compounders . . . | Compounders and dressers. |
| | | Overseers . . . | Overseers and Matrons. |
| | | Office . . . | Accountant, Clerk, cook, bhistees, female-keepers, durwans, dhobies, etc. |
| | Meteorological Department. | Establishment . . . | Observers, Assistant Reporters, Clerks, and servants. |

APPENDIX B.

CLASSIFICATION OF CONTINGENT CHARGES.

| Detailed Head of Classification. | Description of charges to be shown under each detailed head. |
|--|--|
| <i>Supplies and Services.</i> | |
| Petty construction . . . | Charges for construction of Imperial and Provincial buildings not borne on the Books of the Public Works Department, the cost or value of which is less than ₹1,000. |
| Law Charges (Land Revenue Department). | Cost of Stamps and other charges in law suits in which Government is a party, except charge connected with pauper suits. |
| Rewards . . . | Rewards for apprehension of criminals and for intelligence leading to the discovery of crime whether paid to Police officers or others; also rewards to Police officers for good conduct displayed in the prosecution of enquiries or the apprehension of offenders, except rewards paid for the apprehension of prisoners escaping from jails, in which case the amount should be drawn in the jail bills. Also rewards in the Opium, Stamp, Salt, and Excise Departments. |
| Petty Repairs . . . | Charges for repairs to buildings not borne on the Public Works Books and for minor repairs to Buildings which are borne on the Public Works Books (see Circular 17, paragraph 1). |
| Section-writing . . . | Charges for copying manuscript by piece-work. |
| Country Stationery . . . | In the Land Revenue, Excise, and Police Departments, and in Civil and Criminal Courts, the following charges are classified under this head but should be drawn on separate bills. In the case of other Departments such expenditure is classified as "Office Expenses." Cost of stationery locally purchased, including charges for ordinary binding of office books, registers, etc., and for the following articles—glue, paste, thread, talc for native colours, lac for sealing, country pens, country envelopes, repairing scissors, etc., pins and needles, twine, sand-pounce, sand-pots, pounce bags, vinegar, oil for stamps, oil for stamping and sharpening knives, stamping inkstand, stamping ink, country ink, country paper of all kinds. |

Classification of contingent charges—continued.

| Detailed head of Classification. | Description of charges to be shown under each detailed head. |
|---|---|
| <i>Supplies and Services—</i> continued. | |
| Moving Prisoners . | Charges for transferring prisoners from one jail to another or from the Subsidiary to the District Jail, and all charges on account of diet and transport of prisoners, whether before or after conviction (<i>vide</i> Bengal Government No. $\frac{P_1}{35}$ 5, dated 28th August 1890, Dy. G. B. 1914). |
| Purchase of Reserve Stores of Grain. | Stores of grain purchased under special sanction of Government.—(No. and date of order to be cited in the bill.) |
| Rations | Diet of prisoners, including charges connected with their sustenance, such as the cost of fuel, cooking utensils, etc. <i>Note.</i> —The word “prisoners” includes Revenue, Excise, and Opium defaulters in jail. |
| Clothing and Bedding . | Clothing and bedding supplied to prisoners. When these articles are purchased solely for hospital use the charges should be classified under the head “Hospital Expenses, Medicines, etc.” |
| <i>Contingencies</i> | |
| Purchase of Books and Publications. | Cost of law and other books, maps and publications, etc., other than those printed by Government.—(No. and date of order to be cited in the bill.) |
| Office and Ground rent . | Ground rent and hire of buildings belonging to private persons, including cesses, rates and taxes on such ground and buildings if payable by Government. |
| Hot weather Charges . | Tatties and waterpots (allowed in the Behar and Chota-Nagpore Districts) punkha-pullers, punkhas, punkha-wheels, punkha-frills, ropes, canes, etc. |
| Cold weather Charges . | In Darjeeling only, where fuel and warm clothing are allowed. |
| Service Postage Stamps . | Charges for purchase of Service Postage Stamps and payments of postage on bearing letters and parcels. |
| Purchase and Repair of Furniture. | Charges for the purchase and repair of almirahs, record-shelves other than those payable from the Record-Room grant, tables, desks, chairs, clocks, treasure-chest, etc., including repairs of the same. |

Classification of contingent charges—continued.

| Detailed head of Classification. | Description of charges to be shown under each detailed head. |
|---|--|
| <i>Contingencies—continued.</i> | |
| Rates and Taxes . . . | Charges for Municipal rates or taxes on all Government buildings or on a number of buildings in a Municipality in the occupation of more than one Department of Government, such as Civil, Military, Public Works, etc. |
| Office Expenses . . . | Allowance of sweepers, cloth for bundles or dusters, oil for lighting Office, Treasury, Treasury guard-room, etc., superior binding of books for Court library, fodder, country stationery in the case of all departments other than those named under the head "Country Stationery," and other petty miscellaneous charges of an ordinary nature appertaining to the office, such as conveyance of records to and from subordinate officers, and conveyance of forms, stationery, office furniture, purchase of Railway Time Tables (<i>vide</i> Bengal Government No. 44 ⁿ , dated 7th September 1893, Dy, G. B. 2281), charges of opening packing cases, etc. |
| Tour Charges . . . | Hire of draught animals and carts for conveyance of records and tents, ground clearing, occasional messenger charges, torches and oil, rope for binding and tent khalasies. |
| Feed and Keep of Elephants, Mules, Ponies and Bullocks. | Cost of keep of Government ponies in the Darjeeling Cinchona Plantation and keep of Government bullocks in Jails and other departments. |
| Hospital Expenses, Medicines, etc. | All diet of prisoners in hospital, including extra expenses incurred for sick diet, cost of bazar medicines and articles required for hospital; also clothing and bedding and furniture for use especially in hospital. |
| Miscellaneous . . . | <p>Cost of lanterns, padlocks, scales, letter scales, badges, belts, money bags and other petty contingent charges for which no separate heading is provided.—(Common to all departments.)</p> <p><i>In the Land Revenue Department.</i>—Charges for issuing proclamation and for the advertisement of the sale of estates; also cost of rain-gauges supplied to observatories.</p> <p><i>In the Excise Department.</i>—Charges for the conveyance of Excise Opium; charges for bringing country spirit, etc., found in excess of the quantity shown in vendor's accounts.</p> |

Classification of contingent charges—concluded.

| Detailed head of Classification. | Description of charges to be shown under each detailed head. |
|----------------------------------|--|
| <i>Contingencies—concluded.</i> | <p><i>In the Stamp Department.</i>—Charges for conveyance of stamps, including postage and telegram stamps and plain paper used for Court-fee stamps.</p> <p><i>In Civil Courts.</i>—Charges for serving process of the High Court and other contingent charges for which no separate heading has been provided.</p> <p><i>In Criminal Courts.</i>—Charges for execution of prisoners, whipping materials, triangles, etc., conveyance of dead bodies brought for <i>post mortem</i> examination, cost of sending to their homes lunatics discharged from asylums, contingent charges of Magistrates' <i>hajuts</i> excepting expenses for dieting prisoners therein.</p> <p><i>In the Jail Department.</i>—Diet of defendants in the custody of Police, cooking utensils, keep of prisoners' children, charges for burning or burying deceased prisoners, purchase and repair of fetters, fettering prisoners, razors, gaiters, etc., gratuity to released prisoners, diet money, railway fare and boat hire, maintenance or clothing on release.</p> |

APPENDIX C.

LIST OF LOCAL FUNDS.

(STANDING ORDER No. 1, CHAPTER VI—I.)

