

ATI Monograph No. 2A/2005

*The Training Material on  
West Bengal Financial  
Rules and Office  
Procedures*

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**Structure of Government Accounts  
(Adopted from West Bengal Budget Manual)**

1. **Structure of Government Accounts:** All monies, receipts and disbursements made by the government are divided into the following three parts, in accordance with the provisions contained in Art. 266 & 277 of the Constitution of India;
  - Part I – Consolidated Fund of the State
  - Part II – Contingency Part of the State
  - Part III – Public Account of the State
  
2. **Form of Accounts:** Under Art. 150 of the Constitution of India, the accounts of the Union and of the States shall be kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The Controller General of Accounts, Ministry of Finance, Govt. of India in consultation with the Comptroller and Auditor General of India has accordingly issued the list of major and minor heads of accounts of receipts and disbursements of the Central and State Govts. The introduction, abolition for change in nomenclature of any major or minor heads require the approval of the Controller General of Accounts, Ministry of Finance, Deptt. Of Expenditure, Govt. of India. In respect of matters relating to introduction of sub-heads, or other lower units of appropriation the administrative departments concerned may issue orders in consultation with the finance departments and the Accountant General.
  
3. **Consolidated Fund of the State:** The Fund is divided into the following three divisions:
  - i. Revenue
  - ii. Capital
  - iii. Debt, comprising public debt, loans and advances and inter-state settlements.

The Revenue Division comprises of the Account of (i) the income of Govt. derived mainly from taxes, duties, cesses, levies etc, imposed by law, fees for services rendered, fines and penalties for breach of rules and regulations, revenue from assessment of land, rent or other proceeds from Government estates, such as buildings, forests, irrigation system etc and grants-in-aid from the Central Government; interest and other miscellaneous and incidental receipts and adjustments based on principles of accounting and (ii)

the expenditure on debt servicing charges and on management and collection of all taxes etc., the expenditure on account of rendering services to the community and other incidental charges and miscellaneous adjustments. The receipts are collectively called "Revenue Receipts" and the outgoings as "Revenue Expenditure". The difference between these two represents the revenue surplus or deficit, according to excess of revenue over expenditure or vice versa.

The Capital Division comprises of the account of receipts and expenditure of a capital nature. The expenditure of a capital nature is broadly defined as expenditure incurred with the object of either acquiring or increasing concrete assets of a material and permanent nature such as land, buildings, equipment, construction of reservoirs for irrigation or irrigation or water supply, etc. or reducing recurring liabilities! These concrete assets may not necessarily be of a productive character. In certain circumstances, it may be necessary and justifiable to treat as capital a scheme involving large expenditure but calculated to serve both present and future generations of tax-payers (e.g. development of State Roads). Such expenditure is met out of revenues and shown in the revenue account. Thus, expenditure on schemes or works even though it is of a capital nature is classified under revenue head of account taking into account the magnitude of the expenditure. Such expenditure on scheme or works of capital nature costing up to Rs.1 lakh or less or forming part of a scheme or project costing Rs. 5 lakhs or less is treated as Revenue Expenditure. These limits are also applicable to "original works" which are generally classified in the public works accounts as major works and minor works with reference to norms prescribed in the Public Works Account Code.

Similarly, The expenditure on temporary structures, whether falling under the category of major works or minor works will be met from revenue.

**The Debt Division**—Comprises of (a) loans raised by Government or Public Debt and (b) loans and advances given/recovered by Government. The Public Debt is made up of Internal Debt of the State Government such as market loans, loans from the Life Insurance Corporation of India, loans from the National Agricultural Credit Fund of the National Bank for Agriculture and Rural Development (NABARD), loans from the State Bank of India, other Banks and other Institutions, Ways and Means Advances from the

Reserve Bank of India etc., and the Loans and Advances from the Central Government.

Transactions connected with the Loans and Advances by State Government are recorded under different functions and programmes of Government and mostly correspond to the Revenue and Capital Major Heads.

**Inter-State Settlement**—The major head, "7810-Inter-State Settlement" is intended to provide for the accounting of sums due by one State Government to another under the financial settlement on setting up of new States or under the State Re-organization Acts. Transactions connected with this division are recorded both on the receipt and expenditure side.

**Transfer to Contingency Fund**—In order to cope with larger expenditure on unforeseen item, the corpus of the Contingency Fund may have to be augmented. Necessary amount is transferred from the Consolidated Fund to the Contingency Fund.

4. **Contingency Fund of the State**—Part II of the Accounts records transactions relating to the Contingency Fund which is in the nature of an imprest placed at the disposal of Governor for meeting urgent unforeseen expenditure pending authorization from the Legislature.

5. **Public Account**—The "Public Account" incorporates transactions in respect of which Government functions as a banker, and incurs a liability to repay the moneys received or has a claim to recover the amount paid as distinct from transactions relating to the receipts and disbursements on revenue, capital and loan accounts. It also includes "Suspense" and "Remittance" heads of accounts which are operated as mere adjusting heads pending eventual clearance by either transfer to the final heads of account, payment or recovery.

In order to have an appropriate and well-defined grouping of the various transactions under Public Account, the different major heads of accounts are grouped under following broad sectors:

- (1) Small Savings, Provident Funds, etc.
- (2) Reserve Funds,
- (3) Deposits and Advances,
- (4) Suspense and Miscellaneous,

- (5) Remittances,
- (6) Cash Balance.

While the first three sectors mainly comprise of receipts and payments other than those falling under debt heads pertaining to the Consolidated Fund, the following two sectors, viz., 'Suspense and Miscellaneous' and 'remittances' consist mainly of adjusting heads where entries are subsequently cleared by adjustment under final heads of accounts.

## **6. Section and Heads of Accounts and Codification—**

The activities of Government in different spheres are so diverse that by nature the transactions in one part of the accounts are frequently dissimilar from those in other parts. For these purposes, the accounts are divided further and the process of sub-division goes on till the smallest group of transactions can be defined by one unit to indicate the nature or form of expenditure objectwise such as 'Salaries', 'Travel expenses', 'Investments', 'Loans', etc. The three principal parts of Government accounts are divided into different sectors, which are arranged in a serial order. Each sector or sub-sector generally includes transactions or group of transactions having common characteristics.

The present list of the heads of accounts (revised) has been given effect to from the financial year, 1987-88. Under the old system, the classification of accounts had a closer affinity to Departments and Organizations in which the transactions occurred, and was considered adequate for the limited functions discharged by Government in the past. However, over the years, the functions of Governments have become greatly diversified and public outlays under the Development plans have expanded from year, to year. Government operations in terms of functions, programmes and activities have therefore, assumed far greater importance.

Keeping in view the requirements of performance budgeting in future and the need for having a better correlation between Budget heads, Accounts heads and Developmental heads under plans, the structures of classification appearing in the above three divisions (Revenue, Capital and Debt) have been rationalized. The salient features of this classification structure are described below :

- (a) A five-tier classification' has been adopted viz. (i) Sectoral classification (comprising sub-sectors wherever necessary)

to group functions or Services (i.e. major heads) under broad Sectors such as, General Services, Social and Community Services, Economic Services, etc., (ii) major head (comprising sub-major heads wherever necessary) classification representing the functions or the major divisions of Governmental efforts such as Medical, Education, Agriculture etc., (iii) minor head classification to identify the programmes undertaken under each function, (iv) sub-head classification to reflect the expenditure on schemes or activities under each programme, and lastly, (v) the detailed head classification to reflect the expenditure on the schemes and activities in terms of inputs to indicate nature or form of expenditure such as salaries, travel expenses, material and supplies, investments, loans, etc.

The sectoral classification is denoted by capital alphabets in separate series for (a) receipt major heads, (b) expenditure major heads in revenue section and (c) capital, public debts, loans etc. and Public Account. Thus, the receipt major heads have been grouped under three sectors, namely, "A-Tax Revenue", "B-Non-Tax Revenue" and "C-Grants-in-Aid, and Contributions", while expenditure major heads in revenue account as well as capital account have been grouped under four sectors, namely "A-General Services", "B-Social Services", "C-Economic Services" and "D-Grants-in-Aid, and Contributions".

The sectoral classification is further, divided into sub-sectors. Thus, under "A-General Services" there are five sub-sectors viz., (a) Organs of State, (b) Fiscal Services, (c) Interest payments and servicing of Debt, (d) Administrative Services, (e) Pensions and Miscellaneous General Services. Under each sector and sub-sector major heads have been prescribed with due regard to several factors such as the plan and accounts classifications, nature and magnitude of plan and non-plan expenditure on various functions and programmes. Minor heads of accounts conform to the programmes undertaken by various departments of Government. Sub-heads of accounts reflect and identify the schemes undertaken in pursuance of the programme represented by minor head. In some cases, especially in regard to non-developmental expenditure of an administrative nature as distinct from schemes the heads denote the components of a particular programme represented by the minor head. For example, the minor head, "Direction and Administration" under the major head, "Police" may

have sub-heads to correspond to the organizational wings of the Police Headquarters.

The following is an illustration how the divisions are made :

**Part I—Consolidated Fund**

Division	Expenditure met from Revenue (Revenue Account)
Sector C	Economic Services
Sub-Sector	Industry and Minerals
Major Head	2852—Industries (Excluding Public Undertakings and Closed and Sick Industries)
Sub-Major Head	80—General
Minor Head	003—Industrial Education, Research and Training-
Sub-Head	Technical and Industrial Schools and Colleges—
Detailed Heads	Salaries Wages Travel Expenses Rent, Rates, Taxes Office Expenses Materials and Supplies Machinery & Equipment Scholarship and stipends Other Charges (standard objects of classification)

The nature of transaction covered by standard objects of expenditure at detailed head level is given below viz. :

- (1) **Salaries** : will include pay, allowances in ail forms of officers and staff, except travel expenses (other than Leave Travel Concession). This object classification will also be utilised for recording expenditure on emoluments and allowances of Heads of States and other High Dignitaries.
- (2) **Wages** : will include wages of labourers and of staff at present paid out of contingencies.
- (3) **Travel Expenses** : will cover all expenses on account of travel on duty including conveyance and fixed travelling allowances but excluding leave travel concession.
- (4) **Office Expenses** : will include all contingent expenditure for running an office, such as, furniture, postage, purchase and maintenance of office machines and equipment, liveries, hot and cold weather charges (excluding wages of staff paid from contingencies), telephones, electricity and water

charges, stationery, printing of forms, purchase and maintenance of staff cars and other vehicles for office use, as distinct from vehicles for functional purposes like Ambulance Vans etc. (vide 16).

- (5) **Payment for professional and special services** : will include charges for legal services, consultancy fees, remuneration to examiners, invigilators etc. for conducting examinations, remuneration to casual artists by the All India Radio and all other types of remuneration for professional services. It will also include payment for services rendered, supplies made by other departments such as, Railway Police etc., a distinction being made in respect of supplies made, services rendered for the running of an office in which case the expenditure will be recorded under "office expenses".
- (6) **Rent, Rates and Taxes /Royalty**: will include payment of rent for hired buildings, municipal rates and taxes etc; It will also include lease charges for land.
- (7) **Publications** : will include expenditure on printing of office Codes and Manuals and other documents whether price or non-priced but will include expenditure on printing of publicity material. This will also include discount to agents on sales.
- (8) **Advertising, Sales and Publicity Expenses** : will include commission to agents and printing of publicity material.
- (9) Grants-in-Aid / Contribution / Subsidies.
- (10) Scholarships and Stipends.
- (11) **Hospitality Expenses /Sumptuary Allowance etc.** : Hospitality expenses will include entertainment allowance of high dignitaries etc. Expenditure on refreshments served in Inter-departmental Meetings, Conference etc., will, however, be recorded under "Office Expenses".
- (12) Secret Service Expenditure.
- (13) & (14) **Major Works/Minor Works** : will be classified with reference on the classification of Major / Minor Works in C-P.W.A. Code. This will also include cost of acquisition of land and structures.
- (15) **Machinery and Equipment/ Tools and Plants**: will include machinery, equipment, apparatus etc., other than those required for the running of an office



(vide 4) and special tools and plants acquired for specific works.

- (16) **Motor Vehicles** : will include purchase and maintenance of transport vehicles used for functional activities, as distinct from those used for running an office, e.g. Ambulance Vans.
- (17) **Maintenance** : will record expenditure on maintenance of works, machinery and equipment (covered under items 13, 14 and 15). It will also include repairs incidental to maintenance.
- (18) Investments / Loans.
- (19) Materials and Supplies.
- (20) **Interest/Dividend** : will include interest on capital; discount on loans.
- (21) **Pension/Gratuities** : will include donations to Service Funds and contributions to Contributory Provident Funds.
- (22) Depreciation.
- (23) **Inter-Account Transfers** : will include transfer to and from Reserve Fund etc.; writes back from Capital to Revenues.
- (24) **Writes off/Losses** WILL include writes off of irrecoverable loans. Losses will include trading losses.
- (25) **Suspense** : means for initial recording of expenditure to be cleared and taken to the head of account concerned subsequently on necessary clarification.
- (26) **Other charges** : A residuary head. This will also include rewards and prizes.

So far as expenditure under Plan schemes is concerned, the same five-tier scheme of classification is adopted for exhibition of such expenditure. However, the expenditure is shown separately in the Budget for Non-Plan and Plan schemes in two different columns for separate identification, and separate Group sub-head viz. "State Plan (Annual Plan) etc." is opened under several programme minor heads, wherever necessary.

**Codification**—Separate code numbers are assigned to all major heads in the Consolidated Fund, Contingency Fund and Public Account. The codification pattern has been evolved in such a manner that it establishes complete correlation among the receipt, expenditure under both Revenue and Capital major heads of accounts as well as Loan heads dealing with the same function or service except in a few cases where corresponding heads in one or other of these sections have not been provided taking into account factors like the magnitude of the receipt or expenditure in that section or

absence of transaction in that section. In such cases either there is no transaction relating to that function or service under one or other of these sections or the transactions relating to two or more functions or services have been combined under a single major head. For example the major head "Land Revenue" will not have corresponding heads in the capital or loan sections, while "Elections" will not have corresponding heads in receipt, capital and loan sections. The receipts from Election in such cases are recorded under the major head, "Other Administrative Services". However, in majority of cases complete co-ordination has been established under the codification pattern.

Under the scheme, the receipt major heads are assigned the block 0020 to 1606, the expenditure major heads on Revenue Account from 2011 to 3606, expenditure major heads on Capital Account from 4046 to 5475, major heads under Public Debt from 6001 to 6004 and those under Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund from 6075 to 7999 and the major heads under Contingency Fund and Public Account from 8000 to 8999. For example, "Medical and Public Health" in the Sector "Social Services" and "Crop Husbandry" in sub-sector "Agriculture and Allied Services" in the sector "Economic Services" will have the following codes:

<b>Receipt Major Head (Revenue Account)</b>	<b>Expenditure Major Head (Revenue Account)</b>	<b>Expenditure Major Head (Capital Account)</b>	<b>Loan Major Head(1)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
0210- Medical and Public Health	2210- Medical and Public Health	4210 - Capital Outlay on Medical and Public Health	6210- Loans for Medical and Public Health
1401 - Crop Husbandry	2401 - Crop Husbandry	4401 - Capital Outlay on Crop Husbandry	6401 - Loans for Crop Husbandry

For the major heads in Part 11—Contingency Fund and Part III—Public Account code numbers 8000 and onwards have been adopted ; for example number 8000 has been assigned to Contingency Fund, 8005 for State Provident Funds and 8222 for Sinking Funds etc.

## **Coding Pattern**

### ***Major Head***

A Four-digit Code has been allotted to the Major Head, the first digit indicating whether the Major Head is a receipt Head or Revenue Expenditure Head, or Capital Expenditure Head or Loan Head. If the first digit is '0' or '1' the Head of Account will represent Revenue Receipt, '2' or '3' will represent Revenue Expenditure, '4' or '5'—Capital Expenditure, '6' or '7'—Loan head, (4,000 for capital receipt) and '8' will represent Contingency Fund and Public Account.

Adding 2 to the first digit of the Revenue Receipt will give the number allotted to corresponding Revenue Expenditure Head adding another 2—the Capital Expenditure Head and another 2—the Loan Head of Account.

*For Example :*

0401 represents the Receipt Head for Crop Husbandry  
2401 the Revenue Expenditure Head for Crop Husbandry  
4401 Capital Outlay on Crop Husbandry  
6401 Loans for Crop Husbandry

### ***Sub-Major Head***

A two-digit Code has been allotted, the code starting from '01' under each Major Head. Where no sub-major head exists is allotted a code '00'. Nomenclature 'General' has been allotted code '80' so that even after further sub-major heads are introduced the code for 'General' will continue to remain the last one.

### ***Minor Heads***

These have been allotted a three-digit Code, the codes starting from '001' under each Sub-Major/Major Head (where there is no Sub-Major Head) Codes from '001' to '100' and few codes 750' to '900' have been reserved for certain standard Minor Heads. For example, Code '001' always represents Direction and Administration. Non-Standard Minor Heads have been allotted Codes from '101' in the Revenue Expenditure Series and '201' in the Capital and Loan series, where the description under capital/loan is the same as in the Revenue Expenditure Section, the code number for the Minor Head is the same as the one allotted in the Revenue Expenditure

Section. Code numbers from '900' are always reserved for deduct Receipt or Deduct Expenditure Heads.

The Code for Other Expenditure is '800' while the codes for other grants / other schemes etc. where minor head 'Other Expenditure' also exists is kept as '600'. This has been done to ensure that the order in which the Minor Heads are codified is not disturbed when new Minor Heads are introduced.

The coding pattern for Minor Heads has been designed in such a way that in respect of certain Minor Heads having a common nomenclature under various Major / Sub-major Heads, as far as possible, the same three-digit code is adopted. A few illustrative cases are given below. Computer cells of the C.G.A.'s organization should be consulted before any new code is allotted or existing code (at whatever level) is altered.

<b>Standard 3-digit code</b>	<b>Common nomenclature</b>
001	Direction and Administration
003	Training
004	Research/Research Development
005	Investigation
050	Land
051	Construction
150	Machinery and Equipment
190	Assistance to ICAR
191	Assistance to Public Sector and other undertakings
195	Investments in Cooperatives
501	Loans to Cooperatives
791	Services and Service Fees
792	Loss by exchange/ Gain by exchange
793	Irrevocable loans written off
794	Special Central assistance for scheduled castes component plan
796	Tribal area sub-plan
797	Transfer to/from reserve funds and Deposit Accounts
798	International Cooperation
799	Suspense
800	Other Receipts/ Other Deposits/Other Loans/ Other Expenditure

### ***Sub-Head and Below***

At the Centre, the Sub-Head represents schemes, the detailed head or Object Head the Object (e.g. Pay, D.A., H.R.A., Rewards, Gratuity, etc.) on which the expenditure is incurred. Where it is not possible to indicate Pay, D.A., H.R.A., CCA. etc. separately, the code for salaries may be used for representing the aggregate of these items.

7. ***Departmentwise Budget***—With a view to enabling every department of the Secretariat :
- i. To have a complete control over the progress of expenditure incurred by that department and the officers under its administrative control,
  - ii. to effect reconciliation of accounts more punctually and efficiently,
  - iii. to furnish appropriate explanations for variations for savings or excesses, and
  - iv. to facilitate surrender of savings or obtain supplementary demands wherever necessary, the demands are presented departmentwise for the vote of the Legislature by arranging them according to administrative departments of Government and according to portfolios of the Ministers generally. Where well defined sections of the same administrative department deal with subjects falling within the portfolios of different Ministers the demands should be arranged, wherever feasible, according to such sections of the departments in question. Each department should make demands for expenditure according to the major heads of accounts operated upon by that department. Each demand normally includes the total provisions required for a service, major head wise, that is, provisions on account of Revenue Expenditure, Capital Expenditure and also Loans and Advances relating to that service.

### **Introduced 17/19 digits codes for expenditure and 14 digits codes for Receipts.**

In the year 1999 the State has introduced 17/19 digits codes for expenditure and 14 digits codes for receipts for the purpose of helping the management to monitor and analysis of expenditure on programmes and activities and also secure item-wise control over expenditure as per GO No. 4597(75)-F dt. 19.5.99.

<b>Expenditure</b>	<b>Codification</b>
1. Major Head – Function of the Govt.	4 digits
2. Sub-Major heads – Grouping of various function of the Govt.	2 digits
3. Minor head – Programme of each function	3 digits
4. Plan Status – (Non-plan, Annual Plan etc.)	2 abbreviated code
5. Name of Scheme Activities of Organization under each programme	3 digits
6. Voted/ Charged (V/C)	1 abbreviated code
7. Detailed head - Object of Expenditure	2 digits
8. Sub-detailed head if any	2 digits
<b>TOTAL</b>	<b>19 digits</b>

### **Receipts**

1. Major head	4 digits
2. Sub-major head	2 digits
3. Minor head	3 digits
4. Sub-head	3 digits
5. Detailed head	2 digits
<b>TOTAL</b>	<b>14 digits</b>

## Budget Procedure

1. **Annual Financial Statement or the Budget** means a statement of the estimated receipts and expenditure of the State in respect of a financial year, laid before the Legislature under Article 202 of the Constitution. Under Article 202(1), the responsibility for preparation of this Statement lies with the Finance Department. Under Article 202(2) the estimates of expenditure embodied in the Annual Financial Statement shall show separately—
  - (a) The sums required to meet expenditure described by the Constitution as expenditure *charged* upon the Consolidated Fund of the State and,
  - (b) The sums required to meet *other expenditure* proposed to be made from the Consolidated Fund of the State and shall distinguish expenditure on revenue account from other expenditure.

The Annual Financial Statement consists of a Summary of revenue receipts, revenue expenditure; other receipts and disbursements pertaining to the Consolidated Fund, Contingency Fund as well as the Public Account with actuals of previous financial year, Budget and Revised Estimates of the current financial year and the Budget estimates of the ensuing year, along with Vote on Account and detailed Demand for Grants.

The information regarding trading results of Government trading schemes of commercial and semi-commercial nature for which proforma accounts are kept is presented along with the Budget Estimates. The main object of exhibiting the anticipated profits or losses of trading schemes is to enable the Legislature to know their expected financial results. A separate booklet containing "Proforma Charges" of such trading schemes where commercial accounting principle is followed is appended to the Budget Estimate.

For the Union Government, Articles 112 to 117 of the Constitution relate to Budget Procedure.

- 1.1. **Charged Expenditure** Under Article 202(3), the following expenditure shall be expenditure *charged* on the Consolidated Fund of each State—

- (a) The emoluments and allowances of the Governor and other expenditure relating to his office;
- (b) The salaries and allowances of the Speaker and Deputy Speaker of the Legislative Assembly and in the case of a State having a Legislative Council, also of the Chairman and Deputy Chairman of the Legislative Council.
- (c) Debt charges for which the State is liable including interest, sinking fund charges and redemption charges and other expenditure relating to the raising of loans and service and redemption of debt;
- (d) Expenditure in respect of the salaries and allowances of Judges of any High Court;
- (e) Any sums required to satisfy the Judgment, decree or award of any Court or arbitral tribunal.
- (f) Any other expenditure declared by the Constitution or by Legislature of the State by law, to be so charged.

1.2. Article 203(1)—so much of the estimates as relates to *expenditure charged upon the Consolidated Fund of the State* shall not be submitted to the Vote of the Legislative Assembly, but nothing in this clause shall be construed as preventing the discussion in the Legislature of any of those estimates :

Article 203(2) — so much of the said estimates *as relates to other expenditure* shall be submitted in the form of demands for grants to the Legislative Assembly, and the Legislative Assembly shall have the power to assent, or to refuse to assent, to any demand or to assent to any demand subject to a reduction of the amount specified therein.

Article 203(3) — No demand for grant shall be made except on the recommendation of the Governor.

The Budget Statement shows the *expenditure charged on the Consolidated Fund* separately.

1.3. **Appropriation Bills, Appropriation Act, Finance Act:**

Article 204(1) — After the grants under Article 203 have been made by the Assembly, a bill shall be introduced to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet—(a) the grants so made by the



Assembly and (b) the expenditure charged on the Consolidated Fund of the State, but not exceeding, in any case, the amount shown in the statement previously laid before the House or Houses. Article 204(2).

Article 204(3)—Subject to the provisions of Article 205 and 206, no money shall be withdrawn from the Consolidated Fund until this bill is passed by the Legislature. The bill when passed by the Legislature becomes the Appropriation Act.

The Finance Bill containing the annual taxation proposals when passed by the Legislature is known as Finance Act.

1.4. ***Supplementary, additional or excess grants :***

Article 205(1) —the Governor shall—

- (a) If the amount authorised by any law made in accordance with the provisions of Article 204 to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement for that year, or
- (b) If any money has been spent on any service during a financial year in excess of the amount granted for that service for that year, cause to be laid before the Legislature, another statement showing the estimated amount of that expenditure, a demand for such excess, as the case may be.

1.5. ***Votes on Account, Votes of Credit and exceptional grants :***

Article 206(1) —The Legislative Assembly of a State shall have power—

- (a) To make any grant in advance in respect of the estimated expenditure for a part of the new financial year pending the completion of the procedure relating to the voting of the demands for grants and the passing of the Appropriation Act.
- (b) To make a grant for meeting an unexpected demand upon the resources of the State when on account of

the magnitude or the indefinite character of the service, the demand cannot be stated with the details ordinarily given in the Annual Financial Statement;

- (c) To make an exceptional grant which forms no part of the current service of any financial year; and the Legislature shall have power to authorize by law the withdrawal of moneys from the Consolidated Fund of the State for the purpose for which the said grants are made.

1.6. **Consolidated Fund** of West Bengal is the Fund formed under Article 266, comprising all revenues received by the State Government, all loans or ways or means advance raised or received by Government and all moneys received by Government in repayment of loans. The disbursements made out of these receipts are shown on the disbursement side of the Fund. Moneys from the Consolidated Fund shall be appropriated in accordance with law and in the manner provided in the Constitution.

1.7. **Contingency Fund** of West Bengal is the fund established by the Legislature under provisions of the Article 267(2) and is intended to enable advances being made there from for the purpose of meeting unforeseen expenditure pending authorization of such expenditure by the Legislature under Article 205 or 206 of the Constitution.

1.8. **Public Account** incorporates transactions in respect of which Government functions as a banker and incurs a liability to repay the money or has a claim to recover the amount paid as distinct from transactions relating to receipts and disbursements on revenue, capital or loan account—such as Small Savings, Provident Fund etc., Reserve Fund, Deposits and Advances, Suspenses and Miscellaneous etc. Public Account Funds do not belong to Govt. and Legislative authorization for payment from Public Account is not required.

1.9. **Major works** means an original work, the estimated cost of which, exclusive of departmental charges, exceeds Rs. 1.00 lakh for a single work of Rs. 5.00 lakh for a group of works.

- 1.10. **Minor Works** means an original work, the estimated cost of which, exclusive of departmental charges, does not exceed Rs. 1.00 lakhs.
- 1.11. **Technical sanction** means the order of a competent Engineering authority according sanction to a detailed estimate of the cost of work of construction or repair proposed to be carried out.
- 1.12. **Token Demand** is a demand made to the Legislative Assembly for a normal or token sum when for example, it is proposed to meet entire expenditure on a new service from a savings out of sanctioned budget.
- 1.13. **Voted Expenditure** means the expenditure, which is subject to the vote of the Legislative Assembly under Article 203(2).
- 1.14. **Reappropriation: General Rules:** Any appropriation or reappropriation within the grant of a year can be authorised at any time before, but not after, the expiry of the financial year. Reappropriation of funds from one Grant to another Grant is not permissible as it will be ultra vires of the provisions of the Constitution. No reappropriation from a "Voted" to a "charged" head and vice versa is admissible. The Finance Department can sanction any reappropriation of funds within a Grant from one head to another provided it does not involve transfer of funds from a "Voted" to a "charged" head and vice versa. The following is not permissible; (a) transfer of funds from one major head to another within the same 'Demand' i.e. reappropriation of fund from Revenue to Capital / Loans head and vice versa; (b) provision under plan schemes including Centrally sponsored / Central Sector Schemes shall not be diverted to non-plan Schemes and Vice Versa; (c) provisions for "Office Expenses" should not be increased by reappropriation.
- 1.15. **The materials on which the budget estimates are based** should be obtained by the Finance Department from the local budgeting officers. The authorities will be responsible for the submission of the budget estimates under different heads, the

forms in which and the dates on which such estimates are to be furnished to the Government and A.G. W.B. are prescribed by the Finance Department. Punctuality in the submission of Budget estimates should be strictly observed. "Budget Estimates" are the detailed estimates of receipt and expenditure included in the Budget and should show—(i) the actuals of the past year, (ii) the budget estimates of the current year, (iii) the revised estimate of the current year and (iv) the budget estimates of the ensuing year.

"Revised Estimate" is an estimate of probable receipts or expenditure for a financial year with reference to the transactions already recorded for a part of the year and anticipations for the remainder of the year in the light of the orders issued or contemplated to be issued or on other relevant factors.

Each budgeting authority will be responsible for the correct preparation of the estimates (both for revised and budget) in respect of receipt and expenditure. The revised estimates are forecasts, as accurate as it is possible to make, of what the actual receipts and expenditure of the current year will be.

*For establishment charges, etc.—the past actuals will ordinarily be the best guide for revised estimates as well as for the budget estimate.* In both cases, allowances should be made for any increase or reduction in charges due to any revision of the number and pay of establishment, which may have taken place in the year. In justification of the estimate under "Salary" full details of the number of officers and their pay should be supplied with the estimates'.

In respect of *charges under fluctuating nature*, neither the actuals of the previous year nor the progress of actuals of the current year should be used as the only guide, but due consideration should be given to the exceptional circumstances of the previous year and special features of the current year.

