

Notes on the West Bengal Service Rules, Part 1

Introduction : West Bengal Service Rules, Part –I contain the rules relating to the conditions of service (excluding pension, compensatory allowances and medical attendance) of officers under the rule making power of the Government i.e. to all members of services and holders of posts whose service conditions are prescribed by Govt. except otherwise expressed and implied and came into effect from October, 1971

The West Bengal Services (Duties, Rights and Obligations of Govt. Employees) Rules, 1980 which provide the rules of conduct of the employees working under the Govt. of West Bengal have replaced the West Bengal Govt. Servants' Conduct Rules, 1959 and came into effect from 1st June, 1980.

Extent of Application: None of these rules is applicable to the pay, conduct, discipline and appeal, compulsory retirement, leave and general rights regarding medical attendance of any person appointed to the All India Services. They are governed by the rules framed under the All India Services Act of 1951.

The conditions of services of the various subordinate ranks of the Police forces in West Bengal are determined under the Acts relating to such Police forces and orders in this respect are issued by Home (Police) Deptt.[*Rule 2*]

Classification of posts and Services (ROPA 1998)

Group A All Govt. employees drawing pay or scale of pay with the maximum above Rs. 10,175/-

Group B Maximum of Rs. 10,175/- or below but above Rs. 7,050/-

Group C Maximum of Rs. 7,050/- or below but above Rs. 4,400/-

Group D Maximum of Rs. 4,400/- / below

(GO No. 7306 –F dt. 16.10.98)

Group-wise Categorization of Govt, employees for subscription to the Group Insurance cum Savings Scheme, 1987 differs from the above only in respect of Group 'B' and Group 'C' as indicated below:

Group B—Pay or pay scale with a maximum of Rs. 10,175/- or below but above Rs. 6,325/-

Group C—Maximum Rs. 6,325/- or below but above Rs. 4,400/-.

(No8741-F dt. 21.12.98)

State Govt. employees belonging to Group A will be authorised and competent to grant certificates which are required to be granted by Gazetted Officer or to attest papers where such attestation is required to be done by Gazetted Officers in other States or Centre. While granting certificates or attesting papers a group A employee of the State Govt. will indicate his designation and further add that he belongs to Group 'A' under the State Government. The system of classification of Government employees into Gazetted and non-Gazetted Service has been abolished.

(Note 3 and Note 4 below Rule 5(4)(b))

Abstaining from or refusal or work : If an employee being present abstains from work or refuses to work at any time on the prescribed hours of work on any day he shall, in addition to being liable to disciplinary action for dereliction of duty be deemed to be absent without leave and shall not be entitled to draw any pay and allowance for such day. [Rule 3B]

Resorting to strike : If an employee resorts to or in any way abets any form of strike for any period, he shall, in addition to being liable to disciplinary action, be deemed to be absent without leave and shall not be entitled to any pay and allowance for such period.

The authority empowered to grant leave may either commute retrospectively such period of absence without leave into extraordinary leave without pay as amounting to a break-in-service entailing forfeiture of his past service and may pass orders accordingly. [Rule 3C(a)]

Definitions : Cadre means the strength of a service or a part of a service sanctioned as a separate unit. [Rule 5(6)]

Compulsory waiting : If a Govt. employee is compelled to wait for order or posting under circumstances beyond his control, Govt. may treat such period of compulsory waiting as a period of duty. [Note below 5(11)(b)]

Head of Departments and Head of Office are Govt. employees declared as such by Govt. under Rule 5(16) and 5(16A) respectively.

One time Confirmation and Lien: In terms of Finance Deptt. Memo. No. 5225F dated the 17th May, 1995 the concept of lien as the title to hold substantively a permanent post as defined in Rule 5(23) has undergone a change. Lien will now represent only the right/title of a Govt. employee to hold a regular post, whether permanent or temporary, either immediately or on the termination of the period of absence. The benefits of having a lien in a post/service/ cadre will thus be enjoyed by all officers who are confirmed in the post/service/cadre of entry or who have been promoted to a higher post declared as having completed the probation where it is prescribed, or those who have been promoted on regular basis to a higher post where no probation is prescribed under the rules, as the case may be.

The above right/title will however be subject to the condition that the junior most person in the cadre will be liable to be reverted to the lower post/service/cadre if at any time the number of persons so entitled is more than the posts available in the cadre/services.

Another important feature of the above memo, is that henceforth confirmation will be made only once in the service of the Govt. employee which will be in the entry post/service/ cadre provided further confirmation will be necessary when there is fresh entry subsequently in any other post/service/cadre by way of direct recruitment or otherwise. Confirmation is delinked from the availability of permanent vacancy in the post/services/ cadre. Specific order of confirmation will be issued when an officer has successfully completed his probation and passed departmental examination or undergone prescribed training and his case is cleared from all angles.

Officiate : A Govt. employee officiates in a post when he performs the duties of a post on /which another person holds a lien or when he is appointed to officiate in a vacant post on /which no other person holds a lien. A Govt. employee may also be appointed to officiate in a post without actually performing the duties of the post in the circumstances regulated by Rule 39, 68 or 100.

Pay means the amount drawn monthly by a Govt. employee as—

- (i) The pay other than special pay granted in view of his personal qualifications or to which he is entitled by reason of his position in the cadre ; and
- (ii) Special pay and personal pay ; and

(iii) any other emoluments which may be specially classed as pay by Government

[Rule 5(28)]

Permanent Post means a post carrying a definite rate of pay sanctioned without limit of time. [Rule 5(29)]

Basic Pay means the pay other than special pay or any other emoluments which may be classed as pay. - [Rule 5(3)]

Personal Pay means additional pay granted to a Govt. employee.

To save him from loss of substantive pay due to a revision of pay or to any reduction of such substantive pay otherwise than as a disciplinary measure or in exceptional circumstances, on other personal considerations

[Rule 5(30)]

Unless in any case there are orders to the contrary, personal pay shall be reduced by any amount by which the recipients pay may be increased and shall cease as soon as such increase is equal to his personal pay.

[Rule 60]

Presumptive Pay of a post means the pay of which the Govt. employee would be entitled if he held the post substantively and were performing its duties but it does not include special pay unless the Govt. employee performs, or discharges the work of responsibility or is exposed to the unhealthy conditions, in consideration of which the special pay was sanctioned.

[Rule 5(31)]

Probationer means a Govt. employee employed on trial in or against a substantive vacancy in the cadre or department. [Rule 5(32)]

Service as a probationer is 'Suigeneris' neither substantive nor officiating.

[Note below clause (a) Rule 5(11)]

Special Pay means an addition to the nature of pay granted in consideration of—

- (a) the specially arduous nature of the duties ; or
- (b) a specific addition to the work or responsibility, or

(c) the unhealthiness of the locality in which work is performed
[Rule 5(33)]

Note: Deputation allowance is classed as 'Special pay' within the meaning of this rule and shall be deemed as pay as defined in Rule-5 (28).

Subsistence Grant means a monthly grant made to a Govt. employee who is not in receipt of pay or leave salary during a period of suspension.
[Rule 5(34)]

Substantive pay means the pay other than special pay, personal pay or employments classed as pay.
(Rule 5(35))

Temporary post means a post carrying a definite rate of pay or monthly honorarium sanctioned for a limited time.
[Rule 5(39)]

Tenure post means a permanent post which an individual Govt. employee may not hold for' more than a limited period. [Rule 5(38)]

Time scale pay : means pay which rises by periodical increments from a minimum to a maximum. Time scales are identical, if the minimum, maximum, the period of increment and the rate of increment of the time scales are identical.
[Rule 39(a) & (b)]

Compensatory Allowance: means an allowance granted to meet personal expenditure necessitated by the special circumstances in which the duty is performed and includes T.A./NPA but does not include free passage by sea to/from outside India. [Rule 5(9)]

Age on first appointment : Unless otherwise specified in any rule, age of entry to Govt. service is :—
32 years for recruitment through Public Service Commission, WB where the upper age limit is fixed at less than 32 years. (GO No. 3900-F dt. 19.5.98)

(i) In other cases, 37 years (GO No. 3900-F—dt. 19.5.98)

These age limit will not apply to the recruitment of

(ii) The police personnel, the age limit of whom has been prescribed in the Police Regulations, Bengal and the Police Regulations, Calcutta ; and

(iii) The warders in Jails under the Home (Jails) Deptt. which is regulated by the provision of the Jail Code [West Bengal Services (Raising of Age Limit) Rules, 1981]

Condonation of Excess in Age : Heads of Departments may in exceptional cases where they or their sub-ordinate officers are competent to make the appointment and for reasons to be recorded in writing condone an excess in age over the prescribed limit. [*Rule 8*]

Declaration of age : duties and functions of appointing authorities : Declaration of age in the prescribed form is to be submitted by the applicant with supporting evidence indicating the age recorded in Matriculation S.F. or H.S. or School leaving certificate or in the birth register., if available, In any other case reliable evidence is to be produced.

When only the year of birth is declared and accepted, the first day of July of that year and where year and month are declared and accepted, the 16th day of that month will be taken as date of birth.

The appointing authority or the Government, as the case may be, may at any time, for sufficient reasons review the date of birth and modify the same but shall not modify the same to the disadvantage of the employee without giving him an opportunity to represent his case against the proposed action.

Date of birth as finally accepted shall be recorded in service books/records of the employee under proper attestation with reference to the documentary evidence in support.

LR's decision : For the purpose of the rectification and correction of age so recorded, neither the affidavit sworn in this respect nor the report of the ossification test which indicates only an approximate not an accurate result would be accepted as reliable evidence. [*Rule 9*]

Medical Certificate of fitness : Subject to any special rule of recruitment no appointment will be made without medical certificate of fitness. Exemption is allowed in case of temporary appointment for less than six months, retired employees reemployed (or where medical certificate of fitness was obtained earlier at the time of temporary appointment)

[Rule 10, 11, 12, 13]

Whole time at the disposal of the Govt. : Unless otherwise distinctly provided, the whole time of a Govt. employee is at the disposal of the Govt. which pays him. He is also under obligation to stay at the headquarters unless permitted to reside outside. The service is transferable.

[Rule 15, 24, 29, 29A]

An officer who is absent from duty without authority on any day or part of the day shall not be entitled to draw any pay or allowance for the day.

[Rule 26]

Increment: An increment in a time scale of pay shall be drawn with effect from the first day of month in which it becomes due-unless withheld or deferred under Rules 45, 48, 48A, 52, 53.

Extraordinary leave does not count for increment but where Govt. is satisfied that leave was taken on account of illness or for any other cause beyond the Govt. employees control or for prosecuting scientific or technical studies may direct that whole or part of such leave will count for increment. Period of overstayal from leave does not count for increments. The conditions for counting of service for grant of increment are regulated under Rule 48(f). No premature increment shall be granted without Govt. order in exceptional circumstances.

[Rule 45, 48, 48A and 49]

Withholding of Increment: When increment is withheld the order shall state the period for which it is to be withheld and whether it shall have the effect of postponing future increment and if so, for how long. When it is not specified, the deprivation will cease on the expiry of

the period during which the officer would have drawn the increment initially withheld. Moreover unless the order provides otherwise, the officer shall be restored to the same position in the time scale as he would have occupied had the order not been passed. (Rule 45)

Reduction to a Lower stage in the timescale : The order shall include—

- (i) a statement of the period for which reduction is to remain in force and
- (ii) a statement whether on the expiry of the period of reduction, the previous service shall count for increment in whole, or in part or not at all. If the former statement is not made or be not clear, the period of reduction shall expire on the termination of the period at the close of which the officer would have drawn his next increment had the order of reduction not been passed; and if the latter statement is not made or is not clear, the government employee shall be entitled, on the expiry of the period of reduction to count towards increment his previous service in the stage of the timescale from which he had been reduced and the period during which the orders of reduction were in force. (Rule 52)

Reduction to a lower grade or post: When a Govt. employee is reduced to a lower grade or post and is subsequently promoted or reinstated, his previous service counts for increment unless it is declared that it shall not so count, either in whole or in part. The period during which the order of reduction were in force does not count for increment upon promotion or reinstatement. [Rule 53]

Stagnation increments: An employee whose pay has been fixed in the revised scale of pay and who reaches the maximum of the scale, shall draw annual increment for stagnation beyond the maximum of the scale at the same rate at which it was last drawn subject to maximum of six such increments as per WBS(ROPA) 1998 and Rule 49A WBSR-I.

On promotion while on Stagnation increments: Pay will be fixed at the same stage and if there is no such stage at the next stage. No notional increment is admissible but the date of increment will remain unchanged (No. 8958 F dt. 6.8.93).

Pay fixation on promotion or appointment: Where a Govt. employee promoted/appointed to another post carrying duties and responsibilities of greater importance, his initial pay in the higher scale shall be fixed at the stage next above the pay fictionally arrived at by increasing his pay of the lower post by one increment. (Rule 42A(1))

Where the employee exercises option to come under the higher scale after drawing the next increment, his pay on promotion may be fixed initially in the stage next above his pay in the old post under Rule 42(l)(i) which may then be refixed on the date of accrual of the next increment in the lower post under Rule 42A(1), Pay on substantive appointment in a reduced scale is regulated by Rule 43 read with Rule 42.

For Group A employees pay on promotion or appointment to a higher scale was fixed till 31.12.85 at the stage next above the pay drawn in the lower scale under Rule 42(A)(2) the date of increment remaining the same. This provision had since been modified in terms of Memo. No. 12504F dt. 12.12.95 under which pay in such cases shall be fixed in the same manner as said drawn in Rule 42/A/(1) as applicable to employees holding non-Group A posts. This order takes effect from 1st January, 1986 notionally and no arrear adjustment prior to 1st December, 1995 shall be admissible.

Pay-fixation under Career Advancement Scheme: Movement to next higher scale after completion of 10/20 years of continuous and satisfactory service as per Career Advancement. Scheme published order F.D. Memo. No. 6075 dt. 21.6.90 read with No. 5962F dt. 25.6.91 No. 8460F dt. 11.8.92 No. 4970F dt. 26.4.93 No. 9160F dt. 13.8.93 & No. 7757 dt. 20.1.95 is not a case of promotion but will be treated as promotion only for the purpose of fixation of pay as clarified under point 12(a) of F.D. Memo. No. 5961F dt. 25.6.91. The existing CAS is modified w.e.f. 1.1.2001 as per GO NO. 3015-F dt. 13.3.2001. The employee first appointed to a post in any of the revised scale of ROPA 1998 No. 1 to 12 is eligible 8/16/25 years benefit but the employee first appointed to scale No 13 and above is eligible 8/16 years benefit, subject to continuous and satisfactory service

considering his performance, efficiency, accountability and integrity as per GO No. 9135 dt. 10.9.2002.

He may exercise option for fixation of pay either straightway on the date of entitlement of the benefit or on the date he receives increment in his existing scale of pay. In any case increment will fall due on completion of one full incremental period. No interim pay fixation benefit is eligible in case of option as per GO No. 1021-F dt. 30.1.92.

Vigilance Clearance: All cases of confirmation in superior service promotion to higher post involving exercise of greater discretionary powers, deputation to foreign service, selection for training abroad, foreign travel and reemployment/extension in service, the Vigilance Commission. W.3. shall have to be consulted for assessing the integrity of the officer concerned. For sanction of pension and retirement benefits the Vigilance Commission may also be consulted if considered necessary [No. 103(100) PAR (Vig) dt. 27.1.98].