[Funds marked (a) are those of which the transactions are confined to one district. Funds marked (b) are those of which the transactions occur in more than one district.]

| Name of Funds, | Drawn on by bill or cheque. | Bills or cheques to be signed by |
|--|-----------------------------|--|
| <i>I.—Incorporated Local Funds.</i> | | |
| 1. District Road Fund* (one for each district). (a) | C | Vice-Chairman, and if for over R 100, Chairman also. |
| 2. District Road Account (do.) (a) | C | |
| 3. District Fund (one for each district). (a) | C | Ditto ditto. |
| 4. District Post Fund (one for each district). (a) | B | Magistrate. |
| 5. Village Chaukidari Fund under Act V of 1887.† (a) | B | |
| 6. Road Patrol Fund under Act V of 1887.† (a) | B | |
| 7. Steam Boiler Inspection Fund.‡ | B | |
| 8. Inland Labour Transport Fund (b) | B | |
| <i>II.—Excluded Local Funds.</i> | | |
| 9. Cantonment Funds (one for each cantonment). (a) | C | Cantonment Magistrate and President, Cantonment Committee. |
| 10. Government Railway Police Clothing Fund. (a) | B | Assistant Inspector-General, Government Railway Police. |
| 11. Hospital Port Dues (a) | B | |
| 12. Balasore Port Fund (b) | B | Port Officer. |
| 13. Cuttack ditto | B | Ditto. |
| 14. Puri ditto | B | Ditto. |
| 15. Hindu College (Calcutta) (a) | B | By rules of Education Department. |
| 16. Durga Churn Laha's Endowment. (b) | B | Ditto ditto. |
| 17. Viziangram Scholarship (b) | B | Ditto ditto. |
| 18. Muzaffarpur School (a) | B | Head Master. |
| 19. Khund Mehal School (Cuttack) (a) | B | Superintendent of Tributary Mehals. |
| 20. Pilgrim Lodging House (Gya, Puri, and Balasore, Dumka, and Hooghly). (a) | B | Magistrate |

* In three districts, viz, Singhbhum, the Southal Paiganas, and the Chittagong Hill Tracts, where the Road-cess Act is not in force, the Fund is called "District Road Account."

† In the districts of the Chota Nagpur Division.

‡ In Calcutta only.

List of Local Funds—concluded.

| Name of Funds. | Drawn on by bill or cheque. | Bills or cheques to be signed by |
|---|-----------------------------|---|
| 17. Juggernath Road and Grand Trunk Road Lodging House Fund (Balasore, Cuttack and Puri). (a) | B | Magistrate. |
| 18. Balasore Pilgrim Hospital (a) . | B | Civil Surgeon, Balasore. |
| 19. Cuttack Unochatra (a) . . . | B | Civil Surgeon, Cuttack. |
| 20. Darjeeling Improvement (a) . . . | B | Deputy Commissioner, Darjeeling. |
| 21. Chuni Lal Seal's Endowment Fund | B | Collector, Patna |
| 22. Khund Mehal Road (Cuttack) (c) | B | Superintendent, Tributary Mehals, Cuttack. |
| 23. Zoological Gardens (a) . . . | B | Secretary. |
| 24. Mohsin Endowment (b) . . . | B | Local Agents, Hooghly, or Principals or Head Masters of Colleges or Schools. |
| 25. Burial Board, Christian (a) . . . | B | Chairman, Burial Board. |
| 26. Ditto Mahomedan (a) . . . | B | Ditto Mahomedan Burial Board. |
| 27. Western Duar's Market Fund . . . | B | Deputy Commissioner, Julpigui. |
| 28. Jadu Nath Mukerjee's Prize Fund | B | Head of the School, but the bill should always be countersigned by the Director of Public Instruction. |
| 29. Police Fire Brigade Fund . . . | C | } Commissioner of Police, Calcutta. |
| 30. Foundling Asylum . . . | C | |
| 31. Calcutta and Suburban Police Superannuation Fund | C | |
| <i>III—Funds of which the transactions are included under deposits.</i> | | |
| 29. Municipal Fund (one for each Municipality). (a) | C | Chairman or Vice-Chairman, and if over R500 by both of them or by one of them and another Commissioner. |
| 30. Port Fund, Chittagong . . . | C | } Accountant General. Legal Remembrancer. Administrator of the Fund. |
| 31. Trust Interest Fund (b) . . . | C | |
| 32. Litigation Fund (b) . . . | C | |
| 33. Miscellaneous Trust Funds, which are not included under Excluded Local Funds. (a) | C | |

APPENDIX D.

LIST OF MUNICIPALITIES IN BENGAL UNDER ACT III (B.C.) OF 1884.

(STANDING ORDER No. 2, (2), CHAPTER VI—I.)

[Those which do not bank at Government Treasuries are marked thus. *]

| <i>Treasury.</i> | <i>Municipality.</i> |
|-----------------------|---|
| Backergunge | 1. Barisal. 2. Jhalakati. 3. Nalchiti. 4. Pirajpur. 5. Panchakuli. |
| Balsore | 1. Balasore. |
| Bankura | 1. Bankura. 2. Bishenpore. 3. Sonamukhi. |
| Birbhum | 1. Suri. |
| Bhagalpur | 1. Bhagalpur. 2. Colgoug. |
| Bogra | 1. Bogra. 2. Sherpur. |
| Burdwan | 1. Burdwan. 2. Kalna. 3. Katwa. 4. Dainhat. 5. Raniganj. |
| Chittagong | 1. Chittagong. 2. Cox's Bazar. |
| Champaran | 1. Bettiah. 2. Motihari. |
| Cuttack | 1. Cuttack. 2. Kendrapara. 3. Jajpur. |
| Dacca | * Dacca. * Naitainganj. |
| Darjeeling | 1. Darjeeling. 2. Kurseong. |
| Darbhanga | 1. Darbhanga. 2. Rasarah. 3. Madhubani. |
| Dinajpur | 1. Dinajpur. |
| Faridpur | 1. Faridpur. 2. Madaripore. |
| Gaya | 1. Gaya. 2. Daudnagar. 3. Tikari. |
| Hazaribagh | 1. Hazaribagh. 2. Chattra. |
| Howrah | * Howrah. * Bali. |
| Hooghly | 1. Hooghly and Chinsura. 2. Bansberia. 3. Serampore. 4. Uterpara. 5. Buidyabatti 6. Bhaddreswar. 7. Kotrung. 8. Jahanabad. |

List of Municipalities in Bengal, etc.—continued.

| <i>Treasury.</i> | <i>Municipality</i> |
|-----------------------|--|
| Jessore | 1 Jessore. 2. Kotechandpur. 3. Moheshpore. |
| Jalpaiguri | 1. Jalpaiguri. |
| Khulna | 1. Satkhira. 2. Chanduria. 3. Debhatta. 4. Khulna. |
| Lohardugga | 1. Lohardugga. 2. Ranchi. |
| Malda | 1. Old Malda. 2. English Bazar. |
| Manbhum | 1. Purulia. 2. Jhaldia. 3. Raghunathpur. |
| Midnapore | 1. Midnapore. 2. Tamluk. 3. Chandrakona. 4. Ghattal. 5. Bamjibanpur. 6. Khirpai. 7. Kharar. |
| Monghyr | 1. Monghyr. 2. Jamalpur. 3. Jamui. |
| Muzaffarpur | 1. Hajipur. 2. Lalganj. 3. Muzaffarpur. 4. Sitamarhi. |
| Murshidabad | 1. Berhampore. 2. Jangipur. 3. Kandi. 4. Lalbagh. |
| Mymensingh | 1. Nasirabad 2. Jamalpur. 3. Sherpur. 4. Kishoreganj. 5. Bajitpur. 6. Muktagacha. 7. Netrokona. 8. Tangail. |
| Noakhali | 1. Noakhali. |
| Nadia | 1. Birnagar. 2. Kumarkhali. 3. Krishnagar. 4. Kushtia. 5. Meherpur. 6. Nadia. 7. Ranaghat. 8. Santipur. 9. Chakdaha. |
| Palamau | 1. Daltonganj. |
| Patna | 1. Patna City. 2. Barh. 3. Bihar. |
| Puri | 1. Puri. |
| Pabna | 1. Pabna. 2. Sirajganj. |
| Purnea | 1. Purnea. 2. Kishanganj. |
| Bajshahi | 1. Rampur Bolla. 2. Nator. |

APPENDIX TO STANDING ORDERS.

List of Municipalities in Bengal, etc.—concluded.

| <i>Treasury.</i> | <i>Municipality.</i> |
|----------------------------|-------------------------|
| Rangpur | 1. Rangpur. |
| Southal Parganas | 1. Deoghur. |
| | 2. Sahibganj. |
| Saran | 1. Chapra. |
| | 2. Revelganj. |
| | 3. Siwan. |
| Shahabad | 1. Arrah. |
| | 2. Buxar. |
| | 3. Bhabua. |
| | 4. Dumraon. |
| | 5. Jangdispur. |
| | 6. Sasaram. |
| Singbhum | 1. Chaibasa. |
| Tippera | 1. Brahmanberia. |
| | 2. Comillah. |
| 24-Parganas | * Barrackpore, South. |
| | 1. Baduria. |
| | 2. Baruipur. |
| | 3. Buraeat. |
| | 4. Basirhat. |
| | 5. Goburdanga. |
| | 6. Jeynagar. |
| | 7. Dum-Dum, North. |
| | 8. Baranagar. |
| | 9. Suburban, South. |
| | 10. Rajpur. |
| | 11. Taki. |
| | 12. Barrackpore, North. |
| | 13. Dum-Dum, South. |
| | 14. Naihati. |
| | 15. Cossipore-Chitpur. |
| | 16. Maniktolla. |

APPENDIX E.