The reasons which have led to the adoption of the figures in the Revised as well as Budget Estimates should be briefly but clearly explained. The estimates should be prepared in quadruplicate by the local budgeting officer. One copy should be retained by him and the remaining copies should be sent to AG, WB, Finance Deptt. and administrative department. When the administrative department prepares the estimates, three copies are to be prepared, one copy for record and the remaining copies are for the Finance Department and A.G. West Bengal

- 1.16. ***The Primary purpose of budget estimates*** is a forecast of the expenditure of the ensuing year and thus to enable Government to make necessary arrangements for financing the charges which it will be called upon to meet and to fix the allotment at the disposal of the officers in the ensuing year.
- 1.17. With prior administrative approval of the Finance Department, *proposals for NEW EXPENDITURES* on schemes for Major Works and Minor works should be separately submitted in duplicate by the Administrative Department to the Finance Department by 31st October and also report all proposals for new unavoidable expenditure which are received after 31st October upto 15th November in order of priority with the approval of the Minister-in-Charge. Proposals of new expenditures will be finalized in a meeting of the Council of Ministers to be held in January.
- 1.18. In addition to the materials received from the local budgeting officers which are vital for preparation of the Budget Estimates as discussed earlier, the Comptroller and Auditor General of India under provisions of Article 149 of the Constitution of India renders such assistance and information in the preparation of the annual budget estimates as may be settled in consultation with the Finance Department and he will offer any opinion or advice in connection therewith which may be required by Government. Instructions regarding assistance to be tendered by Principal A.G.W.B., are given in Rule 360 of WBFR-I

2. **Money Bills** : (Articles 110 and 199 of the Constitution of India) for the Union and State Govt. respectively

(1) A Bill shall be deemed to be Money Bill if it contains only provisions dealing with any or any of the following matters, namely:—

- (a) The imposition, abolition, remission, alteration or regulation of any tax ;
- (b) The regulation of the borrowing of money or giving any guarantee by the Government or the amendment of any law with respect to any financial obligation undertaken or to be undertaken by the Government.
- (c) The custody of the Consolidated Fund or the Contingency Fund, the payment of moneys into or withdrawal of money from any such Fund.
- (d) The appropriation of moneys out of the Consolidated Fund.
- (e) The declaring of any expenditure to be expenditure charged on the Consolidated Fund or the increasing of the amount of such expenditure.
- (f) The receipt of money on account of the Consolidated Fund or the public account or the custody or issue of such money or the audit of the accounts of the union or of a state or (g) any matter incidental to any matters specified in sub-clauses (a) to (f).

(2) A Bill shall not be deemed to be a Money Bill by reason only that it provides for imposition of fines or other pecuniary liabilities or for the demand or payment of fees for licenses or fees for services rendered or for the imposition, abolition, remission, alteration or regulation of any tax by a local authority for local purposes.

(3) If a question arises whether a Bill is a Money Bill or not, the decision of the Speaker is final.

Under Articles 109 and 198, a Money Bill shall not be introduced in the Council of States/Legislature Council.

## **Notes on Financial Principles, Defalcation, Loss, Write off: Case studies**

**Introduction** : As a rule, no authority may incur expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of the Governor or by an authority to which power has been delegated in this behalf and the expenditure has been provided for in the authorised grants and appropriations for the year (Rule 34) WBFR-Vol-1.

### **Principles to be followed: Standards of financial propriety: Rule 35 of WBFR-1 and SR-234 of TR-Vot-I**

2. Every officer incurring or authorizing expenditure from public fund should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following :
  - (i) Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.
  - (ii) The expenditure should not be *prima facie* more than the occasion demands.
  - (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
  - (iv) Public moneys should not be utilised for the benefit of a particular person or section of the community unless :
    - (1) the amount of expenditure involved is insignificant or,
    - (2) a claim for the amount could be enforced in a court of law, or
    - (3) the expenditure is in pursuance of a recognised policy or custom.
  - (v) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

### **3. Control of expenditure (Rules 35 & 36)**

Each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

A controlling officer must see not only that the total expenditure is kept within the limits of the authorised appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he should arrange to be kept informed, not only of what has actually been spent from an appropriation-but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government and the Public Accounts Committee, if necessary, complete responsibility for departmental expenditure and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

**4. *Internal check against irregularities, waste and fraud (Rule 38 & 39)***

In the discharge of his ultimate responsibilities to the administration of an appropriation or part of an appropriation placed at his disposal every officer incurring or authorising expenditure from public fund must satisfy himself not only that adequate provisions exist within the departmental organisation for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of his subordinate officers and to guard against waste and loss of public money and stores but also that the prescribed checks are effectively applied.

- 4.1. Standards of financial propriety, control of expenditure and proper system of internal check are the three cornerstones on which stand the edifice of financial discipline.

**Defalcations, Losses, etc., Steps to be taken : [ Rules 30 to 42 and G.O. No. 2455 (52)-F dt. 8.5.75]**

5. With the exception noted below, any loss of public money, departmental revenue or receipts, stamps, opium, stores or other property held by or on behalf of Govt. caused by defalcation or otherwise, which is discovered in a treasury or other office or department, should be immediately reported by the officer concerned to his immediate superior officer, Finance Deptt. as well as to the Accountant General, even when such loss has been made good by the party responsible for it. Such reports must be submitted as soon as a



suspicion arises that there has been a LOSS. They must not be delayed while detailed enquiries are made. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. *FIR should also be lodged with the police.*

- 5.1. If the irregularity be detected by Audit in the first instance, the Accountant General will report it immediately to the administrative authority concerned, and if he considers necessary to Government as well.
- 5.2. **Exception** : Petty cases", that is, cases involving losses not exceeding Rs. 200/- each, need not be reported to the Accountant General, unless there are, in any case, important features which merit detailed investigation and consideration.

## **6. Departmental Proceeding, Police Investigation/suspension /special Audit**

The Officer receiving a report as above submitted to him must forward it forthwith to government through the usual channel with such comments as may be considered necessary. He should also submit a detailed report, after completing such departmental investigations as may be necessary or expedient, on the cases or circumstances which led to the defalcation or loss, the steps taken to prevent its recurrence and the disciplinary or any other action proposed as regards the persons responsible. Departmental proceedings shall be initiated against the delinquent officer (Staff) as per provisions of WBS (CCA) Rules, 1971 without delay, In important cases Vigilance Commission may be moved to conduct enquiry and pending departmental proceedings the delinquent may be placed under suspension. Departmental proceedings may run concurrently with police investigation upto the point when prosecution of the delinquent beings. At that stage, it has to be considered whether proceedings against the remaining delinquent should continue and if practicable, it shall continue as far as possible.

A special non-technical examination of accounts should be made promptly. !f it reveals that the case presents special features and fraud and irregularity is possible inspite of

normal precaution, the Admn. Deptt. may send a proposal to the Finance Deptt. for special audit by the AGWB.

### **7. Accident (Rule 41)**

Any serious loss of immoveable property, such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or for any other natural cause should be reported at once by the departmental officer to the head of the department and by the latter to Government. When a full enquiry as to the cause and extent of the loss has been made, the detailed report should be sent by the departmental officer concerned to the head of the department, a copy of the report or an abstract thereof being simultaneously forwarded to the Accountant General.

#### **7.1. Responsibility for losses, etc. (Rule 42)**

Every Government Officer should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence. Detailed instructions are embodied in Appendix-2 of WBFR-Vol. II which is placed at the end of this chapter.

### **8. Write off of losses-**

The provisions regarding write off of such losses are covered by rules 393"wf396 of WBFR, VOL-1 which are enumerated below:

- 8.1. 393(A). The irrecoverable value of stores or public money lost by fraud or the negligence of the individual or other causes, may be finally written off by Goyt.
- 8.2 Heads of Departments or other subordinate authorities have the power to write off losses within such limits as may be specified in the orders of delegation, subject to the conditions(t) that the loss does not disclose a defect of system, the amendment of which requires the orders of Govt., and (2) that there has not been any serious negligence, on the part of some individual Govt. servant or Govt. servants which might possibly call for disciplinary action requiring the orders of higher authority.

8.3. (B) Ail sanctions to write off should be communicated to the Accountant General for scrutiny in each-case and for bringing to notice any defect of system which appears to require attention.

**Note : 1** : This rule applies also to irrecoverable loans and advances sanctioned by Government.

**Note : 2** : The expression "Values of stores" used in this rule should be interpreted as meaning "Book value" where printed accounts are maintained and "Replacement value" in other cases.

394. Subject to the conditions laid down in Rule 393, the authorities named below may write off irrecoverable value of stores or public money up to the limits noted against them.

**In each case**

1. Head of Department	Rs. 1,000
2. Dy. Inspector General of Police	Rs. 1,000
3. Principal, Medical College, Calcutta	Rs. 200
4. Superintendents of Medical Schools & Superintendent of Hospital, Calcutta	Rs. 200
5. Superintendent of Pasteur Institute, Calcutta	Rs. 200
6. District Officer	Rs. 200
7. Settlement Officer	Rs. 200

**Note : A** : A statement as to the fulfillment of the two conditions referred to in Rule 393(a) should be stated in the order.

(8) District Inspector of Schools and District Inspectress of Schools.

(a) Worn out or obsolete machinery, tools, furniture, etc. sold or disposed of upto a limit of Rs. 100/- for each item and books upto an aggregate value of Rs. 100/-;

(b) **Missing articles (including books)** upto\* a limit of Rs. 50/- in each case;

(c) Unrealizable fees and fines upto a limit of Rs. 50/- in each case.

(9) Physical Director and Physical Directress—

(a) Worn out or obsolete machinery, tools, furniture, apparatus, tents, etc., upto a limit of Rs. 50/- in each case;

- (b) Worn out and obsolete books upto a limit of Rs. 50/- in each case;
  - (c) Unrealizable Govt, dues, viz., fines, seat rent, etc., upto a limit of Rs. 50/- in each case.
- (10) Governing Bodies of Govt. Colleges—
- (a) Worn out or obsolete machinery, tools, tents, furniture, apparatus upto a limit of Rs.200/- in each case and books upto an aggregate value of Rs. 200/-;
  - (b) Unrealizable fees and fines upto a limit of Rs. 50/- in each case.
- (11) Divisional Forest Officer-Stores, tools, Plants, Live-stock, timber or other stock upto a limit of Rs. 250/- in each case,
- (12) Director-in-Charge, Cooch Behar State Transport—Stores or public money in respect of Cooch Behar State Transport upto the limit of Rs. 200/- in each case;
- (13) Superintendent of Police, Commandants, Armed Police Battalions, and Principal, Police Training College, Barrackpore-Stores rendered unserviceable, or dead stock articles (excluding the articles of uniform) upto a limit of Rs. 500/- in each case ;
- (14) Collectors and Settlement Officers may sanction the sale of old or unserviceable furniture and write off their values upto a limit of Rs. 1,000/- in each case.

**Explanation:** In this rule and in Rule 394, the expressing 'in each case' refers to the total value of stores or public money rendered irrecoverable during one incident e.g., theft, fire, etc. and written off at one time. Losses arising out of the same incident may not be split up and written off separately. Losses due to one specific cause e.g., fire, theft, flood etc., should be written off at one time only. There is no objection to losses arising out of more than one cause being written off at one time. [ *Rule 395 otWBFR-1* ]

(15) The Superintendent of River Police may sanction the write off of unserviceable stores and dead stock. All condemned articles shall be sold and the proceeds credited to the Treasury or if the sale is not possible shall be destroyed in the presence of the Superintendent of River

Police. A certificate shall also be given in the following form: [ *Rule 396 of WBFR-1* ]

"Certified that the loss or damage does not disclose a defect of system or serious negligence on the part of any officers"

**9. *Why defalcation, fraud or criminal misappropriation occurs— An insight into some typical cases:***

Defalcation, fraud etc mainly occur when the prescribed essential checks governing expenditure from public funds and standards of financial propriety are not effectively applied. It is lack of financial control, which renders irregularities possible. It may also be due to disregard, violation or ignorance of rules.

Officers handling cash should in particular ensure that all monetary transactions are entered in the Cash Book as soon as they occur. The Cash Book should be daily closed and balanced and completely checked wherever any transaction took place. Closing balance is to be written both in words and figures (SR 31 of Treasury Rules, Vol 1). The Head of Office should verify the cash balance at the end of each month. Erasures should be avoided. Overwriting in the Cash Book / bills should be duly attested.

Armed Police escort should be taken when considerable amount of cash is to be carried. There should be only one Cash Book for each office. Govt. money should not be kept with non-Govt. money. No money should be kept in Bank without Govt. approval (T.R. 8 & 9 of T.R., Vol.1).

Where there is double-lock system—one lock should invariably be kept with DDO and the other with the clerk/cashier authorised to handle cash (SR 63 of T.R. Vol. 1) Defalcation often occurs when this is not followed. DDO should ensure that the duplicate keys are kept in custody of the Treasury, if this is not followed; there is grave risk of defalcation. All bills must be submitted to the Treasury through duly authenticated bill transit register. No blank space should be left in the bills/pay orders to give scope for interpolation of figures. Monthly review of bill register is a must.

Let us now go into some typical cases of defalcation.

**Case No. 1:** There was a case of misappropriation of about Rs. 42.130.56 during the period from 1st January, 1968 to 28th February, 1971 in the office of 9 Bengal Bn., NCC, Berhampore, Murshidabad. As explained below, the misappropriation was possible because of non-observance of the rules for drawal of fund by Drawing officer:

- (i) The Drawing Officer signed relative bills without recording the particulars of the bill in the Bill Register. No monthly review of bill Register was also made. These lapses took place in contravention of the provisions in Note 1 below SR 31 of the Treasury Rules, West Bengal, Vol. 1. The provisions in the note of the above sub-rule was amended in Notification No. 2042-F dt. 10.3.1973, making it obligatory ' that the bills should be presented to the Treasury through the bill register and dated acknowledgement obtained against each bill in Column 5. At the time of receipt of bills by the Treasury the entries in the bill register in T. R.. Form No. 5 should be compared with bills and dated legible initials put both on the bill as well as against the entry of the bill in Column 5 of the said register in terms of Note 2 below SR 130 of the Treasury Rules, West Bengal, Vol. 1 which was inserted with the Notification dt. 10th March, 1973 mentioned above.
- (ii) The Drawing Officer did not also watch encashment of bills presented and their entries in the cash book as required in terms of SR 31 (ii) *ibid*.
- (iii) In terms of Note 3 below SR 31(iii) *ibid* where an office contains two or more clerks, the cash and accounts of that office should be in charge of different persons. In the instant case the Drawing Officer entrusted the work of cash and account with one person in total disregard of the rules. Even no security deposit was realized from the incumbent concerned.
- (iv) There were instances of double drawal of honorarium of subordinate officers by the Drawing Officer on account of a sheer lack of vigilance of his part.

**Case No. 2:** A case of withdrawal of fund from the P.F. A/c. in excess of the amount standing at his credit by a member of clerical staff of a Govt. office through eight withdrawals in two successive years has since been brought to the notice of Govt. It has been stated that the concerned clerk himself was the dealing Assistant-in-Charge of the files relating to Provident

Fund of the Employees. As a result he had opportunity to conceal the position of his P. F. balance and could draw much in excess of the amount standing in his P. F. A/c. because of the failure of sanctioning authority to follow the rules and procedure as laid down in G.P. Fund (WBS) Rules.

**Case No 3** : There was a case of defalcation /unauthorised drawal of Rs.4.94 lakhs from a Collectorate. Detailed enquiries were made and the financial irregularities committed were as under:

- (1) There was no double lock arrangement and the second Nazir handled huge amount without any control over cash.
- (2) There was no arrangement of writing of Cash Book daily (whenever any financial transaction took place).
- (3) Actual verification of physical cash balance was never made during the relevant period.
- (4) The funds in most cases were drawn unauthorisely without sanction for advance drawal.
- (5) There was no system of keeping analysis of the undisbursed cash.
- (6) There was no system to adjust advances drawn on various accounts.
- (7) All the moneys were drawn by the Nazarath Dy. Collector, the District Nazir and the Second Nazir out of the balance kept with them.
- (8) Many entries in the Cash Book were not attested.
- (9) There were good many over writings, unattested corrections and interpolations.
- (10) The entries in the Cash Book were being signed without verifying the original supporting documents.
- (11) There were delays extending upto one month in entering drawals in the Cash Book.
- (12) Funds were drawn to avoid lapse of budget grant, resulting in retention of heavy undisbursed amounts.
- (13) Shortage noticed during physical verification and attributed to advance were never investigated and regularised. There was no Internal Check.

**Case No. 4** : There was a fraudulent withdrawal and suspected defalcation of Govt. money to the extent of Rs. 4.94 lakhs in the office of a Dist. Health Officer. A test audit by Accountant General (Audit) was conducted and the "modus operandi" was showing *i* short receipt in cash book though the actual amount cashed from the Treasury

was' higher. This was done by interpolation of the bills presented to the Treasury.

Following irregularities were noticed :

- (i) Cash balances were seldom physically verified by any competent officer;
- (ii) Daily cash balances were never written in words ;
- (iii) There were corrections, alteration, overwriting and erasings without any attestation.

#### **10. Conclusion**

General system of financial management and control which requires that all transactions both receipt and expenditure must be brought to the Govt. Account without undue delay as laid down in Rule 4 of WBFR, Vol. I was not observed. Standards of financial propriety were not maintained and there was no control over expenditure in violation of Rules 35 and 36 *ibid* neither was there any system of interned check as provided in Rule 38 and 39 of WBFR-1 which resulted in fraud and defalcation.



**West Bengal Finance Rules, Vol- II**  
**APPENDIX 2**  
(See Rule 42)

**General principles to regulate the enforcement of  
responsibility for losses sustained by Government  
through fraud or negligence and detailed Instructions  
for making departmental investigations of losses of  
Government money, etc.**

A. The following general principles have been laid down by the Government of "West Bengal to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals :—

1. Means should be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principle governing the assessment of responsibility in such cases is that every public officer should exert the same (vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, Government are prepared to condone an officer's honest errors of judgment involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to penalize officers who are dishonest, careless or negligent in the duties entrusted to them.
2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If the irregularity is detected by audit in the first instance, it will be

the duty of the audit officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority in the first instance, and if it is one which should be reported to the Accountant-General in terms of Rule 39 of the West Bengal Financial

Rules he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible—the administrative authority should report to his superior and the audit authority to his superior. Should the administrative authority require the assistance of the audit officer in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government who will then negotiate with the Accountant General for the services of fin investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.
4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the officer's pecuniary liability it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognised that the penalty should not be such as to impair the Government servant's future efficiency.

In particular, if the loss has occurred through fraud, every endeavours should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

It should always be considered -whether the value of Government property or equipment lost, damaged, or destroyed by the carelessness of individuals entrusted with their care (e.g., a policeman's rifle, a touring officer's tents, a factory motor lorry, an engineer's instruments) should not be recovered in full up to the limit of the officer's capacity to pay.

6. One reason why it is important to avoid delay (*vide paragraph 2* preceding) is that in the course of a prolonged investigation Government servants who are concerned may qualify for pension, and it is held that under the rules as they now stand a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a "primary precaution, Steps should be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress, and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority

investigating the case should immediately inform the Accounts or Audit Officer responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that officers who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment should not be made a justification for absolving those who are also guilty but who still remain in service

B. The following rules have been laid down by the Government of West Bengal for the guidance of officers in making departmental enquiries in cases of fraud and embezzlement of Government money in which Government servants are involved and in which a prosecution is, or is likely to be, instituted:—

1. It has been found that, where fraud or embezzlement of Government funds has occurred, there is a tendency for the authority concerned to regard the institution of criminal proceedings as absolving him from the responsibility of conducting immediately a thorough departmental enquiry, which reluctance may be enhanced by an apprehension that such an enquiry may prejudice the result of the trial. Departmental enquiries should not ordinarily be delayed pending decision of criminal cases, as there is a danger that at a later stage the evidence may disappear and a departmental enquiry be thereby rendered infructuous.
2. As exhibits must remain with the court until the case is disposed of, departmental proceedings cannot as a rule proceed concurrently with a criminal prosecution, but it is essential that everything should be done to carry departmental proceedings as far as possible before prosecution begins. The particular stage to which

departmental proceedings, prior to prosecution, should *~be* taken must depend on circumstances and cannot be precisely defined. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings till after the disposal of the criminal case; but it is emphasized that the proceedings should be completed up to the point that can properly be reached.

3. A common type of case is that where a number of persons are involved, one or more criminally and others in such circumstances as show negligence, or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution, or have similar features which necessitate a criminal prosecution of some and a departmental enquiry against others. In such cases the authority has sometimes neglected, to institute a formal departmental enquiry, or to carry it to the requisite stage before criminal proceedings are taken, with the result that many months later when the criminal case is over, effective departmental action has been found impracticable.
4. The general rule should be that in all cases of fraud, embezzlement, or similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents, and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable: if it is, it should continue as far as possible which will not, as a rule, include finding and sentence. If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case the proceedings against the remaining delinquents should be resumed and

completed as soon as possible after the termination of the proceedings.

5. The proceedings contemplated in these instructions are those which are regulated by the Civil Services (Classification, Control and Appeals Rules, or Bengal Subordinate Services (Discipline and Appeal) Rules, 1936. "Where action is taken under the Public Servants (Inquiries) Act, XXXVII of 1850, this ordinarily takes the place of a criminal prosecution as regards the persons accused: but the procedure *in* regards others involved against whom the Act is not employed should be in accordance with the instructions given.

C. The following supplementary instructions have been issued by the Government of West Bengal for the guidance of departmental officers with special reference to cases in which prosecutions in the criminal courts are, or are likely to be, necessary:—

1. *Reports to be submitted to the Accountant-General and Government.*—
  - (i) All losses of the kind referred to in Rule 39 of the West Bengal Financial Rules must be reported forthwith by the officer concerned, not only to the Accountant-General but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred: they must not be delayed while detailed enquiries are made.
  - (ii) Reports submitted under (i) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.
2. *Criminal investigation and prosecution.*—(i) In cases calling for prosecution on a criminal charge, it is important that a first information should be lodged with the police at the earliest possible moment. This step should not be delayed for the mere sake of completing departmental proceedings: it should be taken as soon as it is decided that a criminal

investigation, with a view to prosecution, ought to be instituted.

(ii) The decision whether a first information is to be lodged or not will rest with the District Magistrate except in cases in which the alleged offender is subordinate to the District Judge when it will rest with the District Judge.

(iii) First information should be lodged by the senior officer of the department concerned who is available in the district or subdivision. Where that officer is the District Magistrate, District Judge or District Superintendent of Police, he may, and ordinarily should, direct an officer of suitable seniority subordinate to him to lodge the first information.

(iv) Officers lodging first information will—

(a) Request the Superintendent of Police to arrange for the investigation to proceed from day to day;

(b) Arrange that all witnesses and documents are made available to the investigating officer; and

(c) Associate with the investigating officer an officer of the department who is not personally concerned with the irregularity leading up to the alleged enhancement, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.

(v) If, on completion of the police investigation, it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the Court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a speedy trial, and will request the prosecuting officer to make any application that he may think necessary.

3. *Sanction of Government under section 197, Criminal Procedure Code.*—If this sanction is required by the circumstances of the case, it should be applied for after police investigation has been completed but before the investigating officer has taken action under section 170, Criminal Procedure Code. The application should be made

by the senior officer of the department stationed in the district.

4. *As regards prosecution in the courts*—When the case is put into Court by the police, the officer who lodged the first information, or his successor present in the station, will see that all witnesses serving in the department, and all documentary evidence in the control of the department, are punctually produced, and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in Court and assist the prosecuting staff.
5. *As regards appeals*.—If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned present in the district will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed in the usual way. Appeals against acquittals can be made only under the order of Government.
6. *As regards further reports to Government*.—The senior officer in the district of the department concerned will see that, in addition to the reports required under paragraph 1, prompt reports are submitted to Government through the usual channel regarding—
  - (a) The decision to lodge a first information or not;
  - (b) The decision to prosecute or not to prosecute in any particular case;
  - (c) The result of any prosecution;
  - (d) The decision to proceed further in revision or appeal in any case;
  - (e) The result of any proceedings in revision or appeal.



7. *Consultation with Government*—Notwithstanding anything in paragraphs 2 and 5, any matter may, if necessary be referred to Government through the usual channel before action is taken and this should be done in all cases in which the alleged offender is a member of a State or all-India Service. Such references must be made, and transmitted, with the greatest possible expedition.

## Notes on Delegation of Financial Powers Rules

Delegation of Financial Power Rules, 1977 came into effect from 17th Nov. 1977 in amendment of the Delegation of Financial power to various authorities issued under Memo No. 900 F dt. 28.2.72. [Rule 1]

2. In the present context of developing economy, the administrative departments and subordinate authorities have been authorised to sanction expenditure, out of the unit of appropriation, "Office Expenses, other charges etc.". as shown in Schedule A & B of the rules. These powers are subject to budget provision as may be made from time to time. It is the duty of the Controlling Officers to take appropriate steps for allotment of funds to such Officers. DDO shall not place any bill to the Treasury/Pay & Accounts Office without allotment of fund and such bills if placed will not be paid by the latter i.e. no expenditure shall be incurred without allotment of fund. [Rule 4 + R 48]
3. As a stopgap arrangement, Head of the Deptt. may empower an officer under him to draw funds when a regular DDO goes on leave or is transferred and the post is lying vacant and provisions of SR 96 of WBTR Vol-1 cannot be observed. [Rule 15, Govt. of W.B. decision]
4. Approval of Finance Deptt. is necessary {except where covered by general delegation or any law) for any order which either immediately or by their repercussions will affect the finance of the State. [Rule 3]}
5. Secretary of the Administrative Department may accord administrative approval, technical and financial sanction to *Plan Projects* including Centrally sponsored / Central Sector Projects where individual project cost does not exceed Rs. 5.00 lakh or even where the cost of an individual project exceeds Rs. 5 lakh, the cost of the total programme (i.e. a collection of such projects with common functional features such as tube wells, rural roads, flood control works) does not exceed Rs. 25 lakh. {Rule 7 as amended under No. 5733F dt., 16.6.79). *This position has since*

been changed with the issue of Finance (Budget) Department Memo No. 793F B dt. 29.4.93 and No. 808FB dt. 2.4.97. The Departments should henceforth take prior clearance of Finance (Budget) Deptt. through the concerned administrative groups of Finance Deptt. before issue of each Government order sanctioning fund related to plan expenditure (including Supplement Plan, Centrally Sponsored and Central Sector Schemes etc.) so that they do not face any further difficulty in terms of "embargo" in getting release of funds from the Treasury/Pay and Accounts Office against financial sanctions issued from time to time. However, a proposal to relax this order and to enhance the financial powers of the departmental secretaries is under active consideration.

6. All specified projects or schemes in the Plan or Non-Plan Sector will require prior approval of Finance Deptt. before budget provisions are made. [ Rule 7 and 8]
7. Where posts have been created or the staff pattern and norms have been approved by the Finance Deptt. either at the time of sanctioning a particular scheme or otherwise no reference will be necessary for approval to the retention of the posts, provided the scheme is a continuing one and necessary budget provision has been made.  
When a scheme either in the Plan or Non-Plan Sector is sanctioned, the posts required will be created by the Administrative Deptt- with prior concurrence of the F.D. initially for a period not exceeding one year. The period for after which the scheme is likely to be continued/completed should be mentioned while the scheme is sanctioned. [Rule 12]
8. Approval of Finance Deptt. is necessary for creation of post except where there is specific delegation in this regard provided however that retention of such posts beyond six months will require prior approval of Finance Deptt. (R - 12), Post created in Plan or non-Plan sector for scales 1 to 12 may be retained for the period the scheme is expected to continue by the Administrative Deptt. excepting the staff found surplus for continuing schemes. The position should be reported to Finance Department or proposal

for their absorption in any particular new scheme may be considered. This Power of retention of staff should not be re-delegated to the Head of Directorate. Retention of posts in scale 13 and above requires prior concurrence of F.D. [Rule 12 and No. 10755F dt. 18.11.91].

9. All matters relating to scales of pay, fixation of pay, special pay, fixation of initial pay higher than the minimum, should be referred to the Finance Deptt. unless expressly provided otherwise. [Rule 13]
10. Recruitment qualifications and other terms and conditions relating to recruitment rules excepting terms and conditions relating to emoluments may be settled by the Administrative Departments without reference to Finance Deptt. provided the PSC WB and the department concerned are in full agreement. The approval of the Cabinet where necessary as per existing rules will have to be obtained. Consultation with Finance Deptt. will be necessary where there is disagreement between PSC WB & the Deptt. or where consultation with the PSC WB is not required according to existing provision. [ Rule 13]

**Rule - 14 *Audit of Financial Evaluation***

In consultation with the Administrative Deptt. concerned, Finance Deptt. may undertake audit or financial evaluation of utilization of funds, on staff and enforcement of norms and pattern and may prescribe norms in regard to Staff output and pattern for suitable action. [ Rule 14]

**Rule-15 *Redelegation of Power—Administrative and Financial:***

- (a) Secretary may delegate such power as are vested in him to his subordinates in the Secretariat / Heads of Directorate as may be necessary in the interest of efficient administration and expeditious disposal of work. Such powers cannot be re-delegated.
- (b) Head of Directorate, with the approval of Secretary may delegate such power to his subordinates at Hqs and Head of Office of regional/district levels. Delegation of such power does in no way reduce the responsibility of the delegating authority who would be expected to exercise sufficient supervision over the exercise of such delegated powers. However, power to sanction withdrawal from GPF cannot be re-delegated. -/No. 1821 F dt. 21.11.89/

*All necessary steps should be taken to delegate maximum possible authority to the lowest possible levels commensurate with the need to exercise such powers in the public interest. It should however be ensured that the Officers to whom powers have been delegated are sufficiently senior and competent to exercise such power.*

**Rule - 16 Reappropriation.**

The department may sanction without previous reference to the Finance Deptt. any reappropriation within a grant at their disposal subject to the following conditions :

- (i) That the grant as a whole is not likely to be exceeded ;
- (ii) That a reappropriation from a "charged" to a "Voted" head or vice-versa is not involved ;
- (iii) That the expenditure which will be met by reappropriation does not involve the undertaking of a new unapproved recurring liability ;
- (iv) That the savings are known in sufficient time to permit of their being spent to good purpose and that the expenditure is not incurred merely to prevent savings lapsing;
- (v) That the reappropriation sanctioning the undertaking of 'new service' is not involved;
- (vi) That a reappropriation from a 'deduct' head is not involved. Provided however that there should be no reappropriation between the head indicated below without prior approval of Finance Deptt:
  - (a) Transfer of funds from one major head to another major head within a grant, e.g. funds from Revenue head should not be transferred to Capital Head or from one Capital Head to Loan Head and Vice-versa.
  - (b) Provisions for planned schemes and centrally sponsored schemes should not be diverted to non-Plan schemes and Vice-versa.
  - (c) Provisions for office expense should not be increased by reappropriation.

