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THE

BENGAL TREASURY MANUAL.

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(1st EDITION.)



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CALCUTTA.

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PREFACE.

THIS manual embodies all instructions hitherto included in the Standing Orders of the Accountant General and $\frac{T}{T} \frac{M}{A} \frac{D}{D}$ Circulars relating to treasury procedure issued since the 31st August 1893 and has been arranged so as to conform to the headings and Chapters of the Civil Account Code to which it is really a supplement. References should, therefore, be made to it only, as the Standing Orders have been superseded. In future all additions and corrections will be communicated by means of monthly *addenda* and *corrigenda* slips.

CALCUTTA: . }
15th November 1899. }

W. H. MICHAEL,
Offg. Accountant General.

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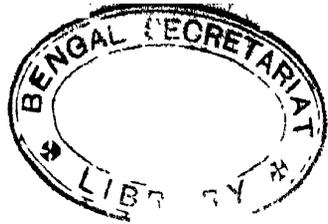
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Receipt of Money by Nazirs prohibited. [C. A. C.—1.]

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

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

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

Custody of Valuables. [C. A. C.—2.]

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

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

- 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 undischarged pay of the past month of the Police Department, or of monies in the hands of the Police for purposes of investigation, which do not involve the identity of the precise coins or notes.

NOTE.—Munsifs are authorised to deposit in the treasury in sealed bags any cash that may be in their hands when availing themselves of the annual vacation.

Arrear Bills.

[C. A. C.—5.]

5. When a bill for any allowance which is alleged to have been due, and might have been claimed and paid more than six months before, is presented, it should be supported by an authority from this office sanctioning payment, which should be previously obtained by the drawer of the bill. In any case, however, in which an allowance has been *claimed*, 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.

6. 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.

7. Except with the sanction of the Local Government the Accountant General will not investigate claims to arrears of pay or allowances, or to increment which have been allowed to remain in abeyance for a period exceeding two years.

Liability of receipts to stamp duty. [C. A. C.—7]

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

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

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

Stamp duty on Cheques.

10. Cheques, drawn by all Officers and Local bodies, unless exempted by the proviso of Section 3 of the Stamps Act (II) of 1899, are required to be stamped irrespective of the consideration whether they exceed R20 or not.

Defacement of Receipt Stamps.

11. Pay bills of officers and other receipts bearing adhesive stamps, when presented for payment at a Treasury or Sub-treasury, should be rejected as un-stamped unless the stamp has been duly cancelled in the manner prescribed in Section 11 of the Indian Stamp Act. If any person refuses to cancel the stamp, the document should be impounded for action by the Collector under Section 62 of the Act, not otherwise.

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

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Reconciliation of Accounts and Returns. [C. A. C.—22.]

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

Note.—“Collector” includes Collector of Customs.

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

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

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

16. Under Board’s Circular No. 3 of May 1890, Collectors are required to certify at the foot of the Revenue returns rendered to the Board that they

have been compared and found to agree with the first stage of compilation received from the Accountant General. A similar certificate should be sent to the Account office.

Fines.

Their realization.

[C. A. C.—23.]

17. Rules relating to the realisation of fines through the Magisterial Courts are given in Chapter III, App. C, of the General Rules and Circular Orders of the High Court (Criminal).

Their classification.

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

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

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

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

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

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Rules relating to fines creditable to Municipalities.

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

20. Such fines will be entered in separate registers for each municipality; and when the municipality banks with the local treasury, will be remitted by the Court direct to the Treasury with chalang 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.

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

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

Adjustment of costs on account of Road Cess Collections. [C. A. C.—24.]

22. The amount to be deducted from the road cess collections on account of costs incurred by Government in connection therewith before they are transferred to the District Fund, is the gross amount of the charges incurred, *i.e.*, including the sums deducted from the bills on account of income tax, annuity funds, etc., *minus* any recoveries on account of the cost of collecting arrear cesses and 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 para. 267 should be maintained in A. G. B. Form 142, and a corresponding extract or schedule should be submitted to this office with the lists of payments. It will be observed that although the amount to be recovered from the road cess collections is the total gross charges entered in column 4 of the form, the total of the net amounts paid in each bill should be entered in the lists of payments. Care should also be taken that in column 5 of the form only *bond fide* deductions, such as those on account of income tax, funds, etc., are entered, recoveries of over-payment being charged net.

Contributions of officers employed on Partition work.

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

Recoveries of Law Charges.

24. 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."

Sale Proceeds of Old Stores and Materials.

25. 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.

26. 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 at the head of the chalan the words "Sale proceeds of old stores and materials." 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 and month of its payment into the Treasury.
- (5) The name of the Treasury to which remitted.

27. 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.

28. 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.

29. For purposes of detail, 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.

30. 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.

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 office only.	
District Judge	For his 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 office only.	In those districts where there are no District Judges.

Officer by whom the return should be submitted.	For what office or offices.	REMARKS.
Collector	For his office, and for the offices of Sub-Divisions in the District (Revenue side).	
Magistrate	For his office, and for the offices of Sub-Divisions in the District (Criminal side).	
Registrar	For his office, and that of the Sub-Registrars in the District.	
Superintendent of Jails	For his office, and of all Sub-jails in the District.	
Principal of College	For his office only.	
Head Master, Zilla School	Ditto.	
Inspector of Schools	For his office, and that of Deputy Inspectors of Schools, and for Model and Vernacular Schools in his Circle not made over to District Boards.	
Civil Surgeon	For his office, and that of the Vaccination Department.	Including, in the case of Dacca, Patna and Cuttack, the Superintendent's office, Temple Medical School; also Lunatic Asylum, Patna.
District Superintendent of Police	For his office, and for all the Sub-Divisional thames in the District.	
Assistant Inspector-General, Railway Police.	For his 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 offices, and Sub-Divisional offices.	
Heads of Offices at the Presidency	For their respective offices only.	

Sale proceeds of Stationery Boxes.

31. 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. (See para. 27.)

Chapter 3.—Salaries and Allowances: General Rules.

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Last-pay Certificates.

[C. A. C.—29.]

32. The only last-pay certificates upon which a Treasury Officer in Bengal is authorised to act are those referred to in Article 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.

33. An officer returning from England is required to report himself to the Local Government, and to forward his India Office last-pay certificate to this office, in order that it may be exchanged for another.

(i) 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.

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

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

36. 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.

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

Income tax on Government Pleaders' Incomes. [C. A. C.—33.]

38. No deduction on account of income tax is made from Government Pleaders' bills for fees payable to them for conducting cases on behalf of Government. The fees should be paid in full, as they are included in their returns of income from their profession liable to taxation.

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

39. When a Gazetted Officer is about to take leave (other than privilege leave) out of India, or to retire from the service, a printed letter intimating the fact will be sent to the Treasury Officer. Immediately upon the receipt of 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 advising the despatch of the bills. Treasury Officers should be careful not to encash such bills without the countersignature of the Accountant General. To provide for all such bills being paid before the officer leaves his station, the Treasury Officer should require the submission of all claims for payment in respect of the officer's salary and other allowances in time to cover their transmission by post both ways and, say, three clear working days in the account office, before the officer makes over charge of his duties.

Exchange Compensation Allowance. [C. A. C.—41A & C.]

39A. As regards officers appointed in England, *Europeans* so appointed are entitled to the allowance. As regards officers appointed in India on or after 1st April 1897, the claim to the allowance must be supported by a certificate of Eligibility to be granted on appointment by the Government by or under which the appointment is made.

Chapter 4.—Gazetted Officers' Bills.

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Salaries drawn through Banks or Agents. [C. A. C.—44.]

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

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

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

Deputation Allowance of Munsiffs.

41. 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 Government of India order 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."

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

43. 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.

44. 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.

45. 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.

NOTE.—The Treasury officer will refuse payment of all deputation allowance bills not supported by advice from this office.

Temporary Munsiffs.

[C. A. C.—45.]

46. The Government of Bengal having, in letter No. 4322 A., 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.

Postage on leave applications.

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

Reminders from officers on personal matters.

48. Reminders to letter from officers on personal matters will not, unless the case is extremely urgent, be attended to if sent within a fortnight from the date of issue of the original letter.

Chapter 5.—Establishments.

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Sections of Establishments.

[C. A. C.—54.]

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

Annual Returns.

[C. A. C.—55.]

50. To enable the Account office to compile the Annual Books of Establishment 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 through Treasury Officers 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* in each year, after filling in the details of the establishments as they stand on the 1st of April.

51. Form A is intended to exhibit in detail the dates of appointment, promotion, and birth, and the name, designation, and salary of every covenanted and uncovenanted officer, and of all clerks and servants in order of sections or grades. Form B should 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 in Form A (C. A. C. Forms 3 and 4.)

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

53. In preparing Form A the number and date of the order creating the appointment or establishment should be entered. This order, in the case of establishments, should be the one under which the last general revision took place. If there have been any changes since the last general revision, such as an additional clerk, or increase to, or reduction of, the pay of any appointment, the number and date of the order sanctioning these changes should also be entered against the particular appointments. Against any personal, special or local allowances should be quoted the order sanctioning it, if these

allowances were not included in the order under which the general revision took place.

54. 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.

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

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

NOTE.—When only the year of birth is known, the 1st of July of that year; or when only the month is known, the 15th of the month is to be taken as the date of birth.

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

58. If the permanent incumbent of an appointment is acting in an appointment in another establishment, or is deputed to any other department or office, his name should be entered in Form A, as if he were not absent, with a note beneath his name stating the office and appointment in which he is acting or to which he has been deputed; and immediately under his name should be entered that of the acting officer, with the word "*acting*" against it, his substantive pay and acting allowance being shown in the column "Name of Incumbent," and not in one of the pay columns. (*See illustrative entry in Form 3, page 325 of the Civil Account Code, Vol. I.*)

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

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

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

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

NOTES

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

- (6) Columns 7 and 8 require no explanation except that they are not to be taken into account in arriving at the net charge for each section required to be shewn in column 6.
- (7) The salaries of the persons included in each section should be marked off by a red ink line, and the totals of columns 3 to 8 struck in red ink below the line. The total of all the sectional totals will form the total of the bill.
- (8) When an officer is on leave or on deputation or under suspension, the name of the officer acting for him should be entered immediately below his name.
- (9) Any sum received by a clerk as subsistence or compensation allowance for giving evidence in a Court should be deducted, together with the total amount of income tax and funds and any other recoveries that may have been ordered by the Accountant General or other officer, from the net total of the bill shown in column 6. The amount should not be deducted in the body of the bill from the pay of the particular individual. A footnote need only be made stating on whose account the deduction is made, and the certificate showing the amount granted by the Court should be appended to the bill. (See note to para. 106).

Leave Statement.

[C. A. C.—60.]

- (10) In entering the names of officers in columns 1 and 11, the substantive appointments held by them should also be noted. In any case in which an officer holds no such appointment the word "outsider" should be entered below his name.
- (11) Only the name of the absentee should be shown in column 1, all the acting men being shown in a chain in column 11, and the total of their acting allowances as shown in column 13, plus the leave allowance of the absentee as shown in column 9, should be shown in column 14. A red ink line should be drawn after each chain of arrangements.
- (12) The amount shown in column 14 for each absence must not exceed the actual pay of the absentee as shown in column 4 if the absentee's substantive pay is less than R100 a month, i. e., the total of columns 9 and 13 must not, except in a case of privilege leave, be more than the actual pay of an absentee drawing less than R100.
- (13) The entry describing the kind of leave or absence in column 5, should be expressed thus, 'Medical,' 'Private affairs,' 'Furlough,' 'Privilege' 'Extraordinary,' 'Subsidiary,' 'Examination,' 'Deputation,' 'Transfer' (sub. *pro tem.* or acting) 'Suspended.'
- (14) When an absentee does not draw any part of the pay of his substantive appointment and a substitute is appointed on the full pay of the appointment, his *whole salary* should be shown in column 13 only; otherwise if he is appointed only to officiate in such a vacancy, his substantive pay (if he have one) should be shown in column 12, and his acting allowance only in column 13.
- (15) If an officer is granted casual leave for a day or two, but is made to forfeit the whole or any part of his pay for the day or days of such absence, he should not be reckoned as on leave, nor should his name be included in the leave statement. Only the pay actually drawn for him should be shown in

column 3 of the pay bill and a footnote made explaining the reason of short drawal.

First Appointment.

[C. A. C.—61.]

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

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

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

Readjustment of Salary.

[C. A. C.—64.]

(17) Salaries should not be re-adjusted by giving one officer more and another less than the sanctioned pay of an appointment, nor should the pay of an absentee be distributed otherwise than as provided in the Civil Service Regulations, and the Civil Account Code.

Collector's Bills.

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

(i) General Establishment.

Bills for temporary establishments in the certificate department of Collector's offices should be countersigned before payment by the Commissioner of the Division, and if presented at the Treasury without such countersignature, the Treasury Officer should refuse payment.

(ii) Partition Establishment.

(a) The Board of Revenue having decided in Circular No. 3 of May 1888 that estimates on account of Partition Establishment are to be passed by Collectors, these Officers are required to furnish this office annually with a statement shewing the expenditure approved for the Partition Establishments in each district on the 1st April. Should a new establishment be sanctioned during the year, a copy of the orders relating to it should be sent to this office as soon as it is passed.

(b) The form in which the required statement is to be prepared is given below :—

Number of Estates.	Amount sanctioned.	Amount already expended.	Amount to be drawn during the year with details of establishment to be employed.	REMARKS.

(c) The establishment and other charges connected with this work must be drawn upon separate bills, headed "Partition Establishments," and must not be mixed up with the regular Land Revenue Establishments. And, in the same way, the salary bills of the

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

Deputy Collectors set apart for employment on this work must be carefully described and headed "Partition Establishment," to ensure correct adjustment.

(7) With reference to the Board's Butwarra Manual of 1880, 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 Collector or Deputy Commissioner, both by the rules of the Board of Revenue and the Law, and that this office is not concerned with the details of the account kept by him for each estate, or portion of an estate placed under partition.

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

(f) The bills on account of all other charges will be drawn in the manner prescribed in paragraph (i).

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

(iii) Charges on account of Government estates.

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

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

The charges under the last two heads, (iii) and (iv), 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.)

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

66. In order to prevent this, it is directed that every bill drawn up by the Collector for Land Revenue charges 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.

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

Revenue Process-serving Establishment.

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

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

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

70. In establishment bills, therefore, each of these classes should be shown separately: in the case of temporary peons, however, the number of days each was employed should always be given.

Larger Settlement Operations.

71. The Government of India having conferred on the Government of Bengal in respect of Settlement Establishments all the powers which the Local Government would exercise if the settlement expenditure were "Provincial," and having also granted the Local Government the power to delegate its powers within certain limits to the Director of Land Records and Agriculture in settlements under his control, and to Settlement Officers; the following instructions are laid down for the guidance of Settlement and Assistant Settlement Officers:—

- (i) *Fixed Establishment.*—All establishments of a fixed nature, *i.e.*, all establishments that will be required for the whole period of a settlement, or for a term exceeding twelve months, and any alterations in, or additions to, such establishments require the sanction of the Local Government.
- (ii) *Temporary Establishments.*—(a) Any establishments other than the regular fixed establishments, *i.e.*, any establishments which are required for less than twelve months, may be sanctioned by the Director of Land Records and Agriculture in settlements under his control, provided that he creates no appointment carrying with it a salary of more than ₹100 a month, and in no case exceeds the total budget allotment for any particular settlement. Subject, however, to this limit, the Director may transfer funds from one head of the budget to another to meet the cost of temporary establishment which it would be otherwise in his power to sanction. Increases in these settlements (including the appointment of Kanongoes and Khanapuri Inspectors) may also be sanctioned by him, provided the establishments are required for a period of less than twelve months.

1. Puri and Cuttack.
2. Balasore.
3. Chittagong.
4. Mazaffarpur.
5. Champaran and Saran.
6. Tikari Warda' Estates, and Government Estates in the District of Gaya.

(b) Temporary appointments, however, on salaries of ₹25 and under, may be sanctioned by the Settlement Officers named in the margin, subject to the budget provision under the sub-head concerned. In cases where pay bills of establishments are drawn or countersigned

by Settlement Officers, separate sanctions are not required to be furnished.

The pay of the above two classes of establishments should be drawn in the regular establishment pay bill (A. G. B. Nos. 298 and 299), but on separate bills, those for the temporary establishments being distinctly headed "Temporary Establishment." The sanction must in each case be communicated to the Accountant General.

- (iii) *Field Establishments.*—The Settlement Officers above named are also empowered to entertain without further sanction, subject to the budget provision under the head "Field Establishment," the establishments required for field purposes which are not provided for in detail in the estimates, but no post on a fixed salary exceeding ₹25 a month can be created without the previous

sanction of the Director of Land Records and Agriculture in settlements under his control.

- (iv) *Job (Contract) Work.*—Those Settlement Officers have also power to sanction the employment of establishments paid at contract rates for such works as *copying, comparing, and tabulating*, subject always to the limit of the amounts provided in the budget. The charges under heads (iii) and (iv) should be drawn on A. G. B. form No. 310 (fully vouched contingent bill)
- (v) *Travelling Allowance and Contingencies.*—Expenditure on account of Travelling Allowance and ordinary Contingencies is under the control of the Divisional Commissioners. ~~These~~ charges should, therefore, be drawn on abstract contingent bills (A. G. B. No. 306), and monthly detailed bills forwarded to the Commissioners for countersignature and transmission to this office.

NOTE.—The Settlement Officers of Cuttack, Puri, Balasore, Muzaffarpur, Champaran and Saran and the *Ikari Wards* and Gaya Government Estates are the controlling officers for the purposes of Article 1287 of the Civil Service Regulations, in respect of the travelling allowance bills of their Assistants and of all Subordinate Establishments, their own bills being countersigned by the Commissioner of the Division.

NOTE 2.—The Assistant Settlement Officers in charge of Cuttack, Balasore, Puri and Khurda Settlements are authorised to countersign the travelling allowance bills of the subordinate establishments employed respectively under them.

72. In all cases where the Settlement Officer is subordinate to the District Officer, the powers appertaining to Settlement Officers mentioned above may be exercised by the latter. But the charges under clauses (iii) and (iv) should be drawn by the Settlement Officers on A. G. B. form No. 306 (abstract contingent bill), and at the close of each month a detailed account of such expenditure in the ordinary form of detailed countersigned bills should be submitted to the District Officer for countersignature and transmission to this Office.

Pay and allowances of Excise Inspectors and their Establishments.

73. 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.

Adjustment of the cost of Process-serving Establishment employed on revaluation work

74. A case having come to notice in which a double recovery was made from a District Board in consequence of the cost of the Process-serving Establishment sanctioned by the Board of Revenue for the service of revaluation notices having been paid once in stamps (*vide* rule 7, section VI, page 71 of the Cess Manual) and again recovered by deduction from the District Board's share of the cess collections agreeably to paragraph 300; it is requested that such charges may be drawn in bills headed "8.—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.

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

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

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

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

Civil Courts Process-serving Establishment.

79. The orders regulating the employment of process-servers in Civil Courts are laid down in Part II, Chapter VII, Rule II of the General Rules and Circular Orders of the High Court of Bengal (Appellate—Civil).

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

Police Jurisdiction.

80. For the purpose of calculating travelling allowance the ordinary jurisdiction of an Inspector of Police is the circle of the thanas he inspects; and that of Sub-Inspectors and Head Constables, the thanas to which they are attached, or in the case of Head Constables in charge of an out-post, the thana within which the out-post is situated. When, therefore, travelling allowance is drawn, under Article 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 bill:—

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

Education Charges.

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

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

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

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

NOTE.—(1) A separate bill must be drawn for each establishment, and each Section must be shewn distinctly in the Annual Establishment Return (Form 3 of the Civil 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 these schools.

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

84. Charges for conducting Minor and Vernacular Scholarship Examinations will be paid by Circle Inspectors from the fees collected from candidates and from the Government allowance of $\text{R}180$ per annum for each Circle, except Orissa, for which $\text{R}100$ only has been sanctioned. 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 Month of _____ 19 .

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.

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

- (i) When the salary or part of 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. ★

86. Inspectors of Schools are allowed a permanent advance of $\text{R}50$ each, and District Committees $\text{R}100$ each, and, at the discretion of the Vice-President, a portion of the last-named sum may be made over to the Head Master of the Zillah or Normal School to meet its current contingent expenses.

87. 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 his 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.

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

89. 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 19 .

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

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

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

European Schools.

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

Primary School Examination.

	R	a.	p.
Setting the dictation paper . . .	5	0	0
Do. any other paper . . .	20	0	0
Examining and marking a dictation paper . . .	0	4	0
Do. do. any other paper . . .	0	6	0

Middle School Examination.

Setting a question paper . . .	30	0	0
Examining and marking an answer paper . . .	0	10	0

High School Examination.

Setting a question paper . . .	50	0	0
Examining and marking an answer paper . . .	0	14	0

94. The fees payable by candidates at the primary and middle examinations will henceforth be ₹3, and ₹7 respectively, and will be paid into the Bank of Bengal by the Inspector of European Schools as soon as they are realized by him.

Senior and Junior Scholarships.

95. 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.

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

Churches and Cemeteries.

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

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

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

100. The only expenditure on account of cemeteries that can be paid from the Treasury is that of the establishment attached to the cemetery, all other expenditure being met from funds provided by the Executive Engineer or the Public Works Department. The only expenditure, also on account of churches, with the exception of that on account of salaries and travelling 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 paragraph 109 (15).

101. 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.

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

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

Travelling Allowance to Government servants cited as witnesses.

103. 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.

104. 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).

105. In either of the above cases (with the exception already noted in paragraph 103), the Court should pay the witness the full amount admissible to him under the rules of the Court, and grant him a certificate of the amount so paid, showing clearly the amount of travelling allowance and subsistence allowance or compensation, when these are paid in addition to travelling allowance.

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

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

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

Chapter 6.—Contingent Charges.

Classification of Charges	108	Charges for Repairs, etc.,	
Regular Contingencies	110	Government Buildings	180
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Contract ditto	116		

Classification of Charges. [C. A. C.—73.]

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

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

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

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

Department.	Charges how regulated.
(1) Land Revenue } (Partition charges.)	Drawn by Collectors, who should certify upon the bill that the amounts charged have been entered in the partition register. Forms may be printed at local presses with the sanction of the Commissioner
(2) Revenue Record-room.	Charges may be drawn within the district allotments made by Commissioners.
(3) Government and } Wards' Estates. }	Lump grants are annually placed at the disposal of the Board of Revenue for charges connected with the Management of these estates. 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 incurment of charges binding Government beyond a single payment, and of charges for books and periodicals, and for articles of European manufacture exceeding Rs 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 in (1) page 24 of the Board's Rules, 1896, Chapter III, Section 11, Rule 8, 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.
(4) Survey of Waste } Lands and Land } Settlement. }	Admitted on detailed bills countersigned by the Commissioners of Divisions.

- (5) Land Registration. Incurment of charges binding Government beyond a single payment and charges for books and periodicals and for article of European manufacture exceeding $\text{₹}10$ in value require the previous sanction of the Local Government. 52/
- (6) Opium (Rewards). The rules governing the grant of rewards in opium cases are given in Rules 43 to 45, page 20 of the Exoise 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 furnished in the bill.
- Bills for rewards sanctioned by the Board of Revenue should be supported by the original order of the Board.
- (7) Salt (Rewards). The rules governing the grant of rewards in salt cases are given in Section V, page 42 of the Salt Manual. Bills for rewards exceeding $\text{₹}20$, but which do not exceed the amount of the fine imposed, must be supported by a copy of the Commissioner's orders, who is empowered to sanction rewards up to the amount of the fine imposed, *plus* the value of the confiscated salt.
- Rewards which exceed the amount of the fine imposed, or which exceed $\text{₹}100$ in the case of fines imposed but not realized, require the special sanction of the Board of Revenue. A copy of the Board's order should, therefore, accompany the bills. In all cases the bills should be supported by a certified copy of the Magistrate's order in the case, and if the amount is paid out of a fine which has been realized, the date of realization and credit of the fine should be furnished in the bill.
- (8) Stamps (Rewards). Rewards in stamp cases are granted under rule 19, Chapter V, page 86 of the Stamp Manual. They should not be paid out of the fines levied, which should be credited to Law and Justice, but on bills drawn by the Collector and debited to 6.—Stamps. The amount of a reward is limited to the amount of the fine up to a maximum of $\text{₹}50$.
- The bills should be supported by a certified copy of the Magistrate's order in the case, and the date of realization and credit of the fine should be furnished in them.
- (9) Provincial Rates. Charges may be drawn within the assignments made by the Board.
- (10) Customs. Charges may be incurred within the grants communicated by this office.
- (11) Law and Justice (Examination charges). Charges are drawn in the shape of fees at $\text{₹}1-8$ a paper by the Examiner, the charge being sanctioned in each case by the Local Government. Other charges are drawn by the Secretary to the Board of Examiners.
- (12) 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, 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 in the next detailed bill.
- (13) Police (Cattle { pounds). Charges may be incurred within the grants communicated by this office.