STATEMENT SHOWING BY WHOM THE BILLS OF THE EDUCATION DEPARTMENT SHOULD BE SIGNED AND COUNTERSIGNED.

(STANDING ORDER No. 13 (2). CHAPTER II--I.)

| Nature of charge. | By whom to be countersigned before payment. | By whom to be drawn. |
|---|---|---|
| I.--Direction : | | |
| Pay of Director | } Not necessary | { Director of Public Instruction. |
| Head Assistant | | |
| Travelling Charges | | |
| Establishment | | |
| Contingencies | | |
| District School Committee: | | |
| Pay of Clerk | } Ditto. | { Magistrate or Secretary of the District School Committee. |
| Contingencies | | |
| II.--Inspection : | | |
| <i>(a)</i> Inspectors and Assistant Inspectors— | | |
| Pay | } Director of Public Instruction. | { Inspector or Assistant Inspector. |
| Establishment | | |
| Contingencies | | |
| Travelling charges | | |
| <i>(b)</i> Pay of Deputy Inspectors, Sub-Inspectors, and Establishment. | | |
| Contingencies | } If drawn by the Deputy Inspector countersignature not necessary, otherwise by the Deputy Inspector. | { Deputy Inspector or Sub-Inspector. |
| Travelling allowance | | |
| III.--Colleges and Collegiate Schools : | | |
| Salaries of Officers | Not necessary | Officers themselves. |

Statement showing by whom the Bills, etc.—continued.

| Nature of charge. | By whom to be countersigned before payment. | By whom to be drawn. |
|---|---|--|
| III.—Colleges and Collegiate Schools—continued : | | |
| Salaries of Teachers (except of the first four grades) and Establishment. | Countersignature not necessary except by Director in case of Collegiate school contingencies. Director of Public Instruction. | } Principal of the College. |
| Contingencies | | |
| Library and Prize Allowances | | |
| IV.—Colleges—Special—Engineering : | | |
| (Same as Colleges and Collegiate Schools.) | | |
| V.—High, District or Zillah Schools : | | |
| Pay of Teachers and Establishment. | Not necessary | } Head Masters of Schools. |
| Contingencies | } Circle Inspector | |
| Library and Prize Allowances | | |
| VI.—Madrassahs (1) | | |
| VII.—Normal Schools : | | |
| Pay of Establishment | Not necessary | } Head Masters of Schools. |
| Contingencies | Circle Inspector. | |
| VIII.—Technical Schools : | | |
| (Same as Normal Schools.) | | |
| IX.—Vernacular Schools : | | |
| Pay of Teachers | } Circle Inspector | } Head Masters of Schools. |
| Contingencies | | |
| X.—Grant-in-aid Schools. | Circle Inspector. | Secretary of each School. |
| XI.—Primary Schools | Magistrate. | Deputy Inspectors or Sub-Inspector of Schools. |

(1) In Calcutta to be treated like Colleges and at other stations like District and Zillah schools.

Statement showing by whom the Bills, etc.—concluded.

| Nature of charge. | By whom to be counter- signed before payment | By whom to be drawn. |
|--|---|--|
| XII.—Examinations | | |
| (a) Normal Schools . . . (b) Vernacular and Minor Scholarships. (c) Survey and other special Examinations. | } Director of Public Instruction. | Circle Inspector. |
| XIII.—Scholarships: | | |
| Senior and junior . . . | Not necessary. | Principals of Col- leges or Head Masters of High Schools. |
| Middle English . . . Middle Vernacular . . . Lower Vernacular . . . Primary . . . | } Circle Inspector. | Head Master or Secretary to School. |

APPENDIX F.
SCALE OF HOSTEL ALLOWANCES.*
(STANDING ORDER NO. 1 (5) (14), CHAPTER III-I.)

| Districts. | Name of School. | Monthly rate of head money. | | | Maximum limit, if any. | | | No. and date of sanction. | REMARKS. |
|-----------------------|-------------------------------|-----------------------------|----|----|------------------------|----|-------|---|---|
| | | ₹ | a. | P. | ₹ | a. | P. | | |
| Hooghly | Hooghly College | 0 | 8 | 0 | .. | .. | | | |
| Birbhum | Zillah School | 0 | 8 | 0 | 10 | 0 | 0 | Director, Public Instruction's No. 491 of 7th January 1893. | |
| Kajshahi | Madrasah | 0 | 8 | 0 | 18 | 12 | 0 | Director, Public Instruction's No. 2407 of 28th April 1891. | |
| Bankura | Zillah School | 0 | 6 | 0 | 30 | 0 | 0 | Director, Public Instruction's No. 2501 of 28th March 1884. | |
| Chittagong | Islam Hostel | 1 | 0 | 0 | 20 | 0 | 0 | Director, Public Instruction's No. 6396, dated 18th November 1891. | (a) For Mahomedans. |
| 24-Parganas | Barasat Government School. | 0 | 8 | 0 | .. | .. | .. | Director, Public Instruction's No. 5392, dated 20th September 1889. | (b) For Hindus. |
| Murshidabad | Nawab's High School | (a) 1 | 0 | 0 | (c) 20 | 0 | 0 | Director, Public Instruction's No. 3688, dated 1st April 1882. | (c) For the Munro Hindu Hostel. |
| Jessore | Zillah School | 0 | 8 | 0 | (d) 100 | 0 | 0 | Director, Public Instruction's No. 3916, dated 20th June 1882. | (d) For the Barton Mahomedan Hostel. This is the annual limit. |
| Dumka | Ditto | 0 | 8 | 0 | 10 | 0 | 0 | Director, Public Instruction's No. 853, dated 20th February 1892. | (e) Passed by the Principal. |
| Nadia | Collegiate School | 0 | 8 | 0 | .. | .. | .. | Director, Public Instruction's No. 6189, dated 15th September 1890. | |
| Khulna | Zillah School | 0 | 8 | 0 | 15 | 0 | 0 | Director, Public Instruction's No. 1932, dated 16th March 1883. | |
| Maubhum | Purulia High School | 0 | 8 | 0 | 20 | 0 | 0 | Bengal Government No. 1985, dated 10th July 1876. | |
| Cuttack | Medical School | 0 | 8 | 0 | .. | .. | .. | | |

* General Scheme sanctioned in Bengal Government Resolution No. 1074, dated 10th April 1876.

APPENDIX G.

LIST OF DISTRICT STATIONS REACHABLE BY RAILWAY.

| Name. | Distance from Railway Station | Miles. | REMARKS. |
|---|-------------------------------|-----------------|------------------------|
| Bankura | Raiganj | 30 | |
| Birbhum | Cynthia | 11 | |
| Bhagalpur | Bhagalpur | 1 $\frac{1}{2}$ | |
| Bogia | Sultaopore | 26 | |
| Burdwan | Burdwan | 1 | |
| Champaran | Motihari | 1 | |
| Kuch Bihar | { Huldibery | { 44 | |
| | { Magalbat | { 23 | |
| Dacca | Dacca | 1 | By steamer. |
| Darjeeling | Darjeeling | 0 | |
| Dinajpur | Dinajpur | 0 | |
| Dinapore | Dinapore | 4 | |
| Darbhanga | Darbhanga | 0 | |
| Farridpur | Rajbari | 21 | |
| Gaya | Gaya | 2 | |
| Huzaribagh | Girdih | 72 | |
| Hooghly | Hooghly | 2 | |
| Howrah | Howrah | 0 | |
| Jessore | Jessore | 1 | |
| Jalpaiguri | Jalpaiguri | 0 | |
| Khulna | Khulna | 1 | |
| Malda | Rajmahal | 2 $\frac{1}{2}$ | |
| Manbhum | Purulia | 1 | |
| Monghyr | Monghyr | 0 | |
| Murshidabad (Behal- hampore) | Azingunge | 14 | |
| Muzaffarpur | Muzaffarpur | 0 | |
| Mymensing | Mymensing | 0 | |
| Nadia (Krishnagar) | Bngoolah | 12 | |
| Patna | Bankipore | 2 | |
| Pabna | Koshtia | 12 | |
| Purnea | Purnea | 3 | |
| Rajshahi | Nator | 28 | |
| Rangpur | Rangpur | 3 | |
| Saran | Saran (Chupra) | 0 | |
| Shahabad (Arrah) | Arrah | 2 | |
| Singbhum | Chakardapur | ... | |
| Sonthal Pargunnas— Dumka | Cynthia * | 42 | * Rampurhat, 38 miles. |
| Do. | Boidyannath | 45 | |
| Rajmahal | Rajmahal | 0 | Steam tramway. |
| Deoghur | Boidyannath | 4 | |
| 24-Pargunnahs | Howrah | 5 | |
| | Sealdah | 4 | |

APPENDIX H.