**Rule - 17 Communication of financial sanctions.**

Orders on financial sanctions which require prior approval of the Finance Deptt. may be issued by the department concerned which should contain a sentence thus 'this order / memo / letter issues with the concurrence of the Finance Deptt. / Financial Adviser vide unofficial No ..... dt .....

Rule-19 ***Exercise of financial power in certain circumstances.***

Unless otherwise provided *by* any general or special rule or order, it shall be within the competence of an authority to exercise the financial powers delegated to another authority subordinate to it when the subordinate authority is incapacitated to function or is on leave.

## Schedule A

(See Rule 18)

Items of office expenses, other charges, etc	Delegation to				
	SDOs/Heads of Offices	District Officers (Collectors/ Dy. Commissioner-in-Charge)	Heads of Departments (Other than Commissioners/Secretaries)	Commissioner/ Secretary/ Director and Ex-officio Secretary	(Term 'Secretary' includes Jt. Secretary in charge of a Deptt.)
1. Binding through non-Government agency-General Charges for	Rs. 150 pa	Rs. 300 pa	Rs. 750 pa	Rs. 1500 pa	
2. Bicycles for office purpose-Purchase and repairs of	Full Power	Full power	Full Power	Full Power	
3. Building (execution of petty works) repairs	Rs. 1500 in each case	Rs. 7500 in each case	Rs. 15000 in each case	Rs. 30000 in each case	
4. Bedding and clothing Purchase of (for vagrants, hospitals, etc.)	Full Power	Full power	Full power	Full Power	Where bedding and clothing are required on scale prescribed by Government
5. Boats - Repairs and hiring of	Full Power	Full Power	Full Power	Full Power	
6. Books, periodicals - Purchase of	2 periodicals per month	4 periodicals per month	4 periodicals per month	6 periodicals per month	Purchase of books totally banned. Library facilities should be availed (4405-F dt. 21.4.92). Daily Newspapers (a) all Ministers/ State Ministers not more than 8 News papers. (b) Secretaries/ Spl. Secretaries- Not more than 6 News papers (c) Jt. Secretaries - not more than 3 News papers (d) Heads of Directorates - Not more than 3 (GO No. 29-OM dt. 20.2.95) The said order does not ban in case of Govt. Libraries including Libraries attached to

					school and colleges with regular set up of Librarian/Library Asstt as per GO No. 3132-F dt. 20.3.96).
7. Conveyances other than motor vehicles – Purchase and hire of (cart, horses, mules, ponies etc.)	-	Rs. 1500 in each case	Rs. 7500 in each case	Rs. 15000 in each case	
8. Diet expenses allowances, etc.	Full Power	Full power	Full Power	Full Power	Expenditure on diet is incurred on scales and rates fixed by Govt.
9. Furniture – Purchase of	Rs. 1000 pa	RS. 2500 pa	Rs. 5000 pa	Full Power	Provided-(i) The schedule and scale of furniture laid down by PWD is followed. (ii) Furniture is purchased from Govt. Wood Industries Centre, WB Small Industries Corpn. Ltd. If they plead inability to supply in writing, the purchase may be made with due observance of Tender Rules. The Commissioner-Secretary will not redelegate their power to any other officer.
	Rs. 25,000/- per annum for Supdt. Of Hospital (No. 2369-F dt. 7.3.97)				
10. (i) Repairs to furniture-Cost of supply of	Rs. 225 in each case	Rs. 375 in each case	Rs. 525 in each case	Full power	
(ii) Hire of office furniture and equipment (correction slip) no. 25, finance deptt. No. 3442-F dt. 25.4.77)	Rs. 100 in each case	Rs. 250 in each case	Rs. 500 in each case	Rs. 1000 in each case	Furniture should not be hired for more than 6 months.
(iii) Hire of electric fans	Rs. 75 pm	Rs. 150 pm	Rs. 300 pm	Rs. 300 pm	Provided it is certified that PWD are unable to supply provided considered essential
(iv) Hire of heaters and coolers	-	-	Rs. 300 in each case	Rs. 300 in each case	-do-
11. Hot weather and cold weather charges	Full power	Full power	Full power	Full power	
12(a) Insurance of goods by rail	-	-	Rs. 375 in each case	Rs. 750 in each case	
(b) Other than by rail	-	-	Full power	Full power	Subject to terms on agreement made with the concurrence of Finance Deptt.
13. Iron safe and steel	Rs. 750 in each case	Rs. 1000 in each case	Rs. 3000 in each case	Full power	Or the existing delegation whichever is



almirah - Purchase of					higher
	Rs. 3000 to Supdt. Of Hospitals for purchase of Steel Almirah (No. 2369F dt. 7.3.97)				
14. Instruments, including cameras, magnifying glass, models, microscope, tools and plant (workshop) - Purchase and repair	Rs. 1500 in each case	Rs. 3750 in each case	Rs. 11250 in each case	Rs. 22500 in each case	
15. Stationeries and rubber stamps - Local purchase of -	Rs. 500 in each case	Rs. 1000 in each case	Full power subject to expenditure upto level of 1990-91		If not available gram Government Stationery Office. No Certificate of Non-availability is necessary from the Stationery Office (vide No. 6497F dt. 12.6.78)
16(a) Liveries and umbrellas for Peons - Purchase of	Full power	Full power	Full power	Full power	Subject to scales laid down by Government
(b) Liveris for Drivers	Full power	Full power	Full power	Full power	-do- No. 11371F dt. 8.10.93)
17 - Litigation - Cost of	Rs. 750 in each case	Rs. 1500 in each case	Rs. 3000 in each case	Rs. 7500 in each case	
18. Motor vehicles- Maintenance, and repairs of connected vide finance Deptt. No. 9145-F dt. 11.9.90 (Expenditure on POL shall be incurred within the ceiling prescribed by Govt. from time to time)	Rs. 4000 pm per vehicle	Rs. 6000 pm per vehicle	Rs. 8000 pm per vehicle	Rs. 10000 pm per vehicle	Maintenance also includes cost of petrol, lubricants, replacements of tyres and tubes and petty spare parts. Log book should be maintained and signed by a responsible officer. In every sanction order or in the bill, the particular vehicle No. and the exact amount of the progressive expenditure up to the date must be indicated. * Revised as per GO NO. 10143F dt. 8.12.2000
	Rs. 30000 pa per vehicle for Supdt. Of Hospitals (No. 2369F dt. 7.3.97) Ambulance-Maintenance and repairs-petrol Rs. 40000, diesel - Rs. 35000 per vehicle pa to Supdt. Of Hospitals (No. 2639F dt. 7.3.97)				
19. Maps and cadastral	Full power	Full power	Full power	Full power	
20. Medicine - Local purpose	Full power	Full power	Full power	Full power	
21. Office expenses (dusters, oils, conveyance, charges for electric current, cloth for binding, telephone	Full power	Full power	Full power	Full power	

charges, tumblers, allowance for supplying drinking water, taxes to Municipalities etc)					
22. Postage service and telegram charges	Full power	Full power	Full power	Full power	Telegram charges include cost of renewal of telegraphic code
23(a) Printing at private press	Rs. 5000 annum	Rs. 7500 annum	Rs. 10000 annum	Full power	(b) The delegated authorities printing works through the private press/ viz., Basumati Corpn. Ltd Sree Saraswati Press, WBSIC and other presses run by statutory organizations viz., ZP etc. in case of failure of WBG Press/ Jail Press to supply within two months and in case of urgency where they ask the delegated authority to get the delegated authority to get the work done from outside (No. 12586F dt. 2.12.92). (ii) The classes of press from which such printing can be done for different qualities will be selected by the information and Cultural Affairs Department who will periodically indicate responsible rates for such printing. (iii) Tender rules will be observed in the matter of selection of the private presses.
(b) Printing at Govt. Controlled presses including ZP presses	Rs. 10000	Rs. 15000	Rs. 20000	Full power	
24. Remittance of money	Full power	Full power	Full power	Full power	
25. Refreshment - At meetings	Up to Rs. 37.50	Up to Rs. 75	Up to Rs. 150	Up to Rs. 150	On any occasion subject to scale laid down by Information

	Tiffin packet not exceeding Rs. 12/- may be supplied to the District Officers of different Deptts and Directorates when called to Head Quarters for long meetings. The charges will be sanctioned on the orders of the officers who call the meeting to be met out of the detailed head "Office Expenses", (No. 2113-F dt. 23.2.95)				and Cultural Affairs Deptt., in their memo No. 2188-IPR, dated 14.6.67 (Annex 1). Due to introduction of economy measures no refreshments except tea/coffee/biscuits can be served in the meetings. Lunch packets may be served only in the meetings. When all Distt. Level officers are called and if meeting last for the whole day. In all such cases specific order of Chief Secretary is to be enclosed with the bill. (GO 4100-FB dt. 13.12.2000)
26. Rewards	Rs. 75 in each case subject to a maximum of Rs. 750 a year	Up to Rs. 150 in each case subject to a maximum of Rs. 1500 a year	Up to Rs. 375 in each case subject to a maximum of Rs. 10500 a year	Up to in each case subject to a maximum of Rs. 15000 a year	Provided otherwise admissible under the existing rules and orders
27.(a) Office rent	Rs. 300	Rs. 750 for each house per month	Rs. 1,000 for each house per month	Rs. 1,500 for each house per month	Term office rent includes rent for garage for accommodation of office vehicles
(b) Rent for residence	150 for each house per month	Rs. 300 for each house per month	Rs. 600 for each house per month	Rs. 750 for each house per month	
(c) Rent compensation (Finance) Feptt. No. 490F, dt. 6.2.73. Correction Slip No.9)	Rs. 150 for each house per month	Rs. 375 for each house per month	Rs. 525 for each house per month	Rs. 750 for each house per month	
28(a) Stores-Purchase of- (Finance Deptt. No. 3442F dt. 25.4.77)	Rs. 1500 in each item	Rs. 3000 in each item	Rs. 50000 in each item	Rs. 1,50,000 in each item	All expendable and issuable articles except those mentioned in other items of the schedule and also except spare parts and motor cars, shall be treated as stores.
(b) Spare parts of tools and plant	-	-	Up to 3% of the book value in a year	Up to 5% of the book value in a year	
(c) Spare parts of ropeway	-	-	-	Rs. 15000 per year	
29 (a) Purchase and repairs of typewriter, duplicator, calculating machines and other office machines such as stencil cutter and xerox machines etc and to draw advance for repair No. 12522E dt.	Full power for repairs of typewriter, duplicator for calculating machine and other office machine such as stencil cutter, Xerox etc., and to draw advance for repair	Full power for repairs of typewriter, duplicator for calculating machine and other petty office machines.	Full power for repairs of typewriter, duplicator for calculating machine and other petty office machines.	Full power.	Secretaries to Govt./ Commissioners may authorise purchase of calculating machines if considered essential. Repairs include maintenance. Only those typewriters, duplicators and calculators approved by the FD to be purchased. Prior approval of FD necessary for purchase of machines not approved by FD (No. 5447E dt. 8.6.70)

(2522F dt. 15.3.90).					5447F dt. 8.6.79) Hiring shall be made where absolutely necessary from the firms quoting the lowest monthly hiring charges (No. 5447F dt. 8.6.79)
(b) Hiring of typewriter	One typewriter for a period not exceeding one year	One typewriter for a period not exceeding one year	Full power subject to restricting the hiring to a period not exceeding one year of a machine of the smallest size which would serve the purpose.	Full power subject to restricting the hiring to a period not exceeding one year of a machine of the smallest size which would serve the purpose.	
30 (a) Tents-Purchase of	Rs. 1500 in each case	Up to Rs. 3000 in each case	Upto Rs. 6000 in each case	Up to Rs. 7500 in each case	
(b) Repair of tents	Full power	Full power	Full power	Full power	
31. General – Any other items not specifically provided in this schedule – required for the management or maintenance office and other establishment of Government (Dak to Office to assembly during sessions or Ministers or officers at a considerable distance provided a coolie is actually, engaged, demurrage charge, lighting charges, purchase of locks and seals, burial charges, fees for testing at Govt. Test House, conveyance charges, tour charges, purchase of copies of court judgment, charges for prized, etc. The list is	Full power	Full power	Full power	Full power	If expenditure is certified to be unavoidable. These items embrace petty items of very common nature which are bare minimum for management and maintenance of office or an establishment. Expenditure in connection with repair or maintenance of air conditioner. Ammonia printing-machine etc., which is heavy and uncommon in nature is not covered by this item. The Registrar of a Secretariat Deptt and senior most Section Officer of each Deptt. Under provisions contained in this item have been authorised to pass contingent bills including conveyance hire bills up to specified limits in order that these petty expenses may be incurred without any sanction of the Head of Office and the certificate required under Rule 3 of Appendix 11 of W.B. Finance Rules, Vol-II, may be signed by the Registrar or senior most Section Officer of a Secretariat/Department or by an officer who in exercise of his delegated power sanctions contingent expenses on this account.

<p>illustrative, not exhaustive</p> <p>Note1: One of the Asstt. Secretaries of every department may be declared as Head of the Office in terms of rule 5(16A) of WBSR-Part-I and he will exercise the financial power of the Head of Office.</p> <p>Note2: The Registrars of Secretariat Depts. Will be competent to pass contingent bills up to Rs. 150 in each case.</p> <p>Note3: The senior most Section Officer of each Deptt., will pass contingent bills up to Rs. 7.50 in each case excepting tiffin allowance bills of Group D employees in respect of which the limit shall be up to Rs. 15 in each case.</p>					
<p>The Asstt. Secretaries of the respective departments officers above their rank in Secretarial department shall, however, be competent as usual to communicate to the Accountant General, west Bengal, sanction of advances from Provident Fund where such orders are issued on behalf of the Governor in special and urgent cases. The specimen signatures of all such officers who will communicate sanction must be kept on record with the Accountant General, West Bengal.</p>					
Full power	Full power	Full power	Full power	Full power	Full power
33. Exhibitions	-	-	-	Rs. 8000 in each case	Provided Information and Cultural Affairs Department certifies that Government should participate in the particular exhibition.
34. Printing of duplicate carbon Receipt books at private presses	-	-	Full power	Full power	If WBG Press cannot print DCRBs and express their inability or fail to indicate their inability within a reasonable time, the authorities may sanction printing of receipt books at private

					presses should invariably be reported to the Finance Deptt and the Controller of Printing.
35. Purchase of new vehicles	-	-	-	Full power	<p>Provided as follows:-</p> <p>(a) The new vehicle will be in replacement of an existing one declared to be condemned and beyond economic repairs by a competent authority.</p> <p>(c) The condemned vehicle should be sold in public auction with a reserve price to be fixed by a competent authority.</p> <p>(d) No additional post of driver, cleaner etc should be created for this replacement nor any additional expenditure incurred for the purpose.</p> <p>(e) Clearance from Finance Department will be necessary (No. 1130 FB dt. 12.7.92)</p>

**N.B.** Enhancement of existing financial power of Principals /Officer-in-charge of Govt. colleges including Govt. Engineering and Technical colleges has been made in respect of items No. 6, 9, 10, 13, 15, 17, 21, 22, 25 as per GO No. 118-Edn(B) dt. 22.9.2003. Copy placed at the end of this chapter.

**SCHEDULE B**  
**(See Rule 18)**

Name of Department	Item	Authority	Delegation	Remarks
Agriculture Deptt.	1. Cattle-Purchase of 2. Purchase of land required not for building purpose 3. Seeds-Purchase of 4. Seeds - Free distribution	Director of Agriculture -do-  -do-  -do-	Rs. 3750 for each item Rs. 3750 for each item  Rs.7500 for each item Up to Rs. 150 om one case. Up to Rs. 3750 a year on prescribed conditions	
<b>N.B.</b>				
(a) Powers exercisable by DM may be exercised by Dy. Director and officers of rank of Dy. Director.				
(b) Power exercisable by sub divisional Officers may be exercised by Asstt. Director and officers of rank of Asstt. Director				
Agriculture (Community Development) Deptt.	1. Advertisement charges 2. Entertainment of contingency staff	BDO  -do-	Up to Rs.1 150 a year Full power upto a limit if provided in the sanctioned estimate.	
<b>N.B.</b> General power exercisable by Dub-divisional Officers may also be exercised by BDOs.				
Development and Planning Deptt.	1. Furniture - Purchase of  2. Hire of office furniture, equipment, electric fans etc. 3. Stationery and rubber stamps- Purchase of 4. Motor Vehicles - Maintenance/repairs of 5. Printing at private press	Member-Secy, Subdarban Dev. Board  -do-  -do-  -do-  -do-	Rs. 1500 pa  Rs. 150 in each case  Rs. 150 in each case  Rs. 1500 pm per vehicle  Rs. 300 pa	
Development and Planning Deptt.	6. Refreshments at meetings	-do-	Rs. 75 on any one occasion subject to the scale fixed by the Information and Public Relations Deptt. No. 2188-	

	7. Purchase, maintenance and repairs of typewriters, duplicators and calculating machines	-do-	IPR, dated 14.6.67, Annexure 1.  Full power of purchase of typewrite, duplicator and repair of typewriters, duplicators and calculating machines	
Excise Department	1. Rewards  2. Uniform charges (No. 10734F dt. 28.11.79)	a) Comm. of Excise b) Dy. Commissioner of Excise or Collector of Excise c) Supdt. Of Excise.  a) Comm. Of Excise, WB b) Collector, Addl. DM, Dy. Comm. in the districts other than the Calcutta district and the Collector of Excise, Calcutta in the Calcutta District	Rs. 750 in each case  Rs. 225 in each case  Rs. 75 in each case.  Full power subject to the following conditions namely, 1. The articles purchased conform to the pattern and the scale of supply approved from time to time by the State Govt. 2. The articles, when they are not supplied by the Jail Deptt., are purchased from the local market in accordance with the provision laid down in rule 47, 47A & 47B of the WBFR Vol-1	Provided otherwise admissible under the existing rules and orders
<b>N.B.</b> The Supdt. Of Excise shall exercise the powers of Sub-divisional Officers and the Collector of Excise, the Dy. Commissioner of Excise, Spl and the Dy. Comm. Of Excise, Preventive, shall exercise the powers of District Officers for sanctioning contingent charges for their respective offices.				
Finance (Taxation) Deptt.	1. For display and other campaign/advertisements in newspaper.	Director, State Lotteries, WB	RS. 13500 each occasion Rs. 1500 in each	



	2. For poster printing	-do-	case	
	3. For designing	-do-	-do-	
	4. Other items	-do-	Rs. 750 in each case	
<b>N.B.</b> In exercising the delegated powers, the Director, State Lotteries, WB, should observe the provisions made in Rule 47, 47A & 47B of the WBFR and comply with the prescribed rates of newspapers, posters, design etc. in consultation with the information and Cultural Affairs Deptt.				
Fisheries Deptt.	1. Exhibition participation in	- Director	Upto Rs. 525 in each case and up to Rs. 3750 pa.	
	2. Exhibition – Donation of fish products	-do-	Up to Rs. 375 pa	
	3. Free donation of fry and fingerlings for demonstration purpose.	-do-	Up to Rs. 75 each and up to Rs. 765 a year subject to prescribed conditions.	
	4. Fish seedlings	-do-	Rs. 1500 at a time	
	5. Purchase of Nets and years	Asstt. Director	Rs. 375 at a time Rs. 375 in each case and up to Rs. 1000 a year	
Health and Family Welfare Deptt.	1. Oxygen Gas- Purchase of	Officer in charge Hospitals.	Full Power	
	2. X-Ray film – Purchase of	Supdt. Of Hospitals	-do-	
<b>N.B.</b> General power exercisable by Dub-divisional Officers may be exercised by Asstt. Directors				
	3. Raw materials in mental hospitals- Purchase of	Supdt. Of Hospitals	-do-	
	4. Building execution of petty works and repairs	Director of Health Services	Rs. 22750 in each case	
	5. Purchase of instruments and appliances	-do-	Rs. 15000 in each case	
	6. Purchase and repair of X-ray machines (Finance Dept. Memo No. 3632F dt. 3.5.77)	-do-	Full power	
	7. Store – Purchase of i) Power to enter into contract	Dy. Asstt. Director, Health Services (E&S), Admn	Penicillin and other antibiotic drugs – Rs. 1200000. For other items Rs.	With firms approved by Tender Selection Committee

			600000 Contracts exceeding the limit	-do-
	ii) Purchase	Jt. Director of Health Services, Admn.	Penicillin and other antibiotic drugs - 150000 at a time, in other cases- Rs. 112500 at a time.	-do-
			Rs.10000 in each case	
			Rs. 6000 in each case	
8. Repairs maintenance machineries equipment.	and of and	1. Supdt. Of Dist. Hospitals 2. Supdt. Of Sub Dn. Hospitals 3. Supdt. And Principal Medical College Hospitals and Surgeon - Supdt. And Director IPGMER	Rs. 15000 in each case  Rs. 25000 for each item at a time.	FD Memo No. 2369-F dt. 7.2.97.
9. Purchase of stores (equipment and other medical accessories).		Supdts. of Dist. Hospitals  Supdt. Of Sub-DN, Hospital  Supdt. Of State General and other Hospitals  Principal and Supdts. Of Medical College and Hospitals Surgeon Supdt. SSKM	Rs. 15000 for each item at a time. Rs. 15000 for each item at a time. Rs. 30000 for each item at a time  Rs. 3000 for each item at a time Rs. 10000 for each item at a time.	Form approved contractors as per existing orders of the Deptt. (Vide No. 2369F dt. 7.3.97).  -do-

	10. Local purchase	<p>Hospital and Director IPGMER.</p> <p>i) Supdts of Dist. Hospitals .</p> <p>ii) Principal and Supdts of All Medical Colleges and Hospitals and the Director of the Institute of Post Graduate Medical Education and Research and the Surgeon Supdt. Of the SSKM Hospital</p> <p>iii) Supdt. Of Sub-Dn. Hospital</p> <p>iv. Supdt. Of State General and other Hospitals</p>	<p>Rs. 3000 for each item at a time.</p> <p>Rs. 3000 for each item</p>	<p>The power of making local purchase for each item will be exercised buy the officers concerned where local purchase<sup>3</sup> is considered essential and also subject to the existence of budget provisions as well as allotment of fund made by the controlling officer in terms of rule 374 of West Bengal Financial Rules, Vol-I to cover such expenditure.</p> <p>There is no theoretical restriction to invite this power again and again in respect of purchase of one and same item provided conditions of relevant financial rules as well as departmental procedure (e.g. in respect of purchase of</p>
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				<p>Medical Stores by the Health Department, the departmental procedure is to make such purchase through the Central Medical Stores, relating to such purchase are observed and the allotment of fund made by the competent authority for office expenses, etc., is not exceeded. Local purchase should however the resorted to only when it is inescapably necessary. The Treasury/ Sub-Treasury Officers including the Accountant-General. West Bengal are competent to withhold payments whenever the provisions of the rule and order indicated above will not be observed by</p>
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				the departmental officers
<b>N.B.</b> The Superintendent of all groups of hospital are vested with full power in the capacity of Head of office for local purchase of medicines as per Item No. 20 of Schedule 'A' of the under reference these rules.				
The Public Health officials posted in the districts under the Department of Health for the maintenance of Public Health Services in the rural areas are authorised to incur contingent expenditure as noted against each (Finance Department Memo No. 8123F dt. 12.10.76)	1. Office expenses.  2. Fixed Office Expenses.  3. Medicine and office expenses.  4. Cost of disinfectants.  5. Cost of medicine-Office expenses and disinfectants  6. Office expenses for Public Health Laboratory	District Health Officer i. Sanitary Asstts. ii. Health Asstts. iii. Addl. Health Asstts. iv. Vaccinators/ Sanitary Inspectors.  -do-  Rural Medical Officer in Charge of Medical Treatment Centre in the Darjeeling District.  District Health Officer	Rs. 1500 only pa  Rs. 3 only per mensem each  Rs. 35 only per mensem each  Rs. 1000 only per mensem each Rs. 1000 only per mensem each  Rs. 9000/- only pa for each district in which there is such laboratory	
<b>N.B.</b> 1. Powers exercisable by DM in respect of repairs of typewriter, calculating and duplicating machine may be exercised by Dy. Director and officers of the rank of Dy. Director of the Health Deptt. 2. Powers exercisable by the DM may also be exercised by the CMOs of Health. 3. The Chief Inspector and Secretary, Smoke Nuisances Directorate, west Bengal, shall exercise the powers of District Officers for sanctioning contingent charges for his respective offices.				
Family Planning Schemes	1. 100%, Centrally Sponsored Family Planning Scheme	Secretary, Health & FW Department to sanction expenditure without prior approval of the Finance Department relating to the Centrally-sponsored Family		

		Planning Scheme except creation of gazetted posts subject to specified conditions		
	1. Grants in aid under the Family Planning Scheme.		<p>The State Family Planning Officer and the District Family Planning Officers to sanction grants to the voluntary organizations/ Local Bodies for Family Planning activities with the approval of the Grant Committee up to RS. 25000/- p.a. and Rs. 7500 p.a. respectively.</p> <p>Under the Scheme grant is sanctioned by the Health Department to the Voluntary organizations/ Local Bodies above Rs. 25,000/- but not exceeding Rs. 50,000 p.a. on the recommendations of the Grant Committee at the State Level.</p>	
	3. Grants to rural dispensaries.		<p>The CMO of Health to sanction grant to Thana and Village Dispensaries within their respective districts in the prescribed scales, Viz., Rs. 1000 to a Thana Dispensary and</p>	

			Rs. 600 to a Village Dispensary p.a.	
	4. Construction of Health Centres to be executed through PWD		Health Department subject to prescribed ceiling	
1. Training/ Workshop	Full Power	Project Director, State Health System Development Project -II		Powers delegated for the sake of smooth and timely execution of the World Bank assisted State Health System Development Project-II subject to the observance of the approved schedule of the Project as per guidelines of the World Bank: <b>For item2</b> , the limit of Expenditure is Rs. 1.00 Lakh per year. <b>For item 3</b> the limit of expenditure is Rs 2.50 Lakhs per year. <b>For item 4</b> the limit of Expenditure is Rs. 5.00 Lakhs per year. In the orders for sanction the progressive amount of expenditure
2. Purchase of books and journals	Full Power	-do-		
3. Maintenance of Equipment and furniture	Full Power	-do-		
4. Operational expenses for the office of the Project Director	Full Power	-do-		

				must be specifically indicated for ensuring proper check and control. The sanction shall always be supported with allotment of fund (No. 3590-F dt. 17.4.97)
Home Department	<p>1. Arms and other ordinance stores- Purchase of</p> <p>2. Arms - Repairs</p> <p>3. Horses- Purchase of</p> <p>4. Horses- Purchase of Saddlers of rates etc.</p>	<p>Comm. of police and Dy. IG.</p> <p>Drawing Officer Comm. Of Police</p> <p>-do-</p>	<p>Local purchase up to Rs. 3750 for each item according to prescribed scale Full Power</p> <p>-do-</p> <p>-do-</p>	
Transport Department	<p>5. Motor vehicles - Maintenance</p> <p>6. Motor Vehicles - Purchase of and replacement of</p> <p>7. Bulk purchase of parts and accessories repair of Calcutta police vehicles I the Police Service Deptt. Calcutta</p>	<p>Transport Commissioner and Secretary Transport Deptt.</p> <p>Secretary- Home Deptt. Transport Commissioner and Secretary, (Transport) Deptt.</p> <p>Commissioner of Police (Rs. 10000 for each item)</p>	<p>-do-</p> <p>Full power on condition that the necessity still exists and the old vehicle is condemned by competent authority</p> <p>Full power up to five vehicles p.a. on condition that necessity still exists and the old vehicles are condemned by the competent authority.</p>	<p>Maintenance also includes cost of petrol lubricants, replacement of tyres and tubes and petty parts. For item No. 7 The power shall be exercised subject to the following:</p> <p>(i) The expenditure should not exceed Rs. 10000 for each item</p> <p>(ii) Progressive expenditure for each advance shall be indicated in the bill.</p> <p>(iii) The power</p>



				should not be delegated.
Home (Transport Deptt.)	Binding non-Government Agency- General charges for	The Director, Public Vehicles Deptt.	Rs. 1500 in each case p.a.	
Land Utilization and Reforms and Land and Land Revenue Deptt.	<ol style="list-style-type: none"> <li>1. Printing at Private Press</li> <li>2. Type and other Press material.</li> <li>3. Cost of supply of furniture</li> </ol>	Director Land Records and Surveys -do- -do-	Up to Rs. 3750  Up to Rs. 3750 for each item -do-	
Refugee Relief and Rehabilitation Department	<b>N.B.</b> Powers are exercisable by the officers under the department as provided in the Refugee Relief and Rehabilitation Department and Memo No. 3862-BA dated 2.6.1971.			
Municipal Affairs Department	Purchase of uniforms and other requirements for Fire Service personnel	Secretary, Municipal Affairs Deptt.	Full power	
<b>N.B.</b> Delegation of Financial powers to the Cooperation Department and Supdt. Of Dist. Hospital, Supdt. Of different groups of Govt. Hospital and Principals/Directors of Govt. Medical Colleges and CMHOs, Supdt. Of different categories of Hospital as per GO No. 2369-F dt. 7.3.97, No. 473-F dt. 16.1.98 and No. 8755-F dt. 18.9.2001 are placed below.				