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

(14) Collegiate Schools. Paid on bills previously countersigned by the Director of Public Instruction.

High Schools,
Zillah Schools,
Model Schools,
and Middle
and Lower
Class Vernacu-
lar Schools.)

Do. do. by Inspectors or Assistant Inspectors of Schools.

(15) 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 a certificate from the Executive Engineer that they are necessary or require renewal. Instead of supplying the articles, the value may be given when the congregation desire to supplement the expenditure.

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

(16) 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 Garden, 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.

(17) Civil Works (Ferries).

Charges can be incurred within the limit of grants communicated by this office.

Charges described in (1), (2), (3), (5) to (11), (13), (15), (16) (ii) and (17) will be drawn by disbursing officers on fully-vouched bill forms which do not require countersignature.

(A) Regular Contingencies.

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

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

Treasury in detailed bills supported by the usual sub-vouchers for sums in excess of ₹10, and bearing the certificate of expenditure prescribed by Article 88, Chapter 6 of the Civil Account Code.

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

Supplies and Services.

- (1) House Allowance. This is an allowance paid to an officer in charge of a Sub-division where there is no house available for his accommodation. For the first three months he draws the daily allowance to which he would be entitled when out in camp. After that he draws ₹50 a month; he draws also ₹50 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.
- (2) Law Charges in Land Acquisition cases (including Pleaders' fees). Charges will be passed on bills drawn by the Land Acquisition Officer or by the Collector where there is no special Land Acquisition Officer, if within the sanctioned estimate for the project for which it is incurred. The bills which should be drawn on A. G. B. Form 310 (fully vouched contingent bill) should be accompanied by a certificate to the effect that the charge is within the sanctioned estimate for the project concerned after allowing for awards not yet paid. *Such charges should not be included in the Award Statement.*
- Expenditure in connection with land acquired for Municipalities or other local bodies will be similarly billed for and certified, but charged to the special deposit account of the body concerned.
- (3) Fees to Pleaders in Criminal cases. A Government pleader employed on behalf of Government in criminal cases before any Court is entitled to a fee of ₹16 a day. The Superintendent and Remembrancer of Legal Affairs can, however, under rule III of the rules dated 17th January 1894, grant at his discretion a higher fee than ₹16 in certain cases. In the 24 Parganas, by a special order of Government, he is allowed ₹32 a day. In appeal he is ordinarily entitled to ₹16 if the appeal takes up the whole or greater part of the day; and to a proportionately smaller sum if it takes up half a day or less. Government pleaders should not, as a rule, be employed in Magistrate's Courts. When they are so employed, the Magistrate should certify on the bill that the case has been reported to the Superintendent and Remembrancer of Legal Affairs. The Legal Remembrancer has also power to employ and pay for extraneous professional assistance without any money limit, except that the expenditure on this account is not to exceed the budget provision without the special sanction of Government.
- The fees will be drawn by the pleader himself on bills signed by the Magistrate and countersigned by the Superintendent and Remembrancer of Legal Affairs or by his deputy. The bills should give particulars of the cases, the Courts attended, and the number of days occupied and should be supported by certificates from the presiding officers of the Courts attended, that the charges are accepted as correct.

(4) 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.

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

NOTE.—In land acquisition cases, if the incidental charges in connection with such acquisition are payable by the Civil Department, the 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. T. M.
54 dated 5th February 1892.

(5) 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.

(6) Diet and Travelling
Allowance to
Witnesses.

The charges included under this head are those paid on the part of Government, under Government Circular No. 3682J., dated 5th July 1895 (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 authorized 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.
- (ii) When the journey is wholly or partly by rail—
 - (a) for the ordinary class of natives, third class Railway fare.
 - (b) for natives of higher rank in life, intermediate class Railway fare, except in the case of the Darjeeling-Himalayan Railway where second class railway fare may be allowed.
 - (c) for Europeans and natives of superior rank, second class 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 *per diem*.
- (iv) To witnesses following any profession, such as Medicine or Law, special allowances shall be given according to circumstances. These charges must be drawn on a special form of bill (A. G. B. No 802), giving the number of witnesses of each class, and details of the allowances given, supported by a certificate that the charges are in accordance with the scale laid down by Government.

- (v) The allowances paid to complainants and witnesses at the Presidency Magistrates' Courts are regulated under special orders of the Government of India, Home Department, No. 626, dated 4th May 1883, according to the scale laid down in Appendix D.
- (vi) The same scale of travelling allowance, etc., also applies to witnesses attending Marine Courts held under Act XII of 1850 for the trial of pilots.
- (vii) Officers and seamen who have lost their ships and are detained at the Port of Calcutta for the purpose of giving evidence before special Courts of Enquiry appointed under the provisions of Act V of 1883, or of Act IV of 1875, may ordinarily be remunerated at the rates of pay specified in the ship's articles, but if in any case payment at this rate would amount to more than ₹100 per month, the case is to be reported for the special orders of Government.
- (viii) The following scale of subsistence allowance and conveyance hire to complainants and witnesses who are residents of Calcutta, for attending the High Court in cases committed by the Presidency Magistrates, has been prescribed in the Government of India, Home Department, Order No. 432, dated 12th April 1897 :—

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

Class A.—Labouring classes.

„ B (1).—Lower middle class.

„ B (2).—Higher middle class.

„ C.—Persons of superior rank.

(b) Subsistence allowance shall be granted to each class according to the following scale :—

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

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

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

(d) No subsistence allowance or conveyance hire will be paid to any person in the service of Government.

(e) Witnesses following any profession, such as medicine or law, may be granted such special allowance as may seem reasonable to the Presidency Judge.

(f) Presidency Magistrate who commits a case for trial to the High Court, or binds over any complainant or witness to appear at such trial, shall determine to which of the classes mentioned above the complainants and witnesses respectively belong, and shall furnish the Commissioner of Police, Calcutta, with a list showing the names of the complainants and witnesses and the class to which they belong.

(g) Every complainant or witness who attends the High Court in a case committed by a Presidency Magistrate, shall obtain a certificate signed by the Registrar of the Court or the Clerk of the Crown showing that he has actually attended the Court and given evidence in the case, and such witness shall produce the certificate before the Commissioner of Police, Calcutta, who will pay him the subsistence allowance and conveyance hire to which he is entitled.

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

“Certified that the charges included in this bill have been drawn in accordance with the scale laid down by Government in the Notification dated 23rd May 1892 (Calcutta Gazette, page 505), and that each Court-fee stamp for which commission is drawn is defaced with the words ‘commission allowed’. Certified also that the fees drawn on previous bills (with the exception of those deducted above) have been disbursed to the proper person and his receipt taken in the acquittance roll filed in my office.”

(8) Charges for remittance of treasure to other districts. Under this head will be shown charges for remittance of treasure from one District Treasury to another, including Post Office charges and Registration fees for despatching currency notes, charges for packing, opening and conveying gold and silver coins, travelling expenses of potdars (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 potdars 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 in which 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.

(9) 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

advance of the Jail or of the Collector, as the case may be, and the actual expenses incurred will be subsequently drawn on bills by the Police Department and repaid to the Jail Department or the Collector, respectively. When the same boat or conveyance is occupied by both prisoner escort and treasure, a fair proportion of the cost will be defrayed by each.

- (10) Police Clothing. Expenditure on this account will be passed to the extent of the annual budget grants distributed by the Inspector General of Police. The bills should be drawn in Form No. A G. B 310; but charges on account of first kits should be shown separately from those on account of maintenance.

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

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

Scale of first kits.

	R	a.	p.
For District Police Constables	17	5	6
" " Head Constables	18	15	0
" " Darjeeling Hill Police Constables	27	4	6
" " Railway Police Constables or Head Constables	20	14	6
" " European Sergeants	41	8	0

NOTE — Bills for clothing supplied by the Jail Department should distinctly specify whether the supply is for first kit or for maintenance. If the articles contained in any bill are on account of both, the total amount of the bill should be apportioned between these two heads.

- (11) Liveries to peons and servants. Charges on this account can be incurred only in the office 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, and passed in accordance with the scale shown in the statement accompanying letter No. F. $\frac{2-L}{3}$ 49, dated 17th September 1890.

- (12) 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 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."

- (13) Section-writing. No such charge, except in the Registration Department, may be drawn without the previous sanction of the authority which can sanction the employment of an establishment. The bills should state by whom the work was done, the number of words copied, the rate at which paid, and the number and date of the Government order sanctioning the charge.

The rate for section-writing in the interior of Bengal is 1,200 English or 2,400 Vernacular words for the rupee, and in the offices in the Presidency Town of Calcutta is 1,600 English or 2,000 Vernacular words per rupee as the maximum rate.

NOTE.—The same rates have been fixed for the Registration Department.

(14) Feed and keep of elephants, etc.

The following maximum monthly scale of expenditure has been fixed for the feed (exclusive of establishment charges) of elephants in charge of Civil officers in the districts named below, but the limit will not be enforced monthly, but expenditure admitted up to the annual limit:—

District.	Size of elephant.	Maximum monthly money limit of expenditure for each animal.		
		₹	a.	p.
Singbhum . . .	Medium .	25	0	0
Cuttack . . .	Do. .	22	0	
Sonthal Farganas . .	Large .	30	0	0
Chittagong . . .	Medium .	29	0	0
Banchi and Jalpaiguri.	Large .	30	0	0
	Medium .	25	0	0

The abovementioned charges will be drawn on A. G. B. No. 310; but charges for the pay of establishment, i.e., jemadars, mahouts, etc., should be drawn on establishment bill forms as they are not contingencies.

(15) Boarding charges (Education).

The following scale of boarding charges proposed by the Director of Public Instruction has been sanctioned by the Government of Bengal. Regular contingent charges under this head may be passed at these rates. The number of boarders should be certified on the bills on which the charge is drawn. Deductions for vacations should also be shown.

Civil Engineering College.

European students at ₹20 each *per mensem* during term time only on the understanding that the total annual grant of ₹216 is not exceeded.

Native students at ₹7 *per mensem* during terms on the condition that the annual grant of ₹72 is not exceeded.

Kurseong Boarding School.

Each Boarder at ₹14-4-0 *per mensem*.

NOTE.—This rate includes washing charges.

Bethune Female School.

Each Boarder (teachers included) at ₹11-12 *per mensem*.

Bhootea Boarding School.

Boarders at ₹9 each *per mensem*.

Stipendiaries or out-boarders at ₹2 " "

* This scale does not apply to the two elephants Boileau Prasad and Mohanguj in Jalpaiguri, the monthly expenditure for which may be passed within a limit of ₹86 each.

*Rangamtee School.*Each Boarder at ~~R25~~ ^{R4} per mensem.*Bunderban School.*

Each Boarder at R4 per mensem.

Bengal Veterinary Institution.(15) (i) Boarding charges. Each student at R8 per mensem.
(Scientific and Minor Departments.)(16) Hostel charges. The Districts and Schools in which hostel charges are drawn and the rates admissible in the different schools, are given in Appendix E.
(Education.)

(17) 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.

(18) Diet of patients, etc. The daily rate of diet allowance of patients in the Government Hospitals and Dispensaries in Bengal (outside Calcutta) is 8 annas for Europeans and 8 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. The total number of patients reduced to single days should be certified to on the bill.

NOTE.—(i) For native patients at the Buxa Dispensary the rate has been raised to 5 annas.

(ii) In the Darjeeling District, Medical Officers are authorised to incur expenditure up to a limit of 5 annas in individual cases so long as the average cost of diet of each patient does not exceed 3 annas per diem.

(19) Diet of insane persons. The daily rate of diet allowance of patients in lunatic asylums in Bengal (out-side Calcutta) is 8 annas for Europeans and 3 annas for natives, the rate for patients in Calcutta being 3½ annas. This scale should be taken as a guide to the maximum expenditure, etc., as above. The bills presented for payment should be accompanied by the necessary vendors' vouchers in support of the charges detailed in the bill, together with a certificate from the Superintendent of the asylum concerned, stating the number of each class (European and Native) of patients for whom the bill for diet has been drawn. (See also this office Circular Memo. No. ^{T.M.}₁, dated 29th November 1890.) The total number of patients reduced to single days should be certified to on the bill.(20) Hospital Expenses of wounded persons. The charges should be drawn on the same scale as that laid down in Clause 18 above for diet of patients.
(Criminal Courts).(21) Rewards for the destruction of wild animals. (i) The scale of rewards is as follows :—
Rupees 25 for a full-grown tiger, with power to the Commissioner of Division to sanction payment up to R50 in places or cases where there is special need for increasing the reward.* In the Sunderbans reserved or protected forests, the rate is fixed at R50 for a full-grown tiger, and R20 for a cub. R5 for a leopard, R5 for a wolf, R2-8 for a bear, and R2 for a hyena. For cubs the rates are half those fixed for full-grown animals, except in the case of wolf-cubs for which no reward will be given. No rewards should also be given for elephants,

* 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 Tandwa, and a reward of R200 for a tiger destroyed over a human kill.

rhinoceri or buffaloes. A reward of Rs 50 is admissible for killing a specially destructive alligator when it takes to haunting a particular spot.

- (ii) At the foot of the bills in which the rewards are drawn a certificate should be given by the disbursing officer that the heads and skulls of the animals were produced before him, and that he has caused them to be so destroyed that they cannot be produced again for fresh rewards. In the case of wolves, however, the certificate should be that the entire carcass has been produced and that the bones of the head have been extracted and broken up.
- (iii) For the higher rates specially sanctioned by the Commissioner, a copy of the sanction must be attached to the bills.

NOTE.—The above rewards should be paid by District and Sub-Divisional Magistrates out of Provincial Revenues in the case of animals killed within the jurisdiction of Municipalities or District Boards, except in cases where a noxious animal, for the destruction of which within a given area, a Municipality or District Board has offered a reward, is destroyed within such area. Magistrates and Sub-Divisional Officers are also authorized to grant rewards for animals captured alive and made over to them for transmission to the Zoological Gardens, Calcutta.

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

(22) Municipal rates and taxes.

- (i) These charges are payable according to the rates assessed by Municipalities. When the amount exceeds Rs 50 it should not be paid in cash, but a contingent bill duly drawn up and endorsed should be made over to the Municipality in discharge of their claim. The bill will be presented at the treasury with the receipt of the Municipality duly attached, and will be paid by the Treasury Officer *by transfer* credit to the Municipality concerned. Items below Rs 50 may be paid in cash, and the original receipts of the Municipality should be attached as sub-vouchers to the bills in which the charges are drawn.
- (ii) The charges are payable by the officer occupying the building in respect of which the tax is due,
- (iii) Whenever a new building is assessed, or when an old assessment is altered, the first charge on this account should be supported by a certificate from—
- (a) where the building is at head quarters and is in charge of an Executive Engineer—the Executive Engineer,
 - (b) in the case of a Public Works building the maintenance of which has been made over to the District Board—the Superintending Engineer or Inspector of Works,
 - (c) where the building is at head-quarters and is neither under the charge of the Public Works Department nor of the District Board—the local representative of the Department who may be in charge of the building, but his certificate must be countersigned by the Magistrate,
 - (d) where the building is at a sub-divisional head-quarters—the Sub-Divisional Officer, provided he certifies that he has given the Superintending Engineer or Inspector of Works notice of the assessment or revision of assessment, and that he has no objection,
 - (e) in the case of buildings in the interior—the District officer for those within the sadar sub-division and the Sub-Divisional Officer for those within his sub-division.

(23) Office and ground-rent.

The sanction of Government is required to the first payment. The first charge in every year must be supported by a certificate from the Executive or District Engineer concerned, that a suitable public building was not available for the purpose required;

but in the case of buildings hired for public offices upon leases this certificate is not required. These charges should be drawn on separate bills with a quotation of the Government sanction on each bill. Payment of rent by one department of Government to another is not permissible.

(24) 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.

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

(B)—Special Contingencies.

113. Special contingencies are those which cannot be incurred without the sanction of the Controlling Officer or of Government previously obtained. They will be budgetted for in the ordinary manner, and within the budget 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.

114. The money required for special contingencies will be drawn upon separate detailed bills, the *authority* sanctioning the contingencies and the sub-vouchers for sums exceeding ₹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.

115. The charges included under 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. (a)
 - (6) Purchase of models, mathematical and other instruments (b) (except maps).
 - (7) Record-room racks (Registration).
 - (8) Petty Construction (Police).
 - (9) Purchase of accoutrements (Police).
- Contingencies.*
- (10) Purchase of books and publications. (c)
 - (11) Other items of large amount and unusual character.

(a) Cash payments for Ordnance stores not exceeding ₹50 will be made by the Accountant General, Bengal, on bills presented by the Ordnance Department, supported by the receipts of the District Superintendents of Police and by indents bearing the countersignature of the Inspector General of Police.

(b) Cash payment should be made for all articles supplied by the Mathematical Instrument Office and Survey Department when the value does not exceed ₹50. The money should be remitted direct to those offices and not paid in cash into the Treasury (*Vide* Accountant General's No. T. M., dated 18th January 1892).

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(c) 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 and in the case of Medical Schools the sanction of the Inspector General of Civil Hospitals, Bengal. Newspapers and other periodicals can only be obtained through the 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 1900 (India)].

[C]—Contract Contingencies.

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

Supplies and Services.

- (1) Purchase of tents. (a)
- (2) Petty Construction (other than Police) and Repairs. A
- (3) Law Charges, (other than charges incurred in Land Acquisition cases).
- (4) Cost of Photographs.
- (5) Purchase of clothing (Hospitals and Asylums).
- (6) Rewards § (b) (other than Opium, Salt and Stamp rewards, and rewards for the destruction of wild animals).
- (7) Rewards for marksmanship.
- (8) Repairs of boats.
- (9) Purchase of raw materials for lunatic asylums.
- (10) Country stationery (c).
- (11) Printing at private Presses (d) (without grant).
- (12) Remittance of treasure other than copper (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. (e)
- (18) Subsistence allowance and deportation of vagrants.
- (19) Passage and diet-money of insane persons on release.
- (20) Process-fees advanced (f) (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 (g).
- (27) Service telegrams (g).
- (28) Office expenses (h).

(a) See paragraph 123 below.

§ Includes rewards in Stamp and Excise cases.

(b) Require the sanction of the Board of Revenue when granted under Section 78 of Act VII (B C) of 1878. In the Police Department rewards up to ₹50 can be offered by District Superintendents, up to ₹300 by Magistrates, and up to ₹500 by Commissioners or the Inspector-General of Police.

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

(d) The inclusion of items under "Contract Contingencies" does not remove the obligation to have all printing done at the Government Press, except in very urgent cases or where it would be more economical to have the work executed locally. No grant has been made on this account but if disbursing officers can meet the charge from their allotments, Government has no objection to their having the work done at a private press. All standard forms, however, are to be printed by the Superintendent of Stationery at the Presidency Jail Press.

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

(f) These are only the irrecoverable fees which are advanced by the Magisterial Courts under G. O. No. 48, dated 27th October 1874.

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 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 cause some trouble to the Account Department.

(g) 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.

(h) Any allowance paid to sweepers, not exceeding ₹2 a month in the Behar District and not exceeding ₹3 in other districts, may be classified under this head. Allowances in excess must be drawn on establishment bills.

- (29) Charges for the purchase of estates sold for arrears of Revenue.
- (30) The diet of under-trial prisoners in charge of Magistrates.
- (31) Conveyance of ditto.
- (32) Repair of accoutrements (Police).
- (33) Lighting charges of Police Stations.
- (34) Miscellaneous.*

117. (i) In the case of District Officers the contract is made direct with them. The grant is a consolidated one to meet all branches of expenditure immediately under their control and they are at liberty to transfer sums saved under any of the heads included in the contract made directly with them for expenditure under another. The departments immediately under them, and for which the consolidated grant is sanctioned, are (1) Land Revenue, (2) Criminal Courts, (3) Salt, (4) Stamps, (5) Assessed Taxes, (6) Miscellaneous.

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

2.—District Officers and District Judges cannot distribute among their subordinates the consolidated grant for contract contingencies placed at their disposal.

(ii) At the commencement of each year the allotment fixed in Statement C appended to Bengal Government, Financial Department, Resolution No. 2863, dated 7th May 1897, for each of these departments during the currency of the contract, will be shown as the grant for the year in the memorandum of allotment in their contract contingent bills and contingent registers. If any transfers are made between these departments, the necessary additions and deductions in the allotments of the respective departments must be distinctly made and the change intimated to this office.

(iii) In the Excise, Registration, Police, Education, Medical, and Sanitation and Vaccination Departments, the heads of the departments have at their disposal fixed contract grants and they have the power to distribute them as they think fit among the disbursing officers subordinate to them retaining in their own hands, if they please, a reserve not exceeding 10 per cent. to meet emergencies. By the 31st May, if not before, the Controlling Officers should send the Accountant General statements showing the general distribution made by them to their subordinate officers for the new year, subsequent allotments (if any) being communicated regularly in monthly statements. If these statements in any month are blank, intimation to that effect should be sent to the Accountant General. No allotment should be made after the 31st March of the year in question.

118. (i) District Officers will be entitled to spend in the following year the amount actually saved by them. To admit of this being done the Accountant General will provide a lump allotment in the budget, and as soon as the accounts for a year are closed (usually on the 10th August), intimation will be sent to such officers of the amount of savings (if any) to their credit, and these amounts will at once be available for expenditure and should be added in the memorandum of allotment to the grant for the current year. In the case of other disbursing officers the savings effected by them will, as heretofore, be communicated to the controlling officers who will be at liberty to utilise them as they think proper in the current year.

NOTE.—Savings can only be spent on contract contingencies. They cannot be appropriated for the augmentation of record grants nor can they be utilized for payment of temporary establishments. Savings that accrue from a Supplementary allotment are not available for re-grant.

* 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".

(ii) After intimating savings or excesses, as the case may be, to District and Controlling Officers, the Accountant General will submit a consolidated report to Government, showing the result of the past year's expenditure. It is not necessary for Disbursing or Controlling Officers after the year has closed to apply to Government for additional sanctions, as Government will deal with all such excesses on receipt of the consolidated report from the Accountant General.

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

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

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

122. All contingent charges actually incurred in any year should be drawn within that year, and must not be left unpaid to be met out of the next year's grant. For any excess expenditure over the contract grant the disbursing officer is personally responsible, and it will be recovered from his personal allowances unless he can obtain an extra grant to cover it. ✕✕

123. There is a separate contract grant for the purchase of tents, which should ordinarily last for eight years. Savings of tent grants may be carried forward from year to year during the contract period and made available for expenditure for the purchase of tents only. It must be understood that these savings will be specially re-granted by Government on receipt of the estimates of such savings which the controlling officers may submit to Government and the Accountant General not later than the 1st November of each year.

124. Charges for packing and carriage of tents should be met from the grant for ordinary contract contingencies and not from the grants for tents.

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

Department.	Controlling Officer.
(1) Land Revenue †	}
(2) Salt	
(3) Stamps	
(4) Assessed Taxes	
(5) Commissioners	

* For excepted departments see paragraph 109 above.

† The Divisional Commissioner is the controlling officer of the tent grant of District Officers.

Department.	Controlling Officer.
(6) Criminal Court	
(7) Staging Bangalows	
(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.
(13) Office of the Board of Revenue	
(14) Police	Inspector-General of Police.
(15) Port Office, Calcutta	Port Officer.
(16) Medical	Inspector-General of Civil Hospitals.
(17) Sanitation and Vaccination	Sanitary Commissioner.
(18) Education †	Director of Public Instruction.
(19) Secretariat Press	Superintendent, Government Printing, Bengal.
(20) Presidency Jail Press	

General Rules.