Movement to next higher scale under the Career Advancement Scheme is not a promotion. Hence no clearance from Vigilance Commission WB is necessary for the same (No. 5757/V/ IE-6/91). From Secretary Vigilance Commission, WB). The clearance shall have to be taken only from Vigilance Wing of the Deptt. Or cadre Controlling Deptt. As per GO No. 1601 PAR(VIG) dt. 22.9.92.

Stepping up of pay: If a junior employee draws pay at a rate higher than his senior officer under normal rules or due to revision of pay scales or where there is a disparity of pay consequent upon the implementation of the Career Advancement Scheme, the matter should be taken up with the Finance Deptt. for stepping up of the pay of the senior officer at the same stage and from the same date when his junior is drawing higher pay. Both the senior and the junior employees should belong to the same cadre and the pay scale to which they have been promoted are identical [Rule 55(4) read with FD Memo. No. 13250F dt. 7.11.33 and No. 960F dt. 27.1.94].

Combination of Appointment: When a Govt. employee officiates in two or more separate posts he may, with the approval of Finance Deptt. be granted additional remuneration for combination of appointment on the following scale subject to the fulfillment of the conditions stipulated in Rule 65 read with Memo. No. 4461-F dt. 17.5.99)

- (a) Additional remuneration for combination of appointment may be limited to 5% of the presumptive pay of the additional post subject to a maximum of Rs. 500/-per month but it shall not be admissible to employees drawing basic pay above Rs. 15,000/- p.m. This order effected from 1.5.99.

Deputation and Foreign Service : There are two kinds of deputation—one is deputation out of India for performance of special duties and for investigation of specific problem. The terms of deputation pay, special and compensatory allowances, free passage are fixed by the Govt. as per provisions of Rules 65A to 68 of WBSR-I.

The other kind of deputation of employees to other Governments, Departments, Companies and Corporations in India is treated as foreign service and governed by rule 97 to 116 and 145 of WBSR-I and Govt. orders issued time to time. Modifications of deputation allowance due to introduction of WBS(ROPA) 1998 have been made as per GO No. 3728-F dt. 26.4.99 as under:

- (a) 5% of basic pay maximum Rs. 500/- p.m. when the transfer within same station.
- (b) 10% of basic pay maximum Rs. 1000/- p.m. in all other cases provided the deputation allowance shall not exceed the maximum of the parent post or maximum of pay of the deputation post or Rs. 22,400/-whichever is higher, and where the minimum pay of the deputation post exceeds the basic pay of the parent cadre, the deputation pay shall not exceed the basic pay of the parent cadre, the deputation pay shall not exceed the basic pay by more than the following amount:- (a) Basic pay above Rs. 8000/- 8% of basic pay Rs. 800/- whichever is more. (b) Basic Pay above Rs. 3000/- and upto Rs. 8000/- - 10% of basic pay or Rs. 375/- whichever is more (c) Basic Pay below Rs. 3000/- 12½ % of basic pay. The financial incentives to the State Govt. officers born in the management pool and selected by the Standing Selection Board on their deputation to the State Public Sector as under: - minimum pay increase both All India Service and State Service shall be Rs. 500/- p.m. over and above the basic pay and upper ceiling limited to 10% of the basic pay.(GO No. 3728-F dt. 26.4.99)

Pension contribution is regulated under Rule 104 of WBSR as amended by No. 10391F dt. 7.11.91 and leave Salary contribution is 11% of pay drawn in foreign service. Terms

of deputation will be finalized in consultation with the Finance Department.

Opening and maintenance of Service Book (appendix 7 of W.S.S.R.Pt-I)

1. A Service Book in duplicate in prescribed form must be maintained from the date of appointment—one copy to be kept under custody of the Head Office—the other copy by the employee. In the case of W.B.C.S. (Ex.) & W.B.P.S. officers the Service records will be maintained centrally by the Home (PAR) Deptt.
2. Every step in the official life of the employee must be recorded in the S.B. with proper attestation and no erasure or overwriting is allowed; S.B. must be verified once in a year with the following certificate— Service verified upto (date) from (the records from which the verification is made), if any portion of service cannot be verified from office records, a statement in writing by the employee as well as a record of evidence of his contemporaries should be attached to the Service Book.

When an employee is transferred, upto-date entries must be made in the S.B. and forwarded to the new office. The S.B. in the custody of the employee must also be updated with proper attestation.

The S.B. will be made in Bengali or in Nepali (for the Nepalese speaking employees) in addition to English.

S.B. is to be shown every year to the employees under proper signature and a certificate to this effect is to be submitted by the officer to his higher authority.

Verification of Service may be dispensed with by the Administrative Deptt. in terms of Memo. No. 2255F dt. 22.3.75 provided full particulars of service were already entered in the S.B. and sufficient reasons for non-authentication etc. are furnished.

Personal certificates of character must not, unless the Head of Department so directs be entered in the S.B. but if an employee is reduced in rank, the reason of reduction must be noted. Results of disciplinary action/court case, if any should also be recorded.

If an employee is transferred to foreign service, his S.B. must be sent to the Audit Officer concerned who will note necessary details therein (such as leave admissible or any other particulars) and record the same. On retransfer of the employee, the S.B. must again be sent to the Audit Officer for noting similar or other details as considered necessary.

Re-employment Pay (Rule 55B as amended under No. 16-F dt 1.1.99)-

The pay of a Govt. employee re-employed after retirement should be so fixed that the total amount of reemployed pay plus the amount of gross value of pension and/or other forms of retirement benefits does not exceed at any time either—

- (i) the pay drawn before retirement or
- (ii) the maximum of the time scale prescribed for the post or pay of the post if it is fixed pay or
- (iii) Rs. 26,000/- whichever is less.

If the pay is fixed at the minimum of the scale, he shall in addition be eligible to draw pension and retain other retirement benefits or 26,000/- whichever is less.

Fees and Remuneration (Rules 62 to 64) : A Govt. employee may be permitted in *writing* "with due regard to the provisions of Rule - 15 to perform a special service or series of services for a private person or body or undertaking/Statutory body/Local authorities etc. including academic bodies and to receive a recurring or non-recurring fee / remuneration therefrom.

Unless the employee is on leave, the sanctioning authority shall certify that the services can be performed without detriment to the employees official duties and responsibilities.

When such duties are performed during duty hours, the fees shall be credited to Govt. revenues, unless the sanctioning authority for special reasons directs that the whole or any specified part thereof may be paid to the employee.

Except for special reasons, sanction shall not be given unless the work has been undertaken with prior consent and unless the amount of fee/ remuneration has been settled with the concurrence of the Head of Deptt., where the amount exceeds Rs. 500/- and except in the case of Group A employees by the appointing authority where the amount does not exceed Rs. 100/-.

Group C and D employees may accept fees etc. for work in connection with examinations of the Universities of West Bengal without prior sanction but they will submit annual return of such income to the Govt.

Teachers of Presidency College are not entitled to any remuneration for part-time service rendered to the Calcutta University for post-graduate work.

A Govt. employee permitted to undertake any outside work without detriment to his normal duties may be allowed to retain the whole amount of fee / remuneration without crediting any portion to the Govt. revenue when—

- (i) in the case of recurring monthly fee/remuneration *for a period not exceeding six months* it is restricted to 20% of basic pay reduced by special pay, if any. (Rule 62 Note (i).
- (ii) in the case of work done on occasional basis or of an ad-hoc nature *in a financial year* it is limited to 20% of the basic pay. (Rule 62 Note 4-(ii))

These rules do not affect the existing concessions if any regarding fees receivable by any Govt. employee, e.g. acceptance of fees for professional service /attendance rendered by Doctors and fees for correcting answer papers. State Govt. employees on deputation to public sector undertakings should not receive any bonus or ex-gratia payment. Where they do not draw any deputation or similar additional benefits, a separate Govt. order should issue regarding acceptance of bonus/ex-gratia payment.

Dismissal, Removal and Suspension (Rules 70 to 74A):

Dismissal or removal from service terminates the service on the day the order issued, it cannot thus be given retrospective effect. ,

On suspension, the employee will be entitled to leave salary as if he is on half-pay leave—for first three months as subsistence allowance. This allowance may be increased not exceeding 50% after three months if the disciplinary authority is of opinion that the delay in disciplinary proceedings is not attributable to the employee. This may be reduced by 50% where the delay is directly attributable to the employee. Payment will be made on production of a declaration by the employee that he is not engaged in any other employment, profession or vocation. Leave may not be granted to an employee while he is under suspension or committed to prison.

Govt. dues such as Income Tax, Profession Tax, House Rent, Electricity and Water charges etc., contribution to Group Insurance Scheme, loans and advances taken from Govt. over-payment made and loss to Govt. for which the employee is responsible shall be deducted upto one-third of the subsistence allowance; when it exceeds one-third, sanction of appointing authority is necessary.

Recovery from subsistence allowances may also be made with the written consent and to the extent agreed upon by the employee for subscription to Provident Fund, Postal Life Ins. Premium, dues of any Co-operative society, amount due on court attachments.

These rules will not be applicable where the Govt. has fixed a higher age-limit e.g. 60 years for retirement in the case of WBCS (Judicial), WBHJS officer under No. 9433F dt. 13.9.94.

Compulsory Retirement (Rule 75 to 79A) Group A, B and C Officers will retire on attaining the age of 60 years as per GO NO. 3830-F dt. 15.5.98. Group D employees to retire at 60 years may be retained upto 62 years by the appointing authority subject to approval of the Govt. and upto 65 years by the Govt. provided the Group D employee is found to be physically fit and mentally alert as per Rule 76 WBSR-I

These rules will not be applicable where the Govt. has fixed a higher age limit i.e. 60 years for retirement in the case of WBCS(Judicial), WBHJS Officer under No. 9433-F dt. 13.9.94.

Govt. have absolute right to retire any Govt. employee by giving 3 months notice or pay in lieu thereof in case of a Gr. A or Gr. B officer who had entered Govt. service before 35 years and attained the age of 50 years and in other cases after he has attained the age of 55 years. *[Rule 75(aa)]*

The aforesaid categories of employees may also retire with 3 months notice (or less than 3 months notice in deserving cases with the concurrence of Finance Deptt.) but the appointing authority has absolute power to withhold permission to an employee under suspension. *[Rule 75(aaa)]*

Where disciplinary proceedings are pending or contemplated for imposition of a major penalty such as removal/dismissal from service or where prosecution is contemplated or already launched in a court of law, voluntary retirement will not be allowed except with the approval of the Minister-in-Charge for Group A, B and C employees. For Gr. D employees only, approval of the Head of Department is to be obtained.

[No. 6620 F dt. 20.8.81 read with rule 60(1) of WBS (DCRB) Rules, 1971]

Scheme for Voluntary Retirement (F. D. Memo. No. 6620F dt. 20.8.81 and Rule 59 of OCRS Rules. Members of certain constituted services and other officers specified in Rule 59 of DCRB Rules, 1971 may be permitted to retire on completion of 25 years of service. Employees of other categories may retire voluntarily on completion of 20 yrs. service. Weightage upto 5 years in addition to the qualifying service already rendered may be granted subject to the condition and the total qualifying service shall not exceed 30 years and which is further limited upto the age of compulsory retirement under rule 75(aa) of WBSR - I.

Handing over charge when superannuation date is a holiday: In all cases of superannuation, charge is to be handed over on the last working day of the month of superannuation—when the last day of the month is a holiday. When handing over charge of cash/stores is involved, Head of Office/Deptt., will nominate a Group A

officer to take, charge—otherwise, the Head of office will take over and for the Head of office by the Head of Deptt., and by the next higher authority for the Head of Deptt. (No. 8700F dt. 28.8.90 and No. 2652 dt. 9.3.93).

Joining Time (Rule - 80 to 96): Rule - 80 The authority ordering the posting may in any case curtail and the Government may in case extend the joining time on transfer of any employee to join from one station to another in the interest of public service.

Rule - 81: In cases involving transfer and change of residence joining time will be allowed with reference to the distance between the old and new headquarters by direct route and ordinary modes of travel as per following schedule. When holiday(s) follow(s) joining time, normal joining time is deemed to have been extended to cover such holidays {3} When "full joining time has not been availed, the admissible joining time less the joining time actually availed shall be credited to Earned Leave account subject to a maximum of 15 days.

Joining time may be combined with vacation and/or regular leave of any kind except casual leave.

The Schedule

Distance between the old HQs and the new HQs	Joining time admissible	Joining time admissible where the transfer necessarily involves continuous travel by road for more than 200 Kms.
1000 Km or less	10 days	12 days
More than 1000 Km	12 days	15 days

Extension of joining time beyond the above limits can be granted upto 30 days by the Head of Department for Gr. B, C & D employees and beyond 30 days by the Govt.—the guiding principle being that the total period of joining time shall be approximately equal to 8 days for preparation plus reasonable transit time plus holidays. While computing the transit time, allowance could be made for the period unavoidably spent due to disruption of transport arrangements caused by strike or natural calamities or the period spent awaiting the departure of steamer, when ordinary mode of traveling cannot be used or Govt. employee has fallen ill on journey.

Rule - 82 When a new post is within the same station and no change of residence is involved, the joining time admissible is one day only. Holiday counts as a duty for the purpose of this rule.

Under rule 100 of W.B.S.R. Pt. II, if there is a change of residence full T.A. shall be admissible excepting lump grant if the distance between the two stations does not exceed 20 kms.

Joining time should be calculated from HQs but if charge is handed over away from HQs, it should be calculated from that place. If a Govt. employee on transit is directed to join at a different station, fresh spell of joining time shall be calculated from the place where such order is received. (Rules 81, 86 & 87)

Rule - 92 When an employee is transferred to another Govt. the joining time will be regulated by the rules of the borrowing authorities or as per terms of deputation.

Rule - 93 **Pay during joining time:** A Govt. employee is entitled to the pay drawn before relinquishment of charge except fixed T.A. or conveyance allowance.

Rule- 94 **Consequence of overstayal of joining time :** No pay is admissible for the period between expiry of joining time and taking over charge of the new post.

Taking over charge by officers/ staff : in terms of Finance Deptt. Memo. No. 5315- F, dated 8.6.85 Group A Officers will make over charge as per revised F.R. Form No. 3 of W.B.F.R.—Vol.-II (vide Rule 61 of WBFR-I). It is not necessary to send a copy to A.G.W.B.

Collector, S.D.Os. Treasury Officer will use T.R. Form No. 1 of W.B. Treasury Rules, Vol. – II (vide S.R.6 of WBTR-1) and invariably send copies to Pr. A.G.W.B

Leave Rules (Rules 34, 141 to 221)

Rule - 34 Unless the Governor in view of the exceptional circumstances of the case otherwise determines, no permanent employee shall be granted leave of any kind for a continuous period exceeding 5 yrs. An employee who remains absent after expiry of leave is not entitled to any salary for such absence and this period shall be debited against his HPL—the

period in excess of HPL due is to be treated as extraordinary leave without pay.

Willful absence after expiry of leave renders a Govt. employee liable to disciplinary action, which may result in break-in service and loss of pay under Rule 26. The question whether this break-in service should be condoned or not and treated as '*dies non*' shall be considered after conclusion of disciplinary proceedings on representation from the employee.