**GOVERNMENT OF WEST BENGAL  
COOPERATION DEPARTMENT**

*No. 3504-Co-op/E/8A-11/88      Calcutta, the 9th August, 1996*

**Subject: Delegation of powers of the Asstt. Director of Cooperation Audit to the Senior Auditor Grade-I**

**Ref: His Memo No. 1927-DA dated 26.8.96**

1. The undersigned is directed by order of the Governor, to say that in the interest of public service and for expeditious disposal of work, the Governor is pleased to sanction delegation of all the administrative and financial powers of the Asstt. Director of Co-operation Audit of the following range to the Senior Auditor Grade-I Officers mentioned below:
2. This order issues in terms of Rule 15(iii) of the Delegation of Financial powers Rules, 1977 and shall be effective from the date of this order and until an Asstt. Director of Coop. Audit joins the range office concerned or until further orders

Sd/- Illegible  
Secretary to the  
Govt. of West Bengal

**GOVERNMENT OF WEST BENGAL  
COOPERATION DEPARTMENT**

*No. 2369-F*

*Calcutta, the 7th March, 1997*

**MEMORANDUM**

In partial modification of Schedule 'A' & 'B' of Delegation of the Financial Power Rules 1997, the undersigned is directed by order of the Governor to say that the Government has been pleased to delegate the Financial powers to the superintendents of different groups of the Government Hospitals as detailed in the annexed statement.

Necessary amendments of the Delegation of Financial Power Rules, 1997 will be made in due course.

Sd/- D. Mukhopadhyay  
Spl. Secretary to the  
Govt. of West Bengal

**ANNEXED STATEMENT OF DELEGATION OF FINANCIAL POWERS TO  
SUPERINTENDENTS OF DIFFERENT HOSPITALS**

Vide No. 2369-F

dated: 7.3.97

<b>Items of Expenses</b>	<b>Name of the Officer</b>	<b>Extent of Power</b>	<b>Remarks</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1. Furniture Purchase	Superintendents of Hospitals	Rs. 25,000 p.a.	Full power already delegated to the Secretary
2. Iron Safe and Steel Almira - Purchase of	Superintendents of Hospitals	Rs. 3000 (for steel almira)	Full power to the Secretary
3. Motor Vehicles Maintenance and Repair of	Superintendents of Hospitals	Rs. 30,000 pa per vehicle	In every sanction order/ in the bill on this account the particular vehicle no. and the exact amount of the progressive expenditure up to the date must be indicated"
4. Ambulances (to be introduced newly) Maintenance & Repair of	Superintendents of Hospitals	(i) Petrol Rs. 40,000 pa per vehicle (ii) Diesel Rs. 35,000 pa per vehicle	From approved contractors as per existing orders of the Deptt.
5. Purchase of stores (Equipments and other Medical accessories)	(i) Supdts. of Dist. Hospitals  (ii) Supdt. Of Sub-divisional Hospitals  (iii) Supdts. Of State Gen. & Other Hospitals  (iv) Supdt. Of Medical College Hospital, Surgeon Supdt. SSKM Hospitals & Director IPG ME & R	Rs. 25,000 (for each item at a time)  Rs. 15,000 (for each item at a time)  Rs. 15,000 (for each item at a time)  Rs. 30,000 (for each item at a time)	
6. Local Purchase	(i) Supdts. of Hospitals  (ii) Supdt. Of Sub-divisional Hospitals	Rs. 3,000 (for each item at a time)  Rs. 3,000 (for each item at a time)	The power of making local purchase of each item will be exercised when the purchase is considered essential and subject to Budget provision

	(iii) Supdts. Of State Gen. & Other Hospitals	Rs. 3,000 (for each item at a time)	
	(iv) Supdt. Of Medical College Hospital, Surgeon Supdt. SSKM Hospitals & Director IPG ME & R	Rs. 10,000 (for each item at a time)	
7. Repairs & Maintenance of Machineries & Equipments	(i) Supdts. of Dist. Hospitals	Rs. 10,000 (for each item at a time)	
	(ii) Supdt. Of Sub-divisional Hospitals, State Gen. & Other Hospitals.	Rs. 6,000 (for each item at a time)	
	(iii) Supdt. Of Medical College Hospital, Surgeon Supdt. SSKM Hospitals & Director IPG ME & R.	Rs. 15,000 (for each item at a time)	

**N.B.** The Superintendent of all Groups of Hospitals are vested with full power in the capacity of the “Head of Office” for local purchase of medicine as per Item No. 20 of Schedule-A of the Rules under reference.

**GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT  
AUDIT BRANCH**

No. 7080-F

*Calcutta, the 7th August, 1997*

**MEMORANDUM**

The undersigned is directed to refer to the Finance Department Memorandum No. 2369-F, dated 07.03.97 relating to the delegation of Financial Powers on certain items of expenditure and to say that the Governor has been pleased to order that the Principals of all the Govt. Medical Colleges in this State may also exercise all the powers as delegated to the Superintendent of hospitals in the Govt. order under reference subject to the terms and conditions stipulated therein.

Sd/- D. Mukhopadhyay  
*Special Secretary to the  
Government of West Bengal,  
(Finance Department)*

GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT  
AUDIT BRANCH

473-F

*Calcutta, the 16th January, 1998*

MEMORANDUM

In partial modification of this Department Memo No. 2369-F, dated 07-03-97, the undersigned is directed by order of the Governor to say that the Governor has been pleased to enhance the present limit of Financial Powers of the Superintendent of the different groups of the Government Hospitals under the Health & Family Welfare Deptt. as detailed in the annexed statement.

The enhanced powers may also be exercised by the Principals/ Directors of Govt. Medical Colleges in this state.

Necessary amendments of the Delegation of Financial Powers Rules, 1977 will be made in due course.

Sd/- D. Mukhopadhyay  
*Special Secretary to the  
Government of West Bengal,  
(Finance Department)*

**ANNEXED STATEMENT OF REVISED FINANCIAL POWERS TO  
SUPERINTENDENT OF DIFFERENT GROUPS OF THE**

**GOVERNMENT HOSPITALS AND PRINCIPALS/DIRECTORS OF GOVT.  
MEDICAL COLLEGES**

Vide No. 473-F

Dated 16.1.98

Items of Expenses	Name of the Officers	Extent of Power	Remarks
1	2	3	4
1. Iron Safe & . Steel Almirah chase of- 2. Ambulances Maintenance Repairs of-	Superintende Hospitals Superintende Hospitals	Rs. 10,000 Steel Almirah) (i) Petrol 50,000 per per annum (ii) Diesel 45,000 per per annum	"In every sanction order or/ in the bill on this account the particular vehicle No. and the exact amount of the progressive expenditure upto the date must be indicated."
3. Purchase of Stores Equip- Ments & other accessories	(i) of Dist. (ii) of Sub- Hospitals (iii) of State Other (iv) of Medical Hospital?, Supdt. S. S. Hospital & I.P.G.M.E. & R.	Rs. 35,000 each item at a Rs. 20,000 each item at a Rs. 20,000 each item at a Rs. 40,000 each item at a	" From approved contractors as per existing orders of the Deptt.
4. Repairs & Maintenance Machineres Equipments.	(i) of District (ii) of Sub- Divisional General Other (iii) dents of College Surgeon S.S.K.M. Director. M.E.R.	Rs. 25,000 each case) Rs. 15.000 each case)  Rs, 50,000 each case)	-

Annexed Statement of revised Financial Powers delegated to CMOHs, Superintendents of different categories of Hospitals (Annexure to Memo No. 8755-F dt. 18.9.01)

<b>Sl.</b>	<b>Description of items</b>	<b>Name of the Officer</b>	<b>Extent of Power</b>
1.	Maintenance & Repair of medical equipment	(a) CMOH (For the office of the Dy. CMOHOI, II, III, IV & ACMOH, Zonal Leprosy Offices & BMOH, Clinics, RTC, FW Training Centre, Nursing Training Instt.) (b) Supdt. Of the Dist. Hospitals. (c) Supdt. Of Decentralised Hospitals. (d) Supdt. Of the Sub-divisional Hospitals. (e) Supdt. Of the SG Hospitals	Rs. 50,000/- per item at a time.  Rs. 40,000/- per item at a time. Rs. 40,000/- per item at a time.  Rs. 30,000/- per item at a time  Rs. 25,000/- per item subject to a max of Rs. 50,000/- pa
2.	Repair of Furniture	(a) CMOH (For the office of the Dy. CMOHOI, II, III, IV & ACMOH, Zonal Leprosy Offices & BMOH, Clinics, RTC, FW Training Centre, Nursing Training Instt.) (b) Supdt. Of the Dist. Hospitals.  (c) Supdt. Of Decentralised Hospitals. (d) Supdt. Of the Sub-divisional Hospitals. (e) Supdt. Of the SG Hospitals	Rs. 1000/- per item subject to a max. of Rs. 50,000/- p.a.    Rs. 500/- per item subject to a max. of Rs. 25,000/- pa.  Rs. 500/- per item subject to a max. of Rs. 500/- per item subject to a max of Rs. 5000/- pa Rs. 500/- per item subject to a max of Rs. 5000/- pa
3.	Repair and Maintenance of vehicles and Ambulances including POL	(a) CMOH (For the office of the Dy. CMOHOI, II, III, IV & ACMOH, Zonal Leprosy Offices & BMOH, Clinics, RTC, FW Training Centre, Nursing Training Instt.) (b) Supdt. Of the Dist. Hospitals.	Rs. 50,000/- per vehicle pa          For Ambulance Rs. 75,000/- per vehicle pa For other vehicles Rs.

		(c) Supdt. Of Decentralised Hospitals. (d) Supdt. Of the Sub-divisional Hospitals. (e) Supdt. Of the SG Hospitals	50000/- per vehicle pa. -do- -do- -do-
4.	Purchase of Stores (Equipment & Other Medical Accessories other than medicines)	(a) CMOH (For the office of the Dy. CMOHOI, II, III, IV & ACMOH, Zonal Leprosy Offices & BMOH, Clinics, RTC, FW Training Centre, Nursing Training Instt.) (b) Supdt. Of the Dist. Hospitals.  (c) Supdt. Of Decentralised Hospitals. (d) Supdt. Of the Sub-divisional Hospitals. (e) Supdt. Of the SG Hospitals	Rs. 50,000/- per item at a time  Rs. 40,000/- per item at a time  Rs. 30,000/- per item at a time. -do- Rs. 25,000/- per item at a time
5.	Purchase of new furniture	(a) CMOH (For the office of the Dy. CMOHOI, II, III, IV & ACMOH, Zonal Leprosy Offices & BMOH, Clinics, RTC, FW Training Centre, Nursing Training Instt.) (b) Supdt. Of the Dist. Hospitals.  (c) Supdt. Of Decentralised Hospitals. (d) Supdt. Of the Sub-divisional Hospitals. (e) Supdt. Of the SG Hospitals	Rs. 5,000/- pa  Rs. 25,000/- pa  -do- -do- -do-
6.	Steel Almirah Purchase	a) CMOH (For the office of the Dy. CMOHOI, II, III, IV & ACMOH, Zonal Leprosy Offices & BMOH, Clinics, RTC, FW Training Centre,	Rs. 10,000/- pa



		Nursing Training Instt.) (b) Supdt. Of the Dist. Hospitals.	-do-
		(c) Supdt. Of Decentralised Hospitals.	-do-
		(d) Supdt. Of the Sub-divisional Hospitals.	-do-
		(e) Supdt. Of the SG Hospitals	-do-

**GOVERNMENT OF WEST BENGAL HIGHER EDUCATION DEPARTMENT  
BUDGET BRANCH Bikash Bhawan, Salt Lake, Kolkata-91**

No. 118-Edn (B)

Dated: 22-09-2003

From: Shri D P. Nag,  
Joint Secretary to the Govt. of West Bengal

To: The Director of Public Instruction; -West Bengal, .  
Bikash Bhawan, Salt Lake, Kolkata-91.

**Sub : Revision of "Delegation of Financial Power Rules" for the  
Principals, Officer-in-Charge of Govt. Colleges.**

In partial modification of Rule-18 of Delegation of Financial Power Rules, 1977, the undersigned is directed by order of the Governor to say that the Governor has been pleased to accord approval to the enhancement of existing financial power of the Principals/Officers-in-Charge of the Govt. Colleges including Govt. Engg. & Technological Colleges to incur expenditure up to the limit as prescribed for the Heads of the Deptt. (other than commissioners/Secretaries) in terms of Delegation of Financial Power rules, 1977 in respect of items 6, 9, 10, 13, 15, 17, 21, 22, 25, 29 and 31 only as mentioned in Schedule 'A' annexed to the said rule, subject to budget provision as may be made from time to time. Powers of the principal / Officer-in-charges of Govt. Colleges as enhanced herein are shown in the annexed statement.

2. All other conditions in respect of D.F.P.R., 1977 will remain unchanged.
3. This order issues with the concurrence of the Finance Deptt. *vide* their U.O.No.769 Gr.-'T' (Audit) dt. 13.8.2003 and U.O.No.EH-310 Gr.-'B' dt. 22.8.2003.
4. All concerned are being informed.

Sd/-  
Joint Secretary

**Statement annexed to the G. O. No. 118-Edn (B) dated : 22.9.2003  
List of the items of Schedule 'A' (under Rule 18) of D.F.P. R.,  
1977 for which financial power of the Principals/Officers-  
in-charge of Government Colleges has been enhanced.**

Items of office	Existing power as	Enhanced power as admissible at per	Remarks
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<b>expenses, other charges</b>	<b>Heads of Office</b>	<b>with the Heads of Deptts. (other than Commissioners/ Secretaries)</b>	
6. Books, Periodicals, Purchase of.	Full Power	Full Power	
9. Furniture – Purchase of	Rs.1000/- pa	Rs. 5,000/- pa	Provided—(i) The schedule and scale of furniture laid down by Public Works Deptt. is followed, (ii) Furniture is purchased from Govt. Wood Industries Centers. If the Wood Industries. Centres plead inability to supply in writing; the purchase may be made with the observance of tender rules.
10. (i) Repairs to furniture – cost of supply of	Rs. 225 in each case	Rs. 525 in each case	Furniture should not be hired for more than 6 months  Provided it is certified that PWD are unable to supply, provided considered essential.  -do-
(ii) Hire of Office furniture and equipment (correction slip No. 25 Fin. Deptt. No. 3442-F dt. 25.4.77)	Rs. 100 in each case	Rs. 500 in each case	
(iii) Hire of electric fans	Rs. 75 pa	Rs. 300 pa	
(iv) Hire of heaters and coolers		Rs. 300 in each case	
13. Iron-safe and Steel	Rs. 750 in each case	Rs. 3000/- in each case	Or the existing delegation

Almirah – purchase of			whichever is higher.
15. Stationeries and rubber stamp local purchase of	Rs. 500 in each case	Full power subject to expenditure upto level of 1990-91	If not available from Govt. Stationery Office shall be certified in the order for purchase.
17. Litigation – Cost of	Rs. 750 in each case	Rs. 3000 in each case.	
21. Office expenses (dusters, oils, conveyances, charges for electric current, cloth for binding, telephone charges, tumblers, allowances for supplying drinking water, taxes to municipalities etc)	Full power	Full power	
22. Postage service and telegram charges	Full Power	Full Power	Telegram charges include cost of renewal of telegraphic code.
25. Refreshment at meetings	Up to Rs. 37.50	Up to Rs. 150/-	On any one occasion subject to scale laid down by Information and Public Relations Deptt., in their Memo No. 2188-IPR dt. 14.6.67 (annexure-I)
29(a) Purchase and repair of type-writer, duplicator, calculating machine and other petty office machines.	Rs. 150 in each case for repairs of typewriter, duplicator, calculating machine and other petty office machines.	Full power for purchase of typewriter, duplicator and repairs of typewriters, duplicator, calculating machine and other petty office machines.	Repairs include maintenance. Only those type writer, duplicators and calculators which have been approved for purchase by the Finance Deptt., should be purchased. Prior approval should be obtained from the Fin. Deptt., in case of purchase of office machines not approved by the

<p>(b) Hiring of typewriter</p>	<p>One typewriter for a period not exceeding 1 yr.</p>	<p>Full power subject to restricting the hiring to a period not exceeding one year of a machine of the smallest size which would serve the purpose.</p>	<p>Finance Deptt.</p> <p>Hiring shall be made where absolutely necessary from the firms quoting the lowest monthly hiring charge.</p>
<p>31. General – Any other item not specifically provided in this schedule required for the management of maintenance of office and other establishment of Govt. (Dak to officers camp, collie charges for carrying files to and from to Assembly during sessions or Ministers or offices' residences or other offices at</p>	<p>Full Power</p>	<p>Full Power</p>	<p>If expenditure is certified to be unavoidable. This items embrace petty items of very common nature which are bare minimum for management and maintenance of office or an establishment. Expenditure in connection with repair or maintenance of air-conditioner, Ammonia printing machine etc., which is heavy and uncommon by this item.</p>

<p>a considerable distance provided a coolie is actually engaged, demurrage charge, lighting charges, purchase of locks and seals, burial charges, fees for testing at Govt. Test House, conveyance charges, charges for prizes etc. The List is illustrative not exhaustive</p>			
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## **Duties of Head of Office**

1. **Who is a Head of Office ?** Head of Office is a Govt. employee declared to be in administrative charge of an office or establishment. It also includes the Head of Department, if he himself is the Head of an office or establishment. [ R 5 (16A) of WBSR-1]
2. **Maintenance of Service Book by Head of Office :** S/B is to be maintained in duplicate App. 7 (WBSR-1 ) One copy should be kept in the custody of Head of Office—the other copy by the Govt. employee.-S/B of WBCS (Ex) & WBPS officers to be maintained centrally by the Home ( P&AR ) Dept.  
  
Every step in the Govt. employees official life must be recorded in the S/B by the Head of office and duly attested by him, for the Head of office himself, by his superior officer. Annual verification of Service Book at a fixed time every year is to be done by the Head of office. [ AFP. 7, of WBSR-1].
3. **Grant of Casual leave**—to be made by the Head of Office for employees and officers working under him. [ APP.-10 of WBSR-1]
4. **Leave Sanctioning Authorities :** Authorities competent to fill up the post substantively or by any other authority empowered by Govt. are competent to sanction leave. Head of office is authorised to sanction cash equivalent of leave : for himself by the next higher authority. [ R 151, 152 No. 4794F dt. 6.5.94].
5. **Normal Increment & Pay Fixation :** Unless otherwise specified by Govt., normal increment ( when not withheld) and pay fixation may be sanctioned by Head of Office.
6. **Account matters :** Head of office or DDO should not ask the cashier to perform the duties of Accountant ( SR31 of TR-1 ). He should arrange for proper internal check and supervision. [ R 38 WBFR - Vol-1]
- 6.1. Blank Receipt Books should be kept in the custody of the official authorised to sign the receipt. Such receipt should ordinarily be signed by the Head of office in terms of SR- 36 of T.R-1 unless otherwise prescribed in a departmental regulation framed in terms of S.R. 38 and SR-41 *ibid*. At the end of each month the Head of office should physically verify cash balance and record a dated certificate of physical verification. In case of any difference in cash balance, the matter should be reported to higher authority and to (I) Police for FIR, (II) AGWB, (III) Finance Dept.
- 6.2. Head of office is to ensure that all sums due to Govt. are regularly received & checked and credited to Treasury. [ SR-31 & R-8 of W8FR-I]
7. **Entitlements of Personal Claim :** Heads of offices are required to maintain accounts of personal claims to be drawn by each staff and officer. Determination of entitlement of personal claims is to be made by him on the basis of such record.
8. **Nomination for payment of Group Insurance, Death Gratuity, Family Pension and GPF** claims shall be securely attached to the S.B. / record with proper entry so that quick action for payment may be taken.
9. **GPF A/cs. of Gr. D.** staff will be maintained by the Head of office and final payment will also be made by him. [ G.O. NO. 11160F dt. 29.6.88]

10. **Sanction of Advance from G.P.F.:** In terms of G.O. No. 10959F dt. 28.9.93 read with G.O. No. 12139 dt. 16.11.93, Head of Office had been declared as one of the authorities to sanction temporary advance for special reasons under Rule 15(!) (c) and non-refundable advance under Rule **15A** and 15B of WBS (GPF)-Rules to all Group A Officers including Officers of the constituted services in the WBCS, Gr. B, C & D officers / employees working under his control. Controlling officer will be the sanctioning authority for Head of office. For W.B.A.A.S officers Head of office can now sanction temporary advance u/r 15(1) while part-final withdrawal and withdrawal for special reasons will be sanctioned by Finance Deptt. [ No. 1552F dt. 20.2.94].
- 10.1 In terms of G.O. No. 11830-F dt. 6.11.93 and No. 13387F dt. 21.12.93, Head of Office is also competent to sanction at any time within twelve months before retirement on superannuation a one-time withdrawal of an amount not exceeding ninety percent of the amount standing at the credit of the subscriber without assigning any reasons and without AG's authority. This facility shall be admissible only once. But no such withdrawal will be sanctioned after application in Form 10A **for** final payment is sent to AG. A certificate regarding drawal / non-drawal of 90%, of such advance is to be furnished by D.D.O./Head of office while forwarding the application to AG. [WO. 7072Fdt. 7.7.94]
11. **GISS Scheme** will be administered by the Head of Office and final payment on **retirement/** death will be made by him. [ G.O. No. 825F dt 31.1.87].
12. **Sanction of Pension/Family Pension :** Power to sanction Pension and pensionary benefits including family pension had been delegated to the Head of Office. In case of the Head of office himself, such power will be exercised by his superior officer. [G.O. No. 13071F dt, 1.11.83]
13. **Arrear Claims:** Pre-audit of arrear claims had been dispensed with vide G.O. No. 3797F dt. 20.4.85 and these may be sanctioned for drawal by the Head of Office for arrears upto 3 years, by Head of Dept. for arrears upto 6 years and by the **Administrative** Dept. for arrears of more than six years. Arrear bills are to be prepared showing amount already drawn and the amount due as per provisions of SR-216 and suitable notes of drawal of arrear claims are to be kept in the previous bills of the relative months.
- A claim will be deemed to have been arisen from the date on which it has been sanctioned* In all cases of sanction of arrear claims, it would be clearly indicated that the officers and the staff allowed to draw the arrear claims will refund the amount if it is found subsequently that he/she was not entitled to the claims. A declaration from the concerned employee will be obtained to the effect that in case of excess payment, the same will be recovered from his / her pay.
14. **Delegation of Financial Powers Rule 1977** – Head of Office will exercise the financial powers delegated to him under Rule 18 of the above Rule as indicated in Schedule 'A'.



- 14.1 In terms of Rule 15(IV) of Delegation of Financial Powers Rules. 1977, a Head of a Directorate may by an order in writing delegate any of his administrative or financial powers to the Head of Office at the regional or district level as may be considered necessary in the interest of efficiency, with the approval of the Secretary. Copy of such order shall be communicated to the TO/PAO , Finance Deptt. And to the Secretary of the Home (P&AR) Dept.
- 14.2 In addition, Head of Office will exercise the Powers as may be delegated to him by the competent authority and as provided in any departmental rules and regulations including provisions under any law.
15. **Pay and allowances of deceased employees** – Without legal authority, claim for pay and allowances of deceased employees may be paid by the Head of Office up to Rs. 10,000.00 and by the Head of Deptt. Beyond Rs. 10,000.00 provided he is satisfied about right claim of the applicant. Indemnity Bond for double the amount necessary with two sureties for payment above Rs. 10,000.00 (No. 400F dt. 8.1.93).
16. **Drawal of Advance against Proforma invoice: Head of Office** has full power to draw advance against Proforma Invoice for repair of office machines like Duplicator, Calculator, Type-writer, automatic stencil cutter, Xerox etc. provided purchase of such machines was sanctioned by Govt. or made under delegated power and the expenditure is made with allotment of fund. [No. 2522F dt. 15.3.90].
17. Sudden Disappearance of the Employee/Pensioner; Payment of GPF Money and Sanction of Family Pension.
- (a) **GPF**: Final payment of GPF money may be made by the Head of Office to the eligible members of the Family. The family concerned shall apply to the Head of Office after one year of disappearance of the employee along with a police report that the person could not be traced inspite of the best efforts by the Police. An Indemnity Bond is also to be furnished by the members of the family eligible to receive payments to the effect that all payments received from the Government, will be refunded to Government if the missing employee/pensioner as the case may be, reappears and claims his dues.
- (b) Family pension in such cases will be sanctioned BY THE Administrative Department. The family concerned shall apply to the Head of Office with Police Report and Indemnity Bond exactly in the manner described at (a) above for sanction of Family Pension.

Head of Office is empowered to accept Indemnity Bond on behalf of the Governor (No. 1500F (Pen) dt. 17.7.92 and Judicial Department No. 12033J dt. 12.5.92)

## **Duties of Drawing and Disbursing Officer (DDO)**

DDO is appointed by the Administrative Department in consultation with Finance Deptt. (SR 84 of Treasury Rule Vol-1). Head of Office may also authorise any officer to act as DDO when the regular DDO goes on leave and his substitute has not joined and the provisions of SR 96 cannot be observed. (Note below Rule 15 of Delegation of Financial Power Rules).

Though the DDO is responsible for proper and timely drawal and disbursement of funds, his own financial powers are limited to incurring petty office expenses upto Rs. 20/- per item and funeral expenses of employees who die while in service as provided under Rule 79 of WBFR Vol-1.

DDO will place bills to the Treasury/Pay Accounts office on the basis of sanction of the competent authority empowered to incur the expenditure under any Govt. order, departmental regulations, provisions of rule or under his delegated financial powers.

For drawal of Establishment bills, the personal Entitlement of the employees will be fixed by the Head of Office or Head of Deptt. The pay bills will be drawn on the basis of 'Absentee Statement' (SR 210)/ Acting arrangement of Secretariat Departments. Increment Certificate in (SR 212) to be furnished on the first bill when increment is drawn y Head of Office.

Drawal of GPF/House building/ TA advance and any kind of advance as also TA bill GISS payment/Prov. Pension etc. will also be made as per sanction of competent authority. Bills for purchase of stores/ Payment of Office expenses will similarly be drawn when sanctioned by competent authority Counter signature on the bill where no separate order is issued will be treated as sanction. [No. 3424-F dt. 6.4.91].

All payments above Rs. 500/- to non-Govt. officers/suppliers/Contractors/private Citizens etc should be made by A/c payee cheques (No. 1899-F dt. 27.2.86). All personal payments above Rs. 10,000.00 except salary to Govt. Officers and staff will invariably be paid by A/c payee cheque (No. 8146-F dt. 22.7.93) and TR28A, Sr 242 & Appendix 11 of WBTR-11). Govt. cheques are either order cheque or A/C payee cheques. DDO will indicate on the bill/the type of cheque to be issued by Treasury/PAO.

**All bills for Purchase** of items under Annexure "A" & "B" of purchase policy framed under No. 9600 F d dt. 4.10.91 must carry a certificate by DDO to the effect that the purchase has been made in accordance with the existing instructions (No. 4595-F) CS No. 104 dt. 15.4.93 and that purchase rules have been fulfilled and stock certificate furnished (SR 305) Deduction of Sales Tax @2% from Work Contractors where applicable in terms of Trade Circular No. 1/39 dt. 15.2.93 of Asstt. Commissioner of Sales Tax, WB as also deduction from Income Tax under section 194(c) of Income Tax Act 1961 in relation of labour contractors and work contractor (but not for sale of goods) will be made by DDO. Failure to realise full income tax from the pay bills of the employees is a punishable offence under IT Act SR 163 also provides for realization of Income Tax.