126. The following table shows the officers from whom distribution statements 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 . . . . .	...	15th June.					
Inspector-General of Registration	} 31st May.						
Inspector-General of Police							
Director of Public Instruction							
Inspector-General of Civil Hospitals							
Sanitary Commissioner							

127. The object of the classification of contingent charges into "regular", "special" and "contract" is to simplify the procedure regarding the payment of the charges, to minimise clerical labour, and to facilitate their admission. They should, as far as possible, be paid from the permanent advance, in which case there should be no difficulty in drawing the charges from the Treasury in proper detailed bills with sub-vouchers and certificate of expenditure. When a claim larger than that which can be met from the permanent advance is presented, it should be charged in the Register and included in the contingent bills, as explained in note 2 to Article 83, Civil Account Code. In the case of a fully vouched contingent bill a note should be made as indicated in the printed certificate at the foot of A. G. B. Form 310. But money may be drawn from the Treasury in advance for construc-

* Excluding charges for the management of Private Estates and Record-rooms.

† Includes offices of the Bengali and Hindi translators, and the Bengal Library.

tion and repairs of police buildings and for improvements in Government estates according to monthly requirements. Such advances should be drawn in abstract contingent bill form A. G. B. No. 306 and 307. (a) Payees' receipts for the amounts spent out of advances drawn in any month on account of construction and repairs of Police buildings should be furnished to the Accountant General at the close of that month, and the unexpended balance refunded into the Treasury either in cash or by deduction from the next bill. (b) Advances for improvement in Government estates should be adjusted in the same way as early as possible; in no circumstances should such advances remain outstanding for more than six months, except in the case of advances made for the Kolhan Government estate in the Chota Nagpur Division, which, by special concession, are permitted to remain outstanding, if necessary, for one year.

128. Each class of contingencies, such as regular, special, or contract, should be drawn on separate vouchers. Should a disbursing officer by mistake include a contract contingent item in any voucher in which regular or special contingent charges are drawn, or *vice versa* intimation should at once be given to the Accountant General, who will debit the amount against the correct grant of the department incurring the expenditure and acquaint the disbursing officer concerned, so that the correct available balance may be inserted in the next contract, regular or special contingent bill, as the case may be.

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

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

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

†

Charges for the construction and repairs of Government buildings.

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

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

	₹
For 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
Noakhali	200
Purnea	400

For Sub-divisional Magistrates. Amount to be fixed by the District Magistrate and not to exceed ₹150, except at Raneegunge, 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-Registry Offices at sub-divisional headquarters. Each Sub-divisional Officer is also allowed an advance of ₹50 for Excise Rewards.

For Registration Department. A consolidated advance of ₹200 for each Registrar to meet the contingent expenses and refunds of registration fees of both the Sadar 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.

District Superintendents of Police in Bengal for the payment of contingent charges are allowed Permanent Advances, as below—

<p>₹200.</p> <p>Burdwan.</p> <p>Patna.</p> <p>24-Parganas.</p> <p>₹150.</p> <p>Bhagalpur.</p> <p>Gaya.</p> <p>₹100.</p> <p>Balasore.</p> <p>Bankura.</p> <p>Bhirkhum.</p> <p>Backergunge.</p> <p>Bogra.</p> <p>Chittagong.</p> <p>Chittagong Hill Tracts.</p> <p>Cuttaok.</p> <p>Dacca.</p> <p>Dinajpur.</p> <p>Darbhanga.</p> <p>Hazaribagh.</p> <p>Hooghly.</p>	<p>₹100.</p> <p>Howrah.</p> <p>Jessore.</p> <p>Khulna.</p> <p>Malda.</p> <p>Manbhum.</p> <p>Midnapore.</p> <p>Monghyr.</p> <p>Murshidabad.</p> <p>Muzaffarpur.</p> <p>Mymensingh.</p> <p>Nadia.</p> <p>Noakhali.</p> <p>Puri.</p> <p>Palaman.</p> <p>Pubna.</p> <p>Purnea.</p> <p>Rajshahi.</p> <p>Ranchi.</p> <p>Rangpur.</p> <p>Saran.</p> <p>Shahabad.</p> <p>Singbham.</p> <p>Tippera.</p>	<p>₹75.</p> <p>Faridpur.</p>	<p>₹50.</p> <p>Champanan.</p> <p>Darjeeling.</p> <p>Dumka.</p> <p>Gurjhat Mehals (Orissa.)</p> <p>Jalpaiguri.</p>
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Chapter 7.—Miscellaneous Charges.

Refunds of Revenue	138	Opium Stock Account	158
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[C A. C.—99
and 100.]

Refunds of Revenue.

138. 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.

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

Refunds of Pleadershp and Mukhtearship Examination-fees.

140. 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 which he is subsequently held by the Board of Examiners to be free from blame, the fee paid by him can be refunded on a written application accompanied by a certificate to that effect from the Secretary to the Board of Examiners. Such claims should be paid if accompanied by the above certificate.

Refunds of Copying Fees.

141. 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 of 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, after the necessary examination by the Collector or other officer in charge be certified to as follows:—

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.

Opium Expenditure.

142. 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 these 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 List of Payments, the countersignature indicating merely that the payments are accepted by him as having actually been made and entered in 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 a 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 kotee.
- v. As soon as possible after March 31st of each year, *i.e.*, not later than 30th June, the Opium Agent will draw up a statement which will be in the same form as the broadsheets referred to in the preceding paragraph 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 kotee, 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 List of payment); (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 transferred by the Accountant General to a fresh page in his broadsheet register until they are gradually adjusted by recovery.
- vii. On March 31st of each year the Opium Agent will also 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 during previous seasons, with explanations of the cause of the advances remaining outstanding.

E.—Transit and Weighment charges.

143. These charges will be drawn on contingent bills on the form prescribed for detailed countersigned bills, setting forth the usual details required in respect of contingent charges, and accompanied by all necessary vouchers. The Sub-Deputy Agents' bills, as they pass through the hands of the Opium Agent for incorporation in his List of payments, will be examined and countersigned by him, and attached as vouchers to his general account.

F.—Manufacturing Charges

G.—Timber Contract.

144. 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 transmission to the Accountant General along with the List of payments.

I.—Bonuses or Rewards.

145. 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*).

146. These charges should be set forth in separate bills, one for each class of charge, as Weighment, Manufacture, Timber Contract, etc., and 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.

147. These charges will be drawn by the disbursing officer and countersigned by the Opium Agent under the rules applied to "E—Transit and Weighment". Railway freight is charged by credit order upon the Accountant General, and adjusted by him through his Exchange Accounts with the Railways concerned.

N.—Office Contingencies and Miscellaneous.

148. 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."

(a) The charges of the Opium Agent himself, under this head, do not require countersignature by the Board of Revenue.

O.—Advances for Wells.

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

150. The amounts charged as advances should, therefore, be drawn upon bills, stating the object of the advance, and countersigned by the Agent 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" or "Benares Advances for wells", as the case may be. The recoveries, of which no details are required, will as soon as they are effected, be credited to the respective "Advance" account.

151. On March 31st of each year the balance outstanding against the Agent upon the Accountant General's books will be verified against a detailed list of outstanding advances to be drawn up by the Agent, showing the amounts still due to the Opium Department on account of advances for wells.

152. 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.

153. In order to ensure that the amounts shown in lump sum 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 sum do not include any such items and that the amounts have been obtained by actual summation of the outstandings.

154. 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 Book—(1) paying out the amount on account of advance written off; (2) re-crediting it as a receipt on account of advances recoverable.

155. 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 of Revenue or of Government to charges of an unusual or special nature.

Malwa Opium.

156. Malwa opium should be received into the Treasury stock at the standard weight—one seer for each case. The sales being similarly dealt with in the stock account and shewn in the monthly *Plus and Minus* Memorandum submitted to the Accountant General, Bengal.

157. A separate register should be maintained for noting the deficiency found in actual weight when serving out to the vendor for which refund will be allowed when such deficiencies are in excess of the prescribed limit fixed by the Board of Revenue.

Opium Stock Accounts.

158. The following accounts should soon after the 31st of March of each year be submitted by the Opium Agent to the Accountant General :—

- | | |
|-------|--|
| (I) | A Stock Account of Unmanufactured Opium. |
| (II) | „ Provision Opium. |
| (III) | „ Excise Opium. |
| (IV) | „ Medical Opium. |
| (V) | „ Leave, Trash, Lewa, Pussewah, etc. |
| (VI) | „ Malwa Opium (by Benares only). |

Any discrepancies between the opening balances of these accounts and the closing balances of the previous year should be fully explained.

Malikana Payments.

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

Permanent Malikana.

160. Payment of permanent Malikana will be made on Permanent Payable Orders issued by the Collector, the Treasury Officer's halves being pasted into a file in serial order.

161. Each Treasury Officer will keep a register in A. G. B. Form No. 152 in which each payment will be recorded at the time it is made in addition to the record on the reverse of the Permanent Pay Orders (both recipients and Treasury Officers' halves).

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

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

The consolidated bill should be totalled and agreed with the entries in the payment register and signed by Treasury Officer and submitted to this office bi-monthly in support of the amount charged in the List of Payments. No countersignature is required.

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

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

Temporary Malikana.

165. Temporary Malikana will be paid by the Treasury Officer on bills in A. G. B. Form No. 313 duly passed by the Collector.

(a) The payments on this account (*i.e.*, Temporary Malikana) will also be recorded in a separate register in the form prescribed in para. 160 (*viz.*, A. G. B. No. 152) for Permanent Malikana, the column "Serial number of Permanent Pay Order" being left blank. The vouchers sent with the List of Payments should have a simple covering schedule in A. G. B. Form No. 56.

166. The amounts of the two schedules should be shown separately on page 2 of the List of Payments as follows:—

31. Permanent Malikana.

32. Temporary Malikana.

167. 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."

Land Acquisition.

[C.A.C.—102.]

168. 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 the head "Deposits for work done for Public bodies or individuals" in page 1 of the Cash Account.

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

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

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

172. 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. Batta of Process-servers.
6. Registration fees.

Diet and Transport of Prisoners.

173. All diet and transport charges on account of prisoners, before conviction, are met from the ~~contract~~ grant of the criminal court concerned and included by magistrate in their ~~contract~~ contingent bill; but after conviction such charges are met by officers of the Jail Department and included in the Jail bills.

Primary Scholarship transfer fees.

174. 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.

Chapter 8. — Loans and Advances.

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Repayment of Loans. [C.A.C.—118.]

175. The actual date of receipt, into the Treasury or Sub-treasury, of instalments of principal or interest of loans granted by Government to local bodies should distinctly be noted against each such item in the cash account rendered to the Accountant General.

Embankment Advance. [C.A.C.—119.]

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

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

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

179. As the expenditure in the Public Works Department is accepted, the Collector will enter the total sum payable under Section 53 of the Act, *i.e.*, the total expenditure both in the Civil and Public Works Departments, in a register containing the following columns, and after 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.
5. Recoveries . . { Date.
Interest.
Principal.
Period of interest.
6. Balance at the close of each quarter.

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

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

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

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

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

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

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

186. On March 31st of each year a detailed statement should be prepared from the register prescribed in paragraph 179, and submitted to the Accountant General, showing the number, date, and balance of each order remaining due to Government, and explaining the circumstances under which it is outstanding. The total of this statement must be agreed with the balance of the *plus* and *minus* memorandum.

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

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

Drainage Advances.

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

- I.—Original outlay during construction.
- II.—Maintenance charges in the Civil Department after completion of the scheme.
- III.—Maintenance charges in the Public Works Department subsequent to completion—

(a) apportioned. | (b) capitalized.

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

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

192. The expenditure in the Public Works Department should, in the first instance, be met from the funds of the Public Works Department. At the end of each quarter the Examiner furnishes the Accountant General with a

quarterly statement of expenditure for incorporation in the Civil books. This statement contains the following details as in the sanctioned estimate—

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

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

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

195. Both during construction and after completion a monthly *plus* and *minus* memorandum should be furnished by the Treasury Officer for each scheme. During construction the entries 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 paragraphs 200-1 below: the *plus* and *minus* memorandum will contain two heads.

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

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

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

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

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

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

201. The Treasury Officer will maintain these two heads separately in his *plus* and *minus* memorandum, and they will be communicated in separate quarterly accounts to the Local Drainage Office, which already records these charges separately. A comparison similar to that alluded to in paragraph 193 above should be made by the Drainage Office between its figures under this head and those furnished by this office. When apportionment of these maintenance charges is made the Accountant General will communicate to the Treasury Officer the amount to be added to the *plus* and *minus* memorandum of "Drainage Advances," and the Treasury Officer should be careful to make no additions to that *plus* and *minus* memorandum except (a) actual recoveries in cash, and (b) sums communicated by the Accountant-General, nor alter his *plus* and *minus* memorandum at the instance of any other officer.

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

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

House Building Advances.

[C.A.C.—136.]

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

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

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

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

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

208. 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.

209. 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.

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

Chapter 9.—Bills and Remittances.

Remittance Transfer Receipts.

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

Supply Bills.

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

Chapter 10.—Budget.

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Preparation of Budget Estimates. [C.A.C.—155.]

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

Form of Estimate.

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

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

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

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

Estimates of Revenue.

217. The estimates of revenue and receipts should show the amounts expected to be 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.

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

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

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

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

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

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

223. Savings in grants allotted for expenditure in a financial year cannot be utilised for expenditure in the succeeding year. If, however, expenditure for a specific purpose, such as "House Rent," Municipal Rates and Taxes, etc., payable in a year was not claimed in the year, and is required to be disbursed in the succeeding year, the necessary provision for the charge should be made in the estimates and a note made against the entry in the estimates explaining the cause of the increased provision.

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

225. With regard to Contingencies, it has been stated (paragraph 216) that the estimates should be based on the average actual expenditure of the previous three years. These charges therefore require careful scrutiny, and

should not be allowed to exceed what the average of the past three years actuals show without satisfactory reasons for the increase being given.

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

Submission of Budget Estimates.

227. It is a matter of great importance that Budget Estimates should be furnished to the Accountant General on the dates fixed by the Government of Bengal, Financial Department, in Resolution No. 4238½-F., dated 3rd August 1894. In order to ensure that this may be done, District Officers should personally see to the punctual submission of their Budget Estimates to Controlling Officers on the prescribed dates. They are reminded that any delay in the submission of the Estimates prevents the completion of the consolidated Budget Estimate of the Province and necessarily leads to much inconvenience.

228. The following list shows the dates on which Budget Estimates are required to be submitted by District Officers to Controlling Officers, and by them to the Accountant General, and by other officers who are required to submit their Estimates direct to the Accountant General:—

Designation of Officers.	DATES OF SUBMISSION.		
	To the Commissioner.	To the Board of Revenue.	To the Accountant General.
Collector of Revenue (Land Revenue).	1st August .	1st September	1st October.
Collector of Revenue (other Revenue.)	Do. .	Do.	Do.
District Magistrate	15th August .	...	15th October.
Judicial Commissioner, Chota Nagpur.	...	...	...
Judges, Civil and Sessions . .	...	...	...
" Maffussal Courts of Small Causes.	...	...	...
Collector of Customs, Calcutta .	1st September	1st October .	1st November.
Collector of Customs at Outpost .	...	...	...
Superintendent of Salkea Salt Golah.	...	...	...
Opium Agent of Behar . . . .	...	...	...
" " of Benares . . . .	...	...	...
Superintendent of Stamps and Stationery.	...	...	...
Excise Commissioner . . . .	...	...	...
Commissioners of Divisions . .	...	...	...
Uriya Translator, Cuttaok . . .	...	...	...
Private Secretary to the Lieutenant-Governor.	...	...	...
Secretary to the Government of Bengal.	...	...	...

Designation of Officers.	DATES OF SUBMISSION		
	To the Commissioner.	To the Board of Revenue.	To the Accountant General.
Secretary to the Legislative Department, Bengal.
Board of Revenue, Lower Provinces.
Secretary to the Bank of Bengal
Bengali Translator to Government
Superintendent of Botanical Gardens.
Superintendent in charge of Cinchona Plantation.
Secretary, Asiatic Society
Protector of Emigrants
Secretary, Central Examination Committee.
Meteorological Reporter to Government of Bengal.
Magistrates, Northern and Southern Divisions, Calcutta.
Commissioner of Police Calcutta
Judges Court of Small Causes, Calcutta.
Register, High Court
Superintendent and Remembrancer of Legal Affairs.
Port Officer
Ecclesiastical Registrars
Chaplain of the Church of Scotland
Inspector General of Jails
" " of Registration
Director of the Department of Land Records and Agriculture.
Inspector General of Police
" " of Civil Hospitals.
Sanitary Commissioner, Bengal
Director of Public Instruction	15th November.
Secretary to the Government of Bengal, Public Works Department.	1st December.

Extra Budget Grants.

[C.A.C.—159.]

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

230. Therefore, whenever it is necessary to incur any expenditure which cannot be met from the sanctioned Budget grant of the office or department to which it appertains, application must be made for the sanction of the Local Government to a re-appropriation of Budget provision. Such applications should be forwarded through the same channel as the original estimate, to the Accountant General accompanied by a Re-appropriation Statement in the form prescribed in the Bengal Government Circular No. 29, dated 9th December 1891 (Form A. G. B. No. 346), for transmission by him to Government for sanction. In the re-appropriation statement it is absolutely necessary that the saving anticipated in the *specific* grant or grants to meet the increased charge for which sanction is being applied for should be clearly stated. All Savings in Establishment charges cannot be re-appropriated to meet increased Expenditure unless such saving will accrue in consequence of a reduction in the sanctioned strength of the Establishment.

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

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

Re-appropriation of Grants for Non contract Contingencies.

232. The following rules have been sanctioned by the Local Government with the object of vesting disbursing and controlling officers with certain powers of making re-appropriation of grants for non-contract contingencies without reference to Government.

(1) Without the sanction of higher authority—

(a) Departmental controlling officers may transfer savings in the grant for *special* or *regular* contingent charges from the budget of one subordinate officer to that of another. They may also transfer savings from a detailed head of *Special* contingencies to another detailed head of *Special* or *Regular* contingencies and *vice versa*, under the same major head within the limit prescribed in paragraph 6 of Accountant General's Circular No. 96 of 1896, *viz.*, Inspector General of Police up to ₹1,000, and other Controlling Officers up to ₹100 in each case.

(b) A Commissioner may transfer savings in the grant for *special* or *regular* contingent charges from the budget of one subordinate officer to that of another within his Division and also from a detailed head of *Special* contingencies to another detailed head of *Special* or *Regular* contingencies within the same major head and *vice versa* up to a limit of ₹250 in each case.

(c) A disbursing officer may transfer savings in his budget from one detailed head of *Regular* contingencies to another within the same major head.

(d) In the cases of Jail, Customs, Ecclesiastical and Scientific and Minor Departments—

(i) A Controlling officer may sanction transfer of savings in the grant for contingent expenditure from the budget of one subordinate office to another and also from one detailed head to another within the same major head.

(ii) A disbursing officer may transfer savings in his budget from one detailed head to another under "Contingencies", but not under "Supplies and Services."

(2) All transfers sanctioned under Rules (a), (b), (c), (d) (i) should be communicated to the Accountant General.

(3) Savings in the grants for salaries, establishments and travelling and other allowances cannot be re-appropriated to meet excesses under Contingencies without the sanction of the Local Government.

(4) Transfers of grants from one major head to another require the sanction of the Local Government.

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Chapter 11.—Government Securities in Trust.

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Interest on Securities in Trust.

233. 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.

234. 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.

235. The list should be returned duly filled up immediately 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.

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

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

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

239. The Accountant General'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.

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

Trust Funds.

241. When the account of a Trust Fund is kept in the Treasury, it will be opened as a personal ledger account in the deposit registers of the Treasury and called by the name of the Trust Fund. All receipts paid into the Treasury will be credited to, and the charges, which will be drawn on a special form of cheque (A. G. B. No. 328), will be taken against the account of the fund without specification of their nature.

242. A pass-book may be 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.

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

Chapter 12.—Charitable Endowments.

Vesting of Property in Treasurers under Act VI of 1890.

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

Chapter 13.—Interest on Government Paper.

Interest payments on Government Promissory Notes. [C.A.C.—178.]

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

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

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

Chapter 14.—Stock Certificates.

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Application for Stock Certificates.

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

Payment of Interest.

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

Chapter 15.—Deposits.

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Re-payment of Revenue Deposits. [C.A.C.—250.]

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

Refund of lapsed Revenue Deposits.

248. When the total amount to be refunded to a single claimant is more than R50 the application for the refund should be submitted through the Board of Revenue.

Civil Deposit Vouchers. [C. A. C.—258.]

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

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

Chapter 16.—Local Funds.

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Local Fund Accounts.

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

Enumeration of Local Funds.

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

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

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

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

* See exception in the case of Municipal Taxes in paragraph 112 (22), Chapter 6.

Lapse of Cheques.

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

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

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

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

Treasury Accounts.

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

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

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

Returns to the Accountant General.

§ 261. At the end of the month the total receipts of each Register (paragraph 254) must be separately shown in the cash account, separate schedule working up to the totals and distributing them among the Funds to which they appertain being appended to the cash account.

§ 262. Upon the expenditure side the totals of the registers (paragraph 254) will be separately shown in each list of payments and the vouchers separately pinned together) for each Fund must be sent to the Accountant General with separate lists of payments working up to the totals.

Plus and Minus Memoranda.

[C.A.C.—274.]

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

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

265. In making up his *plus* and *minus* memorandum the Treasury Officer has to look only to the amount which he has actually credited and actually debited in the Treasury accounts against the Fund concerned. He has nothing whatever to do with the question whether the amounts so credited and debited are correct or not. Nor has he any concern with the accounts kept or the balances claimed by the officer who administers the Fund, and he must absolutely refuse to alter his memorandum on the requisition of any such officers. If the officer finds that there is an error in the *accounts*, he should follow the proper procedure for correcting it, as indicated in paragraph 269 below, and thus (but only thus) procure a correction of his balance.

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

267. All this can and should be done without reference to the Administrator of the Fund, and the memorandum should be drawn up as soon as the Cash Account is complete, and should be submitted along with it.

Certificates to Administrators

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

Corrections.

269. The credits and debits shown in the Treasury accounts are final so far as the particular month is concerned; any mere clerical error, if

reported in time, can be corrected (see para 367-70, Chap. 18); but errors of any other nature must either be specially reported with full particulars for orders, pending the receipt of which the incorrect figures must be allowed to stand, or must be corrected by an actual transaction of adjustment passing through the Treasury accounts of the 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 by transfer to Fund A; but this, of course, must be done through the *accounts, z.e.*, in the Treasury register of receipts and payments of the funds and not merely by an entry in the *plus* and *minus* memorandum.

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

Verification of Balances.

271. As soon as possible after the close of each year the Treasury Officer will call from the Administrator of each Local Fund in the district for a certificated balance at credit of the Fund on 31st March as shown in the books of the latter, and will forward it to the Accountant General after agreeing the balance with that shown in the memorandum; should there be any difference, it should be explained fully in each case with particulars of any adjustment if subsequently made.

Submission of Annual Accounts.

272. As soon as possible after the close of each year, the Chairman of each District Board and Municipality will submit to the Accountant General a copy of the annual account on the same day it is submitted to the Commissioner and the Magistrate respectively. The Administrator of each Medical Trust Fund should also submit his annual account to the Accountant General in the form and supported by the certificates as prescribed in the Account Rules for Trust Funds issued under Bengal Government Circular No. 2, dated 23rd February 1886.

Account rendered by Accountant General.

273. The Accountant General will communicate every quarter the balances and accounts of all municipal Funds, and at the close of each year the balance of all other Funds marked (a) in Appendix F, except Nos. 1, 2, 3, 10, 12, and 16, regarding which other arrangements are in force. These will be sent to the Treasury Officer, who, after noting the balances and comparing them with those shown in his memorandum, will send it to the Administrator of the Funds concerned.

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

District Funds, Road Funds, and Road Accounts.

275. Under the provisions of the Bengal Local Self-Government Act which has been extended to ~~the~~ districts in Bengal, the District Road Committees have been replaced by District Boards, whilst District Road Funds still exist in Darjeeling, ~~Hazaribag,~~ Ranchi, Manbhun, Palamow, and Singhbhum. In the district of ~~Dumka~~ and the Chittagong Hill Tracts there is a District Road Account to which are credited contributions from Government for maintaining roads and Miscellaneous receipts, such as rents of serais, cess on lands, etc.

276. 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.

Treasury procedure relating to District Fund and Road Fund Accounts.