(STANDING ORDER NO 8, CHAPTER II-II)

Payments to Native Military Pensioners from Civil Treasuries.

1. The Government of India having decided upon the extension to the Presidency Pension Circle, beginning with the payments due in the month of April 1893, of the experiment of paying native military pensioners through civil treasuries, in the same manner as pensioners belonging to the two late North-Western Provinces Military Pension Payment Circles are now paid, the following instructions, which should be observed in connection with the payment of these pensions, are issued.

2. All pensioners of the Presidency Pension Circle who received their pensions from the Military Accounts Department for the half-year ended the 30th September 1892 were informed that they would in future receive payment of their pensions through the civil treasuries, beginning with the payments due in April 1893. Those who have drawn their pensions up to 30th September 1892 will be paid a half-year's pension, if they appear between April and June 1893, and will thereafter receive quarterly payments from civil Treasury Officers. On no account should a pensioner be paid more than one year's pension (has including the half-year's pension in course of payment), without special sanction of the Controller of Military Accounts obtained through the Pay Examiner unless the individual is a new pensioner (*vide* paragraph 13, note 2, and paragraph 22).

The name of the Treasury at which each pensioner has elected to be paid in future has been prominently noted on his parchment certificate which the pensioner has in his possession; in the event of any pensioner appearing at a Treasury other than that at which he elected to be paid, he should be directed to apply to the officer in charge of the Treasury he elected, for payment or transfer of the payment of his pension, as the case may be.

3. It is the desire of the Government that the military pensioners should be treated with all possible consideration as old soldiers, some of them of rank. Doubtless you will issue instructions which will secure this result, and will also prevent the occurrence, when the pensioners present themselves for payment, of any delays and difficulties, such as requiring the pensioners to go to different parts of the Treasury building during the process of obtaining payment, which might render the change unpopular with the pensioners.

Authority for Payment.

4. For pensioners who have been drawing their pensions from the Military Department, check registers in the accompanying Bengal Form No. 345 * will be prepared and forwarded to you by the Pay Examiner, Eastern Circle. For new pensioners descriptive rolls and parchment certificates will be sent to you direct by the Officer Commanding the corps or the executive officer of the department to which the pensioners belonged. For new pensioners of the Madras establishment who may be permitted to reside and draw their pensions in Bengal, the descriptive rolls and pension tickets will be forwarded to the Treasury Officer by the Pay Examiner, Eastern Circle, as also the disbursing officer's and pensioner's copies of the parchment certificates of the regimental and departmental followers of the Bengal establishment who may hereafter be pensioned under Civil rules.

The Check Registers will be arranged according to the classes (*vide* paragraph 40) to which the pensioners belong, and the latest dates up to which the old pensioners have been paid by the Military Accounts Department will be found noted therein.

Treatment and disposal of rolls, parchment certificates and pension tickets of new pensioners when received by Treasury Officers.

5. Immediately on receipt by the Treasury Officer of the descriptive rolls and parchment certificates, they will be carefully examined, and, should they be found incomplete or incorrect in any respect, they will be returned for completion or correction to the officer from whom they were received (*vide* paragraph 4).

6. The particulars regarding each pensioner contained in the descriptive rolls, and disbursing officer's copies of parchment certificates in case of regimental and departmental followers pensioned under Civil rules, will then be recorded in the check register for the class to which the pensioner belongs under the initials of the Treasury Officer (*vide* paragraph 4). Great care must be taken in copying into the check registers the distinguishing marks noted in the descriptive rolls and parchment certificates.

7. The descriptive rolls, parchment certificates and tickets will be retained by the Treasury Officer till the first payment of

* Together with a sufficient number of blank copies of the schedules of payments as to last for two quarters. All the forms that may be required hereafter should be obtained from the Pay Examiner, Eastern Circle.

pension is made. After making the first payment, he will hand over to the pensioners the following documents:—

- Where a descriptive roll and parchment certificate have been received The parchment certificate.
- Where a descriptive roll and pension ticket have been received The pension ticket.
- Where a disbursing officer's and pensioner's copy of parchment certificate have been received The pensioner's half of the parchment certificate.

The descriptive roll or the disbursing officer's copy of the parchment certificate, as the case may be, should be attached to the schedule of payments (Bengal Form 80 or 81) in which the first payment of pension is charged (*vide* paragraph 46).

NOTE 1.—The descriptive rolls of Bengal pensioners (Bengal Forms 338 and 3) should be signed by the Treasury Officer after the particulars contained therein have been entered in the check register.

NOTE 2.—The parchment certificates of Bengal pensioners (Bengal Forms 339 and 342) should be signed by the Treasury Officer before delivery to pensioners.

NOTE 3.—Care should be taken to see that the signature of the pensioner or his mark attested by the initials of the Treasury Officer is obtained at the time of first payment in the disbursing officer's copy of the parchment certificate, in the place provided for the purpose.

Dates of Payment.

8. All pensions are payable quarterly in arrears, *viz.*, for the quarters ending 31st March, 30th June, 30th September and 31st December, on or after the 1st April, 1st July, 1st October, and 1st January, respectively (but see paragraph 2); pensioners are not however to be *required* to present themselves quarterly to receive their stipends (but see paragraph 13).

9. The pensioners residing in or near Calcutta will be paid in the Office of the Accountant General, Bengal, on the 14th, 21st, and 27th of any month, or if those days are Sundays or holidays, then on the following working days.

Pensioners will be paid at District Treasuries at any time after the first week of each month.

Procedure of Payment.

- I.—Payment of old pensioners.
- II.—Payment of new pensions (including family pension).
- III.—Payment of subsequent pensions.
- IV.—Payment of pensioners in receipt of Order of Merit pay.
- V.—Payment of pensioners unable to appear personally.

- VI.—Enquiries regarding pensioners above the age of 70 years.
- VII.—Payment of arrears.
- VIII.—Payment of pensioners re-employed

IX Payment of family pensioners in Government employe *employe under*
in the military employe
3/2/12

I.—Payment of old pensioners.

10. All the pensioners who were hitherto paid by the Military Accounts Department have in their possession either parchment certificates (corresponding to the pensioners' halves of the permanent pay orders in use for civil pensioners) or pension tickets which they will produce when they present themselves for payment. The certificates or tickets will be compared with the entries in the check registers. If the Treasury Officer is satisfied with the identity of the pensioners (who will usually know their general or serial numbers) by comparison with the particulars recorded in the check register (Form 345), he will cause the amounts due to be paid over to the pensioners in his presence and will have the payments entered in the registers and in the schedules of payments (Forms 80 or 81) under his initials.

NOTE.—In Calcutta sums exceeding ₹100 will be paid by cheques on the Bank of Bengal and in districts where the Treasury business is conducted by a branch of the Bank orders will be issued on the Bank for payment. These orders and cheques will be handed over to the pensioners concerned, who will cash them at the Bank.

II.—Payment of new pensions (including family pensions).

11.—(i.) On a pensioner appearing before the Treasury Officer for the first time to draw his stipend, the description recorded in the roll or the disbursing officer's copy of the parchment certificate (see paragraph 4) will be carefully compared with the person of the claimant, and the officer will enter in the column of Remarks of Bengal Forms 338 and 341 any further information which may come under his observation, satisfying himself at the same time that the other entries in the roll as regards the pensioner's residence, next-of-kin, etc., are correct. The parchment certificate or the pension ticket, the former being signed where necessary (*vide* note 2, paragraph 7), will then be delivered to the pensioner, to whom will be explained his general or serial number on the pension establishment, being cautioned that he will be called upon on every occasion on which he may appear for payment to quote it. He should also be informed of the date on which he is next to present himself to receive his stipend.