**SR 92. General instructions regarding preparation and form of bills read with Sr 16 :** All bills must be filled in and signed in ink/dot pen, amount of the bill being written both in words and figures and rounded off to the nearest rupee. Erasures and over writings are absolutely forbidden; If any correction is necessary, the incorrect entry should be cancelled in red ink and correct entry inserted duly authenticated by DDO under his dated initials. The space left blank either in the money column or in the column for particulars of the bill should invariably be covered by oblique lines. A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees should invariably be recorded on the bill in red ink. The amount so specified should be a sum slightly in excess of the total amount of the bill. The major head, sub-major head, minor head, sub-head. Group head (Plan Status, Non Plan/ Committed plan / centrally sponsored / central sector) Detailed Head, should be correctly indicated on the bill. Serious repercussions on Govt. A/c s will result if receipts and payments are not booked under proper head of A/c. Bills can be drawn when conditions of Govt. order and rules are fulfilled and there is sanction for withdrawal and money is required for immediate disbursement and there is budget provision and allotment of fund. Allotment of fund and progress of expenditure should be indicated. The authority under which deductions are made in a bill should be quoted. Pay bill will be drawn in form 26, Self-drawing officers (High Court Judges/Members of Commission etc.) will draw in form 20. Salary bills of Gr. A,B,C,D, employees may be drawn in one bill where the number is few and belong to the same major, minor and sub-head (No. 12628F dt. 25.10.83). Schedules of Income-tax deduction, house rent recovery / house-building / cycle advance / PLI / Group Insurance etc. should be enclosed with pay bill. For Flood Advance total recovery only should be shown and for GPF contribution of Gr. D staff only a certificate of deduction of the total amount is necessary. For drawal of overtime allowance a certificate in terms of SR 215 is required. Pay of an employee on transfer for the period spent in outstation whether for full or part of a month may be drawn on the orders of Head of Office at the new station including arrear salaries and TA of the old station. In terms of Rule 9 of Appendix 9 of WBTR-Vol-II, his pay up to 6 months may be paid with approval of Controlling Officer in case of non-receipt of LPC/defective LPC. In salary bills, retention of temporary posts should be indicated (SR 205). Arrear bills of establishment will show the amount "drawn and due" (SR 216) and may be paid without pre-audit by AG WB (Rule 90 of WBTR-I as amended by No. 3797F dt. 20.4.85). First payment of salary on transfer is to be supported by L.P.C. and in case of new appointment a Medical certificate of fitness (TR 23, SR 170). Last payment requires a No-demand certificate (SR 172). Treasury Officer should not insist on M.C. where appointment is made centrally and then posted at outlying stations. In wage bills of work-charged establishment, disbursement certificate of previous month is to be furnished (SR 318). For payment of wage against contingent charges, certificate as per SR 232 (engaged & paid) is necessary. Payments are made by Treasury/Bank provided the signatures of DDO on the bill agree with his specimen signatures preserved at Treasury/Bank (SR 83, 126)—but in respect of new establishment no payment can be made to him unless his specimen signature is duly attested by AGWB. The Collector of district may authorize payment of one or two bills provisionally pending approval of AG.WB (TR-29)

***DDO / Head of Office will maintain the following sets of Account papers :***

- (1) Cash Book, (2) Bill Register, (3) Bill Transit Register duly authenticated by Treasury Officer/PAO. (4) Subsidiary Cash Book, (5) Cash Book Showing transactions of Permanent Advance—where necessary (6) Expenditure Register (TR-Form No. 32) showing allotment of fund and expenditure under each sub-head, (7) Subsidiary Cash Book showing transactions of Personal Ledger A/c, (8) Subsidiary Cash Book showing accounts of cheques received form Treasury/PAO-to be maintained where large number of cheques are received, (9) G.P.F. A/c Ledger and Broad Sheet for Group D staff., (10) Group Insurance Register of Members, (11) Register of Security Deposits, (12) Service Postage

Stamps Register (Rule 8 WBFR-1), (13) Register showing accounts of electricity charges (Rule 79 of WBFR-1), (14) Stock Book of various purchases made (Rule 103 of WBFR-1), (15) Stock Account of Receipt Books. (16) Stock Book of stationery articles including forms, (17) Register of Advances made and recoveries thereof from Govt. employees, (18) Register of Advances (erstwhile Abstract Contingent Bill) drawn and adjustments thereof..

After a bill is prepared, it should be entered in the Bill Register. DDO while signing the bill shall also sign the Bill Register and Bill Transit Register. Bills are sent to Treasury through Bill Transit Register on which Treasury will acknowledge receipt of bills. DDO will periodically verify Bill Register and Bill Transit Register to ascertain that all the bills signed by him have been encashed and entered in Cash Book, Blank Receipt Books will ordinarily be signed by Head of office in terms of SR 36 unless otherwise prescribed in a departmental regulations under SR-31. The receipt books must be kept under lock and key in the custody of the officer authorised to sign the receipts on behalf of the Government (SR-38), The contractor's bills, cash memo, trader's receipt or any statement about expenditure are treated as sub-vouchers for the purpose of drawing bill by DDO. Sub-Vouchers above Rs. 500/- are to be presented to Treasury/PAO. The bills requiring audit enforcement are to be reckoned as bills. The bills when marked as "paid" either by Treasury or Bank becomes vouchers. [SR 83, 92 & 245]

**Drawal of Bills :** (a) Salary, Medical Reimbursements, All types allowances, Leave Travel Concession, Travel Concession, fixed TA / conveyance Allowance, washing charges. Ex gratia, Leave Encashment, Flood Advance, Festival Advance will be drawn in TR Form No. 26 ; for self drawing officers in TR form No. 20 : (b) TA, Advance TA, Adjustment of TA advance—to be drawn in TR Form 29 ; for self-drawing offices in TR form No. 24, (c) Office Expenses. Rent Rates and Taxes, Royalty, Publications, Advertising, Sales, Publicity, Hospitality and Sumptuary allowance, Machine, Equipment Tools and Plants, motor car, Maintenance, minor works, Materials and Supplies, other charges, secret service charge, wages : in TR Form no 33, (d) Grant-in-aid (utilization certificate and its acceptance to be quoted in bill as per SR 330, 330A & 332), in TR Form no. 48 ; (e) Provisional Commutation, Provisional Gratuity—in TR Form No. 48, (f) Drawal of Advance—TR Form No. 35. Advances are drawn with the order of the competent authority. Previous advance should be adjusted before drawal of next advance unless provision of SR 248 is relaxed or there is authority for such drawal (SR 248). Nil bill for adjustment is to be submitted in TR Form No. 36. Refund from current Revenue deposit should be made in TR Form No. 46 as Deduct Refund Deposit. Refund (from Public Accounts) Deposit Refund (from Public Accounts) in TR Form 55 while for Lapsed Deposit TR Form No. 56 is to be used, (g) Advance for House Building, Purchase of car, Motor cycle, cycle, Marriage + illness will be drawn in TR Form No. 48B, GPF Adv. in TR Form No. 54, (h) Loans and Advance to Local Bodies / Govt. organizations/Corporation—TR Form No. 48A, (i) GIS-1983-Annexure "H" in case of death while in service and in Annexure "F" + "G"—other than death. For GIS 1987—in Annexure "J" in case of death and in other cases—Annexure "J" of Accounting Procedure of the Scheme are to be used.

**Permanent Advance (Rule 38 of WBFR-I as amended under No. 4420F dt. 19.4.88):** Permanent advance is primarily intended for meeting emergent contingent expenditure excepting pay advance. Minimum amount of P.A. is Rs. 200/-. First drawal will be made out of Head-8672-

Permanent cash impresent-00-101-civil. Recoupment will be drawn in TR Form No 34 against. Office Expenses, Travel Expenses Head as the case may be. At the time of transferantion15th April every year, each officer holding a P.A. shall send an acknowledgement of the amount due from and accountable for by himself on the 31st March preceding in F.R Form No. 7 to the Head of Deptt/Administrative Deptt and the said authority will watch the receipt of acknowledgement.

Financial sanction lapses at the end of the financial year unless renewed Sanction of GPI advance remains valid up to three months (Rule 401 of WBFR-1) The AG's authority for final payment of G.P.F. money remains valid up to six months.

14. Payment of pay and allowances of deceased employee up to Rs. 10,000/- (SR. 174 and GO No. 400-F dt. 8.1.93).
15. Sanctioning advance to Govt. employees, employee on transfer, tour etc. (Rule 320-WBER-I).

### **Overview of Treasury Rules for . Drawing and Disbursing Officers**

The Constitution of India provides that all money received on behalf of the Govt. (in the form of Revenue, Loans, Advances and other Receipts) should be deposited into Govt. account. Likewise all expenditures on behalf of the Govt. should be made by withdrawal from the Govt. account. In order to control these deposits to and withdrawals from the Govt. account the State Government have made a set of rules in exercise of the powers given under Article 283(2) of the Constitution of India. These rules are called Treasury Rules and Subsidiary Rules there under and are contained in two volumes. While Volume-1 contains the TRs and SRs, Vol. II contains the appendices and TR Forms etc. which have been issued under the TRs and SRs. There are in all 45 TRs (including four amendments viz., 1A, 4A, 4B & 28A) and 572 SRs covering all the issues relating to Government deposits and withdrawals.

#### **1. Structure of Govt. Accounts**

Govt. Accounts are maintained in three parts, namely (1) Consolidated Fund, (2) Contingency Fund and (3) Public Account.

##### **Consolidated Fund**

All revenues received, loans raised by issue of treasury bills, loans and ways and means advance and money received in repayment of loan comprise the Consolidated Fund which has three divisions :

- (i) Revenue A/c. comprising of "Revenue Receipts" and "Revenue Expenditure".
- (ii) Capital A/c. It has no 'Receipt' head. Deposit is to be made by "Deduct Refund" to the Capital Head.
- (iii) Debts containing Public Debt, Loans and Advances and Inter-State Settlements. For Loan Head of A/c.—refund is also to be made under the same head, as it has no deposit head.

##### **Contingency Fund**

It is in the nature of an imprest account to which should be paid time to time such sums as may be determined by law to meet unforeseen expenditures pending authorization by the Legislature.

##### **Public Account**

All other moneys received should be credited to the Public Account—which is not subject to vote in the Legislature. Small Savings, Provident Fund, Reserve Fund, Deposits and Advances, Suspense and Misc. A/c.

Remittances, Cash Balance with RBI. Govt. acts only as a Banker for such moneys.

Under TR 2(i), Public Account of the State of West Bengal means the consolidated fund into which moneys received on account of the revenues of the State as defined in Article 202 of the Constitution of India are paid or credited and from which all disbursements of, or on behalf of the State are met.

2. Treasury is the pivot of financial administration in the State. There are treasuries at the District level and at Sub-divisional level. There is no sub-Treasury in this State. The distinction between a treasury and a sub-treasury is that while the former submits monthly accounts to the Accountant General, West Bengal direct the latter submits the same through the Treasury at the district headquarters. There may be more than one treasury at district/sub-divisional level. The Collector of a district is in overall charge of the treasury. The Treasury Officer acts on behalf of the Collector and is directly responsible to him (TR 4, 4A, 5 and SR 1 to 8).
3. The Govt. funds are kept with the RBI. In the Districts and Sub-divisional Headquarters, as agent of the R.B.I, the State Bank of India and the Central Bank of India (in Coochbehar district only) handle the fund of the Govt. All the treasuries in this State are Banking treasuries i.e. the cash business is conducted by the Bank. A treasury operates through a branch of the S.B.I, or the Central Bank of India (in Coochbehar Dist. only), a list of such banks is given in Appendix II of W.B.T.R. Vol. II. (T.R.4, 4A and 5 ).
4. The bank makes payment on the order of the Treasury Officer/P.A.O. except in the case of Executive Engineers and Divisional Forest Officers who are authorised by the Govt. as-Cheque Drawing Officers. ( TR 13, SR 359, 363, 364 and Appendix - V ).
5. The bank renders a daily account to the Treasury ( SR 375).
6. All money received by a Public Servant is to be deposited into the treasury or the bank within the next working day. By order of the Head of the Deptt. such money may be deposited within three working days under special circumstances. Expenditure should not be made out of such Receipts except in the cases viz. Civil and Revenue Deposits in Courts for Service of Summons, Cash found on Convicts in Jails, Money awarded in cases out of fines to the parties, etc. where such expenditure has been permitted by the competent authority. (TR 7).
7. No Bank account should be opened by any Public Servant for keeping Govt. money there without specific permission from the Government. (TR 9).
8. Deposits to Government account are made in TR Form No. 7 and such other forms approved by Sales Tax and other offices in consultation with the Finance Department Bank accept deposit on the basis of order of Treasury Officer or officer of the concerned Department. *Very carefully the heads of account with detailed head should be noted on the Challan, otherwise, serious difficulty will arise.* Any money received by Government official should be credited to Govt. account without delay, usually on the same day or on the next day unless specifically permitted otherwise. Departmental receipts are also given in TR Form No. 6. (TR 10, SR 33, 49, 353, 354 & 355 ).

#### **9. Checks to be applied at the Treasury on claims presented**

The bill, cheque or other document presented as a claim for money shall be received and examined by the Accountant and then laid before the Treasury Officer, who, if the claim is admissible, the authority good, the signature and counter-signature where necessary, genuine and in order, and the receipt a legal acquittance will sign the order for payment with due regard to the precautions prescribed in SR 92. All corrections and

alternations in the order of payment must be attested by the T.O. ( SR 130, 131

**10. Precaution prescribed under SR 92: General instructions regarding preparation of bills.**

Bills are prepared by the Drawing & Disbursing Officer in proper form avoiding any erasure or overwriting. If any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. All such corrections are to be attested by the Drawing & Disbursing Officer. The amount of the bill is written both in words and figure. The blank space in the bill should be marked by oblique lines. He should ensure that word "Below Rs..... " is recorded on the bill in red ink. All claims are to be rounded off to the nearest Rupee. *Full description of the head of account up to detailed head is to be recorded on the bill.* With effect from 1.4.87 new heads of accounts have been introduced. The major head, minor head, sub-head, and detailed head must be correctly quoted ascertaining the same from the Heads of Deptt, / Administrative Deptt. *The plan and non-plan expenditure should be indicated with distinction State Plan, Centrally Sponsored Scheme, Plan (committed).* Input statement is not required to be enclosed with the bills. A Drawing & Disbursing Officer should ensure that his signature is kept on record on specimen signature cards with the Treasury / Calcutta Pay & Accounts Officer and attached banks. He is also required to indicate in the bill as to the manner in which the cheques will be prepared that is to say whether it should be Account Payee or Order Cheque and in whose favour the cheque should be issued.

**10.1** All cheques for amount above Rs. 500/- in favour non-Govt. Officials including Contractors, Suppliers and Citizens should be Account Payee. All advances to staff and officers including G.P. Fund withdrawals for amount exceeding Rs. 10,000/- shall be paid by Account Payee Cheques. In all bills progressive expenditure and allotment of fund is to be shown, in bills where provisions for showing allotment of fund do not exist, the same be provided by using rubber stamp. Bills shall not ordinarily be presented to the Treasuries when fund is not available. These general instructions are to be followed by all Drawing & Disbursing Officer while preparing a bill. Now, in particular cases, the procedure to be followed is indicated.

**11. Withdrawals are allowed provided—**

- (a) The person presenting bill is declared as DDO (SR 84)
- (b) There is sanction for withdrawals (TR 16 & SR 92)
- (c) There is budget provision and allotment of fund (TR 16 & SR 92).
- (d) The complete detailed head is noted on bill (TR 16 & SR 92).
- (e) Progress of expenditure is indicated (TR 16 & SR 92).
- (f) The conditions of Govt. order and rules are fulfilled (TR 16 & SR 92).
- (g) In respect of grant-in-aid bills an utilization certificate and its acceptance is quoted on the bill, (SR 330, 330A & 332).
- (h) Advances are drawn with the order of the competent authority. There should be adjustment of previous advance before drawal of next advance unless provision of SR 248 is relaxed or there is authority for such drawal (SR 248).
- (i) Rules for purchase have been fulfilled and a stock certificate furnished on the bill (SR 305). D.D.O. is to certify on the bill that purchase rules have been fully observed { R 47 of FR-I).
- (j) In salary bills retention of temporary posts is indicated; for wage against Contingent Charges—certificate under SR 232 (engaged & paid) is necessary (SR 205).
- (k) In wage bills of work charged estt, disbursement of the previous month's drawal is indicated (SR 318).

- (l) In treasuries where there is cheque system of payment there should be request by DDO on the bill for A/c. payee cheque for payment to Non-Govt. Sectors, Suppliers, Contractors etc. ( TR 28A SR 242 & Appendix-II).
- (m) Payments are made by the Treasury and the Bank on presentation of bill or cheque provided the signatures of the DDO or Administrator of the Accounts on the bill agree with the signatures preserved at the Bank or the Treasury. (SR 83, 126, 135)

12. ***Precaution to be adopted by the DDOs in drawing the funds are indicated:***

- (a) Bill should be presented through Bill Transit Register in TR Form No. 5A (SR 31).
- (b) Police escort should be taken for carrying cash ( SR 31 ).
- (c) The fund where necessary may be kept at a Treasury in sealed bag for a brief period. It may also be kept in Iron Chest embedded on the floor or wall of the Treasury Building within the views of the Sentry ( SR 66).
- (d) Cash at the departmental chest should be kept in double lock. Iron safe to be opened or closed each time turning both the keys one of which should be kept with the cashier and the other with the o/c of cash. ( SR 63 ).
- (e) No money should be kept in a bank without approval of Government (TR 8 & 9 ).

13. Treasury maintains accounts of banking nature called P.L. Account, Deposit Account of Govt. companies, P.F. Deposit-Account of Non-Govt. Educational Institution etc., Local Fund Account of Municipality and other authorities whose fund is declared as Local Fund under SR 439 ( SR 410, 434, 439, 441, **445**).

14. Appendix 17A & 17B and SRs 258 to 300 regulate the payment of pension.

15. ***There are many areas in which difficulties arise because of ignorance.*** These are mentioned below:

- i. Any cheque or draft as soon-as received should be entered in the cashbook without any exception; otherwise, it may not be known long afterwards how these were accounted for. (SR 31).
- ii. Any Govt. payment can be made by cheque or draft besides cash. The cheques and drafts should be drawn on any local Bank and presented to the Bank with TR Form No. 7. Any Account Payee Cheque in favour of a Govt. Officer can also be presented in this manner to the bank attached to a Treasury. Endorsement on draft and cheque in such cases for transfer credit should be made as mentioned in SR 44 with the words, "Received payment by transfer, Credit to....." on the document ( SR 44 )—Special rules for acceptance from the public of cheques, bank pay-order or bank credit chalangans in some departments are prescribed in departmental regulations. ( SR 33, 35, 42 ).
- iii. The cash memo or trader's receipt or contractors bills or any statement about



expenditure is called sub-voucher. Sub-vouchers of above Rs. 500/- are required to be presented to the Treasury/ Calcutta P.A.O. along with a bill. The claims for payment of any amount from Govt. account presented either in TR Form No. 33 or any authorised form is called bill. These bills when marked by word 'paid' either by the Treasury or by the Bank attached to a Treasury, become vouchers. A bill is a statement of claims against the Govt. containing specification and the nature and amount of the claim either in gross or by items and includes such a statement presented in the form of a simple receipt. Vouchers are to be destroyed after 3 years ( SR 236 ). *Every voucher must bear a pay order signed in ink by the disbursing officer (SR 563) and cancelled in such manner as cannot be fraudulently reused ( SR 564, 566 ).*

- iv. No separate sanction will be necessary for drawing any charge if the competent authority countersigns the bill. ( No. 3242-F dt. 6.4.91 ).
- v. A list of undisbursed amounts should be kept recorded on the cash book and if any amount remains undisbursed for over three months, the same should be returned to Govt. account by short drawal preferably or by direct deposit to relevant head of Govt. account ( SR 31 ).
- vi. Administrative Department may ensure that all receipts are verified by their subordinate officers (SR 33).
- vii. Any deposit may be refunded upon the order of the competent authority provided the date and challan No. under which the amount was credited to Govt. account is indicated on the refund bill and the signature of the payee has also been attested on the refund voucher. (SR 414).

16. Some specific provisions relating to withdrawal of money from a Treasury :

- (a) Payment of claim arising in a district should be made normally in that district.(TR 19).
- (b) Payment of pension may be made in any District (TR 21)
- (c) First claim is to be supported by L.P.C. for first payment to a newly appointed Govt. servant, copy of M.C. is required. (TR 23, SR 170).
- (d) Special Power has been given to the Collector of a district to withdraw <sup>money</sup> without sanction. The limit is, however, Rs. 2-00 lakhs per month. (TR 27).
- (e) For new establishment no payment can be made to a DDO by a Treasury Officer unless he gets the specimen signature of such DDO duly attested by the A.G., W.B. The Collector of district may authorize payment of 1 or 2 bills provisionally subject to ex-post-facto approval of Accountant General, West Bengal. (TR 29 ).
- (f) Payment of arrear claim may be made now without pre-audit by A.G., W.B. Such payment is guided by the provisions made in Finance Deptt. No.3797-Fdt.20.4.85(SR 90, 216).
- (g) The Head of the Office may authorize any other officer for a temporary period to act as DDO and to present bills to the Treasury for payment. The Head of the Office will, however, be responsible for such drawal of money by the authorised officer. The authorised Officer will function as DDO till the order of authority is revoked ( SR 96). When the provisions of SR96cannotbeobserved,HeadofDeptt. may empower an officer under him to act as DDO as a stop-gap arrangement. (Govt. Decision under R-15 of Delegation of Financial Powers Rules 1977).
- (h) To the first bill to which a periodical increment is drawn, an Increment Certificate in TR Form No. 28 shall be appended ( SR 212 ).
- (i) Acting arrangement / Absentee Statement for preparing pay bill ( SR 210 ).

- (j) Charges of one year should be paid within that year and not from the grant of another year ( SR 228).
- (k) Money should not be drawn in advance to prevent the lapse of budget grant for that year. ( SR 229).
- (l) Last payment to a Govt. servant should not be made without "No demand Certificate". (SR 172).
- (m) I.T. deduction where applicable should be made from the pay-bills. ( SR 163).
- (n) Payment of pension can be made only upon P.P.O. issued by the Accountant General, West Bengal or the Director of Pension P.F. and Group Insurance. (SR 259).
- (o) Ail paid vouchers must be stamped "Paid" or so cancelled that they cannot be reused. ( SR 236, 564, 565, 566).
- (p) With effect from 13.5.94 Revenue stamp should be affixed to the Payee's receipt in case of payment exceeding Rs, 5000/- (SR 100 read with No. 1648(15) FT. dt. 20.6.94).

## **Maintenance of Cash Book and Collectorate Nazir's Cash Book**

**(SR 30, 31 TR-Vol-1 and No. 12155F dt. 11.12.90:** Moneys tendered as dues of or for deposit of the Govt. shall not unnecessarily pass through-the hands of an officer. Direct payment to Treasury / Bank should be made. DDO will maintain a Cash Book in TR Form No. 4, Nazir in Form No. 4A. Police office in TR form 4B. For other offices Cash Book in the form as may be prescribed will be maintained. The Cash Book should be bound in convenient volumes and pages machine numbered. Before use, the Head of Office or any officer nominated by him should count the number of pages and record a certificate of count on the first page. All monetary transactions should be entered in Cash Book as soon as they occur and attested by DDO. Cashier/staff who handle Cash should not handle accounts. Police escort should be taken while carrying Cash. Under SR 66, the fund where necessary may be kept at a Treasury for a brief period. Double lock system should operate for department chest-one key to be kept by cashier, the other by DDO (SR 63) No money should be kept in a Bank A/c without Govt. approval (TR 8 & 9) The cash should be closed and balanced each day and completely checked with reference to challan, receipts vouchers etc. DDO should verify totalling of the Cash Book or have this done by a responsible subordinate other than the writer of the Cash Book and initial it as correct. Erasure or overwriting in the Cash Book is strictly forbidden. If a mistake is deleted, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. Every correction should be initialed with date, Govt. and non-Govt money should not be handled without approval of Head of Office. When this is done as per Govt. order, such money should be kept in a separate chest. At the end of each month, Head of Office shall verify the cash balance and record a certificate in the Cash Book. DDO should verify at the end of each month receipts and payments recorded in Cash Book with treasury receipts and payment schedules. Cashier of Cash Sarkar will furnish Security Deposit as per Rule 25 of WBFR-I as amended under No. 9886F dt. 10.10.90.

There should be only one Cash Book for each office. Where subsidiary cashbooks are maintained the main cash book will show the transactions of the subsidiary cash book either in a memorandum column on the body of the Cash Book.

A cheque, draft or pay order received in payment of dues of Govt. or for other reasons shall forthwith be recorded in the Cash Book and then credited to Govt. A/c through TR-7. No officer is authorised to make expenditure out of departmental receipt except as provided in TR-7(2). A list of undisbursed balance of Cash Book should be analysed daily to ascertain how long the money is lying undisbursed or not credited to Govt A/c. If any amount remains undisbursed for over three months, the same should be refunded by short drawal or by direct deposit. Such amount may be drawn anew under SR 216 when occasion arises for payment. (SR 572) (2) & (3).

For encashment of A/c Payee cheques/draft, no Bank account is required to be opened. Such cheques etc are received by Bank attached to Treasury after endorsement as per SR 44 is made. No revenue stamp is necessary for payment up to Rs. 500.00 {SR 100 as amended by No. 1648(15) - FT. dt. 20.6.94.

**Collectorate Nazir's Cash Book:** Chapter VII of Practice & Procedure Manual regulate receipt, payment and refund of nazirs Account and Register and Return Manual stipulate the registers to be maintained. The general Rules regarding maintenance of Cash as discussed in the foregoing paragraphs equally apply to Nazir's cash as per circular from the Member,

Board of Revenue under No. 11255 (16)-DE dt. 14/27.7.1987. Old money lying with the Nazir which is not likely to be disbursed should be immediately refunded. Nazareth cash is to be verified by DM / ADM once a month. Bill register will be reviewed by NDC once a month. Number of drawing officers should be kept at the minimum. NDC must inspect the Nezarath section at least once in three months-ADM in charge once in six months and DM once in a year, inspection officers should see that suggestions made by the audit have been complied with and suitable steps taken as advised by AG.

### **General Rules of Stores Management and Purchase Policy**

***Stores Management is regulated by rules 98 to 108 of WBFR. Vol. I.***

1. The term "Stores" applies generally to all articles or materials purchased or otherwise acquired for Govt. use, including not only expendable and issueable articles in use or accumulated for specific purpose, but also articles of dead stock of the nature of plant, machinery, instrument, furniture, equipment, fixtures etc., and also live stock. *[Note below Rule 98].*
2. Any authority who is competent to incur expenditure on specific items may accord sanction to purchase stores subject to usual restrictions, scale of expenditure and allotment of fund (Rule 99). Purchase must be made in most economical manner. Care should be taken not to purchase stores much in advance of actual requirements, if such purchase is likely to prove unprofitable f *Rule 101*). Purchase order should not be split up to avoid the necessity of sanction of higher authority *[Rule 102]*. All materials received

should be examined counted or weighed and delivery is to be taken by a responsible officer who should see that the quantities are correct, qualities good and conform to the approved specification and record the receipt in the Stock Register and give a certificate to that effect. Suitable records should be kept to avoid double payment (*Rules 103 & 103A*). Stores should be issued against proper indent after proper examination (*Rule 104*). The Officer In-Charge of stores should hand over charge of stores to the successor (*Rule 105*). The Officer In-Charge will arrange for safe custody and verification of stores and guard against theft, accident, fraud and loss (*Rule 106*). Stock Accounts are of two kinds—(a) Quantity Account and (b) Value Account. Account in both forms must be maintained (*Rule 107*). Stock balance should be half-yearly examined. Any discrepancy discovered should be fully explained and the book balance set right under orders of competent authority (*Rule 108*). Rule 34 and 35 regarding expenditure from public fund and financial propriety should be strictly observed.

3. **Purchase Policy** : All purchases of stores are regulated by the provisions of rules 47, 47A and 47B, of WBFR-1 as amended under No. 9600F dt. 4.10.91. No. 12225F dt. 14.12.92 and No. 4595F/C.S. 104 dt. 15.4.93 and Appendix 10 of WBFR II and Rule 100 of WBFR-1). Revised order in this regard was issued as per GO No. 10500-F dt. 19.11.2004

**Revised Purchase Policy**  
Government of West Bengal .  
Finance Department  
Audit Branch Writers' Buildings

**No. 10500-F**  
**2004.**

**Kolkata, the 19th November,**

**NOTIFICATION**

**In exercise of the power** conferred by Clause (3) of Article 166 of the Constitution of **India, the Governor is** pleased hereby to make the following amendments in the West Bengal Financial Rules, Volume-I, as subsequently amended (hereinafter referred to as the said Rules), namely;-

**AMENDMENTS- C. S. HO. 10 6**

in the said Rules, -

(1) for Rule 47, substitute the following **Rule**:-

47. **(1)** No contract shall be made by a subordinate authority which has not been directed or authorised to do so by or under the orders of the Governor in terms of Clause (1) of **Article** 299 of the Constitution. The Governor shall be made a party to every contract of **the** Government and the words "for and on behalf of the Governor of West Bengal" should follow the designation of the officer authorised in this behalf under Article 299 of **the** Constitution and executing the contract appended below his signature.

**Note-1.** - The **various** classes of contracts and assurances of property, authorised by the **Governor** in exercise of the power? **conferred** by Clause (I) of Article 299 of the Constitution which may be executed by **different** subordinate authorities of the Government are specified in the notification issued by the Judicial Department from time to time.

Note-2. - The limitations upon the powers of subordinate authorities, the condition under which such power should be exercised and the general procedure prescribed with regard to various classes of contracts and assurances of property, such as calling for and acceptance of tenders, etc. are laid down in Delegation of Financial Power Rules, 1977, and the appropriate Departmental regulations and orders.

(2) The following general principles shall be observed by all offices empowered to enter into contracts or agreements for obtaining supply and execution of works and services on behalf of the Government and involving expenditure from public fund: -

- (a) The terms of contract must be precise and definite and there must be no room for ambiguity or misconstruction therein.
- (b) The terms of the contract once entered into shall not be materially varied without the previous consent of the authority competent to enter into the contract and the reasons for the variation should be recorded. No payment to contractors by way of compensation or otherwise, outside the strict terms of the contract or in excess of the contract rates shall be authorised without the previous approval of the Finance Department.
- (c) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the Finance Department.

Where escalation in respect of labour overheads, customs duties, freight charges etc. is provided for in a contract the basis for the calculation of the same should be clearly indicated.

(3) Liquidated Damage. - All contracts should have a provision for recovery of liquidated damages for default on the part of the contractor or unless any special instructions are issued by the "Competent Authority".

**Explanation.** - "Liquidated Damage" shall mean losses or damages sustained by the Government for default on the part of the contractor either because of delayed supply or execution of works within the stipulated date or otherwise. It should be provided for in terms of a specific percentage of the total contract value of the supply or works for a day or week or month, as the case may be.

(4) "Cost Plus" contracts should be avoided except where these are unavoidable.

Explanation, - "Cost plus"<sup>1</sup> contract shall mean a contract wherein the price payable for supplies or services under the contract is determined on the basis of the actual cost of production of the supplies or services concerned plus profit either at a fixed rate per unit or at a fixed percentage on the actual cost of production.

(5) (a) In the agreements for the execution of a work as a contract work, which should invariably be in writing, there should be a stipulation as to the quantity of work to be done and the time within which it is to be completed.

(h) These provisions shall apply, mutatis mutandis, for supplies also.

(6) In case of high value works, the contract deeds should be specially prepared in consultation with the Government law officers and as far as possible, the standard form of contract shall be used.