277. The District Fund or Road Fund Account at a District Treasury is merely a deposit account, and the action of the Treasury Officer in reference to it is confined to seeing that the account is operated on in accordance with these rules, and that the balance is not overdrawn. A deficit, however, may be allowed to the extent to which the road-cess can be ascertained to have been actually credited in the Treasury subsequent to the close of the previous month's account *minus* cost of collection up to date

Receipts.

278. All money paid into the Treasury 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.

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

280. When cheques are drawn for sums not exceeding £100 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 £100 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.

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

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

283. Cheques are current for *three months only*. After the expiration of that period payment will be refused at the Treasury unless the cheque is re-dated under the initials of the Chairman or the official whose duty it would be to sign the cheque. (Regarding the rule for stamp duty on cheques see paragraph 10 above.)

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

Pass-Book.

285. A pass-book, which should be supplied by the Treasury Officer and the entries in which also are 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 memorandum of the balance after each day's transactions, which is given in the account kept by the Treasury Officer, need not, of course, be entered in the Chairman's pass-book. In closing the Chairman's pass-book the Treasury Officer should sum up the two sides of the account, strike the balance, 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.

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

287. As the Chairman and Committee have no payments and receipts of money except through the Treasury, and as the pass-book contains the records of all payments and receipts on account of the district fund or road fund in the Treasury, the Chairman's accounts kept under Section 54 of Act III of 1835 or Section 173 of Act IX of 1880 ought to agree with it. But it is the duty of the Chairman to see to this agreement; and any alterations or corrections which he thinks should be made in the pass-book can only be made at his instance by the Treasury Officer, and, of course, not unless they are in accordance with facts and with the Treasury Officer's account. No signature or acknowledgment of correctness will be taken from the Chairman, but he will be understood to accept the pass-book as correct, unless he makes any specific objection, and takes measures to have it corrected.

288. In order to ensure the punctual writing up of pass-books which, under Rule 25 of the Account Rules for District Boards, published by Notification 1758 L. S. G., dated 14th April 1894, District Boards are required to send to the Treasury on the last working day of each month, they should also be sent *with every remittance made by District Boards to the Treasury as laid down in paragraph 285.* 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.

289. When a grant is made to a district fund or road fund from Provincial revenues either as a general grant-in-aid or for expenditure on a specific object, the Chairman should apply to the Treasury Officer to credit the amount of the grant to the district fund or road fund, forwarding the printed form of voucher on the reverse of the letter of advice issued by this office, duly filled in and stamped with a one-anna receipt stamp when the amount exceeds Rs. 10. 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.

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

Collection and distribution of Joint Public Works and Road Cesses.

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

Register of Collections and Expenditure.

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

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

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

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

296. Besides cess collections proper, receipts occur on account of recoveries of cost of collection of arrear cesses. For these a separate detailed head will be opened in the register of cess collections, and on the last day of every month the total of these recoveries should be deducted from the total of the actual charges in the manner indicated in the paragraph 300 below.

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

298. On the last working day of the month, the register of receipts will be totalled and the amount of the Public Works Cess collections for that month included in the combined total will be at once credited to the proper head of the account in the Treasury books and the balance will represent the gross road cess receipts. The mode of distribution of the Road and Public Works Cesses is governed by Rule 1, Section 9 of the Cess Manual.

299. 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.

(a) The register of expenditure will then be totalled, and from its total a deduction must be made (1) on account of the proportion of the charges for collection to be borne by Government on account of Public Works Cess, the exact annual amount of which has been fixed by the Bengal Government in their Resolution, dated 31st January 1879, and one-twelfth of which is deducted every month; and (2) on account of one-third of the actual charges of the month for valuation and re-valuation and the balance will represent the proportionate cost of Road Cess collection to be borne by the District Board.

300. From the gross road cess receipts (*vide* paragraph 298) deduct the proportionate cost of road cess collection (paragraph 299) and the difference, if there be a surplus of receipts over expenditure, should be at once transferred to the credit of the District Fund constituted under the Bengal Local Self-Government Act, and entered in the pass-book of the fund in details under the following heads:—

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

(a) The amount of Road Cess receipts thus withheld from the District Fund should be credited to Government under a separate head "Proportionate cost of Road Cess collection subordinate to VI.—Provincial Rates."

(b) 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.	TOTAL.
Combined Total	9,000 0 0	3,000 0 0	100 0 0	12,100 0 0
Deduct on account of Public Works Cess	4,500 0 0	1,500 0 0	50 0 0	6,050 0 0
Balance	<u>4,500 0 0</u>	<u>1,500 0 0</u>	<u>50 0 0</u>	<u>6,050 0 0</u>
Deduct—(1) Proportion of the refunds made during the month on account of Road Cess . . . . .		...	50 0 0	
(2) Cost of establishment and contingencies for collection of joint-cesses including Valuation and Re-valuation incurred during the month		700 0 0		
(c) Less recoveries on account of collection of arrear cesses		<u>100 0 0</u>		
(3) Contribution for pension of cess collection establishment			600 0 0*	
(4) Proportion fixed by Government towards cost of permanent certificate establishment plus contribution for pension			20 0 0	
(5) Do. do. on account of cost of temporary establishment			50 0 0	
			<u>10 0 0</u>	
				<u>730 0 0</u>
Less—				
‡ of actual cost payable by Government for collection of joint-cesses and Valuation and Re-valuation				200 0 0 530 0 0
Balance due to District Fund				<u>5,520 0 0</u>
Add miscellaneous receipts				50 0 0
Total credited to District Fund				<u>5,570 0 0</u>

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

Local Boards.

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

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

304. The cheques of a Local Board will be signed by either the Chairman or the Vice-Chairman of the Board if their amounts do not exceed £100, otherwise they must be signed by both.

Local Board's Pass-Book.

305. The account of each Local Board will be kept in a separate pass-book in which will be noted only the amount placed at the disposal of the Local Board by the District Board under paragraph 302.

306. Receipts on account of Local Boards are not to be credited in their pass-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.

Payments of Local Boards.

307. Payments on account of Local Boards will be made on cheques only, and the amounts of all cheques paid will be posted daily in the pass-book of the Board concerned, from which the daily total will be carried, in the case of the Local Board at the head-quarters of the district, into the account of the District Board, and in that of the Boards at the Sub-divisions, into the Sub-divisional cash book, and the balance remaining will be entered in the pass-book in full and checked and initialled by the Treasury or the Sub-divisional Officer, as the case may be. Care should be taken that the pass-book account is not overdrawn, and that the pass-book is sent on the last working day of each month to the Treasury or the Sub-divisional officer who will see that it is balanced and closed, and sign it. The book should then be returned at once to the office of the Local Board.

Incorporation in Pass-Book of District Fund.

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

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

District Road Fund.

[C.A.C.—269.]

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

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

Verification of Road Fund Balance.

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

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

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

(Signed)

Treasury Officer.

NOTE.—Entry 1 must correspond exactly with entry 6 of last month. Entries 2 and 4 must not in any respect differ from the figures of the cash account and list of payments, 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.

District Post Fund.

[C.A.C.—269.]

312. The Government of India in the Department of Finance and Commerce, have sanctioned the payment from Imperial Revenues of special additional remuneration to Zemindari Dāk Fund employés for the performance of Money Order and Savings Bank work, etc. The additional allowance can only be paid on the authority of the Accountant General, and it should be included in the establishment bill of the Zemindari Dāk Fund along with the pay of the officer, but shown separately.

313. As the additional allowance is debitable to Imperial Revenues and not to the Fund, the bill should be enforced by the Collector as follows:—

Payable from the District Post Fund	:	R
Ditto Imperial Revenues	:	"

TOTAL		_____

314. The amount debitable to the Zemindari Dāk Fund only will be charged in the accounts of the Fund kept at the Treasury and included in the *plus* and *minus* memo., and the additional allowance will be debited in the Cash Book and shown in the List of payments.

Percentage on Local Funds.

315. The percentages recoverable from the several funds are noted below against each:—

Name of Fund.	Percentage for banking.	Percentage for audit.
District Funds	1	$\frac{1}{4}$
District Road Funds	1	
District Road Accounts	Fed by contribution from Government. No percentage is levied.	
District Post Fund	1*	Fixed audit fee R580.
Steam Boiler Inspection Fund	0	
Inland Labour Transport Fund	1	
Village Chowkidari Fund	1	
Road Patrol Fund	1	
Cantonment Fund	1	
Railway Police Clothing Fund	1 on the first 2,000 and $\frac{1}{4}$ per cent. on the rest.	
Foundling Asylum Fund	Exempt from the levy of percentage.	
Fire Brigade Fund	Fixed percentage of R118.	
Calcutta and Suburban Police Superannuation Fund	Fixed percentage of R48.	

* Recovered half-yearly. They have also to pay 1 664 per cent. on their total expenditure to meet the cost of est ablishment entertained in the Imperial Postal Department for Post Fund Works.

Name of Fund.	Percentage for banking	Percentage for audit.
Hospital Port Dues Fund	1 per cent. on the first 2,000 and $\frac{1}{2}$ per cent on the rest.	
Balasure Port Fund	1 per cent. on the first 2,000 and half per cent. on the rest.	
Cuttack Port Fund	Ditto ditto.	
Puri Port Fund	Ditto ditto.	
Hindu College Fund	Ditto ditto.	
Durgacharan Laha's Fund	Ditto ditto.	
Vizianagiam Scholarship Fund	Balance nearly exhausted.	
Jagiriah Fund	1 per cent. on the first 2,000 and half per cent. on the rest.	
Pilgrim Lodging House Fund	Ditto ditto.	
Palasore Pilgrims' Hospital Fund	Ditto ditto.	
Cuttack Annochatter Fund	Ditto ditto.	
Chuni Lal Seal's Endowment Fund	Ditto ditto.	
Darjeeling Improvement Fund	Ditto ditto.	
Khond Mehal Road Fund	Ditto ditto.	
Zoological Garden Fund	Ditto ditto.	
Mohsin Endowment Fund	Ditto ditto.	
Christian Burial Board Fund	Ditto ditto.	
Mahomedan Burial Board Fund	Ditto ditto.	
Municipality	1	1
Chittagong Port Fund	1	
Medical Trust Fund	1	

Litigation Fund.

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

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

318. The Legal Remembrancer's cheques against the fund will be honoured by the Accountant General so long as there is a balance at credit; the Legal Remembrancer being responsible for the due appropriation of moneys received 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.

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

Municipal Funds.

[C.A.C.—271.]

320. By Section 83 of Act III of 1884 (B.C.), which came into force from 1st August 1884, it is enacted that, unless the Local Government shall otherwise direct, the custody of municipal funds shall rest with a Government Treasury or in a Bank or branch Bank used as a Government Treasury in or near the municipality to which the fund belongs.

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

Receipts.

322. Treasury Officers will receive all sums of money paid into the Treasury on account of these funds, and will grant a receipt in the pass-book, which must invariably accompany each remittance from the Municipal Office. On these occasions also the receipts on account of municipal fines and pound revenue paid direct into the Treasury by Court Sub-Inspectors or other officers in accordance with paragraph 2, Rule 86 of the Rules passed by the Local Government under Section 82 of Act III of 1884, and the payments made on cheques will be entered in the pass-book from the account of each fund which is kept in the Treasury in A. G. B. Form No. 109 (*vide* paragraph 323). At the close of each month the pass-book should be closed and a balance struck, under the signature of the Treasury Officer, which will necessarily agree with the balance of the account kept in the Treasury. On no account should any entries be made in the pass-book, except by the Treasury Accountant, the pass-book being practically a copy of the account kept in the Treasury.

Payments.

323. Money can be drawn from the Treasury on account of these funds only upon cheques signed by either the Chairman or Vice-Chairman. Cheques signed by the Secretary may also be honoured if the Municipal Commissioners so direct; but in that case a copy of the resolution empowering the Secretary to sign cheques must be sent to 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.

324. Payments from a municipal fund can be made only at the District or Sub-treasury where the running account of the municipality is kept. If a municipality situated in a Sub-division and banking at a Sub-treasury

requires money to be paid at the District Treasury, a cheque will be drawn for the amount upon the Sub-treasury, with a request that an order may be issued for the payment of the amount from the District Treasury. The Sub-divisional Officer will charge the cheque to the municipal account concerned, credit the amount in his account, and issue an order on the Sudder Treasury in the following form:—

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

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

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

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

Accounts.

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

328. Each account will have its own ledger page, for which the 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.

329. From these ledgers the daily total of receipts and payments will be carried into a register (A. G. B. Form No. 189), from which the daily total only will be carried to the cash book, the monthly total of receipts to the cash account, the charges between the 1st and the 10th of a month to the 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.

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

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

331. 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.*—(a) 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 Rs20,000 and less, to a maximum fee of Rs150, and in the case of municipalities with an income exceeding Rs20,000, to an additional Rs100 for each additional Rs20,000 (or part thereof) of income.
- (b) From Road Cess Committees at $\frac{3}{4}$ th *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) and Road Cess Committees one *per cent.* on the total income, to be calculated on even hundreds of rupees, excluding as above. (*See also para. 315 above.*)

332. These fees 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 for a debt due to Government by the several bodies concerned, and should be paid in full whether there has actually been an audit during the year or not. 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.

Chapter 17.—Powers of Local Government.

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

N.1

Chapter 18.—General Procedure of Treasuries.

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Responsibilities of District and Treasury Officers. [C.A.C.—301.]

333. *The Collector or Deputy Commissioner.*—A District Officer is personally responsible to Government for the due accounting 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.

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

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

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

334. The District Officer is bound to satisfy himself by periodical examination (at least once in every 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*)—(1) that the actual stock of cash, stamps, stock-notes, opium and securities is kept under joint lock and key, and corresponds with the book balances, and that the Treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business, or larger than the security given by him; (2), that the deposit registers are kept up according to the rules prescribed in Chapter 20 of the Civil Account Code; (3) that the stock of bill and similar forms which are intended for use in money transactions is carefully kept under lock and key, and periodically tallied with the nominal balance of such forms on the stock books; and (4) that the Sub-Treasury balances are verified once a 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 a mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of transaction, but also that no monies are unnecessarily placed in deposit or allowed to remain there without good cause.

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

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

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

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

He should, in respect of—

- (1) payments, observe the general rules prescribed in Articles 3, 5, 9, 10 and 11, Chapter 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 chalang and Sub-treasury accounts, initial every entry in the Revenue Deposit Registers, observe the rules relating to such deposits given in Articles 246 and 247, Chapter 15, Civil Account Code, and verify the monthly totals of all Departmental Revenue Returns;
- (3) Supply Bills and Remittance Transfer Receipts, observe the rules prescribed in Articles 373, 374, 384 and 388, Chapter 21, Civil Account Code;
- (4) the Treasurer's balance, roughly verify it every night and see that it is locked up in the vault, under double lock, Article 304, Chapter 18, Civil Account Code;
- (5) monthly accounts, see that the vouchers and schedules are despatched in a complete state;
- (6) receipts and payments, check the schedules with the vouchers at intervals;
- (7) erasures, observe Articles 21 and 224 of the Civil Account Code;
- (8) recoveries, observe Article 16 of the Civil Account Code;
- (9) office notices, observe Articles 337 and 338 of the Civil Account Code.

Telegraphic Cypher Code.

339. A Telegraphic Cypher Code has been supplied to all Collectors and Deputy Commissioners who have transactions with 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.

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

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

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

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

Receipts and Payments Registers. [C.A.C.—308 & 309.]

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

NOTE.—Complaints are made of the difficulty of complying on the last days of 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 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.

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

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

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

348. 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 score through the original entry and to initial the fresh entry which may be made.

349. The schedules of salaries and travelling allowances of Gazetted Officers and of Hospital Assistants will be of service in the issue of last-pay certificates and in checking the amounts claimed in subsequent months. These schedules should invariably be submitted with the lists of payments irrespective of the number of payments made in the month.

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

351. In the Cash Account and in the List of Payment forms, space has been provided for manuscript entries, but in the event of the space being insufficient, one or more full sheets of foolscap paper may be inserted, on which the entries can be made. Such entries should always be *legibly* and neatly made, leaving sufficient space between each item.

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

- | | |
|--|---|
| 1. Forests. | 14. Municipalities. |
| 2. Telegraph Department. | 15. Excluded Local Funds. |
| 3. Marine " | 16. Salaries and Travelling Allowances of
Gazetted Officers, Travelling Allow-
ances of Ministerial Officers and Com-
mission to Sub-Registrars. |
| 4. Post Office. | 17. Hospital Assistants. |
| 5. Military Payments. | 18. Pensions. |
| 6. Public Works Payment. | 19. Education Charges. |
| 7. Deposit | 20. Incorporated Local Funds. |
| 8. Supply Bills—Local. | 21. Inland Customs. |
| 9. Remittance Transfer Receipts—Local. | 22. Opium Cheques. |
| 10. Supply Bills—Other Governments. | 23. Malikana payments. |
| 11. Remittance Transfer Receipts—Other
Governments. | |
| 12. Advances, Loans, etc. | |
| 13. Interest payments. | |

Abbreviated and special form of pay orders.

352. In the case of—

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

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

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

Check Register of Transfer Payments.

354. Bills paid, wholly or partly by transfer, will be entered in the above Register (A. G. B. Form No. 179), and the Treasury Officer will pass the order of payment as follows:—

Passed for payment in cash—————

" " by transfer—————

The treasurer in making the payment will ignore the order of payment by transfer and will stamp the bill as "paid ₹ " the amount payable in cash.

Jail Pass-Book.

355. 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.

Submission of March Account.

[C.A.C.-324.]

356. 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.

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

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

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

Despatch of Account, etc.

360. 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;
- (ii) when accounts, bills, vouchers, or other documents are sent to this office, no covering letter should be written. If the transmission is not mere routine, all that is wanted is an attached slip of quarter-foolscap size, indicating the purpose for which the document is sent, or the letter that called for it;
- (iii) files of papers (such as cash accounts with schedules, monthly contingent bills with vouchers, pension applications) should be folded once longitudinally, and no more. It is found that if they are folded into a size smaller than half a page of foolscap they tear in the using.

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

Monthly Abstract Account.

[C.A.C.—328.]

362. The form of this account is printed as A. G. B. No. 4. But the return for the 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 Promissory Notes
Opium	Opium Expenditure
Salt	Other Civil Expenditure
Stamps	
Excise	TOTAL CIVIL EXPENDITURE
Provincial Rates	
Customs	Civil Debt and Remittances
Assessed Taxes	Forest and Marine
Registration	Post Office
Other heads	Military Department
	Public Works Department
TOTAL CIVIL REVENUE	Guaranteed Railways
	Telegraph
Civil Debt and Remittance	
Forest and Marine	
Post Office	
Military Department	
Public Works Department	
Guaranteed Railways	
Telegraph	
Opening Balance	Closing Balance
GRAND TOTAL	GRAND TOTAL

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

Civil Revenue.

364. A list of the heads including the Incorporated Local Funds (Appendix F) 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.

365. 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 F).

Deposits (of all kinds).

Municipal Funds.

Trust Interest Payments.

Advances (of all kinds).

Loans to Municipalities and Local Bodies.

Cash Remittances of all kinds beyond the district.

Remittance Transfer Receipts.

Supply Bills.

366. The lists of payments and cash account have been carefully revised, so as to simplify to the utmost the preparation of the abstract account, and a detail of the present 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 sequence of the printed entries, as exemplified in Article 328 of the Civil Account Code.

NOTE.—Should the account in any case be not closed for the month by the 2nd, as for instance when land revenue is due during the latter part of the month, or when the account is for March, special 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.

Corrections of Accounts.

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

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

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

370. No corrections of accounts of a past year, so far as concerns Government revenue or expenditure, can be admitted later than 30th June; but if any such errors affecting *balanced* heads (such as deposits, advances, local funds, etc.), are discovered, they should be specially reported to the Accountant General, in order that he may direct an entry in the current month's accounts so as to adjust the error brought to notice.

Chapter 19. - Pension Payments.

Identification by Thumb Impression . 371.

Identification by Thumb Impression.

371. As an additional means of identification, over and above those laid down in the C. A. Code, a reference to the impression of the left thumb of the pensioner should invariably be made as required by Resolution No. 4294P., dated 1st October 1898, of the Government of India in the Department of Finance and Commerce. The rules under the above resolution for the identification of pensioners by means of thumb impressions have been circulated with Financial Department Circular No. 20F., dated 31st October 1898, of the Government of Bengal. (*Vide* also this Office Circular No. 82-^{T.M.}_{T.A.D.}, dated 8th September 1896.)

Chapter 20. — Deposits.

(See Chapter 15.)

Nil.

Chapter 21.—Bills.

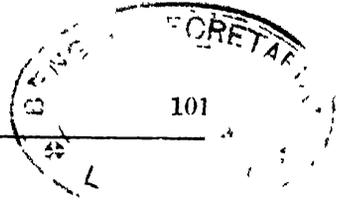
Nil.

Chapter 22.—Imperial Departments.

Bills of the Meteorological Department 372

Bills of the Meteorological Department.

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



Chapter 23.—Forest Department.

Forest Receipts	373
Advice of Forest Remittances	374

Forest Receipts.

[C.A.C.—440.]

373. Attention is invited to the note under Article 440, C. A. Code, under which earnest money tendered by contractors, etc., should be credited to Revenue Deposits and not as Forest Remittances.

Advice of Forest Remittances.

[C.A.C.—442]

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

(a) The name of the Forest Division on account of which each amount is received being already given in the Schedule of Forest Receipts, the transactions relating to Forest Divisions other than that within which the Treasury is situate should be excerpted, the total being communicated to the Forest Officer concerned, and to facilitate this separation of the figures where transactions on account of outside divisions occur, the name of the 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 24.—Public Works Department.

P. W. Pass Book	375	Staging Bungalow	379
Realisation of Rents of Govern- ment Buildings	376	Advice of P. W. Receipts	380
		Schedule of Payments	380A

P. W. Pass-Book.

[C.A.C.—457]

375. The Government of Bengal have decided that it is the duty of the Treasury Officer, after filling up the Executive Engineer's pass-book under Article 457, Civil Account Code, to return it immediately to the Engineer without waiting for its being sent for, entering it in a peon delivery book when sending it by hand, or obtaining a certificate of posting, if sending it by post.

Realization of rent of Government Buildings.

376. All rents for public buildings occupied as residences by officers in Civil employ must be realized by the Collector instead of being paid to the Executive Engineers or their subordinates direct.

377. Each Executive Engineer, therefore, is required to forward to the Treasury Officer, on the 1st of every month, a rent roll in Public Works Department Form 44B, showing the amounts to be recovered; and these recoveries should be made either in cash or by deduction from the monthly salary bills of the officers concerned. In the former case care should be taken that the recovery is properly described in the Cash Account; in the latter, the nature of the deduction should be entered in the bill against the entry.

378. Whenever a building so occupied is vacated, the Collector will be specially advised of the fact by the Executive Engineer, so that if the occupant has been transferred to another district, and rent be due, the Treasury Officer will be in a position to note in the Last Pay Certificate of the officer concerned the balance of rent recoverable from him.

Staging Bungalows.

379. It has been ordered by Government that those charges only which are connected with the construction and repair of staging bungalows should be met from Public Works Funds; while all other charges, including establishment and the cost of purchase and maintenance of furniture, should be borne by the Civil Department. Magistrates are accordingly requested to pass, for payment at the Treasury, all bills other than those on account of constructions and repair which may be presented to them by officers of the Public Works Department on account of bungalows in their charge.

Advices of P. W. Receipts.

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

Schedule of Payments.

380A. In writing up the schedule of payments in form No. A. G. B. 140 the payments on account of each Railway should be shown in a separate sheet.

Chapter 25.—Military Department.

Medical and Ordnance Store	381	Bengal Military Orphan Fund	385
Marine Expenditure	382	Payments to Native Military	
Remuneration to Marine Sur- veyors	384	Pensioners from Civil Treasuries	386

Medical and Ordnance Stores.

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

Marine Expenditure.

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

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

Remuneration to Marine Surveyors.

384. 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 1874, 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.

Bengal Military Orphan Fund.

385. When pensions from the Bengal Military and Orphan Fund of widow and her child or children are drawn in the same bill, a separate receipt is required for each person: receipts for sums over R 20 require a receipt stamp.

Payments to Native Military Pensioners from Civil Treasuries.

[C.A.C.—503.]

386. The following instructions are applicable to all the treasuries in Bengal at which military pensioners may elect to be paid.