Should there be any reason to doubt the identity of any individual presenting himself for payment, the Treasury Officer will require him to bring forward some person on the pension establishment or some other well-known and responsible person who will certify that he is the individual entitled to the pension claimed. The security should be warned of the responsibility he is undertaking,

and an entry made in the check register, in the Treasury Officer's own handwriting, that the person has been paid on the security of pensioner—general or serial No..... In the case of the security being some person not a pensioner, particulars regarding his name, residence, occupation, etc., should be noted.

NOTE.—The above procedure is applicable also to family pensioners.

- (ii). The first payment of a male military pensioner should be made on production of a last-pay certificate [but see paragraph 11 (iv)]. The date following that up to which he was paid his arrears of regimental or departmental pay and allowances must correspond with the date from which he is pensioned as shown in his roll or the disbursing officer's and pensioner's copy of parchment certificate, which should be recorded in the fifth column of the check register. The date from which a new pension is to be paid to a pensioner, however, is the date following that up to which he drew his first advance of pension, on discharge, from the Officer Commanding the regiment or the officer in charge of the department to which he belonged (but see note below).

NOTE.—No advance of pension is authorized for pensioners of the Madras army or for men pensioned under Civil rules.

- (iii). The last-pay certificate produced by a pensioner must, as a rule, be the original one, but if it is marked "duplicate," a reference should be made to the Officer Commanding the regiment or the departmental officer by whom it was issued, enquiring the circumstances under which the duplicate was granted, and his reply should be attached to the last-pay certificate.
- (iv). No last-pay certificate is required for the first payment of pension to a new native family pensioner, the date from which pension is due being obtained from the pensioner's descriptive roll, which should be recorded in the fifth column of the check register.
- (v). The last-pay certificate must be attached to the schedule of payments (Bengal Form 80) in which the first pension is charged (*vide* paragraph 46).

NOTE.—For the extent to which arrears of pension may be paid to a newly admitted pensioner (*see* paragraph 22).

12. The required particulars of payment will then be filled up in one or other of the two forms of schedules of payments (Bengal Forms 80 and 81) in use for the month, the remark "New pensioner" being entered in the column of Remarks of the payment schedule.

III.—Payment of subsequent pensions.

13. These will be made in the same manner as laid down in paragraph 10 for payment of old pensioners.

NOTE.—In cases of doubt regarding the identity of the pensioner, payment should be made on security as laid down in paragraph 11(i).

NOTE 2.—The extent to which arrears of pension may be paid generally is one year, including the quarter's pension in course of payment (*vide* paragraph 23). Thus, if a pensioner who was in receipt of his pension quarterly has neglected to draw the amount due to him from 1st January 1892, *without intimation of the cause*, he may, if he appears at any time between 1st April 1893 and 30th June 1893, when the pension for the quarter ending 31st March 1893 is in the course of payment, receive one year's pension from 1st April 1892 to 31st March 1893, and the pension from 1st January 1892 to 31st March 1892 ~~passes to the State~~. If the pensioner gives good and sufficient reason to account for his absence from periodical payments for over one year, a report of his case, accompanied by his explanation and the result of enquiries instituted locally to ascertain the correctness or otherwise of the pensioner's explanation, should be sent to the Pay Examiner, Eastern Circle, for transmission to the Controller of Military Accounts, in view to sanction for the payment of the arrears of pension forfeited being obtained.

NOTE 3.—The above procedure is applicable also to family pensioners.

IV.—Payment of pensioners in receipt of Order of Merit Pay.

14. Pensioners drawing Order of Merit allowance should invariably be asked if they are legally married, if the wife is alive and her name. In the case of a plurality of wives, the names should be entered according to the date of marriage. If the wife whose name is borne on the check register is dead, and if the pensioner is re-married, the necessary alteration should be made in the check register and attested by the Treasury Officer.

15. The widow of a member of the "Order of Merit" is allowed to receive the pension of the order conferred on her husband for three years after his decease, the claim must, however, be established, and the allowance should never be continued to the widow excepting on the authority of a descriptive roll (*vide* paragraph 4).

16. Immediately on receipt of intimation of the death of a pensioner in receipt of Order of Merit pay, the Treasury Officer should therefore at once take steps to ascertain whether the pensioner's widow (in the case of plurality of wives, the first married will have the preference), if any, is alive, and if so, whether she was lawfully married to the deceased by *nika*, *shadee*, *sugai beeah*, or other equally valid ceremony. In the event of there being such a widow, the Treasury Officer should address the Station Staff Officer residing nearest to the home of the woman, in view to a committee being assembled at the headquarters of a native regiment. The Station Staff Officer should, at the same time, be furnished with the address of the widow, and be requested to inform her of the date on, and place at, which she should present herself with her witnesses, to have her claim investigated. On the continuance of the Order of Merit pay being sanctioned by the Controller of Military Accounts, the descriptive roll of the widow will be sent to the Treasury Officer by the Pay Examiner.

V.—Payment of pensioners unable to appear personally.

i—Male. ii—Female.

17. As a rule all pensioners must appear in person to receive their stipends.

i.—Male.

18. Male pensioners who are unable to appear personally owing to age, infirmity, etc., can be paid on the production of a life-certificate and their parchment certificates, or on their general numbers being furnished. Such cases of non-appearance are of very frequent occurrence with grass-cutters and syces, who are constantly going from one place to another to see their relatives employed in batteries of artillery or cavalry regiments. As a rule they usually get the Officer Commanding the battery or regiment to forward their parchment certificates, or to quote their general numbers on their applications for the arrears due to be remitted.

19. When pensions are remitted to officers who have furnished the life-certificates on behalf of pensioners, a description of the pensioner, his identification marks, and a copy of Bengal Form 350 should accompany the remittance, the acquittance roll (Bengal Form 350) should be signed and returned, after payment, to the Treasury Officer who remitted the stipend, and subsequently attached as a supporting voucher to the disbursement schedule (Bengal Forms 80 and 81).

ii.—Female.

20. Stipends of female pensioners who are not accustomed to appear in public (parda-nashins) can be paid to such other persons as the pensioners may appoint on their behalf, on production of an authority on properly stamped paper and a life-certificate signed by a responsible Government officer. If any female pensioner is, owing to age, infirmity, etc., unable to appear personally to receive payment, her pension may be paid in the manner prescribed for male pensioners in the preceding paragraph.

VI.—Enquiries regarding pensioners above the age of 70 years.

21. Payments of pension to pensioners above the age of 70 years should not be made without verifying their existence. A certificate to this effect, which is printed at the end of disbursement schedules (revised Bengal Forms 80 and 81), should be signed by the Treasury Officer when the stipends of any such pensioners are charged.

VII.—Payment of arrears.

| | | |
|-------------------------|--|------------------------------------|
| i.—New pensions. | | iii—Pensions due to the estates of |
| ii.—Subsequent pensions | | deceased pensioners. |

i.—New pensions.

22. On first admission of an individual to the pension establishment, the payment of arrears of all descriptions of pension is restricted to two years, in excess of which period no payments will be made; native family pensioners are, however, allowed, in addition to the two years' arrears authorized to them on first admission to the pension establishment, when entitled thereto, the arrears accruing between the date of the Committee's report submitting their claims and the date of the order announcing the decision of Government thereon; they may also receive arrears for a further period of one year, should circumstances have prevented their coming forward to receive their stipends before the expiry of that period, reckoning from the date of the order announcing their admission.

NOTE 1.—Under the first portion of this rule the sum to be paid on any date to a new pensioner (including a family pensioner) should not exceed two years' pension, Order of Merit and other allowances which the pensioner may be permitted to draw conjointly with his or her pension. This payment is, however, contingent on the individual not having been struck off the pension list for absence for three years from periodical payments (*vide* paragraph 23). If, therefore, a pensioner by neglecting to draw his or her pension allows more than two years' pension to accrue, he or she is entitled (if not struck off the pension list for absence) to two years' pension only, and the remainder is forfeited to the State.