(7) Unless otherwise exempted by any special Rules or order of the Government, security in the form as prescribed in Rule 25 of these Rules, shall, in all cases, be taken for due fulfillment of a contract.

(8) Subject to Note-] below, orders should be placed only after open tenders or quotations have been invited and in the cases where the lowest tender or quotation is not accepted, reasons should be recorded.

**Note-1.** - Subject to the special rules or order or procedure that may be prescribed by the Government in respect of a particular department, open tender shall invariably be invited for the supply of articles or stores or for execution of-works and services worth Rs. 20,000=00 or more. Selection of agency should be made on the basis of at least three tenders or quotations, which shall be opened in presence of willing agents. If the number of tenders received is less than three, tender should be invited afresh. Cash transaction upto Rs. 500=00 may be made without any tender or quotation. Such transaction above Rs. 500=00 and upto Rs. 20,000=00 shall be made after inviting quotations from more than four to five reliable firms, which shall be opened in presence of willing agents. Notice for quotation shall be issued through notice board of the office, the offices of the Sub-Divisional Officers and the District Magistrates and the Panchayats, Municipalities, in respect of offices outside Kolkata. In Kolkata, such notice shall be displayed in the notice board of Local Offices sending the same to suppliers etc. Tender notice shall always be given due publication through the leading dailies in English, Hindi and Bengali. Such notice should be published through Information and Cultural Affairs Department. The limit prescribed herein applies to an article or a collection of articles more or less of one kind or obtained from one source. The use of intermediate general suppliers should be discouraged.

**Note-2.** - The head of the Office is authorised to purchase the supply fittings, sanitation and sewage plant fittings and parts for pumps, compressors, engine and motors in use in IK- water supply and conservancy work in the establishment, only in case of emergencies such as sudden failure of machines, etc. when it is not possible to make the purchases after calling tenders or quotations. A certificate should always be recorded in each such occasion over the signature of the head of the Office.

Note-3. - Foodstuffs for the hostels attached to Government schools and colleges may be purchased from the open market, if it proves advantageous



having regard to the price and quality of the articles and if the supplier fails to supply the essential items for hostels.

(9) (a) In selecting the tender to be accepted the financial status of the individuals and firms tendering shall be taken into consideration in addition to all other relevant factors.

(b) Sales Tax and Income Tax Clearance Certificate should be furnished by the contractors for contract value above Rs 50,000=00.

(c) In the case of private individuals and firms tendering in foreign countries for contracts of large value, that is, contracts of over Rs. 25 Lakhs, the Head of the Indian Mission post concerned should be consulted.

(10) The Comptroller and Auditor General and under his direction other Audit authorities shall have power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought or high tenders have been accepted or where other irregularities have come to light. Authorities who are authorised to enter into contracts or agreements should send copies of all contracts and agreements valued over Rs. 1 Lakh to the Principal Accountant General (A & E), West Bengal, Principal Accountant General (Audit), West Bengal and Accountant General (Local Bodies Audit), West Bengal.

(11) (a) The terms of contract for the purchase of perishable stores should invariably include a separate warranty clause ,a model of which is given in the form appended here under. This form may, however, be modified to suit local conditions.

(b) It should be ensured that in all contracts where a warranty clause is included, the position regarding delivery of goods in replacement of rejected ones is made clear beyond doubt by adding the words "free of cost at the ultimate destination" after (he words "by the purchaser" in the penultimate sentence of the said clause, where the incorporation of such a clause is not inconsistent with the other conditions of the contract.

(12) The question whether any\* sales tax, purchase tax, octroi and terminal taxes and other local taxes and duties are to be paid and if so, by which party, should be settled before entering into any contract involving transfer of movable property of any nature.

(13) No work should be done under an agreement/contract beyond the date of expiry of its tenure. Wherever it is considered that the work has to be continued beyond the date of expiry of the tenure, timely action should be taken for renewing the contract/agreement for the further period required, after a suitable review of the provisions of the old agreement/contract to see whether any modifications therein are required.

(14) Subject to provision of these rules and any other special rules, where open tender is not invited and purchase is effected by limited/short notice tenders the specific reasons for doing so should be recorded and the approval of the competent authority should be taken in writing, unless such action is taken in accordance with any instruction issued by the Government.

(2) After Rule 47, insert the following Rules: -

47A. Subject to the provisions of Rule 47(B), the State Government departments/Directorates/Offices/Undertakings/Corporations/Organisations /Government Companies/Panchayats/Local Bodies shall adopt the following measures in the matter of making all purchases and executing of all works.

(1) All Registered SSI units of the State are to be given 15% price preference visa-vis large and medium scale Industrial Units and other SSI units located outside the State.

However, the Government shall have the power to exempt specific establishments which are required to run on commercial lines from the operation of price preference policy for all or specified purposes and also subject to such condition as may be specified. Registered S.S.I. Units of the State shall be exempted from payment of earnest **money for tenders and such** units, if **selected**, as **per the principle mentioned** hereinbefore shall be exempted from payment of security deposits.

(2) Subject **to the** provisions of Clause (c) of this sub-rule,

(a) all Industrial Undertakings/Organisations in the large/medium sector owned/managed by the State Government will be given 10% price preference over large and medium units within the State and outside and also SSI units of other States.

(b) State-based medium and large-scale units will be given 10% price preference over large and medium units and SSI units of other States.

(c) the price preference allowed under Clauses (a) and (b) are only for the purpose of selection, but once a unit is selected on the basis of such preferences it has to agree to execute the work or make supplies at the lowest valid price bid failing which orders will be placed with the organization/firm offering the lowest valid price.

Explanation: The term "State-based unit" means and includes the unit whose major manufacturing unit (if it has got more than one unit) is situated within the State or which has its manufacturing unit within this State. In the notices of the tenders/quotations in respect of purchases by all organisations directly or

indirectly controlled by an administrative department of the Government (e.g. W.B.S.E.B., Zilla Parishad, Panchayat Samity, Municipality, Corporations, Undertakings, Statutory Bodies, etc.) the preferential purchase policy of the State should be incorporated, so that there may not be any difficulty in finalising purchases allowing the preference as desired by the Government.

(3) While accepting the products of the State-based institutes it should be clearly examined that the same are of **ISI** Standard (where such specification is required).

Note- 1- The following concessions may be **allowed to M/s. Mackintosh Burn Ltd.**

(i) The M/s. Mackintosh Burn Ltd. may be allowed 10% preference in rate vis-à-vis other organisations engaged in similar activities. Such preference shall, however, be given only for the purpose of selection, but once selected on the basis of such preference, M/s. Mackintosh Burn Ltd. shall have to execute the work at the lowest valid price bid received in the said process of selection, failing which orders will be placed with the organization/firm offering the lowest valid rate.

(ii) The Company may be exempted from submitting earnest money for all tenders from the Government of West Bengal, State Government Undertakings and Statutory Bodies, directly controlled by State Government.

(iii) Security deposit for all works controlled directly or indirectly by the State Government and executed by the Company may be limited to Rs. 1 Lakh.

**Note-2.** - The State Government Offices may, instead of going through tender or quotation purchase the products of the three production centres of the Refugee Relief and Rehabilitation Directorate, Government of West Bengal (viz. Uttarpara, Titagarh and Habra), provided their rates are comparable to the rates of similar articles of the West Bengal State Handloom Weavers\* Cooperative Society Ltd. and the West Bengal Handloom and Power loom Development Corporation

Note-3(a). - Where the Government Stationery Offices fail to supply the Stationery articles to the State Government Offices as per their indents, such articles may be purchased from the Co-operative Societies without obtaining quotations or inviting tenders. In Kolkata, Stationery articles can be purchased from Calcutta Wholesale Consumers' Co-operative Society Ltd., the CONFED and all the subsidiary Consumer Co-operative Societies and from the Samabayika run by that Organisation. In the Districts and Sub-Divisions cash purchase of Stationery articles may also be made from

the Wholesale Consumers/ Co-operative Societies and their subsidiary organisations. Such purchase will be made .within the delegated powers of the respective heads | pf offices, heads of departments and other authorities as per provisions of the Delegation pf Financial Power Joules, 1977.

**Note-3(b).** - **The** requisitioning department/office should reject any supply which is not in accordance with specification maintaining quality.

**Note-4.** - The Government may, in exceptional circumstances, allow purchases to be made from or work to be executed by a Public Sector Undertaking or a Statutory Body under the administrative control of the State Government after being satisfied about the reasonableness of the price or the rates offered.

47B (1) Notwithstanding anything contained anywhere in these rules, purchases of the articles shown in the lists marked A-I, A-II, A-III, A-IV, A-V, A-VL A-VII and A-VIII vide Annexure-'A') appended here under shall be made by all State Government Departments/ Directorates/ Offices/Organisations from West Bengal Small Industries Development Corporation, West Bengal Khadi and Village Industries Board, West Bengal State Handloom and Powerloom Development Corporation Limited, West Bengal State Leather Development Corporation. West Bengal Handicrafts Development Corporation. West Bengal State Handicrafts Co-operative Society, West Bengal Comprehensive Area Development Corporation and Central Engineering Organisation, Dasnagar, Howrah respectively only and from no other source at a price fixed by those gencies-which will formulate their own pricing policy keeping normal margin on account of profit and overhead expenses which should not exceed generally 10%. In order to ensure that the prices of various articles are fixed in accordance with these Principles, these prices should be scrutinized by the respective administrative department of The organizations. The relevant provision of Rule 47(A) would be subject to [lie provision of Rule 47(1 ). I be requisitioning Departments/ Directorates/Offices/ Organisations should not insist that deliveries should be made by the agencies ns mentioned above at places indicated by the Departments etc. The Departments etc. should be prepared to lift them from such places mutually agreed upon between the requisitioning Departments etc. find the supplying agencies.

(2) All Government Departments/Directorates/Offices/Organisations shall be required to purchase the articles (45 in numbers) mentioned in Annexure-'B' appended hereunder from Registered Small Scale Units only by inviting tenders/quotations in respect of these items. These Units will, however, have to compete amongst themselves. The Government, however, shall have the power to grant exemption from the above Rule in specific cases for good and sufficient reasons. The Government may include/exclude any item under Annexure 'A' & 'B' on recommendation from C, & S.S.I. Department and on the basis of such

decision, these Annexures will be amended.

(3) (a) Indenting Offices should intimate the supply schedule of articles in a financial year to the supplying agencies as per Annexure-'A' within one month from the commencement of the financial year indicating the specifications, if any, desired with an intimation to C. & S.S.I. Department.

(b) Supplying agencies shall, on receipt of such indents with specifications, if any, confirm to the indenting offices adherence to the supply schedule within 15 days from the date of receipt of such indents.

(c) In case of failure of the Small Scale Units to supply articles within the stipulated period, the defaulting units may be black-listed by the concerned Department, after due consideration of the reasons for the delay,

(4) Supplying agencies in Annexure-'A' shall update price list of articles to market supply by them whenever any change therein is unavoidably necessitated and intimate (be same to the concerned indenting offices and to C. & S.S.I. Department.

(5) Supplying agencies in Annexure 'A' and SSI Units supplying articles in Annexure 'B' shall ensure maintenance of quality of their articles through periodical tests and maintain such test reports inspection by indenting offices if desired.

(6) Supplying agencies in Annexure-'A' and SSI Units supplying articles in Annexure 'B' shall be exempted from payment of earnest money for tenders and security deposit against supply of articles indented to them.

(7) Drawing and Disbursing Officers, while preferring bills on purchases of articles to Kolkata Pay & Accounts Offices/Treasuries in Districts, shall furnish a certificate on the body of the bills that purchases have been made in strict compliance of the stores purchase policy of the State Government and Pay & Accounts Officers/Treasury Officers shall, while scrutinizing the bills, ensure that such certificates are furnished.

Purchase of Duplicating machine, Calculators/Calculating machines, Typewriters for use in Government Offices and liveries for use of the Government employees shall continue to be governed by the Finance Department, Organisation and Methods Branch orders issued from time to time.

## **Annexure 'A'**

A-I List of items to be supplied by West Bengal Small Industries Development Corporation Limited.

- 1) Aluminium Utensil.
- 2) Can (made of G.P. sheets for milk and measuring).
- 3) Invalid Wheelchair.
- 4) Steel Furniture.
- 5) Electric Fan and Electrical Goods.
- 6) Bucket (G.I. & plastic).
- 7) Plastic Can/Container/Thali etc. and plastic goods.
- 8) Manhole cover.
- 9) Furniture.
- 10) Shoe polish and Metal Polish.
- 11) PVC pipe and tube.
- 12) Air Conditioner.
- 13) Paint.
- 14) Polythene sheet (tarpaulin).
- 15) Websi brand detergent & cake, bulb & battery.
- 16) Bitumen.
- 17) Exercise book.
- 18) Door and window frame.

### **A-11: List of items to be supplied by the Khadi Village Industries Board, West Bengal.**

- 1) Handmade Paper.
- 2) File cover and board with flap

**A-III List of items to be supplied by (1) West Bengal State Handloom Weavers' Cooperative Society Ltd. (Tantuja) and (2) West Bengal Handloom and Powerloom Development Corporation Limited (Tantusree).**

- 1) Cotton Hosiery
  - 2) Curtain cloth and Furnishing
  - 3) Duster
  - 4) Garments made of cotton, Polyester cotton (Terry cotton) and Polyester-Viscose (all types) including uniform for children and uniform for Police, Jails, Forests, Fire Services and Other Departments.
  - 5) Liveries for Drivers and Group 'D' employees
  - 6) Patients' coats and Pajamas
  - 7) Surgical Dressing (Gauge and Bandage cloth)
  - 8) Cotton tape.
  - 9) Hospital linen-Dosuti, patra, Stretcher cloth, Tikin, Towel etc.
  - 10) Mosquito netting
  - 11) Towel
  - 12) Bed sheet and Bed cover
  - 13) Saree
  - 14) Dhoti
  - 15) \*Powerloom long cloth
  - 16) \*Powerloom markin
- \* to be supplied by WBHPDCL only.

**A-IV List of items to be supplied by West Bengal State Leather Industries Development Corporation Ltd. (Charmaja)**

- 1) Attaché case/bag
- 2) Boots and shoes including ammunition boots and Officers' boots, gumboots.
- 3) Chappals and sandals
- 4) Hand Gloves
- 5) Leather suitcase
- 6) Leather belt.
- 7) Bus & Tram Conductors' bag
- 8) Football and Volleyball
- 9) Jungle boot, Safety Miners' Boots of all types.

**A-V List of items to be supplied by the West Bengal Handicrafts Development Corporation Ltd- (Manjusha )**

- 1) Knitted Woollen products.
- 2) Dhokra (Jute) Mats.
- 3) Coir Door-mat.
- 4) Waste Paper Basket.
- 5) Readymade Garment including School Uniform but excluding  
Uniform for Police, Jails, etc.
- 6) Gift item/handicraft items.
- 7) Woollen Carpet.
- 8) Woollen blanket.
- 9) Hospital linen items excluding gauge and bandage

**A-VI List of items to be supplied by the West Bengal State Handicrafts Cooperative Society Ltd. (Bangasree)**

- 1) Readymade Uniforms for Primary School children under District  
Primary School Qou.nc4.ls\*
- 2) Summer & Winter liveries for Group-D' stuff/Drivers.
- 3) Gift items/handicraft items.
- 4) Handloom Sarees and Dhoties.
- 5) Hospital linen items excluding gauge and bandage



MODEL FORM OF WARRANTY CLAUSE<sup>v</sup>  
(See Clause II(a) of Rule 47 of WJtFJEL-  
'I)

The contractor/seller hereby declares that the goods/stores/articles sold to the buyer under this contract shall be of the best quality (and workmanship) and shall be strictly in accordance with the specifications and particulars contained/mentioned in the clause \_\_\_\_\_ hereof and the Contractor/seller hereby guarantees that the said goods/stores/articles would continue to conform to the description and quality aforesaid for a period of \_\_\_\_\_ days/months from the date of delivery of the said goods/stores/articles to the Purchaser and that notwithstanding (the fact that the Purchaser (Inspector) may have inspected and/or approved that said goods/stores/articles, if during the aforesaid period of \_\_\_\_\_ days/months the said goods/stores/articles be discovered not to conform to the description and quality aforesaid or have deteriorated (and the decision of the Purchaser in that behalf will be final and conclusive) the Purchaser will be entitled to reject that said goods/stores/articles or such portion (hereof as may be discovered not to conform to the paid description and quality. On such rejection the goods/articles/stores will be at the Seller's risk and all the provisions herein contained relating to rejection of goods etc. shall apply. The contractor/seller shall, if so called herein to do, replace the goods etc. or such portion thereof as is rejected by the Purchaser otherwise the contractor/seller shall pay\* In the presence of such damages as may arise in consequence of the breach of the condition herein contained the contractor/seller shall [ ] judge any other right of the Purchaser in this behalf in this contract or otherwise.

### **Notes on**

- 1. W. B. Govt. Employees Group Insurance-cum-Savings Scheme, 1983.**
- 2. W. B. Govt Employees Group Insurance-cum-Savings Scheme, 1987**

The W. B. Govt. Employees Group Insurance-cum-Savings Scheme 1983 (GISS 1983) came into operation from 01-04-78. The scheme covered whole time State Government Employees including Work-charged employees.

Daily rated employees or employees appointed on ad-hoc or contract basis or those employees who joined service after attaining the age of 50 years were not eligible to come under the scheme.

<b>GISS 1983 Scheme</b>
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1. The insurance cover under the scheme is Rs. 12000/- for all classes of employees and the rate of monthly subscription is Rs. 8.00 of which Rs. 3,05 now revised Rs. 3/- is towards premium and Rs. 4.95 now revised Rs.5/- is towards Savings Fund as per GO No. 8599-F dt. 8.9.2004. On retirement/Cessation of Service the amount, 'deposited in Savings Fund is refunded with simple interest of 6 p.c. plus an equivalent sum paid as premium. This means that the employees under no case will receive less than the total subscription made. But he will start receiving more than his total subscription from the 186th month. This is possible because the Govt. contributes @ Rs. 3.65 for each Police employee and @ Rs. 1.65 for other employees every month. On death while in service full payment of insurance cover Rs. 12000/- plus the amount deposited as savings with interest thereon at the rate as above will be made. Sanction to the payment in case of death /other than death will be made by the Head Office in from K & L respectively. Bill may be drawn in Annexure H in case of death and in Annexure F & G in case of other than death. In case of death, payment should be made to the nominee / nominees by the DDO. Where there is no nominee, payment may be made as per order of concerned Administrative Department by obtaining Indemnity Bond for double the gross amount from heir/ heirs. Payment may also be made on the basis of Succession Certificate. If any amount is deducted erroneously from Salary Bill, the same may be refunded /adjusted by the Head of

Office after keeping a note against the relevant Salary Bill.

<b>GISS 1987 Scheme</b>
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2. GISS-1987 was introduced with effect from 01.11.87 under F. D. No. 825 F dt. 31.01.87 for State Government employees with option to the existing employees to come into the scheme by 30-04-87. Further opportunities were also given to opt for the scheme and in terms of F. D. No. 10701F dt. 11.11,94, the date was extended upto 31.12.94 as a last chance. However the employees entering into service on or after 01.05.1987 would automatically be members of GISS 1987. The Anniversary date of the scheme is 1st November. Under this scheme, the employees have been categorized into four groups A, B, C, D. The Rates of subscription and the amount of insurance cover are indicated below.
  
3. For drawals in respect of GISS-1987. bills may be presented in the case of death in Annexure-J and in case of retirement/resignation in Annexure-1. Sanction to the payment will be made in Annexure-'G' for other than death and in Annexure 'H' in case of death.

<b>Group</b>	<b>Units &amp; Rates of subscription</b>	<b>Premium Savings</b>	<b>Insurance Cover</b>
A- pay or pay scale with a maximum above Rs. 10,175/-	8 Units of Rs. 10/- each or Rs. 80/- per month	Rs. 24/- Insurance Fund and Rs. 56/- saving fund.	Rs. 80,000.00
B - pay or pay scale with a maximum Rs. 10,175/- or below but above Rs. 6225/-	4 Units of Rs. 10/- each or Rs. 40/- per month	Rs. 12/- Insurance Fund and Rs. 28/- saving fund.	Rs. 40,000.00
C - pay or pay scale with a maximum Rs. 6235/- or below but above Rs. 14400/-	2 Units of Rs. 10/- each or Rs. 20/- per month	Rs. 6/- Insurance Fund and Rs. 14/- saving fund.	Rs. 20,000.00
D- pay or pay scale	1 Units of Rs. 10/- per month	Rs. 3/- Insurance Fund	Rs. 10,000.00

with a maximum of Rs. 4400.00 or below		and Rs. 7/- saving fund.	
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The classification of Group B & Group-C differs from the classification of Govt. employees under ROPA (1998) as per GO No. 8741-F dt. 21.12.98.

4. In case of retirement/cessation of service, the amount accumulated in the Savings Fund with interest declared time to time by the Govt. compounded quarterly will be paid. In case of death in harness, this amount plus the amount of insurance cover will be paid by the Head of office as per procedure laid down in Para-2 above. It is a Self-Financing Scheme.
5. An employee can come under the GISS-1987 Scheme from the date of its anniversary Viz 1st. November of the year. This is applicable both in the case of new entrants and in case of promotion where there is a change of Group. New entrants only pay the premium till October where the date of joining is in any month other than November. From November they will pay both for premium and Savings Fund *but they are entitled to the full insurance cover applicable from the date of entry.* In case of change of Group due to promotion, insurance cover for the higher group will be admissible from next November only i.e. when premium for the higher group is realized.
6. When an employee remains on Extra-ordinary leave without pay, his subscription will be realised with *admissible interest declared time to time by the Govt.* thereon ( 6% for GISS-1983 ) when his pay is drawn- ( in maximum three monthly installments in view of hardship).
7. In case .of suspension, subscription is to be realised from Subsistence grant.
8. In case of State Government Employees who are on deputation / foreign service terms and employees of PWD/Forest Dept., the GISS subscription will be deposited to the Bank attached to the treasury in TR-7 Form with Annexure 'A'.
9. In case of transfer *of* an employee, the last Pay Certificate should contain the period up to which subscription to GISS-83/GISS-87 was realized.
10. It is the duty or Head of office to obtain nomination In prescribed form the employee as soon as he joins for prompt payment of GISS entitlements to the nominee /s in case of death of the employee, Full particulars of the family may be obtained and pasted in the Service Book of the employee. There are two kinds of nomination Forms one for those who have a family and the other for those who have no family. If an employee has no family but subsequently acquires a family, his nomination if submitted earlier in form

"has no family" should be inoperative and fresh nomination has to be submitted. Nomination may be changed any time.

The term family means

- (1) Wife or husband" as the case may be
  - (2) Sons including Step sons
  - (3) Unmarried and widowed daughter including step daughters
  - (4) Brothers below the age of 18 years and unmarried or widowed sisters
  - (5) Mother
  - (6) Father
11. Tables of Benefit under GISS 1983/GISS 1987 are published by the Finance Department time to time. Under GISS 1983 Scheme, the normal entitlement starts going up than the total subscription paid from the 186th month, while that of the GISS-1987 from the sixth year of membership.
  12. Where there is no nomination the payment may be made to legal heir/heirs of the deceased Govt. employee after obtaining the Indemnity Bond of double amount as per Order of the Administrative Dept. as per GO NO. 8457-F dt. 19.6.1980.
  13. Payment may be made to natural guardian or on the basis of Guardianship certificate in case of minor. (GO No. 8457-F dt. 19.8.80).
  14. In case of missing of Govt. Employee payment of saving fund with interest may be made with the approval of administrative Dept. as per G.O No. 8015-F dt. 8.9.97.

**LOANS & ADVANCES TO GOVT. EMPLOYEES**

**4. Conditions of admissibility of advance may be described.**

A Govt. employee who have rendered at least one year's continuous service is eligible to get following kinds of loans :

- i. Loan for house-building/purchase of ready built house/flat/land for construction of house for residential purpose.
- ii. For purchase of motor cars, motor cycles, scooters and bicycle, etc.
- iii. An advance of pay and travelling allowance on transfer or tour (*vide* Rules 302 to 325 of W.B.F.R., Vol-I).

**Advance for House Building**

**2. Conditions for residential house building advance (GO No. 1300-F dt. 31.5.99)**

(a) Advances to Govt. employees for following purposes :

- i. Construction of house/loan for purchase of land on which house will be built.
- ii. Purchase of house or flat
- iii. Repayment of private loan
- iv. Repairs to house.
- v. Additions and alterations to house

Amount of the loan for construction/addition and alteration will be paid in installment:

- (ii) Upto 50% after completion of the formalities for security of the loan/ mortgage.
- (iii) Balance 50% after production of evidence in support of construction. In case of purchase of ready built house/flat or for repayment of private loan the amount of the loan may be paid in one installment after observance of formalities for security.

**N.B.— No advance will be sanctioned for construction/purchase of house/ flat etc. as per G.O. No. 214-FB, dt 28.1.2003. Govt employee takes loan for this purpose from any nationalized and private Banks. Govt will not be a guarantor in favour of a Govt employee and Govt will not take any**

**responsibility for recovery of said loan and interest thereon as per G. O. 3368-F. dt. 263.2001.**

- b) *Recovery*: Recovery will be made by monthly installment by deduction from salary bill. Other than repair principal amount should be recovered in 180 installments and interest in 60 installments. For repair principal amount should be recovered in 60 installments and interest 12 installments.

**N.B. In case of died in-harness of Govt employee recovery of H.B. loan and interest has been waived as per G. O. No. 764-F, dated 26.4.93.**

- a) **Security of loan**: The house together with the land must be mortgaged to the Govt. Mortgage bond will be executed in F. R. Form No. 32 and reconveyance in F. R. Form No. 34.
- b) *Sanctioning authority* : Heads of Departments are empowered to sanction house-buildings loans to the employees working under them subject to prior allotment of fund by the Finance Department after enquiring verification of title deeds of the lands and execution of mortgage deeds to the Govt. Bill for drawal must quote the authority of sanction duly communicated to the Treasury /P. A. O., Cal. but the sanctioning authority whose signature will be on record on those offices (*vide* Rules 305 & 306 *ibid*).

- Note :** (i) The ceiling of Provident fund Non-refundable advance for house building purpose is Rs. 6,00,000 or 200 months pay whichever is less as per G. O. No. 5953-F, dated 8.6.95.
- (ii) The cost of ceiling limit of construction/acquisition of house/flat will be to the tune of Rs. 12.00 lakhs, including all source as per G. O. No. 1300-F, dated 31.5.99.

- c) *The quantum of loan*
- (i) *Construction/acquisition /of a house /flat*: The maximum amount will be equivalent to 50 months basic pay or actual cost of construction, whichever is less, subject to limit of Rs. 5 lakhs.
- (ii) *For addition/alterations to a house* . The amount will be equivalent to 30 months basic pay or actual cost of additional and alterations, whichever is less, subject to a maximum of Rs. 1 lakh.



- (iii) *For repairs to a house owned:* 10 months basic pay or actual cost of repairs whichever is less, subject to a maximum of 50,000 (*vide* G. O. No. 1300-FB, dated 31.5.99)

d) *Loan for purchase of house or flat:*

General principles of Rule 308 of W.B.F.R., Part-I will be applicable for purchase of a house or flat. In addition to mortgage deed Govt. employee will be required to deposit satisfactory evidence of clear-title to the house or flat

An advance for cost of the house and also for repairs and improvements upto the extent of the admissible amount will be allowed. Such advance may be drawn in full at once subject to utilization within three months and for repairs within a further period of 2 months

A certificate from the Head of Office will suffice. Controlling Officer must keep on record that an agreement in F. R. Form No. 30 signed by the applicant pending execution of the final mortgage and in F. R. Form No. 32 after the house/flat is actually purchased. It should be intimated to the A.G. Mortgage executed in favour of the Governor must be first charge

e) ***Loan for purchase of Flat/Apartments from W. B. Housing Board and from Private promoter/business :***

- (a) ***For W-B.H.B. Flat*** — An attested copy of **the** allotment order be accompanied with the application. Board has permitted to mortgage the house as second charge to the Governor (Rule 309 of W.B.F.R., Vol-I).
- (b) ***For purchase of flat from a private promoter*** — In addition to all other formalities following documents must accompany the application :
- i. Power of attorney for the title deed of the prospective vender etc. or a certified copy thereof, deed of agreement of sale, search certificate with fee-receipt, corporation/municipal tax-receipt for examination by the Govt. law officers; and
  - ii. a valid document showing surrender of the property to the W. B Apartment Ownership Act, 1972 by the prospective venders.

All other conditions for H.B. loan will apply (*vide* Rules 305 to Rule 312 of W.B.F.R., Vol.-I read with Memo No. 1547-FB, dated 23.5.89)

- f) ***Purchase of land building purpose:*** 40% of admissible amount *i.e.* 50 months of Basic pay subject to maximum of Rs. 5.00 lakhs or actual cost of land whichever is less, is admissible. Balance 60% of the

admissible amount of loan will be released for  
construction of House

## **ADVANCES FOR PURCHASE CONVEYANCE**

### **3. Conditions for purchase of conveyance (GO No. 13001-F dt. 31.5.99)**

- (a) *Motor Car/Motor Boat: Power to sanction :*  
The Govt. may be paid to a Govt. employee whose basic pay is Rs. 10,500/- p.m. or above and Govt. considers that it is in the interest of the public service that the Govt. employee should use a Car/Boat in the discharge of his duties.
- (b) *For a new Car for first occasion:*
- (i) Rs. 1,80,000 or (ii) 16 months basic pay or (iii) anticipated price of the car whichever is least.
- (c) *On second or Subsequent occasion:*  
Amount will be restricted to Rs. 1,60,000 less profit earned, if any, on sale of the previous car purchased with Govt. loan or 11 months basic pay or the anticipated price of the car proposed to purchase whichever is least. Second advance will be admissible only after 4 years from the date of complete recovery including interest of the first advance.
- (d) *For purchasing an old car*  
The amount of loan will be Rs. 1,10,000 or 11 months basic pay or anticipated price whichever is the least (G. O. No. 1301-F, dated 31.5.99). N.B.— No Advance will be sanctioned for purchase of Motor Car as per G.O. No. 214-FB, dt. 28.1.2003

**N.B.** – No Advance will be sanctioned for purchase Motor Car as per GO No. 214-FB, dt. 28.1.2003

(e) **Recovery :**

The loan will be recovered in monthly installments not exceeding 200 in all and it will be done from salary bill. More than one installment may be paid in a month.