(a) It is the desire of the Government that the military pensioners should be treated with all possible consideration as old soldiers, some of them of rank: and it is in this view that the following instructions are issued to

prevent the occurrence, when the pensioners present themselves for payment, of any delays and difficulties, such as requiring the pensioners to go to different parts of the Treasury Building during the process of obtaining payment, which might render the system of the payment of these pensioners at civil treasuries unpopular.

Check Registers of Pensions.

387. Check registers of military pensioners divided into the nineteen classes laid down in paragraph 429 will be maintained in M. A. Form 345, blank forms of which will be supplied on application to the Pay Examiner, Bengal Command. For new pensioners, descriptive rolls and pension certificates will be sent to this office by the Officer Commanding the corps, or the executive officer of the Department to which the pensioners belonged. For new pensioners of the Madras establishment who may be permitted to reside and draw their pensions in Bengal, the descriptive rolls and pension tickets will be forwarded to the Treasury Officer by the Pay Examiner, Bengal Command, as also the disbursing officer's and pensioner's copies of the pension certificates of the regimental and departmental followers of the Bengal establishment who may hereafter be pensioned under civil rules.

388. In the case of pensioners brought on the pension list, on or after the 1st January 1898, there will be pasted or securely attached, to the descriptive roll or the disbursing Officer's copy of the pension certificate, a slip of stout white paper, with the impression of the pensioner's left thumb thereon.

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

389. Immediately on receipt by the Treasury Officers of the descriptive rolls and pension certificates, they will be carefully examined, and, should they be found incomplete or incorrect in any respect, they will be returned for completion or correction to the officer from whom they were received (*vide* paragraph 387).

390. The particulars regarding each pensioner contained in the descriptive rolls, and disbursing officer's copies of pension certificates in case of regimental and departmental followers pensioned under civil rules, will then be recorded in the check register for the class to which the pensioner belongs under the initials of the Treasury Officer (*vide* paragraph 387). Great care must be taken in copying into the check registers the distinguishing mark noted in the descriptive rolls and pension certificates.

391. The descriptive rolls, pension certificates and tickets will be retained by the Treasury Officer till the first payment of pension is made. After making the first payment, he will hand over to the pensioners the following documents :—

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

The descriptive roll, or the disbursing officer's copy of the pension certificate, as the case may be, together with the slip containing the thumb impression of each pensioner pensioned on or after 1st January 1898, should be attached to the schedule of payments (M. A. Form 457 or 458) in which the first payment of pension is charged (*vide* paragraph 437).

NOTE 1.—The descriptive rolls of Bengal and Bombay pensioners (M. A. Forms 380 and 381) should be signed by the Treasury Officer after the particulars contained therein have been entered in the check register.

NOTE 2.—The pension certificates of Bengal and Bombay pensioners (M. A. Forms 452 and 9) 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 pension certificate (M. A. Form 451) in the place provided for the purpose.

Dates of Payment.

392. 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; pensioners are not, however, to be *required* to present themselves quarterly to receive their stipends (see paragraph 397).

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

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

Procedure of Payment.

- I.—Payment of old pensioners.
- II.—Payment of new pensions (including family pensions; but see paragraph 402).
- III.—Payment of subsequent pensions.
- IV.—Payment of pensioners in receipt of Order of Merit pay.
- V.—Payment of family pensions granted until marriage or re-marriage.

- VI.—Payment of pensioners unable to appear personally.
- VII.—Enquiries regarding pensioners above the age of 70 years.
- VIII.—Payment of arrears.
- IX.—Payment of pensioners re-employed.
- X.—Payment of family pensioners employed under Government in the Military Department.
- XI.—Declarations regarding employment and re-employment.

I.—Payment of old pensioners.

394. All old pensioners have in their possession either parchment or pension certificates (corresponding to the pensioners' halves of the permanent pay orders in use for civil pensioners) or pension tickets which they will produce when they present themselves for payment. The certificates or tickets will be compared with the entries in the check registers. If the Treasury Officer is satisfied with the identity of the pensioners (who will usually know their general or serial numbers) by comparison with the particulars recorded in the check register (M. A. Form 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 (M. A. Form 457 or 458) under his initials. Each payment will also be entered on the reverse of the pensioner's parchment or pension certificate, or on his or her pension ticket as the case may be in the manner referred to in paragraph 396 at the time the payment is made.

NOTE—In Calcutta sums exceeding R100 will be paid by cheques on the Bank of Bengal, and in districts where the Treasury business is conducted by a branch of the Bank orders will be issued on the Bank for payment. These orders and cheques will be handed over to the pensioners concerned, who will cash them at the Bank.

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

395. (i) On a pensioner appearing before the Treasury Officer for the first time to draw his stipend, the description recorded in the roll or the disbursing officer's copy of the pension certificate (see paragraph 387) will be carefully compared with the person of the claimant, and the officer will enter in the column of remarks of M. A. Forms 380 and 381 any further information which may come under his observation, satisfying himself at the same time that the other entries in the roll as regards the pensioner's residence, next-of-kin, etc., are correct. The pension certificate, or the pension ticket, the former being signed where necessary (*vide* note 2, paragraph 391), will then be delivered to the pensioner, to whom will be explained his general or serial number on the pension establishment, being cautioned that he will be called upon on every occasion on which he may appear for payment to quote it. He should also be informed of the date on which he is next to present himself to receive his stipend.

Should there be any reason to doubt the identity of any individual presenting himself for payment, the Treasury Officer will require him to bring forward some person on the pension establishment or some other well-known and responsible person who will certify that he is the individual entitled to the pension claimed. The security should be warned of the responsibility he is undertaking, and an entry made in the check register, in the Treasury Officer's own handwriting, that the person has been paid on the security of pensioner—general or serial No.———. In the case of the security being some person not a pensioner, particulars regarding his name, residence, occupation, etc., should be noted.

As an additional means of identification, the impression of the left thumb should be obtained from each pensioner who may be brought on the pension list on or after 1st January 1898, in the following manner: The impression can be most conveniently taken by lightly pressing the ball of the thumb upon an ink pad of the kind supplied with rubber stamps, which should be charged with ordinary black printer's ink, and then upon a piece of stout white paper. Upon the piece of paper should be clearly written the rank, name, class and general number of the person whose thumb impression is represented,

care should be taken to obtain as clear an imprint as practicable of the distinctive markings of the thumb. The Treasury Officer will be held responsible that in addition to the usual identification, a proper comparison is made between the thumb impression attached to the pension document and other taken on the spot from the pensioner himself, and he should also record such an impression for future reference in his office before the pension roll and the thumb impression attached to it is sent to the Pay Examiner.

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

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

NOTE.—No advance of pension is authorized for men pensioned under civil rules.

- (iii) That last-pay certificate produced by a pensioner must, as a rule, be the original one, but if it is marked "duplicate," a reference should be made to the Officer Commanding the regiment or the departmental officer by whom it was issued, enquiring the circumstances under which the duplicate was granted, and his reply should be attached to the last-pay certificate.
- (iv) No last-pay certificate is required for the first payment of pension to a new native family pensioner, the date from which pension is due being obtained from the pensioner's descriptive roll, which should be recorded in the fifth column of the check register.
- (v) The last-pay certificate must be attached to the schedule of payments (M. A. Form 457) in which the first pension is charged (*vide* paragraph 437).

NOTE.—For the extent to which arrears of pension may be paid to a newly-admitted pensioner, see paragraph 407.

396. The columns provided for recording payments in the pension certificate or the pension ticket will then be filled in, the entries being attested by the Treasury Officer. The required particulars will also be filled up in one or other of the two forms of schedules of payment (M. A. Forms 457 and 458) in use for the month, the remark "new pensioner" being entered in the column of remarks of the payment schedule.

III.—Payment of subsequent pensions.

397. These will be made in the same manner as laid down in paragraph 394 for payment of old pensioners.

NOTE 1.—In cases of doubt regarding the identity of the pensioner, payment should be made on security and comparison of impression of the left thumb of the pensioner with the impression on record in the Treasury, as laid down in paragraph 395 (i).

NOTE 2.—The extent to which arrears of pension may be paid generally is one year, including the quarter's pension in course of payment (*vide* paragraph 408). Thus, if a pensioner who was in receipt of his pension quarterly has neglected to draw the amount due to him from 1st January 1892, *without intimation of the cause*, he may, if he appears at any time between 1st April 1893 and 30th June 1893, when the pension for the quarter ending 31st March 1893 is in the course of payment, receive one year's pension from 1st April 1892 to 31st March 1893, and the pension from 1st January 1892 to 31st March 1892 should be withheld.

An explanation should, at the same time, be obtained from the pensioner as to the cause of his absence from periodical payments, and a report of his case accompanied by his explanation, and the result of the enquiries instituted locally to ascertain the correctness or otherwise of the explanation, sent to the Pay Examiner, Bengal Command, for submission to the Controller of Military Accounts, to enable that officer to decide whether the pension withheld should be forfeited or not (see paragraph 408).

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

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

398. Pensioners drawing Orders of Merit allowance should invariably be asked if they are legally married, if the wife is alive and her name, which should be entered in the check register. In the case of a plurality of wives, the names should be entered according to the 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.

399. 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 387).

400. 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*, *sagai*, *baeah*, or other equally valid ceremony. In the event of there being such a widow, the Treasury Officer should address the Station Staff Officer residing nearest to the home of the woman, in view to a committee being assembled at the head-quarters of a native regiment. The Station Staff Officer should, at the same time, be furnished with the address of the widow, and be requested to inform her of the date on, and place at which, she should present herself with her witnesses to have her claim investigated. On the continuance of the Order of Merit pay being sanctioned by the Controller of Military Accounts, the descriptive roll of the widow will be sent to the Treasury Officer by the Pay Examiner.

V.—Payment of family pensions granted until marriage or re-marriage.

401. In cases of family pensions granted until marriage or re-marriage, a certificate of non-marriage or of continued widowhood is required for each payment of such pensions. This certificate should be attached to the disbursement schedule as a voucher in support of the payment.

VI.—Payment of pensioners unable to appear personally.

i—Male.—ii—Female.

402. As a rule, all pensioners must appear in person to receive their stipends.

i.—Male.

403. Male pensioners who are unable to appear personally owing to age, infirmity, etc., can be paid on the production of life-certificates and their parchment or pension certificates or pension tickets, or on their general numbers being furnished. Such cases of non-appearance are 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 or pension certificates or pension tickets or to quote their general numbers on their applications for the arrears due to be remitted.

404. 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 M. A. Form 460 should accompany the remittance, the acquittance roll (M. A. Form 460) 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 (M. A. Forms 457 and 458).

NOTE (1). Such pensions should not be remitted by public service remittance transfer receipts.

(2). The stipend of a native military pensioner temporarily absent from the place where he usually draws his pension may be remitted by means of a postal money order, the cost of remittance being deducted from the amount of the stipend.

ii.—Female.

405. 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, a life-certificate and a certificate of non-marriage or of continued widowhood signed by a responsible Government officer when such a certificate is required (*vide* paragraph 401). 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.

VII.—Enquiries regarding pensioners above the age of 70 years.

406. Payments of pensions to pensioners above the age of 70 years should not be made without verifying the fact of their existence. A certificate to this effect which is printed at the end of disbursement schedules (M. A. Forms 457 and 458) should be signed by the Treasury Officer when the stipends of any such pensioners are charged.

VIII.—Payment of arrears.

- | | |
|--------------------------|--|
| i.—New pensions. | iii.—Pensions due to the estates of deceased pensioners. |
| ii.—Subsequent pensions. | |

i.—New pensions.

407. On first admission of an individual, other than a family pensioner, to the native pension establishment, the payments of the arrears due, but undrawn, of pension of any description is restricted to two years reckoning back from date of the Comptroller's Pension Circular, or other order notifying the grant of pension.

Native family pensions are, however, allowed—

(I) Arrears, if due, but undrawn, for two years* reckoning back from date of the Committee's report submitting their claims, and (II) arrears which may have accrued between the date of the Committee's report and that of the Comptroller's Pension Circular notifying the grant of pension.

In addition to the above, newly-admitted pensioners of all classes will be entitled to such arrears due for the period subsequent to date of the order announcing their admission to the pension establishment as may be admissible under the rules in paragraph 408.

The rules in this paragraph do not apply to special grants of pension or compassionate allowance. The date from which the grant shall take effect is decided separately in each case and is stated in the orders passed on it.

* NOTE.—All doubtful cases and the cases of Gurkha family pensioners who are specially granted arrears for more than two years, should be referred to the Pay Examiner, Bengal Command, for decision.

ii.—Subsequent pensions.

408. 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 readmitted 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 397.

409. Payment of arrears due to a pensioner applying for his pension after release from imprisonment should be refused, and a report made to the Controller of Military Accounts through the Pay Examiner, Bengal Command, for orders. If the Treasury Officer is authorized to pay the arrears of pension less the cost of subsistence for the period of confinement under conviction, he will ascertain the amount of the subsistence in communication with the jail authorities, and charge the net amount of pension in disbursement schedule vouched by a certificate from the jail authorities, showing the cost of the subsistence which will lapse to Government.

iii.—Pensions due to the estates of deceased pensioners.

410. When a military pensioner dies, a death report from the District Superintendent of Police (showing the exact date of death) and the deceased pensioner's parchment or pension certificates or pension tickets should be obtained (but see note to paragraph 413).

411. Should the certificate or the ticket not be forthcoming, the Treasury Officer, after satisfying himself that it has been lost (as such certificates are frequently stated to be lost when only in pledge), may issue a duplicate (see paragraph 425) and pay the arrears due.

412. Arrears due to deceased pensioners may be paid to an administrator appointed by a civil court, or as laid down in the following paragraph.

413. 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, in which case the provisions of paragraph 408 will be followed so far as they apply), 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 life-time. 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 under-mentioned 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.

* NOTE.—In the case of Gurkha pensioners the Resident in Nepal is authorized to grant certificates of death and also heirship certificates.

XI.—Declarations regarding employment and re-employment.

420. The rule in the preceding paragraph and the rules referred to in paragraph 418 should be enforced in the case of all Family and Special temporary pensioners; but in the case of invalid native officers and wounded-injury pensioners, the rules will only be enforced as regards those pensioned in Controller's pension Circulars published on and after the 1st April 1893. To give effect to these rules a declaration in M. A. Form 415 (blank forms to be obtained from the Pay Examiner, Bengal Command) should be required from each of the pensioners concerned, and attached as a supporting voucher to the schedule of payments (M. A. Form 457 or 458).

Receipts for payments.

421. As payments are made in the presence of the disbursing officer, his initials in the column "Initials of Disbursing Officer" in the disbursement schedules will be deemed sufficient proof of payment. The signature for mark of pensioners on the schedules need not therefore be taken. When a payment exceeds ₹20, a receipt stamp is, however, required from each pensioner holding any of the following ranks in classes I, VII, XIII, and XVII:—Subadar-Major, Subadar, Ressaldar-Major, Ressaldar, Naib-Ressaldar, Woordi-Major, Ressaïdar, 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 state of *all* classes of pensioners. Non-Commissioned officers and soldiers* on receipt of pensions as such 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 schedule.

* NOTE.—All pensioners belonging to classes I, VII, XIII, and XVII, who held rank other than those specified in this paragraph, are non-commissioned officers and soldiers.

Recoveries.

I.—Income-tax

| II.—Pay Examiner's disallowances.

III.—Fee for issue of duplicate pension certificates.

I.—Income-tax.

422. All pensions (or pensions together with Order of Merit, Order of British India, or other allowances, or any other income) which amount to or exceed ₹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 (M. A. Form 457 or 458), and the amount of income-tax recovered noted in the column provided for the purpose in the schedule.

II.—Pay Examiner's disallowances.

423. A disallowance issued by the Pay Examiner must in all cases be deducted from the next payment made to the pensioner, the short payment

only being shown in the schedule. A note showing on what account the deduction is made will be entered opposite the pensioner's name in the column of remarks in the schedule of payment (M. A. Form 457 or 458), the number and date of the Examiner's objection statement being cited.

III.—Fee for issue of duplicate pension certificates.

424. A fine of R1 will be levied from each pensioner for the issue of a duplicate pension certificate under the circumstances mentioned in paragraph 425. The fine should be deducted from the first payment made to the pensioner. The short payment should be shown in the schedule (M. A. Form 457 or 458) and the following note entered opposite the pensioner's name in the column of remarks in the schedule:—R1 recovered being the fee on account of issue of duplicate pension certificate.

Issue of duplicate pension certificates.

425. A Treasury Officer is permitted to grant new pension certificates to pensioners in all cases when the original parchment or pension certificates or pension tickets, though forthcoming, may be defaced or injured to an extent calling for renewal, or in case the original may be lost, burnt, stolen, or not forthcoming. Blank pension certificates can be obtained from the Pay Examiner, Bengal Command.

426. A Treasury Officer is also authorized to grant new pension certificates to pensioners, when all the available space on the reverse of the parchment and pension certificates and pension tickets is filled with entries of particulars of payment (*vide* paragraphs 394 and 396).

No fine will, however, be levied in such cases.

NOTE.—The duplicate pension certificates in corresponding forms used for pensioners of the Bengal establishment may be issued to pensioners of the Madras establishment when their pension tickets are renewed.

427. A note of the date of issue should be made in the column of remarks of the check register (M. A. Form 345) as follows:—

Duplicate P. C. issued on (date).

428. Old parchment and pension certificates and pension tickets, whenever delivered up, must be defaced and destroyed.

Classification of Pensioners.

429. Military pensioners are divided into the following nineteen classes —

- 1.—Bengal Combatant.
- 4.—Bengal Regimental followers.
- 5.—Bengal Departmental followers.
- 6.—Bengal Medical Subordinates.
- 7.—Bombay Combatant.
- 10.—Bombay Regimental followers.
- 11.—Bombay Departmental followers
- 12.—Bombay Medical Subordinates.
- 13.—Madras Combatant.
- 15.—Madras Regimental followers.
- 16.—Madras Departmental followers.
- 17.—Suakim Combatant.

Each to be posted on a separate sheet of M. A. Form No 457.

- 2.—Pungal Family.
- 3.—Pungal Special Temporary.
- 8.—Bombay Family.
- 9.—Bombay Special Temporary.
- 14.—Madras Family.
- 18.—Suakim Family.
- 19.—Madras Special Temporary.

Each to be posted on a separate sheet of M. A. Form No. 458.

430. The classes in which particulars regarding newly admitted pensioners are to be entered on receipt of their pension papers (*vide* paragraphs 387 to 390) should be determined by the details below—

Class I.—Bengal Combatant.

Includes pensions granted for life to native officers and soldiers, etc., of corps and batteries of the Bengal establishment who held the following ranks:—

(1) Subadar-Major, (2) Subadar, (3) Resaldar-Major, (4) Resaldar, (5) Woodie-Major, (6) Resaidar, (7) Native Adjutant, (8) Jemadar, Jemadar-driver, and Jemadar-Mahout, (9) Havildar-Major and Havildar-Major of drivers, (10) Havildar, Pay-Havildar, Drill-Havildar, Color-Havildar, Lance-Havildar, Quartermaster-Havildar, and Havildar of drivers, (11) Dafadar, Kote-Dafadar, Pay-Dafadar, and Lance-Dafadar, (12) Naik, Acting Naik Drill-Naik, Lance-Naik, and Naik of drivers, (13) Drum-Major, (14) Trumpet-Major, (15) Fife-Major, (16) Bugle-Major, (17) Drummer, (18) Bugler, (19) Trumpeter, (20) Sepoy and Sepoy Musician, (21) Private, (22) Sapper, (23) Rifleman, (24) Trooper, (25) Sowar and Camel Sowar, (26) Gunner, (27) Driver and Sirdar Driver, (28) Mahout and Assistant Mahout, (29) Rough-rider, (30) Salutri (a) and Assistant Salutri, (31) Farrier-Major and Farrier, (32) Shoeing-smith (b) or Nalbund, etc., etc.

EXCEPTIONS—

(a) Salutri of Heavy Artillery to be classed under class IV.—Regimental Followers.

(b) Shoeing-smith or Nalbund of British Cavalry Regiments, British Mountain Batteries, and Heavy Batteries of Royal Artillery to be entered under class IV.—Regimental Followers.

Class II.—Bengal Family.

Includes pensions granted for life to heirs of native officers and soldiers, regimental followers, and medical subordinates of the Bengal establishment.

Class III.—Bengal Special Temporary.

Includes all pensions not granted for life.

Class IV.—Bengal Regimental Followers.

Includes pensions granted for life to followers of corps and batteries of the Bengal establishment who held the following ranks:—

(1) Barwallah, (2) Bhistie, (3) Bildar, (4) Bullock-driver, (5) Carpenter and Mistry Carpenter, (6) Chowdry, (7) Cook or Langri, (8) Dhoobie, (9) Dooly-bearer and Mate Dooly-bearer, (10) Engine-driver, (11) Farrier (c), (12) Fileman, (13) Fireman, (14) Goorgah, (15) Grass-cutter and Jorawallah Grass-cutter, (16) Hammerman, (17) Lascars, Serang of Lascars, and Tindal of Lascars, (18) Moochi, (19) Mutsuddi, (20) Fuckalli, (21) Saddler, (22) Salutri, (23) Shoeing-smith or Nalbundi, (24) Smith, Male Smith and Mistry-Smith, (25) Sweeper, (26) Syce and Jemadar Syce, (27) Tindal, (28) Transport-driver, Dafadar Transport-driver, and Jemadar Transport-driver (29) Ward-sweeper, (30) Ward-servant, (31) Water-carrier, (32) Weighman etc., etc.

Class V.—Bengal Departmental Followers.

Includes pensions granted for life to the following of the Bengal establishment as well as to their heirs :—(1) Inferior and menial servants attached to offices connected with the army, such as Office of the Adjutant or Quartermaster-General in India, Examiners of Pay, Commissariat Clothing, and Ordnance Accounts, Executive Commissariat Offices, etc., etc., (2) Inferior and menial servants and artificers of Department, such as Commissariat, Clothing, Medical, Remount, Ordnance (including Arsenal, Magazines, Depôts and Factories, etc., etc.

NOTE.—As the ranks or titles of pensioned departmental followers are in several instances similar to the ranks of pensioners in classes I and IV, care should be taken to enter in classes I to IV only *Regimental* and in class V only “*Departmental Pensioners.*”

Class VI.—Bengal Medical Subordinates.

Includes pensions granted for life to Hospital Assistants of the Bengal establishment.

Class XVII.—Suakim Combatant and Class XVIII.—Suakim Family.

Includes pensions granted on account of the expedition to Suakim.

The ranks of the other classes, *viz.*, those of the Bombay and Madras establishments, are similar to those of the corresponding classes of the Bengal establishment detailed above.

The ranks and grades peculiar to Bombay and Madras establishments are as follows :—

Class VII.—Bombay Combatants.

Kote-Dafadar-Major, Quartermaster-Dafadar, etc.

Class X.—Bombay Regimental Followers.

(1) Bellows-boy, (2) Flagman, (3) Head Guide, Second Guide, Private Guide, etc.

Class XIII.—Madras Combatant.

Farrier Havildar, etc.

Class XV.—Madras Regimental Followers.

(1) Bellows-boy, (2) Cooly-woman, (3) Chuckler, (4) Gardener, (5) Peon, (6) Toty, (7) Toty-woman, (8) Chief Guide, Head Guide, Second Guide, Guide, etc.

431. No alteration should be made in accordance with the preceding paragraph in the classification of pensioners already borne in the check register, without instructions from the Pay Examiner.

Accounts.

I.—Preparation of the schedules of payment (M. A. Forms 457 and 458.)

II.—Treasury accounts.

I.—Preparation of the schedules of payment (M. A. Forms 457 and 458).

432. The schedules of payments are in two forms, M. A. Form No. 457 for retired, compensation, invalid and wound pensions, and M. A. Form 458 for family pensions. The payments should be posted in the appropriate one of these two forms as they are made from day to day (*vide* paragraphs 394, 396, and 397).

433. As the classification of pensioners under the nineteen classes detailed in paragraph 429 is of the utmost importance for the purpose of compilation of the payments under their proper heads of account in the Military Accounts Department, disbursing officers are particularly requested to prepare the disbursement schedules (M. A. Forms 457 and 458) according to those classes, rendering a separate schedule for each class. In the check register the pensions are arranged according to classes. There should, therefore, be no difficulty in determining in which of the several sheets of payment schedules in use the entries for each pensioner who appears to receive payment should be made.