NOTE 2.—Illustrations of the rule so far as it applies to family pensioners are given below.

| Date, from which family pension is sanctioned. | Date of Committee's report submitting the claim to pension. | Date of Pension Circular granting the pension. | Month in which the pensioner appears to receive the stipend. | ARREARS ADMISSIBLE FOR THE PERIODS. | | Reason for admission. | ARREARS FORFEITED FOR THE PERIOD. | |
|--|---|--|--|-------------------------------------|-------------------------------|--|-----------------------------------|----------|
| | | | | From | To | | From | To |
| 1-2-90 | 1-2-92 | 1-4-92 | Apl. '93 | 1-2-90 1-2-92 12-4-92 | 31-1-91 31-3-92 31-3-93 | Two years antecedent to date of Committee's report, <i>vis.</i> , 1st February 1892. Interval between the date of Committee's report and date of order sanctioning the pension. Further period of one year reckoning from the date of order granting the pension—(see note 3). | Nil | Nil. |
| Ditto | Ditto | Ditto | Oct. '93 | Ditto | Ditto | Ditto ditto | 1-4-92 | 30-9-93 |
| 1-10-91 | 1-2-92 | 1-4-92 | Oct. '93 | 1-10-91 | 30-9-93 | Two years under first portion of the rule. | Nil | Nil. |
| Ditto | Ditto | Ditto | Jan. '94 | 11-92 | 31-12-93 | Ditto ditto | 1-10-91 | 31-12-91 |

NOTE 3.—The arrears of pension for the additional period of one year should not be paid without reference to the Pay Examiner, Eastern Circle, and such references,

when made, should be accompanied by the pensioner's explanation of the cause of delay in applying for pension, and the result of the enquiries instituted locally to ascertain the correctness or otherwise of the pensioner's explanation

ii.—Subsequent pensions.

23. Arrears of pension for twelve months only, including that in course of payment, are admissible to individuals who may have neglected to apply personally for their pensions, or failed to send notice of their inability to do so, for a period exceeding one year. Arrears due for any longer period may be paid on the authority of the Controller of Military Accounts on satisfactory explanation as to the cause of absence from the periodical payments during that period. But absence from twelve consecutive quarterly payments without intimation of the cause will involve forfeiture of pension, the name of the pensioner concerned being struck off the rolls of the pension establishment after the expiration of that period. Pensioners thus struck off the rolls may be re-admitted by the Controller of Military Accounts, provided he is satisfied that their absence was unavoidable; they will then receive the undrawn arrears of pension for such period, not exceeding two years, as may be authorized by the Controller.

NOTE.—See note 2, paragraph 13.

24. The payment of the arrears due to a pensioner appearing to receive his pension after release from imprisonment should be refused, a copy of his case and of the judgment thereon should be obtained from the court by which he was tried and convicted, and forwarded to the Pay Examiner, Eastern Circle, for orders regarding payment.

iii.—Pensions due to the estates of deceased pensioners.

25. When a military pensioner dies, a death report from the District Superintendent of Police (showing the exact date of death) and the deceased pensioner's parchment certificate should be obtained.

26. Should the parchment certificate not be forthcoming, the Treasury Officer, after satisfying himself that it has been lost (as such certificates are frequently stated to be lost when only in pledge), may issue a duplicate (see paragraph 37) and pay the arrears due.

27. Arrears due to deceased pensioners may be paid to an administrator appointed by a civil court, or as laid down in the following paragraph.

28. The Treasury Officer shall pay the arrears of pension due to the estate of a deceased native pensioner (which shall be limited to three months, except when proof is given of the exact date of death of pensioner) to any person whose name may have been registered in his office by the deceased pensioner as the person entitled to such payments. Pensioners should

be encouraged to make such registration during their lifetime. If no such registration has been made, the Treasury Officer shall pay the arrears to any person who shall produce a certificate from any of the undermentioned officers of the district in which the deceased pensioner resided, declaring such person to be entitled to such payment, *viz.*, Collector, Deputy Collector in charge of a Division or Sub-Division, or Assistant Collector of at least three years' standing. The Collector, Deputy Collector, or Assistant Collector will grant such a certificate to such person as shall, upon enquiry, appear to him to be best entitled to receive payment, either as sole heir or as principal representative of all the heirs. For example, if the pensioner has left a widow and sons, the certificate will be given to the eldest son if of full age, or to the widow as guardian of the sons if the sons are minors. Claims not submitted within three years of the date of decease of the pensioner will be considered barred by reason of delay in submission.

29. The parchment certificate should be forwarded with the schedule of payments after making the following endorsement on the reverse of the certificate.—

"Died on the _____ day of _____ 189 . Arrears from _____ to
 heir _____, amounting to R _____ (both in figures and words), paid to his
 for payment to the heir) in my presence (or remitted to the

Place and date

Treasury Officer.

30. The payment of arrears should be entered in *red ink* in the appropriate schedule (Bengal Form 80 or 81), giving in the column of Remarks full particulars of the date of decease, arrears when claimed, and the period for which payment is made.

VIII.—Payment of pensioners re-employed.

31. The rules in Articles 583, 584, 800 and 801 of the Civil Service Regulations should be observed.

IX.—Payment of family pensioners in Government employ.

32. No pension is claimable by any heir who is in receipt of pay from the State equal to the authorized pay of the deceased at the time of his death, or superior to the pension; in the latter case the whole of the pension shall be forfeited from the date on which such superior pay is drawn, but if in receipt of pay less than the family pension otherwise admissible, the heir will receive the half of such pension in addition to his pay. Should he be subsequently discharged from the service in consequence of ill-health or other unfitness not affecting his character, he will be allowed the full pension on the same conditions as other heirs not in the service of the State, with reference to the following rule:— No heir is permitted to receive two family pensions or to retain one conjointly with any other pension from Government; the inferior pension must be relinquished.

Receipts for payments.

33. As payments are made in the presence of the disbursing officer, his initials in the column "Initials of Disbursing Officer" in the disbursement schedules will be deemed sufficient proof of payment. The signature or mark of pensioners on the schedules need not therefore be taken. When a payment exceeds rupees 20, a receipt stamp is, however, required from each pensioner holding any of the following ranks in classes I, VII, XIII and XVII:—Subadar-Major, Subadar, Ressaldar-Major, Ressaldar, Naib-Ressaldar, Woordi-Major, Ressaldar, Jemadar and Native Adjutant. Receipt stamps are also required from *all* pensioners whose names are included in the remaining classes, and from heirs receiving the arrears of pension due to the estate of *all* classes of pensioners. Non-commissioned officers and soldiers* only are exempt from the operation of this rule, but if serving Government in any other capacity they are subject to the rule. The stamps should be defaced after being affixed to the schedules:

Recoveries.

I.—Income tax. | II.—Pay Examiner's disallowances.

III.—Fee for issue of duplicate parchment certificates.

I.—Income Tax.

34. All pensions (or pensions together with Order of Merit, Order of British India, or other allowances, or any other income) which amount to or exceed ₹500 *per annum*, or ₹41-10-8 *per mensem*, are liable to income tax. The net amount of the pension paid will be charged in the appropriate schedule of payment (Bengal Form 80 or 81), and the amount of income tax recovered noted in the column of Remarks of the schedule, or in the column of "Income-tax" opened in revised forms of disbursement schedules (Bengal Forms 80 and 81).

II.—Pay Examiner's disallowances.

35. A disallowance issued by the Pay Examiner must in all cases be deducted from the next payment made to the pensioner, the short payment only being shown in the schedule. A note showing on what account the deduction is made will be entered opposite the pensioner's name in the column of Remarks in the schedule of payment (Bengal Form 80 or 81), the No. and date of the Examiner's objection statement being cited.

III.—Fee for issue of duplicate parchment certificates.

36. A fine of one rupee will be levied from each pensioner for the issue of a duplicate parchment certificate under the circumstances mentioned in paragraph 37. The fine should be deducted from the first payment made to the pensioner. The short payment should be shown in the schedule (Bengal Form

80 or 81) and the following note entered opposite the pensioner's name in the column of Remarks in the schedule:—R1 recovered, being the fee on account of issue of duplicate parchment certificate.

Issue of duplicate parchment certificates.

37. A Treasury Officer is permitted to grant new parchment certificates to pensioners in all cases when the original, though forthcoming, may be defaced or injured to an extent calling for renewal, or in case the original may be lost, burnt, stolen or not forthcoming. Blank parchment certificates can be obtained from the Pay Examiner, Eastern Circle.