Before imitating the disciplinary proceedings if the disciplinary authority is satisfied that the ground adduced for unauthorised absence is justified, the leave of any kind applied for and due and admissible may be granted (Rule 34).

Rule - 175 No temporary Govt. employee shall be granted Extraordinary Leave on any occasions in excess of three months.

175(4) Two spells of EOL if intervened by any other kind of leave should be treated as one continuous spell of EOL for applying the maximum limit of three months.

175(5) The leave sanctioning authority may commute retrospectively the period of absence into EOL. No leave salary is admissible for EOL.

In exceptional circumstances, extraordinary leave in excess of the period may be granted as under:

- (i) Six months on completion of one year's service on Medical Certificate.
- (ii) Eighteen months when undergoing treatment for –
 - (a) tuberculosis
 - (b) leprosy
 - (c) cancer or for mental disease
- (iii) 24 months for studies certified to be in the public interest.

Rule - 149 Re-employed Govt. employee is to be treated as a temporary employee for grant of leave as if he had entered the Govt. service for the first time.

Rules - 153 to 158 Leave cannot be claimed as a matter of right. When the exigencies of the public service so require, discretion to refuse or revoke leave is reserved to the

authorities empowered to grant it and to regulate the leave so as to cause as little change as possible in administrative arrangements and to ensure that the strength of a service is not unduly depleted. Govt. employee may be recalled to duty before expiry of leave. It is not open to the leave sanctioning authority to alter the kind of leave applied for, Leave of one kind granted earlier may be converted into leave of a different kind at the request of the official and at the discretion of leave sanctioning authority.

Rules - 155 Combination of holidays with leave (except casual leave) is allowed for joining time. Sunday/Holidays may be prefixed or affixed with leave.

Rules - 158 Govt. employees recalled from leave shall be entitled to:

- (i) Treat from the date he starts for the station as on duty.
- (ii) T.A. for the journey;
- (iii) Leave salary until he joins the post

Rule - 159 Medical Certificate of fitness is required for return to duty from medical leave.

Rule - 160 A Govt. employee returning from leave is not entitled in the absence of specific orders to resume as a matter of course. He must report return to duty and await orders.

Rule - 81 (3) when full joining time on transfer is not availed, the unexpired period shall be credited to E.L. a/c. subject to a maximum of 15 days.

Rule - 167 ***Combination of different kinds of leave***

Any kind of leave may be granted in combination with and in continuation of any other kind of leave.

Casual Leave, which is not recognised, as a leave under these rules shall not be combined with any other kind of leave.

Special Casual Leave—Casual leave may be granted in combination with Special Casual Leave but where it is permissible to grant regular leave in combination with Special Casual Leave, Casual leave shall not be granted in combination with both Special Casual Leave and regular leave.

Special Casual Leave not exceeding 30 days may be sanctioned for participating in sports event of national or international importance, cultural activities of an All India/ State Character (i.e. not for cultural activities organized locally). Mountaineering Expeditions in any calendar year. It may also be granted to the delegates of the conference and meetings of Employees Association. For absence in excess of 30 days Govt. employees may be allowed as a special case to combine special Casual leave with regular leave.

Rule - 207 Casual leave is limited to 14 days in a year and shall not entail absence of more than seven consecutive days except for very special circumstance to be recorded in writing, Sunday, Holidays, weekly holidays shall not count as part of casual leave.

Rule - 167(3)- those who have only half-a-day's casual leave at credit and who will not attend office on the next day {having already applied for leave} shall not be allowed the last half-a-day casual leave for the afternoon.

An employee who has taken half-a-day's casual leave in the afternoon but is unable to * resume duty on the next working day due to sickness or other compelling grounds and where he has no C.L. at his credit, may as an exception to general rule, be permitted to combine half-a-day's C.L. with regular leave.

Rule - 168 Leave preparatory to retirement to the extent E.L. is due not exceeding 240 days together with H.P.L. due upto and including the date of retirement is admissible.

No leave beyond the date of retirement / cessation from service / resignation be granted.

Leave Encashment—(Rule 168A, 168B & 168C)

When an employee retires on superannuation, dies while in service, the leave sanctioning authority will suomotu grant him leave encashment upto the period of 300 days or leave due whichever is less as per GO. No. 3453-F dt. 28.3.2001. Power to sanction leave encashment has since been delegated to Head of Office. (No. 4794F dt. 6.5.94)

An employee who retires while on suspension will be eligible to leave encashment, if the suspension was wholly unjustified.

An employee who retires by giving notice to Govt. or is retired by Govt. by giving him notice or pay and allowances in lieu thereof will get leave encashment in respect of EL and also half pay leave at credit provided the total period of such leave does not exceed his normal date of retirement. An employee who retires on invalidation from service is also entitled to leave encashment on the same principle but temporary employees are not entitled to half-pay leave facility.

If leave salary for half-pay leave component fails short of pension and other pensionary benefits, cash equivalent for half-pay leave shall not be granted. (because pensionary .benefits are deducted from half-pay leave).

In case an employee resigns or quits from service, he will be granted leave encashment for a period not exceeding half the E.L. due not exceeding 150 days. *Cash Equivalent = (Pay + DA + MA }/30 X Unutilized Earned Leave subject to a maximum of 300 days.)*

No HRA, Hill Allowance. Fixed T. A. etc. is admissible. The same may be drawn under the head “2071-Pension and other retirement benefits – 01-Civil-115-leave encashment benefit (FA)-04 Pension and Gratuity” (GO No. 1863-F dt. 15.2.2001)

Cash equivalent of leave salary in case of death in service of a Government employee shall be paid to his family. The term family in this rule shall mean and include the following: (1) Wife or husband as the case may be, (2) minor sons and minor unmarried daughters including adopted sons/daughters, (3) dependent mother. (4) dependent father.

Cash equivalent shall not be payable to more than one member of the family at the same time. It shall first be admissible to the widow(s) / widower / and then to the children in equal shares and thereafter to the mother and lastly to father. Where a govt. employee / survives by more than one widow, such leave salary shall be paid to them in equal share. (If there is none in the family mentioned above the same may be paid against succession certificate subject to approval of Finance Department)

Kinds of leave due and admissible: (Rule 166(viii))

- i. Earned Leave
- ii. Half Pay Leave
- iii. Commuted Leave
- iv. Leave not due

v. Extra ordinary Leave

Special kinds of leave (Rule 166(ix)]

Special disability leave, study leave, Quarantine leave, Maternity Leave, Hospital Leave, Special Sick Leave, Leave to survey parties, special casual leave to sportsman and to the delegates attending the conference / annual meetings of the Employees Association and Casual Leave. Special kinds of leave are not debited to Leave A/C. A register of Casual Leave granted is to be maintained. (App-10).

Earning and Entitlement

- (i) Earned Leave: (Rule 169, 170, 176)
 - (a) Credit will be afforded in advance at a uniform rate of 15 days on the 1st January and 1st of July every year @ 2 ½ days per completed calendar month. For any extraordinary leave during previous half year the credit should be reduced by 1/10th of the period of extraordinary leave rounded off to the nearest day subject to a maximum of 15 days.
 - (b) The leave at credit of a Govt. employee at the close of the previous half year shall be carried forward to the next half year subject to the condition that the leave so carried forward plus the credit for the half year is limited to 300 days.
 - (c) The credit for the half year in which the Govt. employee is appointed/retired/resigned will be afforded at the rate of 2 ½ days for each completed month of service which he is likely to render in the calendar half year in which he is appointed/retired/resigned.
 - (d) If a Govt. employee retires/resigns in the middle of a calendar half year for extra ordinary leave taken during that half year should be reduced proportionately at the rate of 1/10th of such EOL.
 - (e) Earned Leave can be taken upto 120 days at a time.
 - (f) Earned Leave may be granted to a Govt. employee for a period exceeding 120 days, but not exceeding 300 days w.e.f. 1.7.98 if the entire leave so granted or any portion thereof is spent outside India, Bangladesh, Bhutan, Burma (Myanmar), Sri Lanka, Nepal and Pakistan. The number of days of leave spent in India should not, however, exceed 120 days in the aggregate. While limiting 300 days whether balance at credit is 286-300 days further advance credit of 15 days on 1st January and 1st July will be kept separately and set off against

EL availed of during that half year ending 30th June and 31st December (GO NO. 3453-F dt. 28.3.2001)

- (g) Leave salary for earned leave is equal to pay drawn immediately before proceeding on earned leave, increment, DA and other allowance if increased during the leave period may also be included in the leave salary.

(ii) Half-pay leave : (Rule 173, 176)

- (a) It is earned @ 20 days for every completed year of service- including periods of leave of all kinds.

- (b) It can be taken either on medical certificate or on private affairs.

- (c) It can be converted into full pay leave if taken as Commuted leave on medical certificate. For approved course of study, 180 days HPL may be commuted in entire service period

- (d) In the case of temporary Govt. employee there should be reasonable belief that the Govt. employee shall return to duty on expiry of leave except where the employee is completely and permanently incapacitated.

- (e) Leave salary during such leave is equal to half the amount admissible while on earned leave and dearness allowance on half-pay and full HRA upto 120 days in continuation of other leave, if any. Full MA etc. can be drawn during HPL. Increment and allowances as may be increased in course of the leave may be admissible in addition.

- (f) From 1.7.2001 half pay leave will be credited in advance @ 10 days on 1st January / 1st July every year for each complete calendar month will be afforded @ 5/3 days. The period of absence or suspension will be treated dies-non in a half year, which will be reduced 1/18 of the period of next half year due to dies-non subject to maximum of 10 days as per GO No. 3453-F dt. 28.3.2001.

(iii) **Commutated leave** : [Rule 173(3) & (4), 176(3) and 199(3)(b)]

- I. Commuted leave not exceeding half the amount of half-pay leave can be taken on medical certificate.
- II. Half-pay-leave upto a maximum of 180 days can be commuted during the entire service period without medical certificate where such leave is utilized for an approved course of study certified to be in public interest.
- III. Commuted leave upto a maximum of 1 year can be granted in continuation of maternity leave to female Govt. employee without medical certificate, and also in case of adoption of child as per GO No. 2658-F dt. 1.3.2002.

- (a) It is granted only if there is a reasonable prospect of the Govt. employee returning to duty on its expiry. So it cannot be granted as leave preparatory to retirement.
- (b) Twice the number of days of leave availed should be debited to the half-pay leave account
- (c) If a Govt. employee on commuted leave quits service voluntarily without returning to duty, the commuted leave shall be treated as half-pay leave and the excess leave salary recovered. In the event of death or due to ill health in incapacitating the employee for further service, recovery may be waived.
- (d) Commuted leave may be granted at the request of Govt. employee even when earned leave is due to him.
- (e) Leave salary is equal to amount admissible while on earned leave

(iv) **Leave not due** : [Rule 174, 176(2)] .

- (i) It is granted only if the leave sanctioning authority is satisfied that there is a reasonable prospect of the Govt. employee returning to duty on its expiry.
- (ii) It should be limited to the half-pay leave the Govt. employee is likely to earn subsequently
- (iii) It is limited to a maximum of 360 days during the entire service period. It may be sanctioned either on medical certificate or without medical certificate. The maximum period for which it can be granted without MC is 90 days at a time and 180 days in all. It is meant to be granted only in exceptional cases of illness. (Note I below Rule 174)
- (iv) Temporary Govt. employee who has put in minimum of one year's service may be granted up to a maximum of 360 days leave not due if he suffers from tuberculosis, leprosy, cancer or mental diseases provided it is supported by medical certificate and the post from which the employee goes on leave is likely to last till his return to duty.
- (v) It is debited against the half pay leave the Govt. employee may earn subsequently.
- (vi) Leave salary is like that on half-pay leave
- (vii) If a Govt. employee resigns or retires voluntarily while on leave not due without returning to duty the entire leave not due shall be cancelled and leave salary recovered.

If a Govt. employee after enjoying leave not due returns to duty, but resigns or retires from service before he has earned such leave he is liable to refund the leave salary to the extent leave (half-pay) is not earned subsequently. No recovery under Cl.fg) and (h) shall be made if the employee is permanently incapacitated due to ill health or in the event of his death.

Special kinds of leave: (Not debited to Leave Account)

- 1) *Special disability leave* : [Rule 150, 195, 196]
 - (a) It is admissible when an official is disabled by injury intentionally or accidentally, inflicted or caused in or in consequence of the due performance of his official duties.
 - (b) The period of leave granted is such as is certified by an Authorised Medical Attendant/Medical Board subject to a maximum of 24 months
 - (c) It may be combined with any other kind of leave

N.B. Medical Officers employed in the District Tuberculosis, Leprosy and other infections disease Hospitals and Institutions shall be entitled to disability leave not exceeding 24 months at a time, during which they will be given the last pay drawn for the purpose of their treatment free of cost, provided the disease is certified by the Medical Board to have been contracted in consequence of the due performance of their official duties. [West Bengal Health Service,(Pay and Allowance, Age of Superannuation and Pension), Rules, 1993 issued under Notification No. H/MA/435/JS-5/93 dt. 3.3.93]

- [2] *Study leave*: [Rule 197 read with Appendix 5]
 - (a) Shall not ordinarily be granted to a govt. employee with less than five years service or who is due to retire within three years to undergo approved course of study in scientific, technical or similar problems or to undergo special course of instruction to the advantage of govt. in the public interest in or out of India.
 - (b) The maximum period of study leave at a time shall be for 12 months and for 24 months in all during entire service
 - (c) It can be combined with other kinds of leave, but maximum period of continuous

absence from his regular work should not exceed 28 months

- (d) The terms of Study Leave will be prescribed by the Government

(3) Quarantine leave : [Rule 198]

1. Where, in consequence of the presence of an infectious disease, mentioned below in the family or household of a Govt. employee at his place of duty, residence or sojourns his attendance of his office is considered as hazardous to the health of other Govt. employees, such Govt. employee may be granted quarantine leave.
 - (i) Scarlet fever, (ii) Plague (Bueekmonic bubonic), (iii) Typhus, (iv) Cerebro-Spinal meningitis.
2. For the purpose of sub-rule (1), small-pox may be considered as infectious disease, chicken-pox shall not, however, be considered as infectious disease unless the M.O. or Public Health Officer considers that because of doubt as to the true nature of the disease e.g. small pox, there is reason for the grant of such leave.
3. For persons employed in the preparation and distribution of food the following additional diseases shall also be treated as infectious (i) Dysentery, <ii) Enteric fever (Typhoid fever} (iii) Malta fever, (iv) Paratyphoid fever
4. (a) Quarantine leave may be granted by the head of office on the certificate of a Medl. Officer or Public Health Officer for a period not exceeding 21 days or in exceptional circumstances, 30 days
(b) Excess of 30 days shall be debited to leave a/c.
5. May be combined with other leave.
6. A Govt. employee on Q.L. shall be treated as an duty and no substitute shall be appointed while he is on such leave

(4) Maternity leave : [Rule 199]

- (a) Granted to a female Govt. employee for a period of 120 days in the case of pregnancy. From 1.7.2001 same is enhanced to 135 days as per GO NO. 3543-F dt. 28.3.2001.
- (b) In the case of miscarriages / abortions including induced abortion, it may be granted for a period not exceeding six weeks. In such cases the leave application should be supported with a certificate from registered medical practitioner /authorised medical attendant in case of Group A Officer.
- (c) It is granted on full pay

- (d) Any leave including commuted leave may be taken in continuation of maternity leave upto a maximum period of 1 year without medical certificate as GO No. 2658-F dt. 1.3.2002
- (e) Regular leave in continuation of maternity leave may be taken with medical certificate in the case of illness of the female employee and also of the newly born baby to the effect that condition of the baby warrants mother's personal attention and presence by the baby's side is considered absolutely necessary.