434. General numbers of all pensioners should be correctly stated in disbursement schedules; regimental numbers should never be shown, and in cases where Madras and Bombay pensioners have been renumbered in Bengal, the Bengal number should be shown.

NOTE.—The former practice of registering the rolls of the pensioners of the Bombay and Madras army electing to be paid in the Bengal Command and assigning fresh numbers to them, has been discontinued.

435. The following certificate printed at the end of M. A. Forms 457 and 458 should be signed by the Treasury Officer:—

“I do hereby certify that the pensioners, whose names appear in this schedule, with the exception of those who were 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 was any reason to doubt the identity of the person, every possible enquiry was made to ascertain the merits of the claim.

“I do further certify that special steps have been taken for identification of pensioners whose age exceeds 70 years.”

436. A reference is requested in this connection to paragraphs 396, 416 421, 422, 423,* 427, 445, and 446.

* NOTE.—A note similar to that referred to in this paragraph should be made in disbursement schedules when the Pay Examiner authorizes payment of an amount short paid.

437. The following documents must accompany the disbursement schedules (M. A. Forms 457 and 458):—

- (a) The descriptive roll or the disbursing officer's copy of the pension certificate together with the slip containing the thumb impression of each pensioner pensioned on or after 1st January 1898 (*vide* paragraph 391) and last-pay certificate [*vide* paragraph 395 (ii) and (v)] of each new pensioner whose stipend has been charged in the schedules.

- (b) The parchment or pension certificate or pension ticket of each deceased pensioner whose arrears of pension have been adjusted (see paragraph 413).
- (c) Acquittance rolls (M. A. Form 460) of pensioner paid by remittances (*vide* paragraph 404).
- (d) Extracts from the check registers on account of pensioners transferred from another Treasury (*vide* paragraphs 443 and 444.)
- (e) Declarations obtained from pensioners referred to in paragraph 420.
- (f) Widowhood and non-marriage certificates (*vide* paragraph 401).

438. All supporting vouchers to a schedule (M. A. Forms 457 and 458) should be numbered in a consecutive series for each Treasury for each list of payments; a list of these vouchers should accompany the schedules, and the number of the supporting voucher should be cited against the payment which it supports, and the vouchers themselves securely attached to the schedules they accompany.

439. When payment for any period is withheld under special instructions, or in accordance with any rule the correspondence or the rule in accordance with which withheld should be cited in the remarks column of the schedule, which should also show the period for which withheld.

II.—Treasury Accounts.

440. Military pensioners will be paid by the treasurer in the presence of the Treasury Officer. The treasurer, therefore, requires no order for each payment. The payments as made should be entered by the treasurer on a separate sheet of paper and initialled by the Treasury Officer, and the total thereof carried into the treasurer's book.

441. After the payments of each day have been made, they will be entered in the office copies of the schedules of payments (M. A. Forms 457 and 458), which should be separate for each of the classes referred to in paragraph 429. The daily totals of these schedules should be entered in the column for "Miscellaneous Payments" in the List of Military payments (Form A. G. B. 44), from which the daily total of all Military payments for the day will be taken to the Cash Book.

442. On the 10th and last day of the month the amount columns of the schedules should be totalled, and the total amount of each schedule, which should be numbered for reference, entered in one line in the list of military miscellaneous payments (Form A. G. B. 44), each entry *being supported by certified schedules in M. A. Forms 457 and 458 only*. The list and schedules should be sent to this office with the bi-monthly lists of payments. Office copies of the schedules will of course be retained.

Transfer of pensions.

443. Pensioners leaving their paying stations temporarily and residing at other stations within the Bengal Command may, if they so desire, be paid at those stations by postal money order or otherwise without any cost to the State. Remittance transfer receipts will not be issued in such cases.

444. Transfers of the payment of pensions from one station to another in the Bengal Command are permitted when the pensioners desire to receive their pensions permanently or for a lengthened period at a station other than that at which they have hitherto been paid. On receipt of a pensioner's application for transfer, careful enquiries are to be instituted as to the grounds on which the application is made. If the Treasury Officer is satisfied that the request of the pensioner is deserving of consideration, he will effect the transfer in the manner indicated in the following paragraphs. The Treasury Officer should, however, discourage as much as possible these transfers, rejecting all such as are not founded on good grounds.

445. When an application is made for the transfer of the payment of a pension from one Treasury to another in the Bengal Command 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 together with the slip containing the thumb impression of the pensioner on record in the Treasury (*vide* para. 395 (1)), 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 with column 9 completed in as full detail as possible will be sent, together with the slip containing the thumb impression of the pensioner, 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 (M. A. Forms 457 and 458) the name of the Treasury from which the pension has been transferred, when the first payment is made, attaching the two extracts as a supporting voucher to the schedule, but retaining the slip for record in the Treasury.

446. When an application is made for the transfer of the payment of a pension from a Treasury in the Bengal Command to another Treasury in the same circle, but not under the control of this office, or to a station in another command of account, the extract from the check register and the slip containing the thumb impression of the pensioner referred to in the preceding paragraph, should be sent to the Pay Examiner, Bengal Command, with a requisition for the transfer in view, transfer being effected by him in a similar manner to that prescribed above. If the transfer is to a Treasury in the Bengal Command, the Treasury Officer should note in the remark column of the disbursement schedule (M. A. Forms 457 and 458) 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, and retaining the slip for record in the Treasury.

Report of Casualties, by death, transfer, etc.

447. Whenever a native military pensioner in receipt of Order of British India allowance, Order of Merit pay, or annuity, fails to present himself to receive his pension, allowance, pay, or annuity, enquiries should be instituted to ascertain whether he is living or not. In case of the demise

of such a pensioner being ascertained, a report of the occurrence should be made to the Pay Examiner, Bengal Command, as early as possible.

448. Immediately on receipt of information of the death of a native military pensioner of any class whether combatant or non-combatant, the exact date of death should be ascertained in communication with the local authorities, and after the necessary entries have been made in the check registers kept by the Treasury Officer that officer will at once forward the intimation in P. B. Form No. 403 to the Pay Examiner, Bengal Command.

NOTE.—The above statement is not required as regards pensioners residing in Nepal.

Chapter 26.—Post Office.

Postal Payments

449

Postal Payments.

[C.A.C.—512]

449. Payments to the Postmasters of Sub-offices should not be shown separately in the bi-monthly schedules of payments on account of the Postal Department submitted with the Lists of Payments, but should be lumped together as payments to the Postmaster of the Head office to which the Sub-offices are subordinate. Similarly, in the case of receipts from the Postal Department, the receipts should be shown in the Treasury Cash Account as from Head Offices.

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

Chapter 27.—Telegraph Department.

Nil.

Chapter 28.—Service Funds.

Deductions from Salary Bills.

451. The Treasury officer is responsible for seeing that proper deduction is made on account of annuity fund from the salary bills of Covenanted Civil Servants and that the amounts recovered from pay bills on account of the Indian Military Service Family Pension Regulations are those advised to them for recovery. He will also see that recoveries are correctly made on account of the Indian Civil Service Family Pension Regulations from all European Covenanted Civil servants who were appointed in 1881 or subsequently.

Chapter 29.—Coin.

Examination of Coin . . . 452. | Report to Police regarding
counterfeit coins 453

Examination of Coin.

[C.A.C.—577.]

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

Report to Police regarding counterfeit coins. [C.A.C.—579.]

453. Under Article 579, Civil Account Code, counterfeit coins are ~~out~~ and returned to the parties who tendered them, but the name and address of the tenderer should be asked, as well as the name and address of the party from whom he received the coins and the matter immediately reported to the Police: The Treasury Officer is not required to take any further action.

Chapter 30.—Currency Notes.

Encashment of Currency Notes 454 | Paper Currency Agency . . . 458
 Indents for Currency Notes . 456 |

Encashment of Currency Notes. [C.A.C.—809.]

454. Home circle notes may be cashed at a Treasury only when inconvenience is not likely to be caused by doing so.

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

- (i) that they allow no amounts to out-lie at Sub-treasuries beyond what are immediately required there;
- (ii) that Treasuries always have ready a stock of boxes for remittance.
- (iii) that prompt attention is given to the despatch of remittances when ordered by the Accountant General;
- (iv) that they make it a practice, without waiting for orders, to remit Bank Post-bills as soon as received to the Bank of Bengal, for credit of the amounts to Government; and
- (v) that they remit all currency notes exceeding ₹100 in value which are not required for payment of official salaries, and all notes of less value in excess of the probable public demand to the Reserve Treasury (Account Code, Article 662). Should a large accumulation take place after the first remittance, a second remittance should be made within the month, provided that sufficient time is left to ensure that the second halves of the notes will reach the Reserve Treasury, Calcutta, before the close of the month. All remittances thus made should be advised the same day by post to the Accountant General.

Indents for Currency Notes. [C.A.C.—623.]

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

457. The orders of Government materially affect the Accountant General's ability to supply notes of large value to Treasuries. Such notes can only be supplied for a limited sum to meet local requirements and should not be indented for for encashment.

Paper Currency Agency—Custody of Coin and Notes. [C.A.C.—627.]

458. It is often convenient for a Treasury surplus to be placed in a Currency chest opened permanently or temporarily. Placed in a Currency chest it forms part of the Currency Reserve, and is absolutely at the disposal of the Comptroller General, and is not available for use by Col-

lectors, except with his sanction, which is only given after a previous equal payment has been made into the reserve at Calcutta or elsewhere : to withdraw any amount from a chest without the Comptroller General's sanction, which is ordinarily communicated to the Accountant General and through him to District Officers, is not only beyond the powers of Collectors but illegal. No money should therefore be removed from a Currency chest without the orders of the Comptroller General, or the Accountant General.

459. The responsibility for supplying funds for the Treasuries, rests with the Accountant General ; the District Officer's responsibility lies in giving that officer sufficient and timely notice of his requirements. The notice should give the amounts held by the Treasury in whole rupees, notes, and small coin, the amounts required with reasons why required.

460. A monthly statement of probable requirements in the month should accompany the Cash Balance Report of the previous month. It should be carefully prepared, and only the sums actually required entered, as the Treasury balances have to be worked at as low a figure as possible.

461. If careful attention is paid to the Treasury requirements, demands for assistance by telegram should only be necessary when the Treasury balance has gone lower than anticipated owing to some unexpected payment which has been or has to be made immediately.

Chapter 31.—Resource and Remittance.

Vouchers for Remittances 462 Remittance by Steamer to Assam Treasuries 463	}	Post Bills 464
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Vouchers for Remittances.

[C.A.C.—663.]

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

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

Remittances by Steamer to Assam Treasuries. [C.A.C.—677]

463. When remittances are despatched by river steamers to Assam Treasuries, the name of the steamer carrying the remittance should be intimated to the receiving Treasury, so as to enable the Treasury Officer to ascertain the probable date of arrival of the remittance.

Post Bills.

464. Post bills of the Bank of Bengal should be received in payment of revenue, provided they are specially endorsed to the District Officer by the parties by whom tendered. They should be credited at once to the proper head of receipt, and be endorsed immediately by the District or Treasury Officer for payment to the Secretary and Treasurer, Bank of Bengal, to whom they should be forwarded without delay under registered cover, the transaction being clearly debited in the Treasury cash-book and list of payments as a remittance of the amount of the Post Bills to the Bank of Bengal. The Treasury Officer should be especially careful to ensure the transmission of these post bills to the Bank of Bengal, Calcutta, without any loss of time; if possible on the actual day of receipt in the Treasury.

Chapter 32.—Special Rules for treasuries banking with
a branch at the Presidency Bank

Nil.

Chapter 33.—Miscellaneous.

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Revenue Record-room Receipts and Charges.

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

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

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

Government Estates.

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

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

468. The charges on account of primary education, hospitals and dispensaries, which have hitherto been paid from the Estates Improvement Fund,

will form a part of the expenditure of the department concerned, and be provided for in its own estimates. No distinction will therefore be necessary between these payments and those ordinarily made on account of the department.

(a) The charges for Primary Education will be drawn by the Deputy Inspector, or, where there is such an officer, by the Departmental Sub-Inspector, of Schools, on bills countersigned by the Magistrate of the district, in such instalments as may be required for actual payment.

469. At the end of each quarter the Accountant General will, in accordance with the provisions of Bengal Government Order No. 749, dated 1st March 1882, issue orders to the Deputy Commissioners of Darjeeling, Hazaribag, Ranchi, Manbhum, Palamow and Singbhum for transfer to the credit of the District Road Fund, as a contribution for communications, of a sum equal to one-eighth of the amount adjusted by him during the quarter to the credit of the head "Twelve *per cent.* on collections from Government Estates."

(a) The payments will be made under the procedure laid down in paragraph 289.

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

Collections of Government Estates.

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

Rent of Distillery Buildings and Ganja Golas.

472. These should be credited as miscellaneous receipts of the Excise Department.

Excise Chalang and Receipts.

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

Adjustment of money orders in favour of District Officers.

474. All such receipts as landlord's fees, expenses of witnesses, record-searching fees and other miscellaneous items of the same nature received by money order, which are not creditable to Government, but are immediately payable by the Collectorate Nazir to some person or on some account, should

be credited to Revenue Deposits, by transfer under Article 518A of the Civil Account Code, from which head they may be withdrawn as required for payment on the Collector's order. The procedure regarding intimation being given to the officer concerned will remain unaffected. Vide this Office Circular No. 5 ^{T.A.C.}_{T.A.D.} dated 1st February 1894.

Recoveries in Pauper Suits.

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

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

1. Number and date of chalan. 2. From whom received, i.e., the name of the person on whose behalf the suit was conducted. 3. Whether recovered from information given by 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.

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

Stationery and printed forms for Local Funds, etc.

List of Officers and bodies who pay for stationery and forms supplied from the Government Stationery Office—

Excluded Local Funds.

1. Cantonment Funds.
2. Police Funds—
 - (a) Railway Police Clothing.
 - (b) Foundling Asylum.
 - (c) Fire Brigade.
 - (d) Calcutta and Suburban Police Superannuation.
3. Marine Funds (including Port Funds)—
 - (a) Hospital Port Dues.
 - (b) Balasore Port.
 - (c) Cuttack Port.
 - (d) Puri Port.
4. Education Funds—
 - (a) Durga Charan Laha's.
 - (b) Jagaria.
5. Medical and Charitable Funds—
 - (a) Pilgrim Lodging House.
 - (b) Joggernath Road and Trunk Road Pilgrim's Lodging House.

477. The Government of Bengal having decided that the officers and bodies indicated on the margin, who pay cash for the stationery and forms they obtain from the 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 issued.

- (c) Cuttack Annachutter.
- (d) Chuni Lal Soal's Endowment.
- (e) Cantonment Hospitals.
- 6. Public Works Funds—
 - (a) Darjeeling Improvement.
 - (b) Khondmal Road.*
- 7. Miscellaneous Funds—
 - (a) Zoological Garden.
 - (b) Christian Burial Board.
 - (c) Mahomedan Burial Board.
 - (d) Western Duars Market.
 - (e) Chittagong Hill Tracts Bazar.

Other Officers and Bodies.

- 8. Trustees of the Indian Museum, including the Superintendent and all other officers employed in the Museum.
- 9. Administrators of Wards and Encumbered Estates.
- 10. Madrassas, except the Calcutta Madrassa.
- 11. Orphanunge Market, Kidderpore.
- 12. Bntwara and Partition Departments.
- 13. Registrar, Calcutta University.
- 14. State Railways, *see para. 480.*
- 15. Collectors and Magistrates for Vernacular Department.
- 16. District Judges for Vernacular Departments.
- 17. Subordinate Judges and Munsiffs for Vernacular Departments.

} *see para. 481.*

478. An indenting officer of the classes named above should send 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.

479. In the Treasury cash account the total of sums paid in for such intended supplies should be shown against the printed heads "Sale of Stationery" or "Value of printing work performed for Local Funds or Municipality, etc.," as the case may be; and the details as to the parties from whom received and the number and date of the estimate of the 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.

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

(b) When the 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 G which will be covered by detailed bills with sub-vouchers and the prescribed certificates.

480. 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.

481. 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 Division, showing the cost of stationery supplied to each of these officers during the preceding month.

482. The cost of stationery supplied to Incorporated Local Funds will be adjusted to debit of those funds by Book Transfer in the office of the Accountant General, Bengal, with effect from the 1st April 1899, but the cost of forms will be paid for in cash.—*Comptroller General's letter No. 1524, dated 8th December 1898.*)

Taxes on Post Office and Telegraph Buildings.

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

Sale of Railway Lands.

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

Destruction of Treasury Records.

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

Chalans for money paid into the Treasury	:	} After 3 years.
Sub-vouchers retained by disbursing and controlling officers	:	
Daily sheets of Receipts and Disbursements from the Bank that keeps the Government Cash Balance	} After 6 years.
Daily sheets of Receipts and Disbursements received from Sub-treasuries	
Applications for Remittance Transfer Receipts and Supply Bills	
Tri-monthly Estimates	
Daily Register of Currency Notes	
Treasurer's Cash-Book	
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	
Advices of Salary bills, etc., enforced for payment at the Sub-treasury	
Account of Stock Notes with Treasurer or in Sub-divisional Treasury	
Register of sale of Stock Notes	
Daily Advice List of Payment Orders issued by Judicial Officers	
Advice List of Bills, and Transfer Receipts	

Register of Stamp sales and Store Book of Opium	}	
Register of Repayments of Deposits		
Plus and Minus Memo. of Stamps		
Ditto ditto of Deposits		
Ditto ditto of Zamindari Embankment Advances		
Ditto ditto of Stock Notes	}	After 12 years.
Register of Receipts subsidiary to the Cash-Book except Register of Deposit Receipts		
Personal Ledger Account of Deposits		
Register of Bills issued		
Subsidiary Register of Payments		
Check Registers of Bills payable		
Currency Note Register		
Accountant's Daily Balance Sheet		
Account of Stock Notes under double locks		
Fine Statements		
Contingent Registers		
Cash-Book	}	After 25 years.
Acquittance Rolls		
Register of Deposit Receipts	}	Not to be destroyed.
Do. of Powers-of-Attorney		
Do. of Transfers of Government Promissory Notes		
Do. of Stock Certificates		
Memo. of Government Promissory Notes deposited for custody safe		
List of Stock Notes held in deposit		

Return of Vouchers.

486. Vouchers once received in this office will not be returned except for very cogent reasons. Accordingly when application is made for the return of any vouchers, the reasons for the request should invariably be stated.

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APPENDIX A.

SECTIONS OF ESTABLISHMENTS.

(See Chap. 5, para. 49.)

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 (chapas) allowed to the Magistrate-Collector, the remaining half being drawn with the Magistrate's Establishment.
		Vernacular Department.	Sheristadar, Peshkar, Record-keeper, Accountant, Tauzi Navis and all Mohurirs, whether attached to the General, Account, Tauzi or Record Branch.
		Treasury Department	Treasurer and Potdars.
		Joint Magistrate and Deputy Collector.—(Name to be stated.)	Mohurir, if any, specially sanctioned, and two 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 bill should be divided.	What should be included in each section.
Collector or Deputy Commissioner.	Land Revenue . . . {	Process Establishment (Temporary).	Extra Process-servers.
	Kanungo Establishment. {	Kanungos and Surveyors. Chainmen and Messengers.	
	Management of Government Estates.	Tehsil Establishment.	
	Land Settlement (smaller operation). {	Office	Clerks and servants.
		Measuring	Amins, chainmen, etc.
	Land Registration (District charges).	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.
		{	Executive Establishment.	Sub-Inspectors and peon.
	{	Sudder Office Establishment.	Clerks and peons at the head office.
	{	Distillery Establishment.	Kanungos, Clerks and servants.
	{	Income tax	Assessors, Mohurirs and peons.
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.

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		Clerks and servants.
	Boat Establishment.		
	Wharf Establishment	Wharf Department .	Wharf Officers, Clerks and servants.
Salt Department . .	Intendants.		
	Office	Clerks, servants and guards.	
	Inspection	Inspectors and Assistant Inspectors.	
	Patent Salt weighing Scale Establishment.	Carpenters and mistries.	
	English Department .	Clerks and servants.	
	Vernacular „ . . .	Ditto.	
	Godown, English.		
Opium Agent	Sudder Establishment.	Ditto, Vernacular.	
		Evaporatory and Laboratory Department,	Superintendents, Assistants and servants.
		Factory Department .	Ditto ditto.
		Chest and Saw Mill .	Engineers, mistries and servants.

Sections of Establishments—continued.

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Opium Agent .	Sudder Establish- ment.	Lithograph Press De- partment.	.
		Fire Brigade.	.
		Account Department .	Accountant, Clerks and servants.
		Treasury Department	Treasurer, Assistants and servants.
		Audit Department .	Clerks and servants.
		Guards . . .	Sub-Inspector, jamadars and burkandazes.
Sub-Deputy Opium Agent.	S u b - D e p u t y Agent's Establish- ment.	English Office . . .	Clerks and servants.
		Vernacular Office .	Ditto.
		Kotee Establishment (each to be distinctly shown).	Gomastas, Clerks and servants.
		Assistant Sub-Deputy Agent's Establish- ment (each to be dis- tinctly shown).	Clerks and servants.
		English Department .	Clerks and servants.
		Vernacular „ .	Sheristadar, Peshkar, Record-keeper, and Mohurirs.
Commissioner .	Commissioner .	Provincial Establish- ment.	Education and Local Fund Clerks and ser- vants.
		Establishment for the general management of Wards' estates.	Clerks and servants for the general manage- ment of Wards' estates.
		Pleader and Establish- ment.	
Government Pleader.*	Law Officers . . .		
District or Addi- tional Judge.	Judge's or Addi- tional Judge's Court.	English Department .	Clerks and servants.
		Vernacular „ .	Sheristadar, Peshkar, Record-keeper, and Mohurirs.
		Translators.	
		Civil Court Amins.	
		Process Establishment	Nazir, Naib-Nazir, writer and peons.

* The bill should, however, be countersigned by the Collector or Deputy Commissioner before payment.

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 peons.	
		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.	
		English Department .	Clerks and servants and half the number of orderly peons (chaprasis) allowed to the Magistrate-Collector.	
		Vernacular Department		Sheristadar, Record-keeper and Mohurirs.
Magistrate or Deputy Commissioner.	Criminal Court	Honorary Magistrate's Establishment.	Nazir Naib, Nazir, bukahi and peon,	
		Process Establishment		
		Hajut . . .		Establishment.
		Pounds . . .		Ditto.
Magistrate or Chaplain.	Circuit House . . .	Ditto . . .	Mohurir and pound-keeper.	
		Church . . .	Ditto . . .	Clerk, chowkidars, sweeper, etc.
Superintendent of Jail.	Cemetery . . .	Ditto . . .	Burial ground chowkidars and mallies.	
		Jailers, etc. . .	Jailers.	
		Warders, etc. . .	Deputy Jailers.	
			Assistant Jailers.	
Warders, etc. . .	Head Warders.			
	Warders.			
Warders, etc. . .	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.	
Officer in charge of Lock-up or Subsidiary jail.	Lock-up or Subsidiary jail.	<p><i>N.B.</i>—Pay and allowances of Civil Hospital Assistant to be drawn in a separate bill.</p>	
Registrar or Special or <i>Ex-officio</i> Sub-Registrar.	Registration .	Warder Establishment. Extra Warders and Servants. Establishment .	Clerks, Mohurirs, and servants.
		Office Hospital Establishment (pay and allowance of Hospital Assistant to be drawn in a separate bill). Fixed Boat Establishment. Inspectors Sub-Inspectors .	Ditto. NOTE.—These three establishments should be drawn in one bill.
District Superintendent of Police.	Police	European Constables Head Constables . Constables Chowkidars Mounted Constables . Batta allowance . Good conduct allowance. Allowance to Court Sub-Inspector.	NOTE.—The whole of these should be drawn in one bill.

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. Secretary, District School Committee, or Deputy Inspector of Schools.	Inspection . . .	Office . . .	Clerks and servants.
	District School Committee.	Office . . . Deputy and Sub-Inspectors. (Gazetted officers are paid on separate bills.)	Education Clerk and servants (if any).
Principal . . .	College or Collegiate School.	Instructing staff . (Gazetted officers are paid on separate bills.)	Clerks and servants.
		Office . . . Mohsin Fund Establishment.	Moulvies, etc., paid from Mohsin Fund.
Head Master . . .	Schools, English, Normal or Vernacular.	Same as Collegiate School.	
	Medical . . .	Compounders . . . Office . . .	Compounders and dressers. Clerks and servants.
Vaccination . . .		Inspectors. Vaccinators and Assistants. Office . . .	Clerks and servants.
	Civil Surgeon . . .	Medical School . . .	Instructive staff . (Gazetted officers are paid on separate bills.)	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 . . . Office . . .	Compounders and dressers. 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, Cooks, Bhistees, Female-keepers, Durwans, Dhobies, etc.
	Meteorological Department.	Establishment . . .	Overseers, Assistant-Reporters, Clerks, and servants.