38. A note of the date of issue should be made in the column of Remarks of the check register (Bengal Form 345) as follows:—

Duplicate P. C. issued on (date).

39. Old parchment certificates, whenever delivered up, must be defaced and destroyed.

Classification of Pensioners.

40. Military pensioners are divided into the following 19 classes:—

| | | | |
|------------------------------------|--|-------------------------------|--|
| 1.—Bengal Combatant. | } Each to be posted on a separate sheet of Bengal Form No. 80. | 2.—Bengal Family. | } Each to be posted on separate sheet of Bengal Form No. 81. |
| 4.—Bengal Regimental followers. | | 3.—Bengal Special Temporary. | |
| 5.—Bengal Departmental followers. | | 8.—Bombay Family. | |
| 6.—Bengal Medical Subordinates. | | 9.—Bombay Special Temporary. | |
| 7.—Bombay Combatant. | | 14.—Madras Family. | |
| 10.—Bombay Regimental followers. | | 18.—Suakim Family. | |
| 11.—Bombay Departmental followers. | | 19.—Madras Special Temporary. | |
| 12.—Bombay Medical Subordinates. | | | |
| 13.—Madras Combatant. | | | |
| 15.—Madras Regimental followers. | | | |
| 16.—Madras Departmental followers. | | | |
| 17.—Suakim Combatant. | | | |

NOTE 1.—Special temporary pensions should include temporary family pensions only. Family pensions granted to heirs of departmental followers should go under that head.

Accounts.

- I.—Preparation of the schedules of payment (Bengal Forms 80 and 81). | II.—Treasury accounts.

I.—Preparation of the schedules of payment (Bengal Forms 80 and 81).

41. The schedules of payments are in two forms, Bengal Form No. 80 for retired, compensation, invalid and wound pensions, and Bengal Form No. 81 for family pensions. The payments should be posted in the appropriate one of these two forms, as they are made from day to day) *vide* paragraphs 10, 12 and 13).

42. As the classification of pensioners under the 19 classes detailed in paragraph 40 is of the utmost importance for the purpose of compilation of the payments under their proper heads of account in the Military Accounts Department, disbursing officers are particularly requested to prepare the disbursement schedules (Bengal Forms 80 and 81) according to those classes, *rendering a separate schedule for each class*. In the check register the pensions are arranged according to classes. There should, therefore, be no difficulty in determining in which of the several sheets of payment schedules in use the entries for each pensioner who appears to receive payment should be made.

43. General numbers of all pensioners should be correctly stated in disbursement schedules; regimental numbers should never be shown, and in cases where Madras and Bombay pensioners have been re-numbered in Bengal, the Bengal number should be shown.

NOTE.—The former practice of registering the rolls of the pensioners of the Bombay and Madras army electing to be paid in the Eastern Circle, and assigning fresh numbers to them, has been discontinued.

44. The following certificate which has been printed at the end of revised Bengal Forms 80 and 81 should be signed by the Treasury Officer:—

“I do hereby certify that the pensioners, whose names appear in this schedule, with the exception of those who were authorized to receive their pensions through their agents or who were paid by remittances, were actually paid in my presence after minute examination of each individual with the check register, and that whenever there were any reason to doubt the identity of the person, every possible enquiry was made to ascertain the merits of the claim.

“I do further certify that special steps have been taken for identification of pensioners whose age exceeds 70 years.”

45. A reference is requested in this connection to paragraphs 24, 33, 34, 35, 38,* 52 and 53.

* NOTE.—A note similar to that referred to in this paragraph should be made in disbursement schedules when the Pay Examiner authorises payment of an amount short paid.

46. The following documents must accompany the disbursement schedules (Bengal Forms 80 and 81) :—

- (a) The descriptive roll or the disbursing officer's copy of the parchment certificate (*vide* paragraph 7) and last-pay certificate (*vide* paragraph 11 (iii) and (v) of each new pensioner whose stipend has been charged in the schedules.
- (b) The parchment certificate of each deceased pensioner whose arrears of pension have been adjusted (see paragraph 28).
- (c) Acquittance rolls (Bengal Form 350) of pensioner paid by remittances (*vide* paragraph 19).
- (d) Extracts from the check registers on account of pensioners transferred from another Treasury (*vide* paragraphs 52 and 53).

47. All supporting vouchers to a schedule (Bengal Forms 80 and 81) should be numbered in a consecutive series for each Treasury for each list of payments; a list of these vouchers should accompany the schedules, and the number of the supporting voucher should be cited against the payment which it supports, and the vouchers themselves securely attached to the schedules they accompany.

48. When payment for any period is withheld under special instructions, or in accordance with any rule, the correspondence or the rule in accordance with which withheld should be cited in the Remarks column of the schedule, which should also show the period for which withheld.

II.—Treasury Accounts.

49. Military pensioners will be paid by the treasurer in the presence of the Treasury Officer. The treasurer, therefore, requires no order for each payment. The payments as made should be entered by the treasurer on a separate sheet of paper and initialled by the Treasury Officer, and the total thereof carried into the treasurer's book.

50. After the payments of each day have been made, they will be entered in the office copies of the schedules of payments (Forms 80 and 81) which should be separate for each of the classes referred to in paragraph 40. The daily totals of these schedules should be entered in the column for "Miscellaneous Payments" in the List of Military payments (Bengal Form 67, Civil Account Code) from which the daily total of all Military payments for the day will be taken to the Cash Book.

51. On the 10th and last day of the month the amount columns of the schedules should be totalled, and the total amount of each schedule, which should be numbered for reference, entered in one line in the list of military miscellaneous payments (Form 67, Civil Account Code, 5th Edition) each entry being supported by certified schedules in Bengal Forms 80 and 81 only. The list and schedules should be sent to this office with the bi-monthly lists of payments. Office copies of the schedules will of course be retained.

Transfer of pensions.

- I.—Transfer from one Treasury to another in the Eastern Circle and under the control of the Accountant General.
- II.—Transfer from a Treasury in the Eastern Circle to another Treasury in the same circle, but not under the control of this office, or to a station in another circle of account.

I.—Transfer from one Treasury to another in the Eastern Circle and under the control of the Accountant General, Bengal.

52. When an application is made for the transfer of the payment of a pension from one Treasury to another in the Eastern Circle and under the control of this office, an extract from the check register (printed forms of which can be obtained from the Pay Examiner), showing the description of the pensioner and the latest date up to which payment has been made, should be sent to this office with a requisition for the transfer after a note of the transfer has been made under the initials of the Treasury Officer in the check register. On receipt of these documents the extract will be sent to the officer in charge of the Treasury to which the pension is to be transferred, to enable him to complete his check register, and he will be authorized to disburse the pension. The Treasury Officer should note in the schedule of payments (Bengal Forms 80 and 81) the name of the Treasury from which the pension has been transferred, when the first payment is made, attaching the extract as a supporting voucher to the schedule.

II.—Transfer from a Treasury in the Eastern Circle to another Treasury in the same circle but not under the control of this office, or to a station in another circle of account.

53. When an application is made for the transfer of the payment of a pension from a Treasury in the Eastern Circle to another Treasury in the same circle but not under the control of this office, or to a station in another circle of account, the extract from the check register, referred to in the preceding paragraph, should be sent to the Pay Examiner, Eastern Circle, with a requisition for the transfer in view to the transfer being effected by him in a similar manner to that prescribed above. If the transfer is to a Treasury in the Eastern Circle, the Treasury Officer should note in the Remarks column of the disbursement schedule (Bengal Form 80 or 81), when the first payment is made, particulars regarding the Treasury from which the pension has been transferred, and the number and date of the Examiner's letter authorizing the transfer, attaching the extract as a supporting voucher to the schedule.

Report of casualties.

54. Whenever a native military pensioner in receipt of Order of British India allowance, Order of Merit pay, or annuity, fails to present himself to receive his pension, allowance, pay or annuity, enquiries should be instituted to ascertain whether he is living or not. In case of the demise of such a pensioner being ascertained, a report of the occurrence should be made to the Pay Examiner, Eastern Circle, as early as possible.

Quarterly return of casualties by death and changes of address.

55. A statement of casualties by death and changes of address among pensioned native soldiers should be submitted in Military Account Form 363 to the Pay Examiner, Eastern Circle, by each Treasury Officer on the 15th of February, May, August and November of each year.

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FORMS.

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Form B.

(STANDING ORDER No. 2, CHAPTER IV-I.)