(5) **Hospital leave:** [Rule 200 to 204]

- (a) This leave may be granted to specified members of subordinate services whose duties expose them to special risk of accident or illness and involve handling of dangerous machinery, explosive materials, poisonous drugs etc.
- (b) It may also be granted to the Govt. employees of the specified classes for a period during which they are under treatment in a Govt. hospital or such other hospital as approved by the leave sanctioning authority.
- (c) It may be granted on production of a medical certificate from an Authorised Medical Attendant for such period as the leave granting authority may consider necessary not exceeding three months on full pay and only half-pay leave for the remaining period.
- (d) It may be combined with any other kind of leave With the condition that total period of all leave taken together shall not exceed 28 months

(6) **Special sick Leave:** [Rule 205]

- (a) A Govt. employee serving as an officer, warrant officer or petty officer on a govt., vessel may, while-undergoing medical treatment for sickness or injury either on his vessel or in hospital be granted special sick leave on leave salary equal to full pay not exceeding six weeks.
- (b) A seaman disabled in course of duty may be allowed spl. Sick leave on leave salary equal to full pay for a

maximum period of three months subject to certain conditions

- (c) This is not in addition to the leave salary benefits under Workman's Compensation Act.

(7) Leave to Survey parties (Departmental Leave)

The grant of leave to Gr. B. C. & D service employee attached to parties in the Survey Deptt. not being members of the office establishment located with the headquarters offices in Calcutta is regulated as per rule 206. Only leave on half pay is admissible.

**Permanently Incapacitated for Govt. Service, Issue of
Medical Certificates regarding;**

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF HEALTH SERVICES
Writers' Building Calcutta-1 ,

No. HAD/10M-7-87/A 22714 (16) Calcutta, the 58.1987

To:.....

Medical Certificates are being issued by the Medical Board, declaring one to be completely incapacitated for further Govt. service and thereby making a case for providing the ward of such disabled person for appointment on compassionate ground. The validity of such certificates issued by the Medical Board constituted under your disposal, have been questioned, as it is stated that many such persons certified as permanently disabled & incapacitated for further Govt, service are in reality found to be physically **fit to continue in service.**

To avoid further complications regarding the issue of such certificates declaring one as permanently disabled & incapacitated for further Govt. service ; the following guidelines may be followed :

1. Medical Board should confirm the diseases by obtaining the opinion of the Specialist in particular branch with necessary investigations report & documentations thereof as may be needed for confirmation of the disease.
2. Degree of permanent/temporary S partial disablement may also be quantitatively and qualitatively assessed for consideration of alternative job by which the person concerned may be gainfully employed in other job.
3. Special cases should be referred to Standing Medical Board in Calcutta when so ordered by the undersigned. The Standard Medical Board ordinarily related to the Presidency Surgeons Board housed in the office of Asstt. to Presidency Surgeons at Medical College Hospital, Calcutta unless otherwise qualified
None should be declared as completely and permanently incapacitated for further work by C.M.O.H. of the district without obtaining prior concurrence from the undersigned.

Release order to be released thereafter should be approved by D.H.S., West Bengal.

*Sd/- Illegible
Director of Health Services
West Bengal.*

West Bengal Services (Appointment, Probation and Confirmation) Rules, 1979

No. 6060 F

CAL THE 25TH JUNE 1979

NOTIFICATION

In exercise of the power conferred by the proviso to article 309 of the Constitution of India, and in supersession of all previous orders on the subject, the Governor is pleased hereby to make following rules :—

Rules

1. Short title and commencement

- (1) These rules may be called the West Bengal Services (Appointment, Probation and Confirmation) Rules, 1979.
- (2) They shall come into force with effect from the 1st June, 1979

2. Application

- (1) These rules shall apply in cases of appointment on entry into Government service.
- (2) Subject to the provisions of sub-rule (3) these rules shall apply to all persons who are whole-time employees of Government, including those who are paid out of contingencies or under work-charged head or who are paid on piece-rate basis but employed throughout the year
- (3) These rules shall not apply to:
 - (a) Persons appointed on contract basis, or appointed otherwise than in accordance with recruitment rules.
 - (b) Part-time employees, casual labours, daily labours, muster-roll workers and seasonal labours.
 - (c) Employees of the Central Government or any other State Government who are on deputation to any Department of Government.
 - (d) Such other categories of persons as may be specified from time to time by Government by notification in the Official Gazette.
 - (e) The cases of appointment on promotion to higher posts and on appointment to selection grades

3. Definitions

In these rules, unless there is anything repugnant in the subject or context-

- a) "Appointment on permanent basis" means substantive appointment with confirmation.

- b) "Appointment on probation" means appointment on trial before confirmation;
- c) Government means the Government of West Bengal;
- d) "Probationer" means a Government employee appointed on probation;
- e) "Temporary service" means service beginning from the date of appointment under Government till the date of appointment on probation or on permanent basis

4. Mode of appointment

All appointments on entry into Government service shall initially be made on temporary basis.

5. Appointment on probation and appointment on permanent basis.

- (1) A Government employee-
 - (a) Shall be deemed to be on probation on completion of continuous temporary service for two years after his initial appointment in a post or service or cadre;
 - (b) Shall be confirmed and made permanent on satisfactory completion of the period of probation. Where passing of any departmental examination is essential before confirmation, the provisions of Chapter I of the Services (Training and Examination) Rules, West Bengal shall have to be complied with
- (2) Except as otherwise provided elsewhere in these rules, the period of probation shall be one year.
- (3) No formal declaration shall be necessary in respect of appointment on probation.
- (4) On completion of the period of probation, the appointing authority shall either issue formal declaration making the probationer permanent or take such action as may be considered necessary in terms of the provisions of Part A of Chapter 1 of the Services (Training and Examination) Rules, West Bengal, within six months from the date of completion, or the extended period of probation if any, and the appointing authority shall ensure that confirmation on satisfactory completion of the period of probation is not delayed in any case.

6. Special provisions

- (1) On the date on which those rules come into force, Government employees who

have completed more than three years but less than five years' continuous service in a post, service or cadre on that date, either on a temporary or quasi-permanent basis, shall be deemed to have been appointed on probation with effect from the said date and the period of probation in such cases shall be six months.

- (2) On the date on which these rules come into force, Government employees who have rendered more than five years' continuous service on that date shall be deemed to have completed the prescribed period of probation. Where however, rules regulating the recruitment to any post or service or cadre require the passing of any academic, departmental or other examination before confirmation, these rules shall not be construed to relax such requirement.
- (3) In respect of Government employees who are on probation on the date on which these rules come into force, the period of probation shall be subject to the limits prescribed in rule 6 and sub-rule (1) of this rule

7. Repeal and savings:

- (1) The West Bengal Services (Temporary and Quasi-permanent Service and Service with Permanent Status) Rules, 1967 is hereby repealed :

Provided that such repeal shall not affect the previous operation of the said rules in respects of things done or omitted to be done there under before such repeal

- (2) On the coming into force of these rules, such of the provisions of the West Bengal Service Rules, the West Bengal Services (Revision of Pay and Allowance) Rules, 1970, the Services (Training and Examination) Rules, West Bengal or any other Rules as are inconsistent with these rules shall be deemed to have been amended notwithstanding anything to the contrary contained elsewhere in these rules.

**West Bengal Services (Determination of Seniority)
Rules, 1981
NOTIFICATION**

No. 1882F.-11th March 1981.—In exercise of the power conferred by the proviso to Article 309 of the Constitution of India, the Governor is pleased to make the following rules :

Rules

Short title and commencement

- (1) These rules may be called the West Bengal Services (Determination of Seniority) Rules, 1981.
- (2) They shall come into force on the 11th March 1981

2. *Application*

These rules shall apply to all Government servants except-

- (1) Members of the All India Services ;
- (2) Members of the West Bengal Higher Judicial Service;
- (3) Members of the West Bengal Civil Service (Judicial);
- (4) Members of the West Bengal Civil Service ;
- (5) Members of the West Bengal Police Service.

3. *Definitions*

- i. "Appointing authority" in relation to a post means the authority competent to fill up such post;
- ii. "Commission" means the Public Service Commission, West Bengal;
- iii. "select list" means the list of candidates prepared in the order of merit in which candidates are selected through a competitive examination and/or interview and/ or, after training or otherwise ;
- iv. "post", "cadre" or "grade" shall mean any post, cadre or grade in connection with the affairs of the State of West Bengal;
- v. "selecting authority" means the appointing authority or any other authority empowered to make selection of candidates for recruitment or promotion to any post, cadre or grade ;
- vi. "Date of joining" shall be reckoned from the date of continuous officiating in a post/cadre or grade.

4. *Determination of seniority of direct recruits*

The relative seniority of all persons appointed directly through competitive examination or interview or after training or otherwise shall be determined by the order of merit in which they are selected for such appointment on the recommendation of the Commission or other selecting authority, persons appointed on the result of an earlier selection being senior to those appointed on the result of a subsequent selection:

Provided that where appointment of persons initially made otherwise than in accordance with the relevant recruitment rules is subsequently regularized in consultation with the Commission, where necessary, seniority of such persons shall be determined from the date of regularization and not from the date of appointment. The inter-se-seniority amongst such persons shall, however, depend on the date of appointment of each such person in the department or office concerned:

Provided further that if any person selected for appointment to any post does not join within two months" of the offer of appointment, his seniority shall count from the date on which he joins the post unless the appointing authority for reasons to be recorded in writing condones the delay.

Note— (1) A list of candidates for the purpose of selection for appointment shall be prepared in all cases by the selecting authority, when there will be recruitment in a single process of selection of more than one person.

(2) Where the inter-se-seniority amongst several persons has not been determined prior to the coming into force of these rules, such seniority shall on the coming into force of these rules be determined on the basis of actual date of their joining. When the date of joining of all such persons is the same, seniority shall be determined on the basis of date of birth, person retiring earlier being adjudged as senior. When the date of birth is the same, seniority shall be determined on the basis of total marks obtained by each of the examination, passing of which is the qualification prescribed for recruitment to the particular post, cadre or grade.

(3) In so far as the determination of relative seniority of persons selected either by the Commission or by other selecting authority for appointment to different posts in the same grade with different qualification such as posts of Assistant Professors in History, Economics, Physics, Chemistry etc. is concerned, seniority shall be determined from the date of joining.

5. *Determination of seniority of promotees*

(1) Seniority of persons appointed on promotion to any post, cadre or grade shall be determined from the date of joining such post, cadre or grade.

- (2) When there will be appointment in a single process, of selection of more than one person, the relative seniority of persons so appointed shall be determined by the order in which they are selected for such promotion.
- (3) Persons appointed on the result of an earlier selection shall be senior to those appointed on the results of a subsequent selection.
- (4) Where promotions to a post, cadre or grade are made from more than one post, cadre or grade, the relative seniority of the promotes from different posts, cadre or grades shall be according to the order of merit determined by Commission or the selecting authority, if such posts, cadres or grades do not come within the purview of the Commission

Note— (1) A list of candidates for the purpose of selection for promotion shall be prepared in all cases by the selecting authority when appointments are made on promotion in a single process of selection of more than one person.

Note— (2) Where the inter-se-seniority amongst several persons has not been determined prior to the coming into force of these rules, such seniority shall, on the coming into force of these rules, be determined on the basis of date of joining. When the date of joining of such persons is the same, seniority in the promotion post, cadre or grade shall follow the seniority in the lower feeder post, cadre or grade.

6. *Relative seniority of direct recruits and promotees ;*

- (1) The relative seniority between a promote and a direct recruit shall be determined by the year of appointment or promotion of each in the post, cadre or grade irrespective of the date of joining.
- (2) The promotees shall be en-bloc senior to the direct recruits of the same year

7. *Determination of seniority of transferees :*

- (1) The relative seniority of persons appointed by transfer to a post, cadre or grade from the feeder post, cadre or grade of the same department or office or from

other departments or offices of the Government shall be determined by the order of selection for such transfer.

- (2) When such transfer involve two or more persons selected from different departments or offices on the same occasion, the appointing authority for such appointment on transfer shall indicate the order of merit of the selected persons in each case.
- (3) The relative seniority between a promotee, a transferee and a direct recruit shall be determined by the year of promotion or transfer or recruitment, promotees being en-bloc senior to the transferees and direct recruits of the same year and transferees being en-bloc senior to the direct recruits of the same year.
- (4) Service benefits—With effect from the date of coming into force of these rules, for the purpose of service benefits available on the basis of seniority, such seniority shall mean the seniority determined under these rules

8. Interpretation:

If any question arises relating to the interpretation of these rules, it shall be referred to the Government in the Finance Department whose decision thereon shall be final.

9. Repeal and saving :

All rules, orders or memoranda concerning matters covered by these rules are hereby repealed;

Provided that the cases of benefits already given on the basis of seniority determined in accordance with the principles in force prior to the coming into force of these rules shall not be affected;

Provided further that there shall be no change in the existing order of inter-se-seniority amongst the officers of the services within the meaning of the West Bengal Services (Unification of State Services) Rules, 1979 (hereinafter referred to as the said rules) as determined prior to the coming into force of the said rules i.e. the 18th May, 1979

Notes on the West Bengal Services (Duties, Rights and Obligations of Government Employees) Rules—1980

Introduction : Rights imply duties. Duties imply obligations to perform. No right can be absolute. Absolute rights without any duties and obligations may result in liberty with license to do anything. Such action may shake the foundation of the society. In the Fundamental Rights guaranteed under Art 19 of the Constitution for freedom of speech and expression, peaceably assembly without arms, forming associations or unions, free movement throughout India, to settle in any part of India and to practice any profession or to carry on any occupation or trade or business, the State has been empowered to make laws to impose reasonable restrictions in the interest of the sovereignty and integrity of India, the security of the State, friendly relations with foreign States, public order, decency or morality. The Fundamental Right of equality of opportunity in matters of public employment is subject to provision/rules the State may make in regard to reservation of posts, any requirement as to residence or about religions for holding any office in a religious institution by a person professing a particular religion or belonging to a particular denomination.

Along with Fundamental Rights the Constitution has prescribed fundamental duties for the citizens under Art 51 A. When we think of fundamental rights, we should also abide by the fundamental duties.

Under Art 309, the State has been empowered to make rules to regulate recruitment and conditions of service for its employees. The WBS (Duties, Rights and Obligations of the Govt. Employees) Rules, 1980 had been framed in exercise of the said power and came into effect from 1st June, 1980 in replacement of the West Bengal Government Servants' Conduct Rules 1959. These rules apply to all employees of the Govt. of West Bengal excepting the members of the All India Services and Members of the Police and Jail staff falling under the purview of the Jail Code.

The rules give full trade union rights to its employees including right to strike. For obvious reasons the right to strike has not been given to the members of the WBCS (Executive & Judicial) and other allied executive, administrative, medical, engineering and educational services.