(f) **Interest**

House-building advance, motor car/motor-cycle/bicycle all are interest bearing one. Rate of interest will be as fixed by the Govt. from time to time (G. O. No. 9275-F, dated 14.9.1990).

**N.B.—** Car loan discontinued as per G. O. No. 214-FB, dt. 28.1.2003

## ADVANCE FOR MOTOR-CYCLES, SCOOTERS ETC.

### **(g) Sanctioning authority for purchase of motor-cycles:**

Govt. may sanction if considers that possession of a motor-cycle by the Govt. employee is in the interest of public interest. Basic pay of the employee is Rs. 4,600 or more per month.

- (a) *For a new one—First occasion*; Such advance is restricted to Rs. 30,000 or 6 months basic pay of the applicant or anticipated price of the vehicle, whichever is least. Recovered not more than /20 installments *plus* interest.

*On Second Occasion* : After 3 years from the date of complete recovery of the first advance amount will be restricted to Rs. 24,000 or 5 months basic pay or anticipated price whichever is the last.

Such loan will be recovered in not more than 120 monthly installments plus suitable installments for recovery of interest.

- (b) **OM Vehicle** : Amount of advance will be restricted to Rs. 15,000 or the anticipated price of the vehicle whichever is less. Second advance may also be granted after lapse of 3 years from the date of complete recover, of the first advance. Such loan will be recovered not more than 120 installments *plus* interest.

**Other Conveyance/bicycle advance:** Rs. 1200 is admissible to a Govt. employee drawing basic pay of Rs. 3000 or less p.m. the Head of Department may sanction. Recovery of principal amount will be made in 60 monthly installments plus interest (G. O. No. 1302-F, dated 31.5.99).

## ADVANCE FOR PERSONAL COMPUTER

### **4. Conditions for purchase of personal computer (GO No. 1567-FB dt. 6.7.99)**

Advance is admissible under following conditions :—

- (a) The officer whose basic pay is Rs. 8000 or more per month.
- (b) Advance restricted to Rs. 50,000 or 6 months basic pay or anticipated price of computer (excluding customs duty, if any) whichever is least.
- (c) 2nd time advance may be granted provided earlier advance **in** full with interest re-paid.

- (d) For the purpose of F. R. Form 35 for executing an Agreement and F. R. 36 for mortgaging under Rule 316 of W.B.F.R.-L
- (e) Application form is enclosed, in G. O. No. 1567-FB, dt. 6.7.99.
- (f) Amount of advance to be repaid in monthly equal installments as desired by the officer but not exceeding 200 monthly installments. Interest will be recovered in subsequent monthly installments which will not lesser than the amount of each installment of principal was recovered.
- (g) Simple interest at the rate fixed by the Govt.
- (h) Advance to be drawn under the head "7610 - Loans to Govt. Servants etc. -00-800 Other Advance - NP - 002 - Advance for other purposes". (G. O. No. 1567-FB, dt. 6.7.99).

### **ADVANCE FOR MARRIAGE & ILLNESS**

#### **5. Conditions for Marriage & Illness advance (GO NO. 7196-F dt. 31.7.2001)**

Existing provisions for sanctioning advance to State Govt. employees for meeting the expenses in connection with the marriage of the Govt. employee himself/herself, daughter and dependent sister and in connection with medical treatment of the Govt. employee himself/herself and member of his/her family have been revised as under:

- (a) Amount of advance limited to maximum Rs. 7,500/-
- (b) Govt. employee employed in regular establishment at least 3 years service.
- (c) Family define in Rule 4(7) W.B.S.R.-II as amended from time to time.
- (d) Advance recoverable in 60 equal monthly installments and interest thereon is recoverable only after full recovery of the principle amount not exceeding the monthly installments fixed for the repayment of the principle. Recovery shall take effect from the month following the month of payment of advance.
- (e) In case of retirement /death outstanding advance may be recovered from Gratuity/death gratuity.
- (f) Utilization Certificate will be submitted within two months from the date of payment.
- (g) No second or subsequent advance will be sanctioned till recovery of earlier advance.
- (h) This advance is granted to employee whose basic pay does not exceed Rs. 8,000/-
- (i) If the balance of G.P.F. account (excluding the amount of arrear pay and allowance deposited as per ROPA 1998 till the bar to withdraw such amount) is less than Rs. 1 0,000 at the time of consideration of advance.

- (j) Appointing authority is authorized to sanction the advance. The same should be recorded in the Service Book.
- (k) The amount of advance may be drawn under the head "7610-Loans to Govt. Servants etc. -00-800 other Advance-NP-(Non Plan)-001 advance in connection with marriage and illness etc.-V(voted)-55-Loans and Advance."
- (l) Principle amount will be recovered under the head "7610-00-800-001-26" and interest will be recovered under the head "0049-Interest Receipts 04-Interest receipt of state Govt. 800 other receipts-021-other advance - 07 interest." (G. O. No. 7196-F, dt.31.7.2001).

### **ADVANCE FOR T. E.**

#### **6. Particulars of T. E. advance (Rule 323 WBSR-I)**

An officer not below the rank of the Principal District Officer may sanction advance for travelling allowances for a period not exceeding 30 days requirement including contingent expenses for the tour.

Such advance to the Principal District Officer may be sanctioned by the Controlling Officer. Advance to Controlling Officer may be sanctioned by himself. In all other cases the Secretary or Jt. Secy, in charge of department will accord such advance. Personal travelling expenses mean air/rail/steamer fare, road mileage and daily allowances. Contingent charges mean expenses for hire of conveyance for carriage of records etc.

*Second advance* : Subject to submission of an account of the first advance, a second advance under this rule may be paid. Advance granted under this rule shall be adjusted immediately after completion of the tour or by the 31st March. In respect of advance paid in March, it shall be adjusted by 30th April of the same year.

Outstanding advance will be recovered from the Salary Bill/T.A. Bill on expiry of three months from the date of drawal after giving notice if the employee fails to submit the account to the Controlling Officer (*vide* Rule 323 of W.B.F.R., Vol-I).

### **ADVANCE FOR TRANSFER T. A. & PAY**

#### **7. Full particulars of Transfer T.A. advance (Rule 320 WBFR-I)**

***On transfer tour etc. ; Advance on transfer :***

- i. It will be sanctioned by any Officer not below the rank of the Principal District Officer of the department concerned.
- ii. One month's pay *plus* admissible amount of travelling allowance. Such advance shall be recorded on the L.P.C.
- iii. Such advance of pay shall be recovered in three monthly installments in the new station of posting in which a full months pay is drawn after transfer. T. A. advance shall be adjusted from the T. A. Bill on its submission,
- iv. Second advance for T. A. for any member of the family of the Govt. employee who follows him after transfer within six month's may be granted.
- v. Lump-sum advance may be granted.
- vi. More than one T. A. Bill may be submitted for adjustment.
- vii. Advance of pay may be drawn in the new station after taking over charge.
- viii. Advance under this rule may be granted to a Govt. employee on transfer on foreign service/on deputation. It will be reimbursed by cheque/demand draft. In such case advance shall be sanctioned by the authority issuing order of transfer (*vide* Rule 320 of W.B.F.R., Vol.-I).

### **ADVANCE IN LIEU OF LEAVE**

#### **8. Grant of a advance in lieu of leave salary may be described.**

Advance of pay for a period not less than one month's pay in lieu of salary may be granted before proceeding on leave for a period of not less than one month (*Vide* Rule 320A, W.B.F.R., Vol-I).

### **INTEREST ON LOANS & ADVANCES**

Q. 9. Whether rates of interest on loans and advances have been changed ?

Ans. Yes, the same are changed for the year 2000-2002 as under :—

(a) House Building Loan p.a.	Rate of interest
(i) For the first Rs. 50,000 ...	6.5%
(ii) For the next Rs. 50,000 ...	8%
(iii) For the next Rs. 50,000 above Rs. 1,00,000 ...	9%
(iv) For the next Rs. 50,000 above Rs. 1,50,000 ...	10%
(v) For the advance above Rs. 2,00,000 ...	11%

(b) Advance for Motor Car	...	13%
(c) Advance for purchase of conveyance other than Motor Car (viz. Motor Cycle, Scooter, Moped)	...	9.5%
(d) Advance to officers of AH India Services/State Services for purchase of personal computer		13%
(e) Advance for purchase of other conveyances	...	7%
(f) Other advance <i>i.e.</i> Marriage, Illness etc. and advance for other purposes including passage advance	...	7%
(G. 6". No. 387-FB, dt. 13.2.2002).		

### **Notes on GPF Rules**

1. G.P.F. A/c is maintained by A.G. W.B. for Gr. A, B and C employees. Head of office maintains the G.P.F. a/c. of Gr. D. Staff. Under G. O. No. 12469-F Dt. 18.12.92. Gr. D contingency staff employed on whole time basis throughout the year and getting pay in regular time-scale plus allowances as admissible with incremental benefits may come under the purview of G.P.F. Rules.
  - 1.1 The existing system of maintaining G.P.F. A/C of Gr. D employees will not change merely on appointment/admission to higher grade pay scale within the same category of Gr-D posts-until they change their status to higher posts belonging to Gr. C. categories.[ No. 11160 F dt. 29.6.88}
  - 1.2 Subscription to G.P.F. is compulsory and starts on completion of one year's service. Applications for subscription to G.P.F. from Gr. A, B & C employees will be forwarded by the Head of office to the A.G., W.B. prior to completion of one year's service for allotment of G.P.F. A/C No. Subscription will commence as soon as A/C. No. is allotted. In case of receipt of A/C No. after expiry of one year, one current and one arrear monthly subscription should be realised from pay.  
For Gr. D employees, G.P.F. A/C No. will be given by the Head of office and subscription will commence in time.



2. **Minimum and maximum rate of subscription** is 6% and 100% of pay respectively.
3. Family means-male/female subscriber, husband/wife children of the subscriber, widow or widows and children of a deceased son of the subscriber. A female subscriber may exclude her husband from family. [ *Rule 2 (C) of G.P.F. Rules* ]
4. Rate of subscription-once fixed by the subscriber shall remain unchanged during the course of the financial year. Any enhancement of emolument during middle of financial year will be considered for fixation of rate of subscription for the next financial year.[ *Memo. No. 1969-F, dt. 24.2.39 & No. 4189-F dt. 13.5.95*).
5. Delegation of Financial Power Rules has no application in delegating the power of sanction- of advance/part-final withdrawal from G.P.F.[*Memo. No. 12821-F dt 21.11.89*]
6. The Subscription towards GPF shall be stopped compulsorily three months before the date of retirement on superannuation as per GO No. 1991-F dt. 1.3.99
  - 6.1 No temporary advance from G.P.F. should be allowed during last six months of service but non-refundable advance may be granted on A.G.'s authority.
  - 6.2 When temporary advance is sanctioned prior to last six months of service, installments should be so fixed as to ensure full recovery before the aforesaid period of six months. [ *No. 9233F dt. 24.3.81* ]
7. **Temporary Advance (R-15) may be granted :**
  - i. To pay expenses incurred in connection with prolonged illness of the applicant or any person actually dependent on him/her.
  - ii. To pay the overseas passage for reasons of health or education of the applicant or his dependent.
  - iii. To pay obligatory expenses for marriage, funerals or other ceremonies. Provided that the actual dependency shall not apply in the case of a son or daughter of the subscriber.

**Note**-Advances under this sub-clause are also permissible for meeting expenditure of marriage or other ceremonies of the subscriber himself/herself.

iv. to meet the cost of higher education of the applicant himself or for any member of the family actually dependent on him for education in India whether for medical, engineering or other technical or specialised course after passing the final examination of (he Board of. Secondary Education, W.B. or other equivalent examination, provided that the course of study is for not less than three years

7.1 The advance shall not, except for special reasons exceed three months' pay or half the amount at credit in the fund. Head of office is competent to sanction such advance.

7.2 **First advance** means the advance taken for the first time or any advance taken subsequently after complete repayment of all previous advances.

7.3 **Advance for Special Reasons** means advance in excess of three months pay or half the amount at credit or an advance before full repayment of the earlier advance. Advance for Special reasons may be granted upto 75% of the balance at credit of the subscriber.

7.4 Advance is to recovered by a maximum of 24 monthly installments or less if desired by the subscriber. With the approval of Finance Deptt. repayment may be made in 40 installments.

8. **Non-Refundable Advance** (Rules 15AS 15B as amended by No. 6116-F, dt. 23.12.65). may be sanctioned at any time after completion of twenty years of service or within ten years of retirement on superannuation for the following purposes :

(a) Meeting the cost of higher education overseas including the cost of journey for academic, technical, professional or vocational course beyond the High School stage and for any medical, engineering or other technical or professional course in India beyond the High School stage provided the course of study is not for less than three years.

(b) meeting the expenditure of marriage of son/daughter and actually dependent female relation.

(c) meeting the expenses of illness including travelling expenses of subscriber or his/her dependent.

(d) House-building purposes but not for repairs and reconstruction-subject to a ceiling of Rs. 6 lacs or 200 months pay whichever is less. [ No. 5953-F dt. 8.6.95]

8.1. Utilization certificate of non-refundable advance must be submitted within a reasonable time. [ Rule 15B (2) ]

8.2 Authorities competent to sanction advance :

In terms of G.O. No. 10959-F, dated 28.9.93 read with G.O. No. 12139 dt. 16.11.93 Head of office has been declared as one of the authorities to sanction temporary advances for special reasons under Rule 15(1) (c) and non-refundable advances under rule

15A and 15B of W.B.S. (G.P.F.) Rules to all Gr. A : including officers of constituted services in the W.B.C.S. Gr. B. & C. Officers/employees working under his control. Controlling Officer will be the sanctioning authority for Head of office. Head of office can sanction temporary G.P.F. advance to the W.B.A.A.S. Officers under rule 15(1). Part-final withdrawal and sanction of advance for special reasons to W.B.A.A.S officers will be made by the Finance Deptt. [ No. 1552 F dt. 20.2.94 ]

- 8.3 in terms of G.O. No. 11830^, Dt. 6.11.93 Head of office is competent to sanction at any time within twelve months before retirement on superannuation a one-time withdrawal of an amount not exceeding ninety per cent standing at the credit of the subscriber without assigning any reason. This facility shall be admissible only once. As per G.O. No. 13387-F dated 21.12.93, AG's authority for such sanction is not necessary as otherwise provided in G.O. No. 2133Fdt. 24.3.81 and No. 4201F dt. 21.4.82 for withdrawal during last six months of service. However, no such withdrawal will be sanctioned after the final payment application in Form 10A has been sent to AG. A certificate reg : payment/non-payment of 90% must be furnished by the D.D.O./Head of office while forwarding the application to A.G. [ No. 7072F dt. 7.7.94 ]
- 8.4 Administrative Deptt., Head of Deptt., Supdt. Govt. Press. D. I.G. Police are competent authorities for sanction of such advance from the beginning.
9. Arrears pay and allowances of ROPA 1998 were credited to GPF Account but to said amount could not be reckoned for the purpose of calculating admissible advance except in case of marriage of daughter or treatment involving cardio Thoracic Surgery, Neuro Surgery, Renal Transplant and malignant diseases of employee or dependant member of his family (GO No. 9797F dt. 25.10.2004)
10. For employees on deputation/foreign service, the employee will deposit recovery/subscription to A.G.W.B. by cheque. Deposit may also be made by challan.

11. Nomination in prescribed form under first Schedule of G.P.F. Rules is to be sent to A.G.W.B. through Head of Office for Gr. A.B. and C. Nomination can be changed at any time.
12. Final payment to Gr. A.B. & C will be made by A.G.W.B ; to Gr. D by Head of Office. Group D. employee will apply in form VIIA and by the family of deceased Gr. D. employee in form VIIB.
- 12.1 Head of office and D.D.O. shall furnish essential certificates and other particulars to the A.G. W.B. while sending applications (in Form 10A) of Gr. A, B & C employees along with details of all temporary advances drawn during the period of 12 months immediately preceding the date of retirement, resignation death etc. and also of non-refundable advances drawn during the period of 36 months preceding retirement, resignation, death etc. for early finalisation. Form 10B will be used by members of deceased employee. (G.O. No. 3813-Fdt. 24.4.91).
13. Subscription to G.P.F. cannot be realised during extraordinary leave without pay.
- 13.1 During suspension, subscription cannot be made unless the employee concerned permits in writing.
14. For timely final payment, every year on the 1st January, a list of employees retiring within December of that year should be sent to AG with the following particulars : (!) Serial No. (2) Name of the Subscriber, (3) Designation with full address (4) Head of A/s (under which pay bill is debited (5) P.F. A/c No. (6) Exhaustive list of the members of the family (7) Date of retirement/quitting the service.
15. Final payment to the eligible members of the family of an employee who has suddenly disappeared may be sanctioned against Indemnity Bond to be furnished by such members to the head of office to the effect that if the missing employee returns and claims his dues, they must refund the amount. Such application is to be made after one year of disappearance along with a police report that the employee could not be traced inspite of best effort.  
[No. 10797 F dt. 15.11.94]
16. AG's authority for final payment of G.P.F. money remains valid for six months.
17. Bill for drawal of all kinds of GPF Advance/Final payment will be in TR. Form No. 54 under the

head 8009-01-101-11 as per GO No. 10445(75)-F  
dt. 15.12.2000.

## **Notes on Medical Attendance Rules**

- A. West Bengal Services { Medical Attendance ) Rules 1964.
- B. West Bengal Services (Medical Benefits for Retired Govt. Servants ) Rules, 1976 .
- C. AN India Services ( Medical Attendance) Rules 1954.
- A. West Bengal Services { Medical Attendance) Rules, 1964. These rules regulate the conditions of medical attendance and treatment of ail whole-time State Govt. employees and their families excepting these who are governed by the Secretary of State's Service (MA) Rules, 1938 and the All India Services (MA) Rules, 1954. The rules came into force with effect from 1.7.64.

These rules will be applicable to :

All Govt. employees and their families when they are on duty, on leave or under suspension but shall not apply to Govt. employees who are outside India on leave or deputation. The members of the families who do not accompany them will however be covered under these rules.

These rules do not apply to :

- (a) Retired Govt. employees.
- (b) Work-charged staff of the P. W. D. and other Engineering Departments.
- (c) Govt. employees on foreign service or on deputation unless specially authorised.

### ***Family***

Under the rules family includes the following members of Govt. servant wholly dependant on him wife or husband and legitimate children including step children and unmarried daughters, minor brothers, minor sisters and parents of a Govt. employee wholly dependent on the employee provided that a parent whose income exceeds Rs. 500/- p.m. shall not be considered as wholly dependent. (GO No. H/GA/861/9M/F-16/92 dt. 25.3.94)

### ***Facilities for treatment and medical attendance I***

Under the rules a Govt. employee and his family shall be entitled to indoor and outdoor treatment in a Govt. hospital free of charge and he will also be entitled to free accommodation according to his status. He is entitled free of cost all medical and surgical facilities including all medicines, vaccine and sera, employment of such pathological, bacteriological, radiological, and other examination, blood transmission or other methods of examination for the purpose of diagnosis and treatment as may be considered necessary by the authorised medical attendant. These facilities are not available if treatment and medical attendance are received in any hospital other than a Govt. hospital.

In case any medicines which are considered essential for the patient by his authorised medical attendant a Govt. employee is entitled to receive not exceeding Rs. 400/- ( excepting the cost of inadmissible medicine-} on each occasion of indoor

treatment for the cost of medicine purchased from outside provided such medicines are not available in the hospital. Such facilities are also extended to the members of the families of the Govt. employee.

Group 'A' Officers are entitled to accommodation in Cabin while other employees in paying bed free of cost.

### **Cost of Special Nursing and Special Attendant**

Govt. employees and their families are entitled to full reimbursement (to be initially borne by the Govt. employee concerned) of the entire cost of special nursing or special attendant or Aya or both when certified by authorised medical attendant that this was considered essential for the recovery or for the prevention of a serious deterioration in the condition of the patient.

### **Special provision regarding supply of spectacles**

Expenditure incurred for the purchase of spectacles by Govt. employee drawings basic pay upto Rs. 5000 p.m. will be admissible for reimbursement upto a maximum of Rs. 200/- only subject to the limit of one pair of spectacles in 5 years. This privilege has not been extended to the members of their families. (GO No. HF/O/GA/1147/9M/F-8/99 dt. 24.5.99)

### **Authorised Medical Attendant**

Authorised Medical attendant means :

- (i) In respect of Group 'A' Officer posted in Calcutta—any residency Surgeon.
- (ii) In respect of other employees posted in Calcutta, the medical officer of any Govt. hospital/ dispensary.
- (iii) In respect of ail employees posted outside Calcutta the Chief Medical Officer of Health, the Sub divisional Medical Officer and the Specialist Medical Officer attached to a Govt. hospital /dispensary.
- (iv) In respect of Gr, 'D' employees any Medical Officer of a Govt. hospital or of a Health Centre and in case of emergency the Chief Medical Officer of Health.

All claims for reimbursement admissible under these rules shall be made in the prescribed form supported by receipts and cash memos. and certificates prescribed under No. Estt. / 13404/9M-67/75 dt. 17.11.95 and No. Estt./7553/9M-42 / 76 dt. 12.7.1976.

Presidency surgeon or other authorised medical attendants are not entitled to charges fees for rendering professional service under the Medical Attendance Rules from any Govt. Officer paid from the revenue of this Govt. or from the members of the families in the hospitals or in their own chambers or at the residence of the officers.

Reimbursement of the cost of pace-maker though not provided in the WBS ( MA ) Rules 1964, in deserving cases Govt. as a special case in relaxation of rules may consider reimbursement of the cost of pace-maker implanted in the person of a

government employee or member of his family to remove the hardship suffered by an employee.

**B. State Govt. Pensioner Medical Attendance Rules, 1998.**

In supervision of all previous Notification new rules introduced in the year 1998 as per GO NO. HF/O/GA/2400/9M/63/90 dt. 17.11.98 under which State Government Pensioners, and his family. Family pensioner, Family members of deceased pensioner/ Retired Govt. employees till continuation of family pension are entitled to medical benefits as per said rules.

A certificate to the effect that the patient is a retired Govt. employee or a member of the family of the retired Govt. employee issued by a Group 'A' officer may be accepted for the purpose of establishing identify of the patient for obtaining the benefits under the rules. Attested copy of PPO may also be accepted as proof of identification.

**C. All India Services (Medical Attendance ) Rules, 1954.**

These rules apply to members of:

- (1) Indian Administrative Service
- (2) Indian Police Service
- (3) Indian Forest Service—

while they are on duty or on leave or under suspension within India. When the members of the service proceed Ex-India on Govt. assignment their families left behind in India are entitled to the benefits of these rules,

Members of West Bengal Higher Judicial Service are also entitled to the medical facilities as admissible under these rules.

**Facilities of treatment and medical attendance :** A member of the service including the members of his family shall be entitled free of charges or at Govt. cost of medical attendance and treatment by the authorised medical attendant at a Govt. hospital in an accommodation suited to the status of the member of the service or at the residence or at the consulting room of the A.M.A and also to travelling allowance on the scale admissible to the members of the service. There is no upper limit of reimbursement of medical expenses.

Travelling allowance is also admissible for journey to any specialist or outside the State for treatment when advised by the Chief Administrative Medical Officer of the State. Where prior approval of the C.A.M.O. could not be obtained and the treatment / journey was undertaken on the advice of A.M..A. subsequent approval of the C.A.M.O. that the specified treatment other than by the A.M.A. was necessary should be produced for refund of medical expenses incurred including cost of travelling.

Under the rules, the Govt. of India have not prescribed any ceiling limit on consultations etc. but the State Govt. may prescribe such limits if they consider necessary for members of



the service serving in connection with the affairs of the State. As no specific rates have been fixed by the State Govt. the schedule of fees prescribed under Central Services (MA) Rules, 1944 is generally allowed by State Govt.

When the place where patient falls ill is not the headquarters of the A.M.A., the patient will be entitled to TA for journey to such headquarters and back and where the patient is too ill to travel, the A.M.A. will be entitled to TA for journey to the patient and back. Such T.A. is to be allowed on the basis of the certificate from A.M.A. However TA for a journey for attendance by dentist or oculist is not admissible.

**Treatment at residence :** If the AMA is of opinion that owing to the absence or remoteness of a suitable hospital or due to the severity of the illness a member of the service or a member of his family cannot be given treatment in the hospital of the Station / district where the patient falls ill, he may receive treatment at his residence and he is entitled to receive cost of the treatment incurred by him equivalent to the cost of such treatment as he would have been entitled to receive free of cost if he had not been treated at his residence. If the AMA feel that suitable accommodation according to the status of the officer is not available in the hospital, treatment at residence may be recommended by AMA.

Govt. of India have decided that fees paid to Compounders for administering injections and to nurses for attending to a member of the service / members of the family at their residence are not admissible. Reimbursement is also not admissible for such preparations which are not medicines but are primarily used as food, tonic, toilet or disinfectant and such expensive drugs, tonics, laxatives and proprietary preparations for which drugs of equal therapeutic value are available of a lesser cost. Lists of admissible and inadmissible medicines for modern (allopathic) / indigenous system of treatment have been published by Govt. of India and these should be consulted before sanction of cost of medicines. Reimbursement of the cost / replacement cost of Heart Pace Maker / Pulse generators of the officers serving with affairs of the State can be sanctioned by the Head of the Administrative Deptt. of the State.

**Claims for Reimbursement:** All claims should invariably be submitted within six months from the date of completion of treatment duly countersigned by the Controlling Officer. In case of members of the service who are their own controlling officer, they may countersign their medical bills.

Where both husband and wife are AIS Officers they should submit a joint declaration as to who will submit claims. In absence of declaration, reimbursement will be allowed to the wife.

### **Savings**

Under Rule 14(ii) of AIS (MA) Rules, 1954 State Govt. are themselves competent to grant to an AIS Officer serving in connection with the affairs of the State any concession relating to medical attendance and treatment which is not authorised under AIS (MA) Rules, 1954. The State Govt. may therefore allow Nursing Home facilities/treatment outside the State to such Officers.

State Govt. have laid down that Presidency surgeon or other AMAs are not entitled to charge any fees for rendering professional service from any Govt.-Officers paid from the revenue of the State or from any member of their family whether such professional services are rendered at hospital / private chamber or at the residence of the Govt. Officer.

[ **No. Estt.** 7533/9M-42/ 76 dt. 12.7.76 )

In emergent cases where treatment from AMAs could not be had due to severity of illness / remoteness / non-availability of AMA, the Controlling Officer may sanction expenditure upto 500/- in each case in relaxation of AIS (MA) Rules 1954.

### **Some definitions**

A.M.A. means the Principal Medical Officers or in his absence his immediate junior medical officer and also Presidency Surgeons and any medical officer declared as A.M.A. by State Govt.

Family means wife, husband, parents, children, stepchildren wholly dependent upon the member. Wife means more than one wife. Parents are regarded as wholly dependent when his income does not exceed Rs. 500/- p.m. A son who is employed on part time basis is to be treated as wholly dependent.

Medical attendance means attendance in a Govt. hospital or at the residence of the member or at the consultancy room of the A.M.A. and includes such pathological bacteriological, radiological or other methods of examination, consultation with a specialist or other medical officer.

Treatment means employment of all medical and surgical facilities and other methods of tests as considered necessary including dental treatment for extraction of teeth, scaling and gum treatment, filling of teeth (other than cost of denture) and root canal treatment. Reimbursement for the cost of dental treatment is not permissible unless it indicates that the teeth are the real source of disturbance for the disease from which the member is suffering.

It also includes supply of medicines, vaccines, as also accommodation according to status of officer plus nursing facilities.

## **General Office Procedure, Noting, Drafting of Communication ; Classification, Preservation and Destruction of Records**

**Introduction** : In the State of West Bengal, there is a three-tier system of Administration. The Govt. (functions through various Deptts. in the Secretariat. It lays down all policy matters and exercises overall control and supervision on subordinate offices both administratively and financially. Just below the Secretariat there are Directorate Offices. These offices are directly subordinate to the Govt. The operational decisions are taken by the Directorate.. While the Secretariat frames broad policy matters, the Directorate issues field level instructions to local officers. The functions of regional offices are mainly to execute Govt.. policies at field level according to executive instructions and orders issued by the Secretariat and the Directorate. This is the three-tier system of Administration.

### ***Establishment and Discipline :***

- 1.1. All offices under the Govt. of W.B. with some exceptions shall remain closed on all Saturdays and the hours of work will be from 10.00 A.M. to 5.30 P.M. with an interval of 30 minutes from 1.30 P.M. to 2.00 P.M.
  - 1.2. In the hill subdivisions of Darjeeling District, in which Saturdays are observed as holidays the working hours will be from 9.00 A.M. to 4.30 P.M. in the Summer months and from 10.00 A.M. to 4.30 P.M. in the Winter months.
  - 1.3. An employee coming more than 15 minutes after the schedule time of attendance will be marked late. Anybody coming after 1 ½ hrs will be marked absent and will not be allowed to be on duty unless he has been granted half-a-day's casual leave for the first half of the day. (No. 6959-F dt. 2.7.92 No. 6994F dt. 3.7.92 & No. 12653(2) F dt. 23.12.92).
  - 1.4. Every employee will note the hour of his arrival and departure in the Attendance Register, Head Assistants /Officers-in-charge should try to ensure that all employees arrive and leave punctually and dispose of their work within the prescribed hours. Slackness during the day leading to work till late hours should be consistently discouraged. ( Sec. I, Chap.-III of W.B. Sectt. Manual).
2. One day's casual leave or compensatory casual leave shall be deducted for every 5 days' late attendance in a calendar month. If the employee has no C.L. or CCL at

his credit, he may not be allowed to join Ms duties but may be asked to apply for such leave as may be due to him without prejudice to any further disciplinary action that may be taken against him for habitual late attendance. The duty of enforcing punctual attendance of assistants lies primarily upon the Officer-in-charge of the Section / Branch. The Secretary of the Administrative Deptt. / District Officer will also satisfy himself by periodical inspections that punctuality is being observed (Section 2 Chap-III of W.B. Sectt. Manual). The Departmental. Secretary shall submit a monthly report on all aspects of attendance, accountability and efficiency to the Departmental Minister who will review the performance of his Deptt., every month. (No. 7345 dt. 27.7.99).