THIS INDENTURE made the _____ day of _____
one thousand eight hundred and ninety _____BETWEEN _____
of _____ a Civil Officer
of _____ of the one part and
the SECRETARY OF STATE FOR INDIA IN COUNCIL of the other part:
WITNESSETH that under the provisions of the Resolution of the Governor General in Council, dated the thirtieth day of June one thousandA
sand eight hundred and ninety-two No. 2721 and in consideration of
the sum of rupees _____
_____ paid to the said _____
_____ by the said Secretary of State in Council (the receipt
whereof the said _____
_____ doth hereby acknowledge) for the purpose of enabling
the said _____
to defray the expenses of building a suitable house for his own residence in _____
_____ he the said __________ doth hereby for himself
his heirs executors and administrators covenant with the said Secretary of State in Council and his successors that he the said _____
_____ his heirs executors or administrators
will pay unto the said Secretary of State his successors or assigns
the said sum of Rupees _____ on the _____ day of _____
_____ next: * AND THIS INDENTURE ALSO WITNESSETH
that for the consideration aforesaid he the said _____* Two years
from the date
of commencement
of
repayment of
the loan under
paragraph 5
(III) of the
Resolution._____ doth hereby convey
unto the said Secretary of State his successors and assigns: ALL that
piece of land situate in the _____ district of _____
registration district of _____ and sub-registration district of _____
containing _____ more or less bounded
on the north by _____
on the south by _____
on the east by _____
and on the west by _____† Where the
house, offices,
etc. have not
yet been
erected
or are in
course of
being built,
for "lately
erected"
substitute
"hereafter to
be erected"
or "now
being
erected," as
the case may
be.together with the dwelling-house and the out-offices stables cook-
rooms and out-buildings of all kinds used or intended to be used
with the said dwelling-house lately erected† and together with
all rights easements and appurtenances to the same or any of
them belonging: To HOLD the said premises unto the said Secretary of State his successors and assigns absolutely as his and
their own property: PROVIDED always that if and as soon as the said
sum of Rupees _____ shall have been repaid by the deduction
of monthly instalments of the salary of the said _____
_____ as in the said Resolution mentioned or by any other
means whatsoever then the said Secretary of State his successors and
assigns will at any time thereafter upon the request and at the cost of
the said _____
_____ his executors administrators and assigns
reconvey the said premises unto the said _____
_____ his executors administrators and

Form B—continued.

assigns or as he or they shall direct: AND it is hereby declared that if the said _____

shall die or quit the service before the said sum of rupees _____ shall have been fully paid off then and in either of such cases it shall be lawful for the said Secretary of State his successors or assigns to sell the said premises or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby: AND TO DO and execute all such acts and assurances for effectuating any such sale as the said Secretary of State his successors or assigns shall think fit: AND it is hereby declared that the receipt of the said Secretary of State his successors or assigns for the purchase-money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom: AND it is hereby declared that the said Secretary of State his successors and assigns shall hold the moneys to arise from any sale in pursuance of the aforesaid power Upon Trust in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the said _____

_____ his executors administrators or assigns: AND it is hereby declared that the said Resolution shall be deemed and taken to be part of these presents.

IN WITNESS whereof the said _____ and _____

by order of the Governor General of India in Council (or of the Governor of _____ in Council) (or of the Lieutenant-Governor of _____) (or of the Chief Commissioner of _____) on behalf of the said Secretary of State in Council have hereunto set their hands the day and the year first above written.

Signed by the said _____
_____ and _____
the presence of—

- (1) _____
- (2) _____
- (3) _____
- (4) _____

Name of witness, address and occupation of witness.
Name of second witness address and occupation of witness

Form C.

(STANDING ORDER No. 2, CHAPTER IV—I.)

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

Form of agreement to be addressed to the Commissioner in cases where the buildings have not been commenced at the time of the advance.

In consideration of _____

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

N.B.—The mortgage deed should be signed as soon as any work has been commenced.

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Form D.
Register of Receipts of District Road Fund.
(STANDING ORDER No. 2, CHAPTER IV-I.)

| | | | | PROVINCIAL RATES. | | | | | PUBLIC WORKS IRRIGATION. | | | | |
|------------------------------|-------------------------------|------------------|---------------------|--|-------------------------------|--------------------------|-----------------------------------|--------------------------|------------------------------|-------------------------------------|--|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | | | |
| Opening Balance. | No. of Challan. | Date of Challan. | From whom received. | Cess on lands. | Cess on mines, railways, etc. | One per cent. road-cess. | Cess on houses. | Road tolls. | Ferry tolls. | Canal tolls. | | | |
| 1,000 0 0 | 24 | 1-1-02 | Vice-Chairman . . | 500 0 0 | 30 0 0 | ... 0 0 | 50 0 0 | 30 0 0 | 60 0 0 | 40 0 0 | | | |
| MISCELLANEOUS: | | | | | | | | | | | | | |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21* | 22 | | | |
| Rent of seras and bungalows. | Fees, fines, and forfeitures. | Miscellaneous. | Grants from Govt. | Interest on arrear collections of road cess. | Advances. | Deposits. | Daily total carried to Cash Book. | Daily total of payments. | Balance at close of the day. | Balance credited to the Road Fund.* | | | |
| 25 0 0 | 5 0 0 | 30 0 0 | 500 0 0 | 5 0 0 | 25 0 0 | 60 0 0 | 1,550 0 0 | 200 0 0 | 1,150 0 0 | 857-8 0 0 | | | |

*NOTE.—The figures in column 22 are arrived at by deducting a moiety of columns 6, 7, 8 and 16 from the balance shown in column 21.

Form E.

*Sums paid into Treasuries in Bengal during the month of _____ 189
on account of stationery to be supplied to officers, etc., who
have to pay cash for their supplies. (Standing Order No. 9, (4),
Chapter I-III.)*

| Name of Treasury. | From whom received. | No. and date of estimate. | Date of payment. | Amount. | REMARKS. |
|-------------------|---------------------|---------------------------|------------------|---------|----------|
| | | | | | |

Form F.

*Bill for refund of balances of sums deposited in Treasuries for
payment of stationery. (Standing Order 9, (5), Chapter I-III
of A. G.'s Orders).*

| DETAILS OF DEPOSIT. | | | | Amount refunded. | REMARKS. |
|---------------------|----------|--------------------|---------|------------------|----------|
| Month. | Treasury | From whom received | Amount. | | |
| | | | | | |

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Form G.

PARTITION ESTABLISHMENT.

Detailed Bill of Remuneration to temporary Measuring Amins employed in the District of _____ in the partition of Estates, under Act VIII (B. C.) of 1876, for the month of _____ 189 .

Voucher No. _____ List for _____ 189 *.

| Names of Amins. | Amount. | Names of Amins. | Amount |
|-----------------|---------|--|--------|
| | | | |
| | | TOTAL . | |
| | | Deduct—Amount drawn on last month's bill but undischarged. | |
| | | Net amount required for payment, Rupees (in words) | |
| Carried over | | | |

Certified that the sum of _____ (repeat in words also) drawn in the previous bill (less R undischarged and now deducted) has been paid to the proper persons and their receipts taken in acquittance rolls filed in my office.

Dated _____

(Name)

_____ 189 .

(Designation of Drawing Officer.)

District of _____

Countersigned

Collector.

Pay (R _____) Rupees _____

Examined and entered.

Accountant.

Dated _____ 189 .

Treasury Officer.

District _____

Form H.

(STANDING ORDER NO. 1 (A), CHAPTER I-II.)

Report of making over charge of Treasury.

DISTRICT OF _____

No. dated 189 .

FROM

To

THE ACCOUNTANT GENERAL, BENGAL.

We have the honor to report that we have respectively made over and received charge of the _____ Treasury on the _____ noon of the _____. On the reverse are entered the details of the balance in the Treasury on this date.

The cash balance amounts to Rupees (*in words*).*Relieved Officer.**Relieving Officer.*

| Description. | Under double locks. | With Treasurer. | In Sub-treasuries. | TOTAL. |
|---------------------------|---------------------|-----------------|--------------------|--------|
| Each kind of coin . | | | | |
| " " stamps . | | | | |
| Government Securities . | | | | |
| Stock Notes . | | | | |
| Opium (in maunds) . | | | | |
| Permanent advance . | | | | |
| Other valuables. viz :- . | | | | |



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