A Govt. employee is bound to observe the rules of conduct and discipline in the discharge of his duties and should not do anything, which is unbecoming of him. Govt. employees hold a position of trust and responsibility. Social relation and

dealings of the employees should ensure that there is no ground or occasion to suggest that some individuals have more access or greater influence with them than others. Not only in official life but also in his private life, he should be above reproach.

It should be noted carefully that any violation or infringement of these rules shall be deemed to be a good and sufficient reason within the meaning of Rule 8 of WBS (Classification, Control and Appeal) Rules, 1971 for imposing penalties.

A Govt. employee is a public servant as defined in the Indian Penal Code. {Section 21 of the Code). A public servant is one who is to discharge some public duty. An honorary servant discharging a public duty is as much a Public Servant as a paid Govt. employee.

The word 'Strike' means cessation of work by a body of persons acting in combination or refusal to work or accept employment in any undertaking {Clause (q) of Sec. 2 of the Industrial Disputes Act.)

The duties, rights and obligations of the Government employees are enjoined in Rules 3, 4 and 5 respectively. These provisions are described below :

Rule 3 : Duties of a Govt. Employee ;

- (1) Every Govt. employee should bear in mind that he is a public servant, shall faithfully discharge his duties, behave courteously with the members of the public and colleagues and shall always try to help them in all possible ways through quick and faithful discharge of duties assigned to him ;
- (2) He shall rise above all personal, political or other considerations and maintain integrity, impartiality and devotion to duty
- (3) Notwithstanding his personal views on any matter relating to State Policy and Programme, a Govt. employee must carry out faithfully the duties and responsibility entrusted to him as a Public servant;
- (4) He shall practice, promote and encourage collective functioning in the interest of administrative efficiency and apply his personal initiative to the efficient discharge of his duties;

- (5) When in the discharge of duties, he is called upon to decide a matter in which he or a relation of his is financially or otherwise interested, he shall, at the earliest opportunity, bring this fact in writing to the notice of the authority to whom he is subordinate;
- (6) Every Govt. employee (other than a Group D employee) shall once in a year, submit in the prescribed form to the appointing authority a return of moveable and immovable property and other assets owned, acquired or inherited by him or any member of his family.

[Family means wife or husband and the child or the step-child of the Govt. employee [Rule 2 (d)]

- (a) Devotion to duty means a Govt. employee must have to be obedient, faithful, careful and reasonably competent to discharge his duties. Any act or omission which runs counter to the expected code of conduct will constitute misconduct. Lack of efficiency, failure to attain highest standard of administrative ability or error in judgment in evaluating the developing situation are definite shortcomings of an officer but not misconduct unless it is malafide.
- (b) Integrity implies honesty and uprightness. Govt. employees especially those holding positions of trust and responsibility should not only be honest and impartial but also have the reputation of being so.
- (c) **Asset Statement:** It is often difficult to establish the allegation of corruption or lack of integrity in respect of a Govt. employee by proof of specific instances though he may have the ill-reputation of being a corrupt officer. In such circumstances, he may be subjected to disciplinary actions by showing that his assets are disproportionate to his known sources of income. [Nandalal Sharma V. Union of India (1973) SLR 63 (Delhi).

Removal from service for failure to submit Asset Statement was not interfered by High Court (Kshetra Mohan Nath - Vs - Dist. Controller of Stores, AIR 1970 Cal. 131). A Govt. employee is liable to be dismissed for not disclosing full assets (State of Assam V Mohendra Kumar Das, AIR 1970 SC 1255).

Rule 4 : Rights of Govt. Employees :

- (1) Every Govt. employee shall have the right to form associations/federative bodies of the employees;
- (2) Every Govt. employee shall have full trade union rights including the right to strike. The right to strike shall however be subject to compliance with the provisions laid down in the Appendix

Note— The right to strike shall not however be available to the members of the W.B.C.S. (Executive & Judicial) and other allied executive, administrative, medical, engineering and educational services.

Right to strike is not a Fundamental Right but right to form associations is a Fundamental Right under Article 19 of the. Constitution but reasonable restrictions may be imposed.

- (3) Every Govt. employee shall enjoy full democratic rights except being a member of any political party.

Explanation—These rights do not however include any which is prohibited under the law of the land; Employees Unions are not political parties even though political leaders may be associated with it.

- (4) Any Govt. employee may, with prior intimation to authority and subject to the provision of Clause 7 of Rule 5 participate in a radio or television programme provided that nothing should be said in such programme which:
 - (a) Incite communal or parochial feelings.
 - (b) Goes against the unity and integrity of the country.
- (5) Any Govt. employee may contribute any literary or scientific writing or write any letter to any newspaper or periodical subject to provision laid down in Clause 4

Rule 5: Obligations of a Govt. Employee :

- i. No Govt. employee shall commit any misconduct as laid down in Section 5 of the Prevention of Corruption Act or take any illegal gratification or obtain valuable things without consideration or on inadequate consideration

from persons concerned in his official dealings as detailed in Sec. 161 and 165 of the Indian Penal Code.

- ii. No Govt. employee shall, except with prior sanction of the appointing authority acquire or dispose of any immovable property by lease, mortgage sale, gift or otherwise either in his own name or in the name of any member of his family where such transaction is conducted otherwise than through a regular or reputed dealer. The same condition, shall apply in the case of sale or purchase of movable property exceeding Rs. 5,000/- in value. The said amount raised to Rs. 10,000/- w.e.f. 1.4.2001 as per GO No.: 3571-F dt. 30.3.2001.

Note— The movable or immovable properties owned by The members of the family are either acquired from their own funds or inherited will not come under the provisions of these rules.

- iii. No Govt. employee shall lend money to or obtain loan from any member of the public, business house or trader with whom he has to deal in his official capacity either directly or indirectly. Co-op. Societies do not come under purview of this clause.

[Govt. employee may take loan from the Banks both nationalized and private for the purpose (a) marriage expenses of self/daughter/sister, (b) medical expenses of self/children, (c) educational expenses of self/children, (d) to purchase essential necessary consumer goods like Refrigerator, TV, Washing Machine, Motor Car, Two wheelers etc, (e) Expenses relating to Tours/excursion etc. (f) Expenses relating to Construction of house subject to condition that the Govt. employee concerned shall have to inform the appointing authority the amount of loan, purpose of loan and monthly installment of loan.

It is clarified in this connection that this intimation will not however, absolve the Govt. employee for obtaining permission of his appointing authority as may be required at present for acquiring movable/immovable properties. It is specifically stated that the that the Govt. will not be guarantor in favour of the employee for the purpose of obtaining loan nor it will take any responsibility for recovery of said loan and interest thereon as per GO No. 3368-F dt. 26.3.2001.]

- iv. No Govt. employee who has a wife/husband living shall contract another marriage without previously obtaining the dissolution of the first marriage notwithstanding such a second marriage being permissible under any personal law of the community concerned.
- v. No Govt. employee shall employ or engage any subordinate for any domestic, private or personal service.
- vi. No Govt. employee shall use or permit private use of Govt. Vehicles, save except for official business;
- vii. Shall not leak out official secrets;
- viii. (a) Shall not violate any law relating to intoxicating drinks or drugs, (b) consume or be under influence of any intoxicating drink or drug in course of his duty and /or in any public place.
- ix. Shall not accept either directly or indirectly without prior sanction of appointing authority any gift of more than trifling value; gift in conformity with religious or social customs shall not come under purview of this clause.
- x. Shall not, except with previous sanction of Govt, engage in trade, employment, business excepting honorary work of social and charitable nature or Co-op. Societies.

Misconduct under Prevention of Corruption Act

The foremost obligation upon the employees is that they shall not commit any misconduct as contemplated in Sec. 5 of the Act, which is punishable as a criminal offence apart from being a ground for disciplinary action. This Act has now been replaced by the Prevention of Corruption Act, 1988 and misconduct or criminal misconduct has been defined under Sec. 13 of the Act.

Under the Hindu Marriage Act (Sec. 17), the Indian Christian Marriage Act (Sec. 60), the Special Marriage Act (Sec. 44), marrying a second time while the earlier spouse is living is void and is subjected to the penalties provided in Sec. 494 and Sec. 495 of I.P.C. Though bigamy is not prohibited in Mohammedan Law, it will be misconduct under these Conduct Rules. These rules do not contravene the provisions of the Constitution even though such marriage is permissible under personal law. Such a condition may be considered reasonable which the employer is competent to impose.

Gifts under social or religious customs do not come within the purview of this rule. Acceptance of dowry has however been prohibited with punishable offence under the Dowry

Prohibition Act. It has been held that only those articles are dowry which are given or agreed to be given as regard or reason or motive for solemnization of marriage. Gift is distinguishable from illegal gratification.

Acknowledgement and Reference— Shri S. K. Ghosal's Compendium of Service Benefits and Obligations regarding Conduct Rules.

Rule 7: Submission of petitions and memorials

- (1) Any Govt. employee or a group of employees desiring to place a claim or seeking redress of their grievance in any matter connected with service condition shall ordinarily address the authority at the lowest level competent to deal with the matter or the authorities superior to the officer against whose order or action redress is being sought for. If no intimation is received within a fortnight or if the employees are not satisfied with the redress given by the said authority they may directly address higher authorities, including the Minister, seeking interview or intervention.
- (2) A Govt. employee desiring to apply for any other position shall supply through the appointing authority who shall, unless there is any disciplinary proceedings pending against the applicant, forward the application to the addressee.
A Govt. employee may, if necessary, send an advance copy of the application to the addressee.

Rules 7A, 8 & 9

Nothing in these rules shall be construed to be in derogation of the 'provisions of **the** West Bengal Govt. Services Conduct Rules, 1959—which stand repealed subject to this provision. *Under Rule 9 any violation of infringement of the rules shall be deemed to be a good and sufficient reason for imposing penalties under WBS (CCA) Rules 1971.*

APPENDIX

Procedure to be followed before going to strike: No employee shall go on strike without completing the process of conciliation or negotiation and giving notice of at least 14 days and for public utility services thirty days.

Public Utility Services are:

- (1) All Services directly connected with running of hospitals
- (2) Fire Brigade—Operational services
- (3) Drinking Water Supply—Operational services
- (4) Milk Supply—Operational services
- (5) Ration Shops

Matters over which Govt. employees can go on strike relate to conditions of services and work, welfare of the employees and improvement of efficiency of standard of work.

Process of Negotiation and Conciliation:

- (1) Union/Association/Federative bodies will first exhaust discussion at the ministerial/departmental level.
- (2) Their grievances will then be placed before the State Negotiating Body headed by an officer of the rank of Secretary under direct control of Chief Secretary. The Negotiating Body shall not take more than 30 days except with mutual agreement to settle the matter and send its recommendation to the appropriate authority. If the negotiation fails, strike notice may be served to the Appropriate Authority.
- (3) On receipt of strike notice the Negotiating Body "may take further initiative to - solve the dispute. If it fails, the aggrieved party may go on strike.
- (4) When a strike commences and continues for more than a reasonable period, the Appropriate Authority may refer the matter to a Board of Arbitrators consisting of not more than three members—the majority of whom shall be other than Govt. employees. The Board will give its award within one month. After the matter is referred to the Board, the Government may prohibit continuance of the strike.

West Bengal Services (Classification, Control & Appeal) Rules, 1971

W.B.S. (CCA) Rules 1971 govern disciplinary action against State Govt. employees and came into force from 1st of May, 1971 and applies to all State Govt. employees except :—

- i. Persons paid at daily rates;
- ii. Persons against whom action is taken or proposed to be taken under the West Bengal Civil Service (Safeguarding of Security Rules, 1949).
- iii. Members of All India Services who are governed by A.I.S. (Discipline and appeal) Rules, 1953
- iv. Inspectors of Police and members of Subordinate Police Force
- v. Members of West Bengal Judicial Service Officers

Under Rule 10 of the **W.B.S. (D.C.R.B.) Rules, 1971**, departmental/judicial proceedings may be instituted against a retired employee with the sanction of the Governor for any event, which took place within four years before such institution.

Govt. may withhold, withdraw pension or part of it or recover any pecuniary loss suffered by Govt. for grave misconduct or negligence during his service.

Suspension (Rule 7).

- 7(1)** The appointing authority or any authority to which it is subordinate or any authority empowered by the Governor may place a Govt. employee on suspension:
- (a) Where a disciplinary proceeding or departmental enquiry is contemplated or is pending; or
 - (b) Where in the opinion of the authority aforesaid he has engaged himself in activities prejudicial to the interest of the security of the State; or
 - (c) Where a case against him in respect of any criminal offence is under investigation or trial. If the suspension order is issued by a subordinate authority, he must forthwith report to the appointing authority the circumstances of the case.

If a case had been registered by the Police against a Govt. employee under Sec. 304B (Dowry Death) of the Indian Penal Code and the employee has been arrested, he shall be placed under suspension immediately irrespective of the period of detention. If he is not arrested, he shall be placed under suspension immediately on submission of a Police report under sub-section (2) of section 173 of the Cr. P.C., 1973 to

the Magistrate if the report prima facie indicates that the offence has been committed by the Govt. employee.

- (2) A Govt. employee against whom a proceeding has commenced on a criminal charge but, who is not in custody (i.e. released on bail) in a criminal case may be placed under suspension. If the criminal charge is related to the official position or involves any moral turpitude suspension shall be ordered unless there are any exceptional circumstances.
- (3) A Govt. employee detained in custody for more than 48 hours under any law providing for preventive detention or as a result of proceedings either on a criminal charge or otherwise shall be deemed to have been suspended from the date of such imprisonment.
- (4) Where a penalty of dismissal, removal or compulsory retirement is imposed on a Govt. employee under suspension or a disciplinary proceeding pending against him is set aside in appeal or review and the case remitted for further enquiry or action or any directions, the suspension order will remain in force.
- (5) Where the aforesaid penalty or proceedings are set aside by a Court of law and the disciplinary authority decides to hold a further enquiry the Govt. Employee shall be deemed to have been placed under suspension from the date he was originally placed under suspension.

A Govt. employee on suspension is entitled to subsistence allowance and to pay and allowance on reinstatement under Rule 71 and 72 of W.B.S.R. pt. I respectively.

Provided that the subsistence allowance shall be reduced by the amount of allowance if any, paid to the employee while in custody for preventive detention.

Suspension on account of pendency of Criminal trial does not stand automatically revoked as soon as the employee is released from custody or acquitted of criminal charge. If an employee is acquitted and no departmental proceedings is contemplated, he is entitled to reinstatement. Suspension

without cogent reasons is mollified. [Union of India Vs. J.N. De, (1990), Cal LJ 84]

Penalties (Rule 8)

The following penalty may be imposed:

- i. Censure
- ii. Withholding of increments or promotion
- iii. Recovery from pay of the whole or part of any pecuniary loss caused to Govt. by negligence or breach of orders.
- iv. Reduction to a lower stage in the time scale of pay for a specified period with direction as to how future increments should be earned.
- v. Reduction to a lower time scale of pay, grade, post or service with or without further directions as to restoration to the original grade and seniority and pay on such restoration.
- vi. Compulsory retirement.
- vii. Removal from service, which shall not be a disqualification for future employment under Government.
- viii. Dismissal from service, which shall ordinarily be a disqualification for future employment under Government.

Penalties, imposed shall invariably be recorded in the confidential character Roll/ Service Book.

Failure on the part of a Govt. employee to intimate to his superior officers the fact of his arrests shall be treated as suppression of material information and will render him liable to disciplinary action, apart from the action that may be called for on the outcome of the Police Case against him.