APPENDIX B.

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

(See Chap. 5, para. 82.)

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

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:		
Salaries of Officers	Not necessary	Officers themselves.
Salaries of Teachers (except of the first four grades) and Establishment.	Countersignature not necessary except by Director in case of Collegiate school contingencies.	Principal of the College.
Contingencies		
Library and Prize Allowances .			Director of Public Instruction.
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 or Assistant Inspector.	
Library and Prize Allowances .		
VI.—Madrassahs (1) . . . .	.....	.....
VII.—Normal Schools:		
Pay of Establishment	Not necessary	Head Masters of Schools.
Contingencies	Circle Inspector or Assistant Inspector.	
VIII.—Technical Schools: (2)		
(Same as Normal Schools.)		
IX.—Vernacular Schools:		
Pay of Teachers	Do. . . .	Head Masters of Schools.
Contingencies		

(1) In Calcutta to be treated like Colleges and at other stations like District and Zillah schools.
 (2) The contingent bills of the Ranchi Industrial School are countersigned by the Assistant Inspector of Schools.

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

Nature of charge.	By whom to be countersigned before payment.	By whom to be drawn.
X.—Grant-in-aid Schools . . .	Circle Inspector or Assistant Inspector.	Secretary of each School.
XI.—Primary Schools (*) . . .	Magistrate . . .	Deputy Inspectors or Sub-Inspector of Schools.
XII.—Examinations :		
(a) Normal Schools . . .	} Director of Public Instruction.	Circle Inspector.
(b) Vernacular and Minor Scholarships.		
(c) Survey and other special Examinations.		
XIII.—Scholarships :		
Senior and junior . . .	Not necessary . . .	Principals of Colleges or Head Masters of High Schools.
Middle English . . .	} Circle Inspector or Assistant Inspector.	Head Master or Secretary to School.
Middle Vernacular . . .		
Lower Vernacular . . .		
Primary . . .		

(*) In Calcutta, the charges on account of Primary schools and schools for the training of gurns are drawn by the Sub-Inspectors of Schools, on bills countersigned by the Deputy Inspector of Schools and passed by the Inspector of Schools before payment.

N. B.—Assistant Inspectors may countersign all bills, *except travelling allowances bills*, which should generally be countersigned by the Circle Inspectors themselves.

APPENDIX C.

CLASSIFICATION OF CONTINGENT CHARGES.

Detailed Head of Classification.	Description of charges to be shown under each detailed head.
<i>Supplies and Services.</i>	
Petty construction	Charges for construction of Imperial and Provincial buildings, not borne on the Books of the Public Works Department, the cost or value of which is less than Rs1,000.
Law Charges (Land Revenue Department). . . .	Cost of Stamps and other charges in law suits in which Government is a party, except charges connected with pauper suits.
Rewards	Rewards for apprehension of criminals and for intelligence leading to the discovery of crime whether paid to Police officers or others ; 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 escaped 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.
Section-writing	Charges for copying manuscript by piece-work.
Country Stationery	(In the Land Revenue, Excise and Police Departments, and in Civil and Criminal Courts.) Cost of stationery locally purchased, including charges for ordinary binding of office books, registers, &c., 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.
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.
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

Classification of contingent charges—continued.

Detailed head of Classification.	Description of charges to be shown under each detailed head.
<i>Supplies and Services— continued.</i>	
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.
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 to sweepers, cloth for bundles or dusters, oil for lighting Office, Treasury, Treasury guard-room, etc., superior binding of books for Court library, fodder, country stationery in the case of all departments other than those named under the head "Country Stationery," and other petty miscellaneous charges of an ordinary nature appertaining to the office, such as conveyance of records to and from subordinate officers, and conveyance of forms, stationery, office furniture, purchase of Railway Time Tables, 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 khalsies.

Classification of contingent charges—concluded.

Detailed head of Classification	Description of charges to be shown under each detailed head
<i>Contingencies—concluded.</i>	
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> <p><i>In the Stamp Department.</i>—Charges for conveyance of stamps, including postage and telegraph stamps and plain paper used for Court-fees stamps.</p> <p><i>In Civil Courts.</i>—Charges for serving processes 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, and contingent charges of Magistrates' <i>hajuts</i>.</p> <p>Charges for dieting wounded persons sent to dispensaries by the Police on account of injuries sustained from causes which form the subject of criminal prosecution.</p> <p><i>In the Jail Department.</i>—Diet of defendants in the custody of Police, cooking utensils, keep of prisoners' children, charges for burning or burying deceased prisoners, purchase and repair of fetters, fettering prisoners, razors, gaiters, etc., gratuity to released prisoners, diet-money, railway fare and boat hire, maintenance or clothing on release.</p>

APPENDIX D.

[See Chap. 6, para. 112 (c) (V).]

Scale of Travelling Allowance, etc., to complainants attending Criminal Trials at the Courts of the Presidency Magistrate in the town of Calcutta (sanctioned by G. O. No. 935 J. D., dated 4th June 1883).

	CLASS A.*		CLASS B		CLASS C.†	
	In case of old age or sickness, same as class B, otherwise none.	CLASS B 1.†	CLASS B 2 †	CLASS B 3 †	CLASS C.‡	
Travelling expenses if by Dak (Muzassil).		Actual expenses.	Actual expenses.	Actual expenses.	Eight annas per mile.	
By steamer including mess	Lowest fare	2nd class fare	1st class fare . . . . .	. . . . .	Actual expenses, 1st class passages.	
By rail	"	3rd "	2nd " . . . . .	. . . . .	1st class fare.	
By country boat	Actual fare	Actual fare not exceeding limit of Rs. 2 per diem.	Actual fare not exceeding limit of Rs. 2 per diem.	Actual fare not exceeding limit of Rs. 2 per diem.	Actual fare not exceeding limit of Rs. 2 per diem.	
Diet-money in Calcutta	Four annas per day	Not exceeding limit of Rs. 1-8-0 per diem.	Not exceeding limit of Rs. 2-8-0 per diem.	Not exceeding limit of Rs. 2-8-0 per diem.	Not exceeding limit of Rs. 5 per diem.	
Conveyance hire for the days of actual attendance at the Police Court.	The same as class B in case of old age or sickness, otherwise nil.	Actual, not exceeding limit of Rs. 1-8-0 per diem.	Actual, not exceeding limit of Rs. 2 per diem.	Actual, not exceeding limit of Rs. 2 per diem.	Actual fare not exceeding limit of Rs. 3 per diem.	
Diet-money on the Journey to Calcutta.	Four annas per diem	Not exceeding Rs. 1 per diem.	Not exceeding Rs. 2 per diem.	Not exceeding Rs. 2 per diem.	Not exceeding Rs. 4 per diem.	

* Class A—Labouring classes

† Class B1—Middle classes, who would ordinarily travel 3rd class by rail

‡ Class B2—Middle class who though not of superior rank as would ordinarily travel 2nd class.

§ Class C—Person of superior rank.

Respectable Europeans to be placed in class B3, as also

APPENDIX E.
SCALE OF HOSTEL ALLOWANCES.*
[See Chap. 6, para. 112, (16).]

Districts.	Name of School.	Monthly rate of head money.	Maximum limit, if any.	No. and date of sanction.	REMARKS.
		R a. p.	R a. p.		
		0 8 0	...	.....
		0 8 0	...	.....
		0 8 0	10 0 0	.....
		0 5 0	18 12 0	Director, Public Instruction's No. 491 of 7th January 1893.	
		1 0 0	30 0 0	Director, Public Instruction's No. 2407 of 28th April 1891.	
		0 8 0	† ..	Director, Public Instruction's No. 2501 of 28th March 1884.	† When the head money exceeds ₹20 a month, ₹6 to be paid to the Assistant Superintendent and the balance to the Superintendent of the Hostel from 1st March 1884 (Vide Director of Public Instructions No. 5263, dated 4th July 1884.)
		(a) 1 0 0	...	Director, Public Instruction's No. 6398, dated 16th November 1891.	(a) For Mahomedana.
		(b) 0 8 0	...	Director, Public Instruction's No. 5392, dated 20th September 1889.	(b) For Hindus.
		0 8 0	(c) 20 0 0	Director, Public Instruction's No. 3888, dated 1st April 1882.	(c) For the Munro Hindu Hostel.
		0 8 0	(d) 100 0 0	Director, Public Instruction's No. 3916, dated 20th June 1892.	(d) For the B. v. n. Mahomedan Hostel. (This is the annual limit.)
		0 8 0	10 0 0	Director, Public Instruction's No. 883, dated 20th February 1892.	(e) Passed by the Principal.
		0 8 0	...	.....
		0 8 0	15 0 0	Director, Public Instruction's No. 5189, dated 15th September 1890.	(f) Out of ₹25, an extra allowance of ₹5 is payable to the second Fundit, Purulia Zilla School, who may be appointed as Assistant Superintendent of the Hostel
		0 8 0	(f) 25 0 0	Director, Public Instruction's No. 4626, dated 23rd November 1893.	† With effect from 1st April 1893.
		0 8 0	...	Bengal Government No. 1965, dated 19th July 1876.	§ Ditto Ditto 1899.
		0 8 0	20 0 0	Director, Public Instruction's No. 6805, dated the 14th December '97.	
		0 8 0	20 0 0	Director, Public Instruction's No. 5246, dated the 5th August 1899.	

* General scheme sanctioned in Bengal Government Resolution No. 1074, dated 10th April 1896.

APPENDIX F.

LIST OF LOCAL FUNDS.

[See Chap. 16, para. 251.]

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

Name of Funds.	Drawn on 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 ₹100, Chairman also.
2. District Road Account (do.) (a)	C	
3. District Fund (one for each district). (a)	C	
4. District Post Fund (one for each district). (a)	B	Postmasters and Collector. The monthly pay-bills drawn by Postmasters require the countersignature of the Collector and their contingent bills the countersignature of the Postmaster General. Bills drawn by the Collector himself do not require countersignature.
5. Village Chowkidari Fund under Act V of 1887.† (a)	B	Magistrate.
6. District Chowkidari Reward Fund (one for each district.) (a)	B	
7. Road Patrol Fund under Act V of 1887.† (a)	B	
8. Steam Boiler Inspection Fund ‡	B	Bills for contingent charges should be countersigned by the Superintendent of Emigration, but those for Medical Examiner's fees, by the Magistrate.
9. Inland Labour Transport Fund (b)	B	
<i>II.—Excluded Local Funds.</i>		
10. Cantonment Funds (one for each cantonment) (a)	C	Cantonment Magistrate and President, Cantonment Committee.
11. Government Railway Police Clothing Fund. (a)	B	Assistant Inspector-General, Government Railway Police.
12. Hospital Port Dues (a)	B	Port Officer.
13. Balasore Port Fund (a)	B	
14. Cuttack ditto (a)	B	
15. Puri ditto (a)	B	

* In three districts, viz., Singhbhum, the Sonthal Parganas and the Chittagong Hill Tracts, where the Road-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
16. Hindu College, (Calcutta) (a) . . .	B	By rules of Education Department.
17. Durga Churn Laha's Endowment. (b)	B	Ditto ditto.
18. Vizianagram Scholarship (b) . . .	B	Ditto ditto.
19. Jagirah (a) . . .	B	Head Master.
20. Khund Mehal School (Cuttack) (a) . . .	B	Superintendent of Tributary Mehal.
21. Pilgrim Lodging House (a) . . .	B	Magistrate.
22. Juggernath Road and Grand Trunk Road Lodging House Fund (Balasore, Cuttack and Puri.) (a)	B	Ditto.
23. Balasore Pilgrim Hospital (a) . . .	B	Civil Surgeon, Balasore.
24. Cuttack Unochatra. (a) . . .	B	Ditto, Cuttack.
25. Darjeeling Improvement (a) . . .	B	Deputy Commissioner, Darjeeling.
26. Chuni Lal Seal's Endowment Fund.	B	
27. Khund Mehal Road (Cuttack) (a) . . .	B	Superintendent, Tributary Mehal, Cuttack.
28. Zoological Gardens (a) . . .	B	Secretary.
29. Mohsin Endowment (b) . . .	B	Local Agents, Hooghly, or Principals or Head Masters of Colleges or Schools.
30. Burial Board, Christian (a) . . .	B	Chairman, Christian Burial Board.
31. Ditto Mahomedan (a) . . .	B	Ditto Mahomedan Burial Board.
32. Western Dues's Market Fund . . .	B	Deputy Commissioner, Julpaiguri.
33. Chittagong Hill Tracts Bazar . . .	B	Assistant Commissioner, Chittagong Hill Tracts.
34. Jadu Nath Mukerjee's Prize . . .	B	Head of the School, but the bill should always be countersigned by the Director of Public Instruction.
35. Police Fire Brigade Fund . . .	C	} Commissioner of Police, Calcutta.
36. Founding Asylum . . .	C	
37. Calcutta and Suburban Police Superannuation Fund.	C	
38. Bengal Famine Orphan Fund (b) . . .	B	District Officer.
39. Ramlal Mukerjee's Fund . . .	B*	Ditto.
<i>III.—Funds of which the transactions are included under deposits.</i>		
40. Municipal Fund (one for each Municipality). (a)	C	Chairman or Vice-Chairman or by the Secretary under the conditions laid down in Ch. 16, para 323 of these orders.
41. Port Fund, Chittagong (a) . . .	C	Chairman or Vice-Chairman; and if over R100 by both.
42. Trust Interest Fund (b) . . .	C	Accountant General.
43. Litigation Fund (b) . . .	C	Legal Remembrancer.
44. Miscellaneous Trust Funds, which are not included under Excluded Local Funds. (a)	C	Administrator of the Fund.

* The amount available for expenditure will be allotted by Government to the District requiring relief.

APPENDIX G.

LIST OF MUNICIPALITIES IN BENGAL.

[See Chap. 16, para. 320.]

[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. Pirojpur. 5. Patuakhali.
Balasore	1. Balasore.
Bankura	1. Bankura. 2. Bishenpore. 3. Sonamukhi.
Birbhum	1. Suri.
Bhagalpur	1. Bhagalpur. 2. Colgong.
Bogra	1. Bogra. 2. Sherpur.
Burdwan	1. Burdwan. 2. Kalna. 3. Katwa. 4. Dainhat. 5. Raniganj. 6. Assensol.
Chittagong	1. Chittagong. 2. Cox's Bazar.
Champanan	1. Bettiah. 2. Motihari.
Cuttack	1. Cuttack. 2. Kendrapara. 3. Jajpur.
Dacca	* Dacca. * Narainganj.
Darjeeling	1. Darjeeling. 2. Kurseong.
Darbhanga	1. Darbhanga. 2. Raserah. 3. Madhubani. 4. Samastipur.
Dinajpur	1. Dinajpur.
Faridpur	1. Faridpur. 2. Madaripore.
Gaya	1. Gaya. 2. Daudnagar. 3. Tikari.
Hazaribagh	1. Hazaribagh. 2. Chattra.
Howrah	* Howrah. * Balli.
Hoogaly	1. Hooghly and Chinsura. 2. Bansberia. 3. Serampore. 4. Uterpara. 5. Baidyabatti.

List of Municipalities in Bengal, etc.—continued.

<i>Treasury.</i>	<i>Municipality.</i>
Hooghly (<i>contd.</i>)	6. Bhadreswar. 7. Kotrung. 8. Jaharabad. [▲] 9. Barrackpore North. 10. Naihati.
Jessore	1. Jessore. [▲] 2. Kotechandpur. 3. Moheshpore.
Jalpaiguri	1. Jalpaiguri.
Khulna	1. Khulna. 2. Satkhira.
Malda	1. Old Malda. 2. English Bazar.
Manbhum	1. Purulia. 2. Jhalda. 3. Raghunathpur.
Midnapur	1. Midnapore. 2. Tamluk. 3. Chandrakona. 4. Ghatial. 5. Ramjibanpore. 6. Khirpai. 7. Kharar.
Monghyr	1. Monghyr. 2. Jamalpur. 3. Jamtui.
Muzaffarpur	1. Muzaffarpur. 2. Hajipur. 3. Lalganj. 4. Sitamarhi.
Murshidabad	1. Berhampore. 2. Jangipur. 3. Kandi. 4. Murshidabad. 5. Azimganj.
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.
Fatna	* Fatna.

List of Municipalities in Bengal, etc.—concluded.

<i>Treasury.</i>	<i>Municipality.</i>
Patna (<i>contd.</i>)	1. Barh. 2. Bihar. * Dinapur (Nezamut).
Puri	1. Puri.
Pabna	1. Pabna. 2. Sirajganj.
Purnea	1. Purnea. 2. Kishanganj.
Rajshahl	1. Rampur Boalia. 2. Nator.
Banchi	1. Lohardagga. 2. Banchi.
Rangpur	1. Rangpur.
Sonthal Parganas (Dumka)	1. Deoghur. 2. Sahibganj.
Saran	1. Chapra. 2. Revelganj. 3. Siwan.
Shahabad	1. Arrah. 2. Buxar. 3. Bhabua. 4. Dumraon. 5. Jagdispur. 6. Sasaram.
Singbhum.	1. Chaibassa.
Tippera	1. Brahmanberia. 2. Commillah. 3. Chandpur.
24-Parganas	* Barrackpore, South. * Baranagar. 1. Baduria. 2. Baruipur. 3. Barasat. 4. Basirhat. 5. Goburdanga. * Garden Reach. * Garulia. 6. Jeynagar. 7. Dum-Dum, North. 8. Dum-Dum, South. 9. Rajpur. 10. Suburban, South. 11. Taki. 12. Debhatta. * Cossipore-Chitpur. * Maniktollah. * Titagarh.

APPENDIX H.

LIST OF TREASURIES AND SUB-TREASURIES IN BENGAL.

<i>Sadar Treasuries.</i>	<i>Sub-Treasuries.</i>
Burdwan	Katwa. Kalna. Raniganj.
Bankura	Bishenpur.
Birbhum	Rampur Hat.
Midnapore	Ghatal. Tumluk. Contai.
Hooghly	Serampur. Jehanabad. <i>Arambagh</i>
Howrah	Uluberia.
24-Parganas	Barasat. Basirhat. Diamond Harbour.
<i>Calcutta</i>	
Sunderbans	
Nadia	Kushtia. Ranughat. Chuadanga. Meherpur.
Murshidabad	Jangipur. Kandi.
Jessore	Jhenidah. Magura. Narail. Bangaon. Satkhira. Bagerhat.
Khulna	
Rajshahi	Nator. Nowgaon.
Dinajpur	Thakurgaon.
Jalpaiguri	Alipur (Duars).
Darjeeling	Siliguri. Kurseong.
Rangpur	Gaibanda. Kurigram. Nilphamari.
Bogra	
Pubna	Sirajganj.
Dacca	Manickgunj. Munshiganj.
Mymensing	Tangail. Jawalpur. Kishoregunge. Netrokona.
Faridpur	Goalundo. Madaripur.
Backergunge	Pirojpur. Patuakhali. Bhola.
Tippera	Brahmanbaria. Chandpur.

List of Treasuries and Sub-Treasuries in Bengal—continued.

<i>Sadar Treasuries.</i>	<i>Sub-Treasuries.</i>
Noakhally	Fenny.
Chitragong	Cox Bazar.
	Bandarban.
	Rangamati.
Patna	Bihar.
	Barh.
Gaya	Jehanabad.
	Nowadah.
	Aurangabad.
Shahabad	Buxar.
	Sasaram.
	Bhabua.
Saran	Sewan.
	Gopalgunga.
Champanan	Pettia.
Muzaffarpur	Hajeepur.
	Sitamarah.
Darbhanga	Madhubani.
	Samastipur.
Monghyr	Jamui.
	Begusaral.
Bhagalpur	Banka.
	Madhipura.
	Supaul.
Purnea	Kishanganj.
	Araria.
Malda	
Dumka	Rajmahal.
	Doghur.
	Godda.
	Pakur.
	Jamtara.
Cuttack	Jajpur.
	Kendrapara.
	Khandmahal.
	Banki.
	Angul.
Balasore	I hadrak.
Puri	Khurda.
Hazaribagh	Giridi.
Ranchi	
Palamanu	
Manbhurn	Gobindpur.
Singhbhum	

N.B.—The list is arranged with reference to Bengal Government order No. 5422J., dated 18th December 1893, with the exception that Angul and Khandmahal entered under Balasore in the Government order are shown here as Sub-Treasuries of Cuttack.

APPENDIX J.

[See Chap. 17 (note)]

Powers of Local Governments exercised by Heads of Departments and other Officers, and the orders under which they have been delegated.

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		1.—REFUNDS AND DRAW-BACKS.		
Land Revenue.	Board of Revenue.	May authorise the refund of Land Revenue.	Revenue Officer's Manual (96), page 78, para. 3.	
Salt— Custom duties.	Ditto	May authorise the refund of custom duties by counter-signing the refund bills.	..	
Stamp .	Collector .	May authorise the refund of value of spoiled stamp paper and spoiled non-judicial stamps, also of spoiled judicial stamps claimed within six months.	B. R. Cir. No. 2 of October 1879.	
..	Commissioners.	May authorise the refund of the value of spoiled judicial stamps, if claimed within a year.	Ditto.	
..	Presiding officer of the Court	May authorise miscellaneous stamp refunds and refunds in re-trial and compromised cases.	Ditto.	
Excise .	Board of Revenue.	May authorise the refund of advances for excise shops.	B. G. No. 3418, dated 28th December 1877. Dy. 22293.	
..	Excise Commissioner.	May authorise other refunds.	Rule 21, Sec. XXIII, page 175, Excise Manual.	
Income Tax .	Collector .	May authorise refund of tax paid in excess, if claimed within three months.	B. R. Cir. No. 35-B, dated 24th September 1897, Dy. B. R. 548.	

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Income Tax.	Commissioners.	<p style="text-align: center;">1.—REFUNDS AND DRAW-BACKS—<i>contd.</i></p> May authorise refund of tax paid in excess, if claimed within three months after that period.	Revenue Officer's Manual.	
Rates and Cesses.	Ditto	May authorise remission.	Cess Manual (88), Sec. VIII, page 72.	
Registration Fees.	Registering Officers.	(1) May refund registration fees, when a document is not registered. (2) May refund commission fees and travelling allowance if application for the visit is withdrawn. (3) May refund registration fees levied in excess.	Rule 233, Registration Manual. Rule 234. Rule 235.	
...	Registrar	May refund registration fees levied in excess and credited in cash book.		
Miscellaneous	Commissioners.	May authorise the refund of amounts erroneously paid into the treasury.	Revenue Officer's Manual.	
General administration.	Collectors	<p style="text-align: center;">3.—LAND REVENUE.</p> (1) May entertain establishment consisting of four, Mohules at Rs20 to Rs30 each, and one peon, for every new Deputy Magistrate appointed to a district. (2) May entertain two peons for every permanent Magistrate.	Board's Rules. B. G. No. 2685, dated 26th April 1865, Dy. G. B. 2094.	Case No. 67 of 1893-94.