- 2.1. Casual leave granted in any calendar year shall not exceed 14 days nor shall it entail absence of more than 7 consecutive days including Sundays, holidays or weekly off days except for very special circumstances to be recorded in writing, provided that such holidays / off days proceeding, following or falling within the period of casual leave shall not be counted as part of the casual leave. C.L. should be granted for adequate reason and cannot be claimed as of right or allowed when the interests of public service forbid it- (Section 6(4). Chapter III ibid).
3. Absence without leave is an infringement of discipline which unless a satisfactory explanation is submitted, will be severally noticed. Leave must be applied for and sanctioned before it is taken and it is only in cases of sudden and serious illness or other exceptional circumstances to be proved to the satisfaction of the leave sanctioning authority that the rule can be relaxed. (Sec. 4(1) ibid.)
- 3.1. If an employee unavoidably remains absent without permission he must inform the Head of Office of the cause of absence either by messenger or by letter posted on the forenoon of the days of absence (Sec. 4(2) ibid). For absence on account of illness, the competent authority may, at his discretion, call for medical certificate (Sec. 7 ibid).
- 3.2. Gazetted and other public holidays may not be taken as a matter of course, provision must

always be made for urgent office work. (Sec. 8  
ibid).

4. Official information/ unpublished documents/Office notes / Official secrets are strictly confidential and must not be removed or copied or communicated to the public / press / unauthorised persons. Disobedience will lead to disciplinary action, which may result in dismissal or any other punishment in addition to prosecution under the Indian Official Secrets Act (Sec. 10-13 of Chapter III and Sec. 2 of Chapter VII of W.B. Secretariat Manual).
5. All employees other than Group-D employees shall once in every year submit his declaration of assets as they stood on 1st January in the form prescribed to his appointing authority within 30th April of the year-in double sealed cover. The outer cover should not contain any indication of the contents. The inner sealed cover will contain the name of the employees in Block letters, his service, cadre, designation and address and a certificate of the date for which the declaration stands

5.1. No person shall be appointed to a Govt. post unless:

(i) His antecedents as to his reliability and suitability have been verified and (ii) he produces a medical certificate of fitness unless exempted under rule 11 of WBSR-Part-I (Sec. 2 & 3 of Chap II).

6. A Public Grievance & Assistance Office (PGAO) under a Public Grievance & Assistance Officer has been set up in every office to deal with public petitions, requests, complaints, suggestions etc., as also those published in newspapers and to conduct enquiries and take appropriate action.

7. **General Procedure in dealing with cases:**  
(Chapter V of W.B. Sectt. Manual)

7.1 **Receipt of Dak**—with the exception of covers addressed by name, which should be sent unopened to the addressee, all letters, telegrams parcels etc. will be opened by the designated officer and put up to the higher authority as per office practice. (Sec. I).

7.2 The Officer to whom the dak is submitted should give directions, where necessary, as to the line of action to be taken. When he proposes to deal with a

receipt himself, he should ask for the file without noting. Receipts on which no such instructions are given

will be initialled by him as token of having seen.(Sec. 3).

7.3 The perusal of the Dak should be given the highest priority (Sec. 4).

7.4 Each officer will keep a note of important receipts requiring prompt action with a view to keeping watch on progress of action. (Sec. 5).

7.5 After perusal of dak by officers, the Head Asstt. /Officer will note on each receipt the name of the assistant who will subsequently deal with it and send the receipts to the diarist of the Reference Section. The diarist will stamp each letter indicating the Deptt. / Branch, diary No., the date of receipt and the number of enclosures, if any and make entries in the diary of receipt (Sec. 6).

7.6 Branch Registers: For the registration of papers received or despatched, each branch will maintain the following registers: ( Sec. 9).

- (i) Diary of Receipts
- (ii) File Register
- (iii) Index of Current Files
- (iv) Issue Register
- (v) Press Register
- (vi) Inter-Departmental Register-Inward
- (vii) Inter-Departmental Register-Onward
- (viii) Peon Book
- (ix) Reminder Register
- (x) Recorder's Guide Book.

The file register gives the number and date of letters received, the issue number and the date of letters despatched and the subject of letters both received and issued, arranged by files. The diary and issue registers give only the numbers and dates of letters in chronological order of their receipt and issue irrespective of files. The entries in the diary and issue registers are limited to the entries in the file register and this constitutes a chronological index and the file register a subject index to papers. These registers are utilized in tracing letters of which only the number and date are known.

7.7 The smooth working of the department/branch will depend much on the correct and careful registration of letter received and issued

8. The diary of receipts, file register, index of current files, issue register and the reminder register should be renewed annually on the 1st. working day of January and the others as they are filled up. ( Sec. 10 ).

**Indexing and Numbering of Files**

At the beginning of the calendar year, a detailed index of the current file will be opened and maintained for the year.

- 8.1. The current files are arranged in alphabetical order according to the nature of the subject and grouped so as to keep the index number of large classes of subjects unchanged from year to year. Space must be left at the end of each subject heading and at the end of each alphabetical index number for entry of fresh files. A collection is an aggregate of files which fall under some classification grouped under Index of files. ( Rule 5 and of Bengal Records Manual and Chapter 5(11) of W.B. Sectt. Manual).

Fresh files may be of two kinds : (a) files which fall under existing class of subject ( collection ) such as (i) Acts, (ii) Appointment, (iii) Purchase of Medical Stores, (iii) Construction Hospital Complex (v) Construction of Staff Qrs. etc. and (b) Files which do not fall under any existing subject heading (i.e. collection) and require a new collection No. in the Index Register. As regards (a) all that is required is to enter the subject in Column I of the file Index and to add a file number to the series of numbers relating to that number in Column 2. In the case of (b) i.e. fresh files which do not come under any existing class of subject (collection), the Head Assistant will suggest a new collection No. in the Index Heading.

**Examples**

<b>Nature of subject</b>	<b>Index Numbers</b>
Acts	<b>1A</b>
Appointment	<b>2A</b>
Purchase of Medical Stores	<b>3A</b>
Construction of Hospital Complex	<b>4A</b>
Construction of Staff Qtrs.	<b>4B</b>
Audit Matters	<b>5A</b>

**Specimen Form of detailed Index of Current Files**

<b>File No.</b>	<b>From or to</b>	<b>Number and Date</b>	<b>Purpose of letter</b>	<b>Serial Number in file</b>	<b>Proceeding No. when recorded</b>	<b>Year in which sent to Record Room</b>	<b>Previous Papers</b>	<b>Remarks</b>
1	2	3	4	5	6	7	8	9



- 8.2 For the sake of convenience, files under a particular office/branch may indicate a particular notation preceding the index No. (Sec. 11) e.g. FB for Finance Budget: Health for H&FW Deptt. BMOR for BMOH, Rajganj etc. The Finance Deptt. under its letter No. 67 (68)—O & M dt. 29.11.94 introduced 5<sup>th</sup> pilot scheme of computerization for monitoring the movement of files in that Deptt. under which the Administrative Departments have been advised to renumber their files sent to Finance Deptt. with effect from 2.1.95. A copy of this letter is included at the end (Para 16).
- 8.3 Care must be taken to make all entries in a register as brief as possible. Each Deptt. should draw up a list of authorised abbreviations of official designations and titles to be used for office purposes ( Sec. 12)

***Fitting System***

A single file consists of every letter received and every draft of a letter or memorandum issued to be placed flatly in chronological order—the first letter to be placed at the bottom and the last at the top.

9. The two main parts of a file are (a) Notes and (b) correspondence. The consideration of the case and the orders passed thereon are incorporated in the notes portions. The notes also contain a record of all letters received and despatched. The correspondence portion of the file contains all official and demi-official communications received and office copies of all communications issued. Every page in each part of the file should be consecutively numbered in pencil on the top right hand corner in separate series. Blank intervening pages should not be numbered. (Sec. 13 to 15). In respect of each issue entry should be made in red ink in the note sheet as follows : Order issued or **O.I. No** ..... Dt ..... ( Sec. 60 ).

- 9.1 ***A file may be opened:*** On the basis either of a fresh letter or a note. Miscellaneous correspondence of routine nature which are of very transient interest or are such that the correspondence begins and ends with the one letter and reply should not be filed separately but kept in a miscellaneous correspondence file. The reference Section will determine under Head Asstt's order when a new file should be started. Files should have a *fly leaf*,

that is a list of letters which constitute it and whenever a paper is removed, a *removal slip* is to be kept to indicate where the paper is removed. ( Sec. 16 ). Particulars of fresh receipts should be entered in *black ink* in the appropriate place in the note sheet ( Sec. V ) ( XXIII).

- 9.2 When more than one subject is dealt with in a letter, each subject should ordinarily be handled independently, necessary copies or extracts being made and separate files started. In some cases, however, it will be found convenient to start broad sheets for the different subjects dealt with in the letter. ( Sec. 17 ).
- 9.3 **A part file may** be opened only when the main file is not likely to be available for sometime or when it is desired to consult simultaneously other Branches/ Deptts. A part file should be incorporated with the main file as soon as the latter become available. (Sec. 18).
- 9.4 **Linked files** : When it is necessary to submit two or more separate files together, one will be placed on the top of the other and fastened with the binder of the lowest. The uppermost file will bear a label showing the number of file on which orders are required. (Sec. 19).
- 9.5 **Priority marking on files** urgency: ( Sec. 20)  
(i) Emergency, (ii) immediate ( or blue ), (iii) Urgent ( or red ), (iv) Priority'.
- 9.6 A fresh receipt should always be passed on promptly by the Reference Section to the dealing Asstt. concerned even if the relevant file is not available. Routine matters/ cases will be dealt with by lower division Asstt. ( Sec. 21 (vi)).
- 9.7 When a file is sent to the Finance Deptt., for allotment of fund, it must contain Inner fly-leaf in the following form:

**File No.**  
**Budget provision**  
**(Plan/Non Plan)**  
**Major Head**  
**Minor Head**

To be filled in by the concerned Deptt.				To be filled in by the Finance Deptt.	
Date of Sending	Cumulative amount sanctioned by Finance Deptt.	Utilization So far	Amount sought for now	Amount Sanctioned	Date of Sanction

10. **Case Book** immediately on receipt of a file, a letter or order the assistant will make relevant entries in his **Case Book**, in the following form. {Form V (XII). of Chapter V-Section, 22) of W.B. Sectt. Manual.

10.1 The following information should be supplied in the case book at the end of the Calendar Month:

- (1) No. of Cases Pending from previous months,
- (2) No. of cases received during the month
- (3) Total of (1) & (2),
- (4) No. of cases disposed of during the month
- (5) Total No. of cases pending at the end of the month and a statement of cases pending over one month or more in the following Form :

#### Case Book of Assistant

Sl. No.	Branch & File o. etc	For Notes or drafts etc	Subject	Date of receipt in office	Date of receipt by Asstt.	Date of submission	Remarks
1	2	3	4	5	6	7	8

10.1. The following information should be supplied in the Case book at the end of the Calendar Month:-

- (1) No. of cases Pending from previous month,
- (2) No. of cases received during the month
- (3) Total of (1) & (2),
- (4) No. of cases disposed of during the month,
- (5) Total No. of cases pending at the end of the month and a statement of cases pending over one month or more in the following Form :

Pending over one month	Pending over three months	Pending over six months
Serial Number of cases	Serial Number of cases	Serial Number of cases

10.2. The dealing Asst., will submit the Case book to the officer concerned through Head Asstt. for inspection once a week on the date stipulated (Sec. 22 (iii)).

11. **Pending list** : Every branch will prepare a monthly pending list and submit to the higher officer concerned between 1st & 3rd of each month (Chapter IV, Sec. 3).

**Pending list :**

**File No.**

(I) Dale of receipt/issue of letter pending disposal (ii) Subject (iii) Date of last order (iv) Nature of action taken (v). Remarks.

**Pending cases are the following :**

- (1) All cases on the await stand ;
- (2) Ali cases initiated more than one month before the first day of the month in which the pending list is submitted and which are with a Correspondence Asstt, higher officer or sent unofficially outside the office or received from other departments. Orders on the pending list will be circulated for suitable action for disposal of cases (Chapter IV Sec3 ibid).

12. **Reminder cases** : Reminder cases are cases (a) in which further action is not to be taken till future date or (b) in which action is awaited from outside the office and in which if such action is not taken by a certain date, a reminder will issue. Ordinarily a reminder will issue after a month. When the addressee has to consult other bodies or subordinates the first reminder will not issue before six weeks. Subsequent reminders will issue once a fortnight. When reply is due by a specified or short date, reminder will issue immediately if the reply is not received within such specified time (Sec. 96 & 99 Chapter V of W. B. Sectt. Manual).

13. **Instructions for Noting** ; Notings are written remarks recorded on the note-sheet of the file for the disposal of the

paper under consideration. When the line of action on the receipt is obvious or has been indicated by the officer, a draft reply where necessary- should be put up for approval without much noting. In other cases *the assistant will put up a note bringing out clearly the points requiring decision and suggesting course of action, where possible. In examining a case., the following points should be duly considered:*

- (i) Verification of facts.
- (ii) Collection of precedent or similar case.
- (iii) Statutory provisions. (Sec. 25, Chap V).

3.1 Noting should be as brief as possible. The language of the note must always be temperate. A précis of the contents will be made when it is of great length and complexity. Verbatim reproduction of the contents of the paper under consideration should be avoided. *The examination of a case and noting should be done with the object of providing necessary material for coming to a decision.* The dealing assistant will sign the note on the left hand side and submit the file to the Head Asstt. / Officer as per office order/practice after noting in his case Book and endorsing the file to the officer on the margin of the note sheet. When the Head Asstt./Officer agrees with the note, he will append his signature on the note. If the note is not acceptable, he should modify or rewrite it or if the note is incorrect, inadequate or perfunctory he may return it to the assistant to be rewritten and may also comment on or emphasise on any special point (Sec. 26, 27 & **28-of** Chapter V).

3.2 Before a file is put up to officer, it should be ensured that the papers are duly numbered, and typed when necessary, references are correctly flagged, required Acts and Codes are put up, superfluous papers are removed and sufficient spare note sheets attached for recording further notes and orders. (Sec. 38 *ibid*).

14. *Drafting of communications:* Draft will be prepared by the dealing assistant after orders have been passed by the competent officer. When a line of action is obvious, a draft reply should be put up in anticipation of approval. In important cases, draft may also be prepared by the officer. If a complete reply cannot be given, immediately an adinterim reply, if considered necessary, may be sent. (Sec. 46 *ibid*).

14.1A draft should convey the exact intention of the order passed. The language should be clear, concise and incapable of misconstruction. It should be written or typed in half margin and on both sides of the appropriate form. Sufficient space should be left between successive lines for inserting corrections, if necessary. It should contain file no, subject and all previous reference. A slip bearing the words "Draft for Approval" should be attached. If two or more drafts are put up in a file, the drafts should be numbered D.F.A-1. DFA-2 and so on. The officer concerned will initial the draft in token of his approval.

14.1A Communications affecting other departments or subordinate offices will be officially endorsed as a matter of course to the department or subordinate offices concerned unless orders to the contrary are given. As a rule copies of official communication should not be endorsed to non-official bodies or individuals, separate communications may be issued to them giving the necessary information.

Reference to demi-official letters will be avoided in official communications.

Paragraph in a communication should be numbered serially; care should be taken to return original documents when their return is specifically asked for. A paragraph should be entered in the draft notifying the return of such papers.

The draft of important letters and telegraph to the Central Govt. may issue with the approval of the Minister-in-Charge or the Chief Minister at the discretion of the Secretary.

14.2 When a communication is sent to more than one officer, the Issue Register should have one serial number, the number of officers to whom it is sent being indicated against it in brackets. When copies are forwarded, the main communication and the endorsement should have only one serial number, the endorsement being indicated by such numbers after an oblique stroke. At the time of issue, an entry will be made in red ink in the appropriate place in the note sheet of the file as follows—order issued, or O.I., No dt (See A\*, 45, 46 to 60 *ibid*). The issue number of a communication is the serial number given to it in accordance with the order in which

it is entered in the Issue Register. In addition to the issue number, a communication should indicate the appropriate file number to which it is related. The issue number of a communication may be shown thus 325/P/35-2/97 where 325 indicates the serial number in the Issue Register, P/35-2 the file number and '97 the year.

When this communication is issued to say 10 officers this number is indicated in brackets and it should be numbered 325 (10)/P/3S-2/'97, When copies are forwarded to other officers, the main communication and the endorsement should have only one serial number in the Issue Register, the endorsements being distinguished by Sub-numbers after an oblique stroke thus-

**Communication No.**

325(10)/P/3S-2/'97 to ten officers.

325/1 (14)/P/3S-1/'97 when copies are endorsed to 14 Officers.

325/2(1 )P/3S-2"97 when a separate endorsement is made to one more officer.

325/3(1)P/3S-2/'97 when a further endorsement is made separately to one officer.

325/4/(20)P/3S-2/'97 when another endorsement is made to 20 officers.

14.3 Orders are communicated in one or other of the following forms:

(i) Letter, (ii) Memorandum, (iii) Demi-Official letters, (iv) un-official! Memo/Notes, (v) Endorsement, (vi) Circular (vii) Notification (viii) Resolution, (ix) Telegram/Radiogram/ Fax, Press Note. (See 63 ibid).

14.4 **Letter:** This form will generally be used in correspondence with the Central Govt., other State Govt. High Courts, PSC, local and public bodies, non-official persons, firms, institutions, associations etc. It may also be used in other cases under the direction of Head Asstt. in correspondence with officers of the State Govt

*A letter is composed of the following parts :*

- (1) Letter Head bearing the name of the Govt. of W.B. and of the Deptt.
- (2) No. & date of communication.
- (3) Name and or designation of the sender.
- (4) Name and/or designation of the addressee,

- (5) Subject.
- (6) Salutation (normal form, 'Sir', 'Dear Sir' or Gentlemen in case of firms associations etc. and ending with "Yours faithfully."
- (7) Text of the letter
- (8) Signature & designation of the sender. The letter form will usually begin with the words, "I am directed to....." and terminate with the words, "Yours faithfully".

**Memorandum**

This form will generally be used in addressing the Commissioners of Divisions, Head of Departments, District & Sub-divisional Officers, Police Officers and all other officers of the State Govt. This form may also be used when a communication is issued to a Govt. officer in his individual capacity and in acknowledging the receipt of petitions applications etc. in the memorandum there is no salutation as in the letter form but should contain all other details. It usually begins with the words. The undersigned is directed .....

**Demi-official Letters**

This form is used for correspondence between Govt. officers for an interchange or communications of opinion or information when it is desired that the matter should receive the personal attention of the addressee. Communications to non-official may be in the form of D.O. letters but should not be referred to as such.

A.D.O. letter is addressed personally to an officer by name. It is written in the first person and begins with the salutation "My Dear or Dear" and terminates with "Yours sincerely", It is signed by the officer generally without mentioning his designation.

**Un-Official Reference :**

Un-official reference to other Deptts. can be made in two different ways, namely (1) by sending the file itself with a note or (ii) by sending a self-contained note or memorandum.

**Endorsement:**

The endorsement form will be used when transmitting copies of official documents for informations or with brief instructions but will not be employed in addressing non-official persons or bodies.

**Circulars ."**

Circulars may be in the form of a letter, memorandum or endorsement according to the requirements of the case. They differ from ordinary communications of the same kind



only in being addressed to several departments or persons. Copies or circular letter for office record will contain a complete list of the addressees. But this list will not ordinarily appear in the copies for signature.

**Notification :**

This form is used for notifying by publications in the Gazette the promulgation of rules and orders, delegation of powers, appointment, leave, transfer of officers.

**Resolution :**

This form of communication is used for making public announcement of decisions of Govt. on important matters of policy, appointment of Committees or Commissions of Enquiry and of the results of the review of important reports of such bodies. Resolutions are usually published in the Gazette with complete list of addressees.

**Telegram :**

A telegram will be worded as briefly as possible indicating its grade of urgency such as ordinary express or immediate. All telegrams issued other than cipher and code telegrams should be followed by post copies.

**Press Note :**

A Press Note is issued for disseminating information to the public or for giving wide publicity to a decision of the Govt.

**Form of Formal Orders :**

According to Home (C & E) Deptt. Circular No. 889 (40) AR dt. 13.4.59 notifications, resolutions, instruments, formal orders and orders conveyed in the form of a letter should be endorsed at the end with the formula "By order of the Governor" with the designation of the officer at the bottom. Further the words "the Governor is/has been pleased to" should be used in all notifications, formal orders as well as orders conveyed in the form of the letter.

15. **Confidential and Secret Cases:** should pass through as few hands as possible. Secret files/communications should invariably be closed in double covers, the inner cover being sealed and marked as 'Top Secret' and should be sent by Regd. with A/D post or by special messenger.. (Chapter VII, Sec 1.6).

16. **Classification of papers** The object of classification is to provide for the permanent preservation of all really important papers and for periodical destruction of the mass of 'ephemeral and trivial correspondence to weed out files of no permanent value.

- 16.1 Cases/papers are recorded as under:  
(Section 103 of Chap-V of **W.B. Sectt.**, Manual).  
'A' proceedings to be preserved permanently.

'B' Proceedings to be preserved for 3- 12 or 20 years or permanently.

'C' proceedings to be preserved for one year.

In the Collectorate/SDO Office, 'B' class papers are to be preserved for 12 years or more if desired by the Collector and. 'C' class papers are to be destroyed after 2 years excluding the year of disposal (Rule 89 to **101** of the Bengal Records Manual).

16.2 It is the responsibility of the Head Assistant/Section officer for proper and intelligent classification, preservation and destruction of records. He should have sufficient knowledge over the subject and take orders from his superior officers in case of doubt.

**'A' Proceedings** (Permanent Records) :

- (a) Cases in which important questions have been discussed and important decisions taken.
- (b) Orders establishing important precedents and general instructions and rulings which are likely to be required frequently for reference in future,
- (c) Correspondence and other papers relating to State Legislature/Parliament.

**'B' Proceedings** (to be preserved for 3, 12 or 20 yrs. or Permanently).

- (a) Correspondence with other Deptts. after disposal.
- (b) Periodical Returns which are to be preserved for a limited period.
- (c) Ordinary orders and sanctions passed under established rules.
- (d) Matters reported for information.
- (e) Unimportant papers containing legislation matters in the Parliament.

**'C' Papers** (to be preserved for one year) :

- (a) Correspondence on unimportant routine matters, periodical returns.
- (b) Unimportant papers or documents relating to office routine or not connected with any file.

For the purpose of record it may be expedient to split up certain cases, a part being recorded as 'A', a part being recorded as 'B' and a part as 'C' papers.

17. Copy of F.D. letter No. 67 (68) O.M. dt 29.11.94 from Secretary, F.D.  
Sub-Computerization of the movement of files in the Finance Deptt.

Sir,

A Pilot scheme for monitoring the movement of files in the Finance Deptt. is under finalization. In order to facilitate this work, all Departments are being requested to kindly insert 3 alphabets before the file numbers, from 2.1.95, as under :

- (a) The first two alphabets are to indicate the names of their departments, in abbreviated form as per list given in Annexure-I ;
- (b) A "stroke" ( / ) is to be inserted thereafter;
- (c) After the "stroke" the third alphabet indicating either Plan (i.e., V) or Non-plan (i.e., N) or other files which do not seek immediate financial expenditure (i.e., 'O') should be inserted.
- (d) Another "stroke" may follow the third alphabet, after which the original file No. of the Department may be placed on the file cover.

To illustrate, file No. X/IV/5M-6/93" of the Power Department which deals with the Non-plan matter may now read as "PO/N/C/IV/5M-6/93".

Head of Departments are requested to kindly re-number their files, accordingly, in the month of December, 1994, so that all files sent to the Finance Department from 2.1.95 onwards may indicate the 3 alphabets, before their file Nos. as mentioned above.

In case, certain departments already have a system of indicating two alphabets, tallying with the list on Annexure-I, they may only insert the letters 'P' or 'N' or 'O' as the third alphabet. For instance, the Y.S. Branch of the Sports and Youth Service Department has a system of putting the alphabets 'Y.S' before their file numbers. As these abbreviations tally with the list in Annexure-I, in their case, only the third alphabet needs to be inserted, before the remaining part of the file number.

A model of an Inner Fly Leaf is given at Annexure-II, Several copies of the same may be cyclostyled or printed by the Administrative Departments by December, 1994. Certain essential budgetary details have to be entered for each file. Thereafter, the individual Fly Leaves are to be pasted on the top inner cover of the files and current entries made before sending the same to the Finance Department. This would facilitate transfer of "Data" on the file and without the filled-in Fly Leaf, no file will be accepted in the Finance Deptt. from 2.1.95. This work, may, therefore, be attended to, file by file, urgently.

Files enter the Finance Department at various levels. For the present, computerization of file movement details are being made only at the level of Finance Minister, Finance Secretary and the Special Secretaries. Hence, only those files that are sent to this level, either by the Departments or from within the Finance Department will be monitored in the first phase.

It is being increasingly observed that numerous files are submitted to the Finance Department by different Departments, without the approval of Secretaries/Special Secretaries or even Joint Secretaries, While clarifications and re-submissions can always be made to the Finance

Department by the administrative departments at whichever levels they consider proper, it is imperative that important proposals be submitted under the signatures of Secretaries/ Special Secretaries, (if this is resorted to, the movement of more files could be monitored by the Special Secretaries of the Finance Department.

I would request you kindly issue appropriate instructions to your officers, so that the new procedure is adopted and completed by 30.12.1994.

Yours faithfully,

Sd/- **Asok Gupta**  
*Secretary*  
Finance Department.

*List showing Department Code*

<b>Name of Department</b>	<b>Department Code</b>
Agriculture	<b>AG</b>
Agriculture Marketing	<b>AM</b>
Animal Resources Department	<b>AD</b>
Board of Revenue	<b>BR</b>
Chief Minister's Sectt.	<b>CM</b>
Commerce & Industries	<b>CI</b>
Co-operation	<b>CO</b>
Cottage & Small Scale Ind.	<b>CS</b>
Development & Planning	<b>DP</b>
Education (Higher)	<b>EH</b>
Education (Mass)	<b>EM</b>
Education (Primary)	<b>EP</b>
Education (Secondary)	<b>ES</b>
Education (Technical)	<b>ET</b>
Environment	<b>EN</b>
Excise	<b>EX</b>
Finance (Audit)	<b>FA</b>
Finance (Budget)	<b>FB</b>
Finance (Taxation)	<b>FT</b>
Finance (Organisation & Method)	<b>OM</b>
Fisheries	<b>FI</b>
Food Processing Ind.	<b>FP</b>
Food & Supplies	<b>FS</b>
Forest	<b>FR</b>
Health & Family Welfare	<b>HF</b>
Hill Affairs	<b>HA</b>
Home (Civil Defence)	<b>CD</b>
Home (C.E.)	<b>CE</b>
Home (C.R.)	<b>CR</b>
Home (Defence)	<b>DF</b>
Home (Jails)	<b>JL</b>
Home (Police)	<b>HP</b>
Home (Political)	<b>PL</b>
Home (Passport)	<b>PP</b>
Home (PAR)	<b>HA</b>
Home (PAR) Administrative Forms	<b>AR</b>
Home ( <b>PSP</b> )	<b>PS</b>
Home (Special)	<b>SL</b>
Housing	<b>HG</b>
Industrial Reconstruction	<b>IR</b>
Information & Cultural Affairs	<b>IC</b>
irrigation & Waterways	<b>IW</b>
Judicial	<b>JD</b>
Labour	<b>LB</b>
Land & Land Reforms	<b>LL</b>

**List showing Department Code (Contd.)**

<b>Name of Department</b>	<b>Department Code</b>
Law	<b>LW</b>
Legislative Assembly Sectt.	<b>LA</b>
Legal Remembrancer	<b>LR</b>
Minor Irrigation	<b>MI</b>
Municipal Affairs	<sup>1</sup> MA
Panchayat	PN
Parliamentary Affairs	PA
Power	<b>PO</b>
Public Health Engg.	<b>PH</b>
Public Undertaking	PU
Public Works	PW
Public Works {Constn. Board}	PC
Public Works (Roads)	PR
Refugee Relief & Rehabilitation	<b>RR</b>
Relief	RL
Rural Development	<b>RD</b>
Sch. Castes & Tribes Welfare	<b>SC</b>
Science & Technology	<b>ST</b>
Social Welfare	<b>SW</b>
Sports & Youth Services (Sports)	SP
Sports & Youth Services (Y.S.)	<b>YS</b>
Tourism	<b>TM</b>
Transport	<b>TR</b>
Urban Development	<b>UD</b>

**INNER FLY LEAF**

**Budget Details**

File Mo :

Budget Provision :  
(Plan/Non Plan)

Major Head :

1

Minor Head :

<b>To be filled in by Concerned Department</b>				<b>To be filled in by Finance Department</b>	
Date of sending	Cumulative amount sanctioned by Fin. Deptt.	Utilization so far	Amount sought for now	Amount sanctioned	Date of sanction