It may be mentioned that in disciplinary proceedings the punishment must commensurate with the gravity of the offence committed, otherwise it would be violative of Article 14 of the Constitution.

Disciplinary Authority and Appellate Authority (Rule_9 and Rules 14, 15 and 21)

Appointing authority is competent to act as disciplinary authority. Officer performing current duties in absence of appointing authority cannot issue charge sheet. The Govt. can confer powers on an officer other than an appointing authority to dismiss a Govt. employee provided he is not subordinate in rank to the appointing authority.

The disciplinary authority in respect of Group A and B is the Governor—for Group C and D, the appointing authorities. For

Group A and Group B Officers, the Governor *persona designata* is the appellate authority while for others, it is the authority immediately superior to the disciplinary authority. Where the appointing /disciplinary authority is subordinate to *the* Govt. the appeal shall lie to the Govt.

Appeal should be submitted within 3 months—but it may be accepted beyond that date, if the appellate authority is satisfied about the reasons of delay.

If the disciplinary authority has in the meantime become the appellate authority by promotion or otherwise, he shall forward the appeal to his next higher authority who will then become the appellate authority.

In case where two or more Govt. employees are concerned, the Governor or any other authority competent to impose the penalty of dismissal make an order directing that the disciplinary action be taken in a common proceeding and specify the disciplinary authority. Departmental proceedings shall not as a rule be initiated on the same charges or on charges substantially similar to those of which the employee was acquitted in a Court of law. There is however no bar to further enquiry being undertaken in cases, where it is held by the Court that the safeguards imposed by Art 311 of the Constitution have not been properly followed and a subsequent enquiry be made.

Discharge by the court on final report by the police does not amount to acquittal and there is no bar to departmental charges being initiated on the same or substantially same charges.

When any trial in criminal proceedings had already commenced and the charge sheet has been submitted, it would not be expedient to proceed with the departmental enquiry. In the event of discharge, the authority will get opportunity to start such enquiry.

When a Govt. employee is transferred from the disciplinary control of one officer to that of another, the second authority will be competent to act as the disciplinary authority and impose penalty after completion of departmental proceedings in consultation with the first authority.

Procedure for imposing penalties (Rule 10)

- (1) No order imposing any of the penalties specified in rule 8 shall be made except after an enquiry held in the manner provided in this rule.
- (2) The disciplinary authority shall draw up or cause to be drawn up—
 - i. The substance of the imputations of misconduct or misbehaviour into definite and distinct articles of charge;
 - ii. a statement of imputations of misconduct or misbehaviour in support of each article of charge which shall contain—
 - (a) a statement of relevant facts including any admission or confession made by the Government servant
 - (b) a list of documents by which, and a list of witnesses by whom, the articles of charge are proposed to be sustained.
- (3) The disciplinary authority shall deliver or cause to be delivered to the Government servant a copy of the articles of charge and the statement of imputations of misconduct or misbehavior prepared under clause (ii) sub-rule (2) and shall require the Government servant to submit to the inquiring authority within such time as may be specified a written statement of his defence and to state whether he desires to be heard in person.
- (4) (i) The disciplinary authority shall in all cases for the purpose of enquiry appoint an inquiring authority and forward to it—
 - a) Copy of the articles of charge and the statements of the imputations of misconduct of misbehaviour;
 - b) Copy of the statement of witness, if any(iii) Where the disciplinary authority appoints an inquiring authority for holding an inquiry into the articles of charge, it may, by an order, appoint a Government servant or a legal practitioner, to be known as the "Presenting Officer" to present on its behalf the case in support of the articles of charge.
- (5) (i) The Government servant shall appear in person before the inquiring authority on such day and at such time within ten working days from the date of receipt by him of the articles of charge and the statements of imputations of misconduct or misbehaviour as the inquiring authority may, by a notice in writing specify in this behalf or within such further time not exceeding ten days, as the inquiring authority may allow.

- (ii) The Government servant against whom departments proceedings have been instituted may take the assistance of any other Government servant to present the case on his behalf, but may not engage a legal practitioner for the purpose unless the Presenting Officer appointed by the disciplinary authority is a legal practitioner, or the disciplinary authority, having regard to the circumstances of the case, permits to do so.
- (6) If the Government servant who has not admitted any of the articles of charge in his written statement of defence appears before the inquiring authority, such authority shall ask him whether he is guilty or has any defence to make and if he pleads guilty to any of the articles of charge, the inquiring authority shall record the plea, sign the record and obtain the signature of the Government servant thereon. The inquiring authority shall return a finding of guilt in respect of those articles of charge to which the Government servant pleads guilty. The inquiring authority shall, if the Government servant fails to appear within the specified time or refuses or omits to plead or claims to be tried require the disciplinary authority or his representative to produce the evidence by which he proposes to prove the articles of charge and shall adjourn the case to a later date not exceeding 30 days, after recording an order that the Government servant may for the purpose of preparing his defence—
- a) Inspect within five days of the order or within such further time not exceeding five days as the inquiring authority may allow, the documents specified in the list referred to in sub-rule (2);
- b) Submit a list of witnesses to be examined on his behalf;
- c) Give a notice within ten days of the order or within such further time not exceeding ten days as the inquiring authority may allow asking for the discovery or production of any documents, which are in the possession of Government but not mentioned in the list mentioned in sub-rule (2).
- (7) The inquiring authority shall, on receipt of the notice for the discovery or production of documents forward the same or copies thereof to the

authority in whose custody or possession the documents are kept, with a requisition for the production of the document by such date as may be specified in such requisition.

Provided that the inquiring authority may, for reasons to be recorded by it in writing, refuse to requisition such of the documents as are in its opinion, not relevant to the case.

- (8) On receipt of the requisition referred to in sub-rule (7) every authority having the custody or possession of the requisitioned document shall produce the same before the inquiring authority.

Provided that if the authority having the custody of possession of the requisitioned documents is satisfied for reasons to be recorded by it in writing that the production of all or any of such documents would be against the public interest or security of State, it shall inform the inquiring authority accordingly and the inquiring authority shall, on being so informed, communicate the information to the Government servant and withdraw the requisition made by it for the production or discovery of such documents.

- (9) After the completion of the enquiry, a report shall be prepared and it shall contain—
- (a) The articles of charge and the statement or imputations of misconduct or misbehaviour;
 - (b) The defence of the Government servant in respect of each article of charge;
 - (c) An assessment of the evidence in respect of each article of charge;
 - (d) The finding on each article of charge and the reasons therefore.
- (10) (i) The disciplinary authority shall consider the report of the enquiry and record its finding on each charge.
(ii) The disciplinary authority may for reasons to be recorded in writing, remit the case to the inquiring authority for further inquiry and report, and the inquiring authority shall, thereupon, proceed to hold further inquiry, as far as possible, according to the provisions laid down in this rule.

- (11) If the disciplinary authority, having regard to its finding on the charges is of opinion that any of the penalties specified in clauses (i) to (iii) of rule 8 should be imposed, it shall pass appropriate orders on the case:

Provided that in every case in which it is necessary to consult the Public Service Commission, the record of the enquiry

shall be forwarded by the disciplinary authority to the Commission for advice and such advice should be taken into consideration before passing the orders.

- (12) If the disciplinary authority, having regard to its finding on the charges is of opinion that any of the penalties specified in clauses (iv) to (viii) of rule 8 should be imposed or where the commission recommends, in any of the cases referred to it under sub-rule (11) one or other of the penalties specified in clause (iv) to (viii) of rule 8 and the disciplinary authority agrees with the views, it shall-
- (a) Furnish to the Government servant a copy of the report of the inquiring authority and a statement of its findings together with brief reasons for disagreement, if any, with the findings of the inquiring authority; and
 - (b) Give him a notice stating the punishment proposed and the grounds-therefore and calling upon him to submit within a specified time such representation as he may wish to make on the punishment proposed but only on the basis of the evidence adduced during the inquiry.
- (13) In every case in which it is necessary to consult the Commission, the record of the enquiry together with a copy of the notice given under clause (b) of sub-rule (12) and the representation made in response to such notice, if any shall be forwarded by the disciplinary authority to the Commission for its advice.
- (14) On receipt of the advice of the Commission the disciplinary authority shall consider the representation if any made by the Government servant as aforesaid, and the advice given by the Commission and determine what penalty, if any, should be imposed on the Government servant and pass appropriate order on the case.
- (15) In any case in which it is not necessary to consult the Commission, the disciplinary authority shall consider the representation, if any, made by the Government servant in response to the notice under clause (b) of sub-rule (12) and determine what penalty if any, should be imposed on the Government servant and pass appropriate orders on the case.

(16) Orders passed by the disciplinary authority under sub-rule (9) or sub-rule (10) shall be communicated to the Government servant who shall also be supplied with a copy of the report of the inquiring authority and, a statement of its findings together with brief reasons for disagreement, if any, with the findings of the inquiring authority, unless they have already been supplied to him, and also a copy of the advice, if any/given by the Commission and where the disciplinary authority has not accepted the advice of the Commission, a brief statement of the reasons for such non-acceptance.

There is no bar in initiating second departmental proceedings on different graver charges during dependency of first proceedings. It is not permissible to allege a fact in the charge sheet, which is not intended to be proved. The charge sheet must be clear, precise and accurate and must not be issued with a tainted and closed mind. The disciplinary authority cannot rely on adverse remarks on confidential reports not communicated to the charged officer. Non-supply of copy of statement which is basis of departmental proceedings amounts to denial of opportunity.

The function of the Public Service Commission is purely advisory in nature. Imposition of punishment without accepting the new of the PSC is not proper. However it should be consulted where disciplinary action is taken in view of the safeguard under Art. 320(3) (c) of the Constitution. It is however not necessary if the charged officer present a petition for review after action is taken.

The provision of second show cause notice under rule TO (12) of the CCA. Act is based upon the fifteenth amendment of Art, 311 (2) of-the Constitution in 1963 but in the 42nd amendment made in 1976, this provision has been omitted and it has further been introduced that It shall not be necessary (o give such person any opportunity of 'making representation on the penalty proposed". Issue of Second show cause notice is therefore not mandatory. However as the CCA. Rules have not been amended, the second show cause notice should be issued.

Merely because the Rule does not envisage appointment of a legal practitioner to defend the charged officer, his prayer for appointment of a legal practitioners where he has been pitted against experienced presenting officers cannot be disallowed. [Gadadhar Rambin vs. Food Corporation of India {1989} 2 Cal Lj 86.] For further study of disciplinary rules and

clarifications 'Compendium of Service Benefits and Obligation' by Shri S, K. Ghosal may be consulted.

Under rule 22, Governor may either on his motion or otherwise call for the records of the case and review any order made and after consultation with P.S.C wherever necessary, may confirm, set aside, modify or pass any order as he deems fit.

Model Examples of Charge sheet and Enquiry Procedure:

Three model examples of charge sheet are appended at the end of the notes. Two cases relate to W.B.H.S. officers where the Governor is the competent Authority and the charge sheets are issued under the signature of the Principal Secretary of the Department. One case relates to a cashier under the Health Directorate where the D.H.S.W.B. is the competent authority to issue the charge sheet.

These examples may be adopted with suitable modifications based on the facts of any individual case. A model draft for appointment of inquiring authority is also included.

In order that departmental enquiry is not vitiated for any lapse or default, step by step procedure to be followed by the Inquiring authority in keeping with the provisions of Rule 10 is indicated below:

Procedure to be followed in conducting Departmental Enquiries by the Inquiring Authority under rule 10 of the W. B. Services (Classification, Control & Appeal) Rules, 1971.

1. He shall maintain an order-sheet in chronological order from the date of receipt of the appointment letter as Inquiring Authority till the date of submission of report.
2. After being satisfied that the charged officer has received the charge-sheet and submitted his explanation to the charges, he should ask the charged officer to appear before him on such date, time and place as may be fixed by him. The charged officer should not be allowed to be represented by a lawyer. Upon appearance of the charged officer, charges as per

annexure I and II of the charge-sheet should be read over and explained to him and he should specifically be asked whether he pleads guilty to any or all of the charges or not and also whether he claims to be tried. He should note this in the order-sheet under his dated initials.

3. Hearing should be adjourned for the day and another date fixed by which the charge officer could be allowed the facility to inspect and take notes of the documents as per annexure III on the basis of which the charges are proposed to be substantiated. If the documents are not with the Inquiring Authority the charged officer should be referred the disciplinary authority under whose custody the documents are supposed to remain.
4. After he is satisfied that the charged officer has inspected all the documents on which the prosecution proposes to rely, as per the annexure III, he should fix another date for hearing and for examination of prosecution witnesses as per the annexure IV of the charge-sheet.
5. Examination of each prosecution witness should have to be done in the presence of the charged officer, who may be allowed to cross-examine PWs. It is upto the charge officer to decide whether he would cross-examine the PWs or not. But it must be on record that the charged officer was given the opportunity to cross-examine the PWs.
6. Examination of a witness will have to be done in the form of a memorandum (not in question-answer form) and signed by the witness and the Inquiring Authority. A certificate in following words shall be recorded under the dated initials of the Inquiring Authority.
"Read over and explained to the deponent and admitted to be correct."
7. After the close of the prosecution evidence, the charged officer is to be asked if he wants to adduce any defence evidence. If the charged officer wants to adduce defence evidence, he should be asked to furnish a list of Defence Witness / list of documents in his defence.
8. On the next date to be fixed, the defence witnesses should be examined one by one.

Prosecution will have to be given the opportunity to cross examine the defence witnesses.

9. A date for hearing of the prosecution as well as defence arguments may be fixed by the Inquiring Authority at his discretion. Both parties, may, instead of oral arguments, submit written statement in their favour, at their discretion to the Inquiring Authority. The inquiry virtually comes to a close on the conclusion of defence evidence.
10. Finally, the Inquiring Authority should submit a report containing the article / articles of charges framed against the delinquent, analysis of evidence produced in support of the charges, statement in defence of the charged officer, defence evidence adduced and findings of the Inquiring Authority on each article of charge i.e. whether the charge has been proved or not.
11. After conclusion of the enquiry, the proceedings file, consisting of the following documents, should be forwarded to the disciplinary authority as early possible :
 - (1) Charge-sheet
 - (2) Order-sheet with correspondence
 - (3) Deposition of prosecution & defence witnesses
 - (4) Documentary evidence submitted by the prosecution and defence
 - (5) Concerned file of the Branch / Deptt. if sent to Inquiring Authority
12. While forwarding the documents to the disciplinary authority, the Inquiring authority should retain with him spare copies of his report for future reference, if necessary

**Model chargesheet where Governor is the Disciplinary Authority
Government of West Bengal Department of Health & Family Welfare
G. A (Vig.) Branch**

No. HF./O/Ga (Vig.)

Dated.....

MEMORANDUM

The Governor proposes to hold an inquiry under rule 10 of the West Bengal Services (Classification, Control and Appeal) Rules, 1971, against Dr. XYZ. Medical Officer of MN Primary Health Centre.....

The substance of imputations of misconduct in respect of which the inquiry is proposed to be held is set out in the articles of charge (Annexure I).

1. A statement of the imputations of misconduct or misbehaviour in support of the articles of charge is enclosed (Annexure - II). A list of documents by which and a list of witnesses by whom the articles of charge are proposed to be sustained are also enclosed (Annexure III and IV).