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated	Orders of Government of India, or citation of case No.
		<p>3.—LAND REVENUE—contd.</p> <p>(3) May entertain temporary peons at annas 4 per diem.</p> <p>(4) May entertain temporary establishment at kist times within budget limits, on pay not exceeding Rs50 per mensem.</p>	<p>B. G. No. 3649-L. R., dated 31st July 1895, Dy. G. B. 2011.</p> <p>No. 226-T. F., dated 9th September 1896, Dy. G. B. 2005.</p>	<p>G. I. No. 1031-Ex., dated 3rd March 1896, Dy. G. I. 464.</p>
Record Room	Commissioners.	May distribute Record Grant.	F. G. 2, dated 27th September 1888, Dy. G. B. 2178.	
...	Board of Revenue.	May authorise the entertainment of temporary establishments.	B. R. No. 644-A., dated 1st June 1894, Dy. B. R. 216	
Partition Establishment.	Commissioners.	May authorise the entertainment of establishment beyond one year.	Rule 12, Board's Rules.	
Ditto	Collector	May entertain temporary establishments provided the budget allotment is not exceeded.	Board's Cir. No. 3 of May 1888.	
Ward's Estate.	Board of Revenue.	Distributes the annual grant and sanctions increase to establishments.	Rules 8 and 14, Board's Ward's Manual.	
Government Estate.	Ditto	<p>(1) May sanction tehsildari establishment.</p> <p>(2) Distributes the yearly allotment according to districts.</p> <p>(3) Distributes the allotment of Rs5,00,000 for agricultural improvements, etc.</p>	<p>Board's Rules, Rule 6, Chap. I.</p> <p>Sec. II, Chap. III.</p> <p>Rules 1 and 3, Ditto.</p>	

Head of Service.	Name of Officer	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		<p>3.—LAND REVENUE—<i>contd.</i></p> <p>(4) May sanction establishments out of the management grant where the payment of commission is not in force.</p>	<p>No. 276, dated 7th March 1894. No. 416, dated 17th April 1894, Dy. B. R. 867 and 45.</p>	
Certificate Establishment.	Commissioners.	May sanction temporary establishment by countersigning the bills.	B. R. No. 228 A., dated 23rd March 1898, Dy. B. R. 1140.	Case No. 1 of 1893-96.
Settlement and Survey.	Superintendent, Settlement and Survey.	<p>(1) May transfer any officer from one party to another under his control.</p> <p>(2) May alter salaries and number of men in temporary native establishment attached to field parties under his control, within budget limits.</p> <p>(3) May grant and notify privilege leave to all provincial officers and grant all classes of leave to native establishment, provided that no expenditure in excess of the budget provision is incurred without the sanction of the Local Government, and that no officer is transferred from Bengal without the Local Government's sanction, and that sanction is obtained to leave granted to Gazetted Staff.</p>	<p>B. G. No. 597- L. R., dated 6th February 1896, Dy. G. B. 4314.</p>	<p>G. I. No. ²⁸¹ 11-2, dated 19th January 1896. Dy. G. I. 428.</p> <p>Case No. 10 of 1893-94.</p>

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Land Settlement.	Director of Land Records.	<p>3.—LAND REVENUE--<i>concl'd.</i></p> <p>May entertain temporary establishment required for less than 12 months, provided that no appointment carrying pay of more than ₹100 is created, and that the budget is not exceeded.</p>	..	<p>No. 1704 141-2, dated 13th June 1895, and No. 8014-Ex., dated 27th June 1895, Dy. G. L. 162. Case No. 16 of 1892-93.</p>
...	Settlement Officer (Puri, Outtack, Balasore, Chitagong, Mozufferpur, Saran, Champaran and Government Wards Estate in Gaya).	<p>May entertain temporary establishment on pay not exceeded ₹25. Also temporary field establishment on pay not exceeding ₹25. Also establishment paid at job or contract rates.</p>	..	
Rewards	Commissioner of Excise.	<p>4.—OPIUM.</p> <p>May sanction special rewards on the Magistrate's orders convicting the accused being set aside.</p>	Board's Excise Manual (91), Sec. XXII.	
...	Board of Revenue.	<p>May grant rewards, when the prisoner is imprisoned and not fined, to an amount not exceeding ₹200.</p>	Excise Manual.	
...	Collector	<p>(1) May distribute the fine imposed by the Magistrate.</p> <p>(2) May grant compensation to any person subjected to annoyance or injury by the proceedings of the case.</p> <p>(3) May distribute rewards up to ₹100, whether the fine is realised or not.</p>	Excise Manual, Rule 2, Sec. XXII, page 169.	
...	Opium Agent.	<p>May transfer officers below the grade of Sub-Deputy Opium Agents without reference to Government.</p>	Opium Manual, Chap. III, Sec. 12.	

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
		5.—SALT.		
Rewards	Commissioners.	May sanction rewards exceeding ₹20 up to the amount of fine imposed, <i>plus</i> the value of confiscated salt.	Sec. V, page 42, Salt Manual	
Ditto	Board of Revenue.	May sanction rewards when they exceed the amount of fine imposed, or when they exceed ₹100, in case the fine is imposed, but not realised.	Sec. V, page 42, Salt Manual.	
		6.—STAMPS.		
Ditto	Collector	May pay rewards limited to the amount of the fine up to a maximum of ₹50.	Rule 19, Chap. V, page 86, Stamp Manual.	
		7.—EXCISE		
Establishment.	Board of Revenue.	May re-distribute establishment so long as the budget allotment is not exceeded.	No. 1947-T F, dated 23rd October 1886, Dy. G. B. 2439.	
Office and ground rent.	Ditto	May sanction office and ground rent of excise buildings.	No 46-B, dated 3rd February 1893, Dy. B R. 799.	
		8.—PROVINCIAL RATES.		
Cess Collection Establishment.	Ditto	May sanction temporary establishment	...	Sec. 91, Acct. IX (B. C.) of 1880,
...	Ditto	May sanction the employment of process-servers for cess and re-valuation establishment.	Rules 7 and 10, Sec. VII, Board Cess Manual.	

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
9.—CUSTOMS.				
Duties	Collector of Customs, Calcutta.	May make payment for goods under-valued.	...	Sec. 83 of Act VIII of 1878 (B. C.).
Preventive Staff	Ditto	May entertain temporary preventive officer on ₹100 each per mensem up to the amount provided annually in the budget.	No. 341, dated 15th June 1896; recd, with No 538, dated 23rd October 1893, Dy. G. B. 2800.	
Ditto	Collector of Customs, Chittagong.	May entertain temporary preventive officer on ₹1 per diem up to the amount provided annually in the budget.	No. 6138, S. R., dated 7th December 1895, Dy. G. B. 3870.	
10.—ASSESSED TAX.				
Income Tax	Board of Revenue.	May sanction temporary establishment out of lump sums placed at their disposal by Government.	No. 24-T. F., dated 24th May 1898, Dy. G. B. 761.	Cess No. 24 of 1893-94
...	...	May alter the grades of assessors in a district, provided the provincial scale is not affected.	Cir. No. 20 B., dated 7th April 1893, Dy. B. R. 89.	Ditto.
12.—REGISTRATION.				
Establishment.	Inspector General.	May authorise the entertainment of temporary establishment within budget limits, the maximum salary being ₹15 per mensem for Muharrirs and ₹20 for English-knowing clerks.	No. 973-P., dated 23rd March 1895, Dy. G. B. 5147, and No. 1818-P., dated 15th June 1895, Dy. G. B. 1275.	

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Contingencies	Commissioners	18.—GENERAL ADMINISTRATION. May sanction the purchase of clocks for departments under his control, the cost of each not to exceed R25.	Cir No. 11-J., dated 1st March 1881, Dy. G. B. 5225.	
Civil Courts Establishment.	District Judge	19A.—LAW AND JUSTICE. (1) May entertain process peons. (a) May appoint subordinate ministerial officers and transfer them within districts.	H. C. Rules, and General Order 11(b), Chap. VIII.	
...	Ditto	May make temporary appointments to fill vacancies in the Office of Munsiff.		Act VI (B. C.) of 1871, Sec. 9.
Civil Courts Contingencies.	Ditto	May sanction purchase of clocks up to R25 in each case.	Cir. No. 11J., dated 1st March 1881, Dy. G. B. 5225.	
...	Ditto	May sanction additional establishment for each additional Munsiff and Sub-Judge without reference to Government.	No. 2341, dated 12th May 1873, Dy. G. B. 4175, and Cir. No 73, dated 28th December 1871.	
Civil Suit	Collectors	May pass the bills for fees to pleaders in civil suits.	Rule 6, Chap. III, H. C. Rules.	
Miscellaneous Suits.	Presiding Officers of the Court.	May order payment of such fees.	Rule 6, Chap. III, H. C. Rules.	
Pauper Suits	Collectors	May pay fees and advances for batta to witnesses and rewards for recovery of fees, according to scale.	Chap. 6. of this Manual.	

Head of Service.	Name of Officer.	Particulars and nature of powers exercised	Quotation of authority under which delegated	Orders of Government of India, or citation of case No.
19.—LAW AND JUSTICE <i>—contd.</i>				
Pledership and Muk-tearship Examination fees.	Board of Exaimners.	May authorise refund of fees on certificate that the candidate was refused admission to the examination.	Rule 21, Chap VII, Part II, H C. Rules.	
Establishment of Government Pleader and fees to Pleaders.	Legal Remembrancer.	(1) May sanction clerks for Government Pleaders	B. G. No. 1186, dated 20th March 1887, and No. 1120, dated 28th February 1877, Dy. No. 25011.	
...	...	(2) May remit or write off sums due to Government on decree of Court found irrecoverable.	No. 1940 J -D., dated 2nd November 1899, Dy. G. B., 3606.	
...	Ditto	(3) May sanction the payment of any sum in certain suits.	Ditto.	
...	Ditto	(4) May apportion fees among pleaders.	Ditto.	
...	...	(5) May engage extraneous professional assistance without money limit in criminal cases, and also can grant at his discretion a higher fee than B16 in certain cases.	Ditto.	
...	Commissioner	(1) May sanction disbursement of all sums for carrying on expenses in suits instituted under the orders of the Legal Remembrancer.	Ditto.	
		(2) May sanction payment of sums not exceeding R500 without reference to the Legal Remembrancer.	Ditto.	

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated	Orders of Government of India, or citation of case No.
		19B.—LAW AND JUSTICE.		
Jails .	Inspector General, Jails	May sanction the purchase of Cows for Jails.	No. 2170-F., dated 29th December 1885 Dy. G. B. 3640.	
Temporary Establishment.	Ditto	May sanction the employment of extra establishment in any jail in case of urgent necessity, subject to the approval of Government.	Ditto pages 9 and 10, rules 12 and 19.	
Jails .	Inspector General of Jails.	May distribute rewards to Civil Hospital Assistants for good service.	Bengal Jail Code, page 23, rule 89.	G. I. H. D. No. 179, dated 21st February 1890.
		20.—POLICE.		
Police supplied to private individuals.	Inspector General and Magistrate.	May sanction extra force, the cost being recoverable from the parties concerned.	...	Act V of 1861.
—	Inspector General of Police.	May order transfer of 1st and 2nd grade Inspectors of Police and grant their leave.	B G. No. 2548, dated 17th September 1891.	
Allowance .	Inspector General.	(1) May distribute according to Districts the grant for establishment charge allowance. (2) May distribute the anthropometrical allowance to officers.	Police Code.	
Rewards .	...	(3) May grant rewards up to ₹500.	Police Code, Chap. II. Rule 12, page 11.	
...	Magistrate .	Ditto up to ₹200.	Ditto.	
...	District Superintendent of Police.	Ditto up to ₹50.	Ditto.	

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
21 — MARINE.				
Repairs	Port Officer, Chittagong.	May incur expenditure, subject to Article 98 (k), Civil Account Code, up to R100 for repairs to vessels, if provided in the estimates.	No. 3185-F., dated 3rd June 1898, Dy. G. B 990.	
Ditto	Port Officer Calcutta.	May subject to Article 98 (k) Civil Account Code, sanction expenditure up to a limit of R10 in each case on works, such as repairs to vessels or purchase of petty articles, for which provision has been made in the Marine Budget.	B. G.'s No. 539, Marine, dated 19th March 1896, Dy. G. B. 5575.	
Allowance	Ditto	May sanction, within a limit of R30 a month, the charge incurred by the Commanders of the <i>Undaunted</i> and <i>Guide</i> , or in their absence, by Commander of <i>Pilot Brigs</i> , in gharry and boat-hire, when visiting ships intended to carry passengers, with a view to the grant of certificates mentioned in sections 10 and 11 of the Native Passenger Ships Act X of 1887.	...	G. I. F. D. No. 5064-P., dated 9th October 1894, Dy. G. I. 239.
Ditto	Ditto	Countersigns the bills on which charges on account of hauling in and out of moorings and docking and undocking of Government vessels paid to the Port Commissioner, Calcutta, on his responsibility.	Port Officer's No. 567, dated 9th February 1895, Dy. M. R. 448.	
22.— EDUCATION.				
Grant-in-aid	Director of Public Instruction.	(1) Distributes grants-in-aid on the recommendation of Circle Inspectors.	Rule V(2), page 28; Rules of Edn. Dept. (98); G. B. Notification 2381, dated 9th July 1894	

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
22.—EDUCATION—contd.				
Scholarship .	Director of Public In-structins.	(2) Awards Sanskrit College Scholarship and makes the distribution within the sanctioned limits.	Rule XII (1), page 78; G. B. Notification 1704, dated 15th May 1895	
Establishment.	Ditto .	(3) May sanction appointments outside the graded list on pay not exceeding R45 without the previous sanction of Government, but must furnish a quarterly statement of such sanctions for the approval of Government.	G. B. No. 1295, dated 4th April 1898, Dy. G. B. 74.	Case No. 16 of 1898 99.
Ditto .	Ditto .	(4) May order transfers and decide the positions of officers of the sub-educational service, subject to an appeal to Government.	B. G. Resn. No 1281, dated 30th March 1897.	Ditto
Ditto .	Ditto .	(5) May also grant leave to officers in all the classes of the sub-educational service.	Ditto .	Ditto.
Books .	Ditto .	May sanction the purchase of books.	No. 2448-T F., dated 1st October 1885, Dy. G. B 2757.	
24.—MEDICAL.				
Officers.	Inspector General of Civil Hospitals.	May post, transfer, and grant leave to Assistant Surgeons.	B. G. No. 1424, Medical, dated 19th December 1884.	
Books .		May sanction purchase of books.	B. G. No. 4870, Medical, dated 3rd October 1899, Dy. G. B. 2972.	
Expenses during the prevalence of epidemic Bubonic Plague.	Sanitary Commissioner, Bengal	May pass all bills for rent of Inspection Bangalows in the occupation of Plague Inspecting Officers.		

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
32.—MISCELLANEOUS.				
Rewards	District and Sub-Divisional Magistrates.	May pay rewards for the destruction of wild animals according to the scale fixed by Government.	B. G. No. 4742-J., dated 24th December 1891.	
...	District and Sub-Divisional Magistrates.	May also pay rewards for capturing alive and making over wild animals to them for transmission to Zoological Garden, Calcutta.	B. G. No 15, dated 24th March 1880, Dy. G B. 1989.	
LOANS AND ADVANCES.				
Land Improvement Act (XIX of 1883).	Board of Revenue.	(1) Distribute the allotment sanctioned by Government according to divisions.	Chap. V, Sec. II, Board's Rules, page 64.	
x		(2) May sanction loans exceeding Rs5,000.		
...	Commissioners	(1) Divides the sum so allotted among the districts of his division.	Ditto.	
		(2) May transfer assignments from one district to another.		
		(3) May sanction loans exceeding Rs1,000 and not exceeding Rs5,000 within budget limits.		
...	Collector	(1) May sanction loans not exceeding Rs1,000, provided the district allotment is not exceeded.	Ditto.	
		(2) May charge interest not exceeding 6½ % on arrear instalments or interest.		
		(3) May suspend payment of instalments on proof of failure of crops or other calamity, reporting it to Board through Commissioner.	Rule 17. Ditto.	

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
Agriculturists Loans Act, XII of 1884.	Board and Commissioners.	<p style="text-align: center;">LOANS AND ADVANCES—contd.</p> Same as the case of Land Improvement Act.	Board's Rules (98), Sec. III, Chap. V, pages 73 and 74.	
...	Collector	(1) May sanction loans not exceeding R700, provided that district allotment is not exceeded. (2) May delegate powers to subordinate officers to grant loans not exceeding R250.	Board's Rules (96), Sec. III, Chap. V, pages 73 and 74.	
District Post Fund.	Post Master General.	<p style="text-align: center;">INCORPORATED LOCAL FUNDS.</p> (1) Countersigns the contingent bills drawn by a Collector. (2) Sanctions the payment for boats to be used in the rains. (3) Determines the strength and cost of establishment in consultation with Collector, subject to the final order of Commissioner in case of disagreement.	Board's Tauzi Manual, Chap IV, Sec. I.	
...	Director General, Post Offices.	May sanction the payment from Imperial Revenues of extra remuneration to District Post Fund employes for the conduct of Savings Bank and Money Order Work.	...	Case No. 20 of 1898-99.
Ditto Establt.	Collector	(1) Countersigns the pay bills of establishment prepared by the Postmaster.	Tauzi Manual, Chap. IV, Sec. I.	

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
INCORPORATED LOCAL FUNDS—contd.				
Dāk Cess	...	(2) Appoints his own office establishment. (3) Approves the appointment and dismissal of runners made by Superintendent of Post Office. (4) Grants leave. (5) Approves all nomination for post of dāk munshis, overseers, and other subordinate officers of superior grade made by Superintendent of Post Office. (6) May remit sums found to be irrecoverable.		
Village Chowkidari Fund.	Deputy Commissioner.	Determines the number of Village Policemen and their rates of pay.	...	Act V (B. C.) of 1887.
...	Commissioner.	(1) Determines the number and pay of circle tehsildars. (2) Sanctions office establishment. (3) Controls contingent charges.	B. G. No. 2652-J., dated 7th July 1894, Dy. G. B. 1483.	
Road Patrol Fund.	Deputy Commissioner.	Fixes the number and rate of salary of Road Patrol.	...	Sec. 27, Act V (B. C.), 1887.
...	Commissioner.	Sanctions the increase of assessment.		
Inland Labour Transport Fund.	Magistrate	May pay fees to his clerks for registration at the following rate:—One anna for each labourer and half anna for each dependent when the total number of registration exceeds 50 in a month. (NOTE.—The remuneration must not exceed ₹15 a month.)	B. G. No. 2345, dated 14th September 1886, G. B. No. 3129, dated 29th December 1887.	Sec. 143 (e), Act I of 1882.

Head of Service.	Name of Officer.	Particulars and nature of powers exercised.	Quotation of authority under which delegated.	Orders of Government of India, or citation of case No.
EXCLUDED LOCAL FUNDS.				
Pilgrims' Lodging House Fund.	Committee .	May incur contingent expenditure and sanction special temporary establishment, provided the total budget grant is not exceeded.	G. B. No. 1775, dated 21st August 1891.	
Zoological Garden Fund.	Ditto .	May sanction, without reference to Government, unforeseen expenditure which can be met by transfer of funds from some budget heads. (NOTE.—Permanent increase of pay of establishment requires the sanction of Government.)	G. B. No. 3923-440-Mis. F., dated 30th December 1887, Dy. G. B. 3175.	
Anno Chatter Fund.	Ditto .	Controls the expenditure of the Fund.	G. B. No. 5733, dated 5th December 1868, and G. B. No. 2926-F., dated 23rd October 1879.	
Khond Mahal Road Fund (Cuttack).	Superintendent, Tributary Mahals, Cuttack.	May sanction the establishment and control the expenditure.	B. G. No. 2569, dated 18th December 1874, received with Dy. No. ORC-144, dated 5th June 1899.	
Mohsin Endowment Fund.	Board of Revenue.	May sanction all expenditure provided for in the budget which is of a recurring nature, except any item of of such a nature which appears for the first time in budget that may be under the discussion. Any proposal involving on expenditure of Rs1,000 and upwards on particular non-recurring items should be submitted for the sanction of Government.	G. B. No. 3203-L. R., dated 11th September, 1899, Dy. G. B. 2587.	

FORMS.

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Form A.

Register of Valuables lodged in the Treasury for safe custody.

(See Chapter I, Para. 4.)

Serial number of packet.	Date of receipt.	Office from which received.	Condition in which received.	Articles said to be contained in the packet.	Value (estimated or actual).	Initials of Treasury Officer and Treasurer.	When returned.	Signature of recipient.	Initials of Treasury Officer and Treasurer.
					R				
					a. p.				

Form B.

PARTITION ESTABLISHMENT.

(See Chapter 5, Para. 64.)

Detailed Bill of Remuneration to temporary Measuring Amins employed in the District of _____ in the partition of Estates, under Act VIII (B.C.) of 1876, for the month of _____ 19 .

Voucher No. _____ List for _____ 19 .

Names of Amins.	Amount.	Names of Amins.	Amount.
		Brought forward .	
		TOTAL .	
		<i>Deduct—</i> Amount drawn on last month's bill but undischursed .	
Carried over .		Net amount required for payment, Rupees (in words) .	

Certified that the sum of _____ (repeat in words also) drawn in the previous bill (less R undischursed and now deducted) has been paid to the proper persons and their receipts taken in acquittance rolls filed in my office.

Dated _____ } (Name)

(Designation of Drawing Officer.)

District of _____

Countersigned

Collector.

Pay (R _____) Rupees _____

Examined and entered.

Accountant

Dated _____ 19 . }

Treasury Officer.

District _____

Form C.

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

Form of agreement to be addressed to the Commissioner in cases where the buildings have not been commenced at the time of the advance.

(See Chapter 8, Para. 208.)

In consideration of _____

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

N.B.—The mortgage deed should be signed as soon as any work has been commenced.

FORM D.
Register of receipts of District Road Fund.
 (See chapter 16, para. 310).

			PROVINCIAL RATES.					PUBLIC WORKS IMPOSITION.			
1	2	3	4	5	6	7	8	9	10	11	
Opening Balance.	No of Chalan.	Date of Chalan.	From whom received.	Cess on lands.	Cess on mil es, rail ways, etc.	One per cent. Road-tax.	Cess on Houses.	Road tolls.	Ferry tolls.	Canal tolls.	
1,000 0 0	24	1-4-92	Vice-Chairman . .	500 0 0	30 0 0	—	50 0 0	30 0 0	60 0 0	40 0 0	
MISCELLANEOUS.											
12	13	14	15	16	17	18	19	20	21	22	
Rent of serais and Bengulows.	Fees, fines, and forfeitures.	Miscellaneous.	Grants from Govt.	Interest on arrears, collections of road-cases.	Advances.	Deposit.	Daily total carried to Cash Book.	Daily total of payments.	Balance at close of the day.	Balance at close of day at end of Road Fund.	
25 0 0	5 0 0	30 0 0	500 0 0	5 0 0	25 0 0	50 0 0	1,350 0 0	200 0 0	2,190 0 0	1,557 8 0	

Note.—The figures in column 21 are arrived at by adding columns 1 and 19 and deducting column 0 and those in column 22, by deducting a sum of columns 5, 6, 7, 8, and 16 from column 21.

FORM E.

(See chapter 18, para. 336.)

Report of making over charge of Treasury.

DISTRICT OF _____

No. Dated 19 .

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*).

*Believed Officer.**Relieving Officer.**(Reverse of Form E.)*

Description.	Under double locks.	With Treasurer.	In Sub-treasuries.	TOTAL.
Each kind of coin .				
" " stamps .				
Government Securities				
Stock Notes . . .				
Opium (in maunds) .				
Permanent advance .				
Other valuables, <i>vis:</i> :-.				

FORM F.

*Sums paid in to Treasuries in Bengal during the month of 19
on account of stationery to be supplied to officers, etc., who
have to pay cash for their supplies. [See Chapter 33, para. 479(a).]*

Name of Treasury.	From whom received.	No. and date of estimate.	Date of payment.	Amount.	REMARKS.

FORM G.

*Bill for refund of balances of sums deposited in Treasuries for
payment of stationery. [See Chapter 33, para. 479 (b).]*

DETAILS OF DEPOSIT.					
Month.	Treasury.	From whom received.	Amount.	Amount refunded.	REMARKS.

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B. R. No. 152-B, dated 11th May 1898	(8)
B. G. No. 758-B., dated 10th December 1895	(11)
B. G. Cir. No. F. 14 ^{2 C} / ₃ , dated 9th December 1890	(30)
B. R. Cir. No. 62-B, dated 30th December 1890	(38)
G. I. F. D. No. 1779, dated 4th July 1885	(109) (15)
B. G. No. 5737-J., dated 30th November 1896	(112) (9)
B. G. No. 2346, dated 6th September 1876, Dy. 18009, and 359-J, dated 17th January 1894	(Ditto)
B. G. No. 52, dated 14th January 1880, Dy. G. B. 2724, and No. 1778 Marine, dated 5th August 1889, Dy. G. B. 1473	(112) (6) vii
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B. G. No. 5640, dated 30th October 1894, and No. 6405-F., dated 6th December 1894	(Ditto note)
B. G. 123-Agri, dated 12th January 1898, and 597-F., dated 25th January 1898, Dy. G. B. 4694	(112) (15) (f)
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B. G. No. 44-T. F., dated 7th September 1893, Dy. G. B. 2281	(Office Expense.)