2. Dr. XYZ is directed to submit within 10 (ten) days of the receipt of this memo, a written statement of his defence to (Here state the name and designation of the Inquiring Authority)

..... who has been appointed as the Inquiring Authority and also to state whether he desires to be heard in person.

3. He is informed that an inquiry will be held only if the article of charge is not admitted. He should, therefore, specifically admit or deny the article of charge.

4. Dr. XYZ is further informed that if he does not submit his written statement of defence on or before the date specified in para 2 above, or does not appear in person before the inquiring authority or otherwise fails or refuses to comply with the provisions of the orders and directions issued in pursuance of the West Bengal Services (Classification, Control and Appeal) Rules, 1971, the inquiring Authority may hold the enquiry against him *ex parte*.

The receipt of this Memo may please be acknowledged.

By order of the Governor,
Principal Secy, to the Govt. of West Bengal

ANNEXURE — I

Statement of Article of Charge framed against Dr. XYZ, Medical Officer, MN Primary Health Centre.

That Dr. XYZ, while functioning as Medical Officer, MN Health Centre, and holding charge of OP Subsidiary Health Centre, because of the vacancy in the post of Medical Officer of the said OP Subsidiary Health Centre, visited the said OP Subsidiary Health Centre on a good number of occasions and had full knowledge that ABC, a Pharmacist attached to the said OP Subsidiary Health Centre had without any authority or qualification, been admitting indoor patients and treating them in the aforesaid OP Subsidiary Health Centre without making any entry in any register or keeping any record of such admissions or treatments, but illegally omitted to take any step whatsoever for stopping such illegal activities of the- said Shri ABC and thereby aided the commission of such activities. Such conduct on the part of Dr. XYZ is unbecoming of a public servant and violative of Rule 3 (1) of the West Bengal (Duties, Rights & Obligations of Government Employees) Rules, 1980.

ANNEXURE —II

Statement of imputations of misconduct in support of the articles of charge framed against Dr. XYZ.

The said Dr. XYZ was in charge of MN PHC from 1982 to August 1992 and according to his own statement he was in charge of supervision of the work of OP Subsidiary Health Centre, where there was no medical officer from 1985 to June, 1990. During this period Shri ABC was in charge of OP Subsidiary Health Centre. It appears from the statement of Dr. XYZ that he was asked by the Chief Medical Officer of Health, BDN to supervise the work of the OP SHC and as a matter of fact he visited the OP SHC occasionally. It also came to his knowledge that Shri ABC, Pharmacist had been treating patients admitting them in the Health Centre illegally without maintaining any record of the same but he did not take any step to stop this illegal activities of the Pharmacist. On the contrary it appears that on 9.5.1988 at 9 P.M. Dr. XYZ went to OP SHC being summoned by the above Pharmacist to attend one BC (S/O LM) of Dumuria, whom the Pharmacist had admitted in the OP SHC describing him to be a patient of Diarrhoea but found vomiting blood. But the Pharmacist did not maintain proper record in respect of the patient but noted about him in the outdoor register of patients one day after his actual admission in the Health Centre. The patient died on 19.5.1988 early in the morning but Dr. XYZ who visited him in OP SHC on 9.5.1986 did neither make any adequate

arrangement for his treatment nor had taken any steps to see that proper records were maintained in respect of the patient by the Pharmacist-in-Charge, Shri ABC.

Dr. XYZ while acting as Medical Officer-in-Charge of MN Primary Health Centre had in course of his official visit to OP Subsidiary Health Centre, observed one CD (D/O DEJ.P* village Dharpur, to undergo treatment under Sri ABC, Pharmacist at OP SHC for about 2 months in 1988 as an indoor patient illegally without maintaining any record for the same but Dr. XYZ did not take any action whatsoever for these illegal activities of Shri ABC, Pharmacist.

Dr. XYZ admitted in writing that he was aware that Sri ABC, Pharmacist was indulging in such illegal activities and he had reported it verbally to the Chief Medical Officer of Health.

But the Chief Medical Officer of Health had denied to have received any such report. From the fact that Dr. XYZ had on 9.5.1988 went to OP SHC in a Private Ambassador provided free of cost by the guardian of the patient illegally admitted and treated at OP SHC, by Pharmacist ABC it appears that he acted in a manner unbecoming of a public servant lacking a public servant in integrity and violative of rule 3(1) of the West Bengal Services (Duties, Rights and Obligations of Government Employees) Rules, 1980.

ANNEXURE — III

List of documents by which the articles of charge framed against Dr. XYZ is proposed to be sustained.

- (1) Log Book of Vehicle No. WBM-9113 of OP PHC.
- (2) Register of outdoor patients of OP SHC from 2.5.1988 to 31.12.1988
- (3) Statement of Dr. XYZ dated 17.10.1988 and 15.12.1988
- (4) Stock Register of medicine of OP SHC from 1.1.1988, which was checked by Dr. XYZ, M.O. in charge, OP PHC on 17.12.1988 at page 52.
- (5) Sub-Stock ledger of OP SHC of Medicines from 1.1.1988 which was checked by Dr. XYZ, Medical Officer-in-Charge, OP SHC on 17.12.1988 at page 100 and /or any other documents with prior intimation to the officer impugned

ANNEXURE—IV

List of witnesses by whom the articles of charge framed against Dr. XYZ proposed to be sustained.

- (1) Shri BC, Family Planning Field Worker, MN Health Centre.
- (2) Sri DRN, GDA, OP SHC.
- (3) Sri KCB, Sweeper, OP SHC.
- (4) Dr. B. Mondal, Assistant Chief Medical Officer of Health
- (5) PTR (S/O. Sri PK) of Pratapbagan, BDN
- (6) Sri DCR (S/O. BCR) of Kankradara, CDS
- (7) Sri PSP (S/O. CP) of Dumuria,
- (8) Sri RN (S/O. DN) of Dumuria,
- (9) inspector WN, A.C.I.
and/or any other witness with prior intimation to the Officer impugned

CASE NO. 2

Model Chargesheet where Governor is the Disciplinary Authority
Government of West Bengal
Department of Health & Family Welfare
G. A (Vig.) Branch

No. *HF/O/Ga (Vig.)*

Dated

MEMORANDUM

The Governor proposes to hold an inquiry under rule 10 of the West Bengal Services (Classification, Control and Appeal) Rules, **1971**, against Dr. XYZ. EX-MO, AB P.H.C. Murshidabad and now posted at Medical College. Hospital, Calcutta.....

The substance of imputations of misconduct in respect of which the inquiry is proposed to be held is set out in the articles of charge (Annexure I).

1. A statement of the imputations of misconduct or misbehaviour in support of the articles of charge is enclosed (Annexure — II). A list of documents by which and a list of witnesses by whom the articles of charge are proposed to be sustained are also enclosed (Annexure I 11 and IV).

2. Dr. XYZ is directed to submit within 10 (ten) days of the receipt of this memo, a written statement of his defence to (state the name and designation of the Inquiring Authority) who has been appointed as the Inquiring Authority and also to state whether he desires to be heard in person.

3. He is informed that an inquiry will be held only if the article of charge is not admitted. He should, therefore, specifically admit or deny the article of charge.

4. Dr. XYZ is further informed that if he does not submit his written statement of defence on or before the date specified in para 2 above, or does not appear in person before the inquiring authority or otherwise fails or refuses to comply with the provisions of the orders and directions issued in pursuance of the West Bengal Services (Classification, Control and Appeal) Rules, 1971, the Inquiring Authority may hold the enquiry against him *exparte*.

The receipt of this Memo may please be acknowledged.

By order of the Governor,

Principal Secy, to the Govt. of West Bengal

ANNEXURE — I

Statement of Article of Charge framed against Dr. XYZ Ex-M.O. AB P.H.C., Murshidabad and now posted at Medical College Hospital, Calcutta.

Article of Charge I:

That Dr. XYZ while posted as M.O., AB P.H.C., Murshidabad was absent without any intimation to the competent authority from 1.1.87 to 14.2.88 and thereby acted irresponsibly and in disregard of lawful authority. This reveals lack of devotion to duty as a public servant and in violation of rule 3 of the West Bengal Services (Duties, Rights & Obligations of Govt. Employees) Rules, 1980.

Article of Charge II:

That Dr. XYZ while posted as M.O., AB P.H.C., Murshidabad was on unauthorised absence from 1.1.87 to 14.2.88 and an explanation was obtained from him. He had furnished earlier a Medical Certificate dt. 14.2.88 in support of his illness.

It appears that the statement given by Dr. XYZ in his explanation is not in conformity with what has been stated in the Medical Certificate. Such act of Dr. XYZ is highly irregular and unbecoming on the part of a responsible Govt. Officer like him.

ANNEXURE — II

Statement of imputations of misconduct in support of the article of charges framed against Dr. XYZ ex-M.O., AB P.H.C., Murshidabad and now posted at Medical College Hospital, Calcutta.

Article of Charge I:

Dr. XYZ while posted at AB P.H.C., Murshidabad absented himself from duty from 1.1.87 to 14.2.88 without any intimation to the competent authority and latter on he furnished leave application on 27.3.89 with a xerox copy of M.C. dt. 14.2.88 which was sent to the office of the D.H.S. by the C.M.O.H., North 24-Parganas under his Memo. No. MO/1750 dated 29.5-89. The said Dr. XYZ was appointed to act as M.O., AB P.H.C., 24-Parganas (North) under the Health

& F.W. Deptt.'s Notification No. H/MA/150/DHS/1K-282-77 dated 21.1.88 ' and Dr. XYZ reported to the Office of the C M O H, North 24-Parganas on 15-2-88 vide Memo. No. Estt./1792 Dt. 16.6.88 of the C M O H, North 24-Parganas.

Thus Dr. XYZ was on unauthorised absence from duties for the period from 1.1.87 to 14.2.88 and thereby he had shown lack of sense of responsibility and devotion to duty as a public servant and willful disregard of lawful authority amounting to misconduct under the W B S (Duties Rights & Obligations of Govt. Employees) Rules, 1980.

Article of Charge II:

Dr. XYZ while posted as M.O., AB P H C, Murshidabad was on unauthorised absence from 1.1.87 to 14.2.88 and an explanation was obtained from him through the Supdt. Mathabhanga S.D. Hospital, Cooch Behar—vide Memo. No. 88/MTD/SD/HOSPTL/92 dated 29.1.92 of the Supdt. Mathabhanga S.D. Hospital. Dr. XYZ had earlier furnished a leave application dt. 27.3.89 along with Medical certificate dated 14.2.88

In his explanation Dr. XYZ stated, inter alia, that he had to take leave on 1.1.87 so as to arrange marriage ceremony of his younger sister scheduled to be held in the 1st week of January '87 when he fell ill at his home owing to serious attack of infective hepatitis and he was so ill that he failed to inform the BMCH, AB P H C and after recovery from illness which took three months, he went to report to CMOH office, Murshidabad. But in the Medical Certificate it was mentioned that he was suffering from Relapsing Hepatitis and was under treatment since 1.1.87 till 14.1.88, and was then advised absolute bed rest till 14.2.88. Thus the Medical certificate does not lend credence to his statement that his recovery from infection hepatitis took about three months. Again, in the M.C., he was declared fit to resume duty with effect from 15.2.88. But Dr. XYZ stated that he recovered from illness within three months, i.e. from 1.4.87 In addition to an M.C., Dr. XYZ furnished a copy of pathological report, which seems to be full of tampering of the dates.

Thus the statement of Dr. XYZ in his explanation is not in conformity with what was stated in the M.C., which is unbecoming on the part of a responsible Govt. Officer. Hence the charge.

ANNEXURE - III

List of documents by which the article of charges framed against Dr. XYZ Ex-M.O., AB PHC, Murshidabad and now posted at Medical College Hospital, Calcutta are proposed to be sustained.

- (1) Application dated 27.3.89 for Leave of Dr. XYZ with M.C. dt. 14.2.88 and Report on Biochemical Investigation.
- (2) Memo. No. MO/1750 dt. 29.5.89 from CMOH, North 24-Parganas
- (3) Notification No. H/MA/150/DHS/1K-282-77 dated 21.1.88 of Deptt. of Health & F.W. (M. A. Branch).
- (4) Memo. No. Estt./1792 dt. 16.6.1988 of the CMOH, North 24-Parganas.
- (5) Memo. No. 1K-282-77/A 848 dt. 9.1.92 of Health Directorate, W.B..
- (6) Memo. No. 88/MTB/SD/HOSPITAL/92 dated 29.1.92 of Supdt., Mathabhanga S.D. Hospital, Cooch Behar and its enclosure (explanation from Dr. XYZ)

ANNEXURE— IV

List of witnesses by whom the articles of charges framed against Dr. XYZ, ex-M.O., AB PHC, Murshidabad and now posted at Medical College Hospital, Calcutta are proposed to be sustained.

- (1) Chief Medical Officer of Health, North 24-Parganas.
- (2) Chief Medical Officer of Health, Murshidabad.
- (3) Dy. Asstt. Director of Health Services { P & E }, W.B.
- (4) Asstt. Director of Health Services (P & B), W.B.
- (5) Supdt. Mathabhanga S.D. Hospital, Cooch Behar

CASE NO. 3

Standard form of chargesheet where DHS W.B. is the Disciplinary Authority
Government of West Bengal **Directorate of Health Services**
Writers' Buildings : Calcutta

No _____ Cat, the _____ : _____ '94

MEMORANDUM

The undersigned proposes to hold an enquiry under rule 10 of the West Bengal Services (Classification, Control & Appeal) Rules, 1971, against Shri Madan Pal, (not his real name), Cashier, S. P., W.B., Calcutta. The substance of imputations of misconduct in respect of which the enquiry is proposed to be held is set out in the articles of charge (Annexure I).

1. A statement of the imputations of misconduct in support of each article of charge is enclosed (Annexure II). A list of documents by which, and a list of witnesses by whom, the articles of charge are proposed to be sustained are also enclosed (Annexure-III&IV)..

2. Shri Madan Pal, Cashier, SFWB is directed to submit within 7 days of the receipt of this memorandum a written statement, of his defence direct to _____ (Here state the name and designation of Enquiring Authority) who has been appointed as the enquiring authority and also to state whether he desires to be heard in person.

3. He is informed that an enquiry will be held only in respect of those articles of charge as are not admitted. He should, therefore, specifically admit or deny each article of charge.

4. Shri Madan Pal, Cashier, SFWB is further informed that if he does not submit his written statement of defence on or before the date specified in paragraph 2 above, or does not appear in person before the enquiring authority or otherwise fails or refuses to comply with the provisions of the rules / orders / directions issued in pursuance of rule of West Bengal Services (Classification, Control & Appeal) Rules, 1971, the enquiring authority may hold the enquiry against him ex-parte.

The receipt of this memo, may please be acknowledged.

Sd/-

Director of Health Services,
West Bengal

To
Shri Madan Pal,
Cashier, SFWB,
Calcutta

No _____ Cal, the _____ ; _____ '94.

Copy forwarded to :-

1. The _____ for information and necessary action. The above memorandum (in original) along with its annexures is enclosed for service upon the impugned Officer on proper receipt. The document of such delivery may be sent to the E.O. under intimation to this Directorate.
2. The for information.
3. Thefor information.

for Director of Health Services,
West Bengal

Enclo : As stated.

ANNEXURE-I

Statement of Articles of charges framed against Shri Madan Pal, Cashier, SFWB. Calcutta.

Article of Charge - I

That the said Sri Madan Pal, while functioning as Cashier, S.F.W.B., Calcutta was entrusted with the job of maintaining Cash Book and handling Cash of the Bureau. Audit on the accounts of the S.F.W.B. Calcutta for the period from 1.7.93 to 31.7.94 as well as verification of Cash revealed a shortage of Rs. 9656.90 P. and Sri Madan Pal is held responsible for the same. Such conduct on his part is highly unbecoming of a Govt. employee and amounts to deliberate attempt to defalcate the amount from Govt. exchequer which he did actually and hence liable for disciplinary action for violation of Rule 3(1) of the West Bengal Services (Duties, Rights and Obligations of Government Employees) Rules, 1980.

Article of Charge - II

That the said Shri Madan Pal, while functioning as Cashier, S.F.W.B., Calcutta had made innumerable corrections / alterations of figures in the Cash Book, without any attestation by the authority which is required under S.R. 31 (II) of W.B.T.R. Vol. I and totaling had not been done and checked by any persons other than the writer of the Cash Book in violation of the provisions laid down in S.R. 31 of W.B.T.R. Vol-I. Such conduct on his part indicate utter negligence of duty with motive to shirk responsibility and hence liable to departmental action, for violation of Rule 3 (1) of the West Bengal Services (Duties, Rights and Obligation of Government Employees) Rules, 1980.

Article of Charge - III

That the said Sri Madan Pal while functioning as Cashier, S.F.W.B. Calcutta had retained heavy cash balances in contravention of the provisions laid down in S.R. 572, as per instance on—

16.9.91 — Rs. 10,63,988.44
16.3.92 — Rs. 2,48,819.76
31.3.93 — Rs. 33,86,590.02
31.7.94 — Rs. 20,46,444.97

Such conduct on his part showed utter disregard of Treasury and Financial Rule on his part and hence liable for disciplinary action for violation of Rule 3(1) of West Bengal

Services (Duties, Rights and Obligations of Government Employees) Rules, 1980.

ANNEXURE - II

Statement of imputation of misconduct to substantiate the article of charges framed against Sri Madan Pal, Cashier, S.F.W.B. Calcutta.

Article of Charge -1

That the said Sri Madan Pal while functioning as Cashier S.F.W.B. Cal. was entrusted with the job of maintaining Cash Book and handling Cash of the Bureau. Audit on the Accounts of the S.F.W.B. Calcutta for the period from 1.7.93 to 31.7.94 as well as verification of Cash on different dates during the period, and Cash Book checking disclosed an overall shortage of Cash of Rs. 9656.90 P. on 31.7.94 and Sri Madan Pal is held responsible for the same.

Such conduct on his part is highly unbecoming of a Govt. employees, irregular and amounts to deliberate attempt to defalcate the amount from Govt. exchequer which he did actually and hence liable for disciplinary actions under the rules cited above.

Article of Charge - II

That the said Sri Madan Pal, while functioning as Cashier, S.F.W.B., Calcutta had made innumerable corrections / alterations of figures in the Cash Book without any attestation by the authority which is required under S.R. 31 (II) of W.B.T.R. Vol-I and totaling have been done and checked by any person other than the writer of the Cash Book, inviolation of provisions laid down in S.R. 31 of W.B.T.R. Vol-I.

Such conduct on his part indicate utter negligence of duty with motive to shirk responsibility and hence liable to departmental action under Rule 3 (1) of WBS (Duties, Rights and Obligations of Government Employees) Rules 1980.

Article of Charge - III

That the said Sri Madan Pal while functioning as Cashier S.F.W.B., Cal. had retained heavy balances in contravention of the provisions laid down in S.R. 572 as for instance on— 16.9.91 — Rs. 10.63,988.44 P.

16.3.92 — Rs. 2,48,819.76 P.
31.3.93 — Rs. 33,86,590.02 P.
31.7.93 — Rs. 20,46,444.97 P.

Such conduct on his part showed utter disregard of Treasury and Financial Rules on his part and hence liable for disciplinary action for violation of Rule 3 (1) of West Bengal Services (Duties, Rights and Obligations of Government Employees) Rules, 1980.

ANNEXURE — III

List of Papers/documents/records etc. by which the Article of charges framed against Sri Madan Pal, Cashier, S.F.W.B., Calcutta is proposed to be sustained.

- (1) Audit query Statement of A.G., West Bengal, dated 31.9.94.
- (2) Cash Book, Token Registers Bill Registers, Cheque Registers and office copy of bills for the pertaining period and any other papers / documents / registers etc. if any on prior intimation to the impugned Officer

Model Draft for appointment of Inquiring Authority
Government of West Bengal
Department of Health & Family Welfare/Directorate of
G. A. (Vig.) Branch

No. HF/O/GA (Vig.)

Dated.

ORDER

In exercise of the power conferred by sub-rule" (4) of rule 10 of the West Bengal Services Classification, Control and Appeal) Rules, 1971, the undersigned hereby appoints as Inquiring Authority to enquire into the charge framed against Shri / Smt under this Deptt. Memo. No. HF / O / GA (Vig.) dated 19..... and directs him to submit his report in accordance with the provisions of Rule 10(9) of the W.B.S. (Classification, Control and Appeal) Rules, 1971 and records of the case including proceedings file to the undersigned after holding the enquiry at an early date.

2. His attention is invited to rule 10 of the West Bengal Services (Classification, Control and Appeal) Rules, 1971 for following the procedure laid down therein. He should proceed to hold enquiry according to the provisions laid down in the said rules.

3. Copies of the articles of charge and the statements of imputation of misconduct in support of the articles of charge etc. are enclosed herewith.

By order of the Governor,

Principal Secy, to the Govt. of West Bengal.

To

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.....

Notes on the Vigilance Commission

1. The Government of West Bengal, by a resolution No. 221 GAC dated the 4th March, 1965 set up a Vigilance Commission to be headed by the Vigilance Commissioner, West Bengal. The Commission will be attached to the Home Deptt. but in the exercise of its powers, it will not be subordinate to any department and will have the same measure of independence and autonomy as the Public Service Commission, W. B.

Cases, which come under the purview of the Vigilance Commissioner:

- i. To undertake an enquiry into any transaction in which a public servant is suspected or alleged to have acted for an improper purpose or in a corrupt manner;
- ii. To cause an enquiry or investigation to be made into—
 - (a) Any complaint that a public servant had exercised or refrained from exercising his powers for improper or corrupt purpose.
 - (b) Any complaint of corruption, misconduct, lack of integrity or other kinds of malpractices or misdemeanor on the part of public servant, including members of the All India Services serving in connection with the affairs of the State Government.
2. The Vigilance Commission is not therefore concerned with allegations or complaints of any other types, e.g., insubordination, breach of discipline, negligence of duties, etc. not involving corruption. Allegations of these other types should be enquired into and disposed of departmental and should not be referred to the Vigilance Commission at any stage.
3. Where the Departments, Directorates, Heads of Offices have reasonable suspicion about the integrity of some public servants, the disciplinary authority should first make a preliminary verification with reference to its own records and if there is any basis for the complaint, allegation or suspicion, then only the matter should be reported to the Vigilance Commission with a self-contained precise and all the relevant documents for investigation and/or advice as to the further action to be taken

4. **Complaints regarding corporate State Undertakings**

The powers and jurisdiction of the Vigilance Commission also extends to corporate State Undertakings.

5. **Investigation and Enquiry ;**

Broadly speaking there are two phases in each case ending in departmental proceedings viz., "investigation" and "Enquiry". The "Investigation" starts on receipt of a complaint about corruption. If the Vigilance Commission considers that the complaint or information is sufficiently specific and verifiable, it asks the Anti-corruption Bureau or some other agency (including the department to which the Public Servant belongs) to make investigation confidentially and to submit a preliminary report to the Commission for advice as to further action. The department itself may also initiate such an investigation *suo-motu* and forward the report to the Vigilance Commission for perusal and advice as to further action. If the Vigilance Commissioner is of opinion that there is a *prima facie* case for further investigation by way of examination of the public servant concerned and of the records etc., of the department with the knowledge of the head of the department then the Vigilance Commission orders what is known as an "Open investigation" which is actually the second stage-- of the first phase, viz. the process of preliminary investigation. At this stage, the officer concerned is invariably given his first opportunity to explain informally the allegations against him. If he can satisfactorily explain his conduct, the matter is dropped and the head of the department is informed accordingly.

if he is unable to do that, then only the case enters the second phase, i.e. the formal enquiry.

6. After examination of the report of the preliminary investigation, the Commission advises the Government or the disciplinary authority of the Public Servant complained against as to the suitable action to be taken. The action may include drawing up of departmental proceedings or the filing of a case in Criminal Court or recommendation for compulsory retirement under Rule 75(aa) of WBSR-I. When a departmental proceeding is advised, the Commission drafts the specific charges and in the case of Group A Officers (erstwhile Gazetted Officers), invariably nominates a Commissioner for departmental enquiries attached to its organization for holding the formal oral enquiry.

7. Classification of Cases in which consulting Vigilance Commission is obligatory :

- (1) Demand and/or acceptance of illegal gratification.
- (2) Misappropriation of Government money and property.
- (3) Breach of trust in respect of public fund.
- (4) Forgery or falsification of document for getting undue advantage for self or somebody else.
- (5) Showing false expenditure of Government money with improper motive
- (6) Incurring unnecessary Government expenditure with the motive of giving undue benefit to others.
- (7) Possession of assets disproportionate to known sources of income.
- (8) Drawing of false traveling allowance, daily allowance, house rent allowances etc.
- (9) Private trade, business or employment, speculation and investment, promotion and management of companies.
- (10) Non-declaration or suppression of assets or submission of false, incorrect or misleading assets statement
- (11) Commission to report to the Appointing Authority about acceptance of gifts.
- (12) Financial impropriety, lack of supervision, negligence of duty, arbitrator/ action etc. resulting in loss of Government money or facilitating corruption.
- (13) Unauthorised raising of Subscription.
- (14) Unauthorised lending and borrowing.
- (15) Unauthorised obtaining of patents.
- (16) Abuse of power or authority for deriving improper gain for self, relatives, friends, etc.

N.B.— Due to the large variety of delinquencies that continue to be reported, this **list** should not be taken as exhaustive.

8.6. Vigilance Officers in Departments, Directorates, Corporate State Undertakings and District Vigilance Officer

In the districts, normally the District Magistrate himself functions as the District Vigilance Officer unless for special reasons he prefers to delegate his powers and responsibilities to some other senior officer, serving in the General Administration in the District headquarters.

In each Department/ Directorate /Corporate State Undertakings an officer of or corresponding EO the rank of Deputy Secretary is designated as the Vigilance Officer. The Vigilance Officers are responsible to co-ordinate work relating to vigilance in the Department and also with the Vigilance Commissioner.

9. Treatment of anonymous and pseudonymous complaints :

(a) Complaints of allegations received anonymously or pseudonymously should not be rejected as a matter of course. If there are specific allegations which are susceptible of verification, an attempt should be made at such verification and make a preliminary enquiry. In the alternative, the Department / Directorate etc. may at its discretion forward the petition to the Vigilance Commission, when further action will be taken by the Vigilance Commission.

Allegations of trivial or insignificant nature or about minor service matters and administrative inefficiency need not be referred to the Vigilance Commission and should be dealt with and disposed of departmentally

(b) If the matter concerns an erstwhile non-gazetted employee and the preliminary enquiry reveals that there is a case for departmental action or for prosecution in Court, the Department/ Directorate etc. may proceed accordingly after collecting further necessary materials. No consultation with the Vigilance Commission is ordinarily, necessary but it should be kept informed of the final results of the case.

(c) If the matter concerns an erstwhile Gazetted Officer, the report of the preliminary enquiry should be sent to the Vigilance Commission. The Commission will consider whether there is any prima facie case for departmental proceedings or prosecution in Court it will then advise the Department ^Directorate etc. whether (i) further

proceedings should be dropped or (ii) departmental proceedings should be instituted against the delinquent officer or (iii) a formal complaint should be lodged with the police. If departmental proceedings are to be recommended, the Vigilance Commission will draw up formal charges and forward to the disciplinary authority-suggesting enquiry by a particular Commissioner of Departmental Enquiries of the Commission. The disciplinary authority will then issue a formal order appointing such officer as Enquiry Officer. Such Officer will then hold the enquiry and submit his report to the Vigilance Commissioner who will forward the same to the Department / Directorate with his advice as to further action

10. Maintenance of Strictest Secrecy of the advice, recommendation or opinion given by the Vigilance Commission:

The Vigilance Commissioner, whose function is only advisory in nature, tenders its advice to the disciplinary authorities in confidence and its advice is a *Confidential document*. The advice of the Commission should neither be shown to the accused public servant nor any mention of the same should be made in any show cause notice, formal order, including the final order of punishment. If the accused officer asks for a copy of the advice tendered by the Commission, it should be explained to him that even though the Commission's advice has been obtained, it is a confidential communication and in any case, the disciplinary authority has applied his own mind in arriving at the final decision.

11. Overriding the recommendation of the Vigilance Commission;

- (a) Vigilance Commission is a purely advisory body. Where the disciplinary authority is Government (Governor) and where the advice of the Vigilance Commission is not proposed to be accepted, orders of the Minister-in-Charge should be obtained. A Second reference should thereafter be made to the Commission explaining the reason of non-acceptance and inviting further observation within a fortnight. After a fortnight has elapsed, the matter should be placed before the Minister-in-Charge again with the further views of the Commission, if any. If the original opinion of the Minister-in-Charge stands, the case should be referred to the Public Service Commission if necessary as required

under Article 320(3)(c) of the Constitution. Before any final decision is arrived at, after compliance of the constitutional requirements and the procedure for imposing any penalty, The case should be referred with a self-contained summary indicating the advice of the Vigilance Commission and the reasons for its non-acceptance to the Chief Minister to Governor during President's Rule) through Chief Secretary. Final orders should be issued by the Department concerned in accordance with the decision of the Chief Minister , Governor during President's Rule)and communicated to the Commission.

- (b) In a case where the disciplinary authority is an authority subordinate to Government, the above instructions should be followed *mutatis mutandis*. However, no reference to Government or to the Minister-in-Charge is necessary at this stage. It will be open to the Vigilance Commission to move the Government if it so desires, to review such orders in accordance with provisions contained in Rule 22 of West Bengal Services (Classification, Control and Appeal) **Rules, 1971**.

12. Vigilance Clearance :

All cases of confirmation in Superior-Service, promotion to higher post (except under Career Advancement Scheme) involving exercise of greater discretionary powers, deputation to foreign service, selection for training abroad, foreign travel, re-employment, extension in service, the Vigilance Commission shall have to be consulted for assessing the integrity of the officer concerned. For sanction of pension and retirement benefits, the Commission may also be consulted, if considered necessary.

NOTES ON TRAVELLING ALLOWANCES –

- i. Traveling Allowances Rules
- ii. Leave Travel Concession
- iii. Travel Concession

Part – I General Conditions and Explanatory Notes

1. Traveling allowance is compensatory in nature and not a source of profit (Rule 7 of WBSR –II). It is granted for traveling in the interest of the public service (Rule V(41) of WBSR Part – I) to cover the expenses of journey.
2. In terms of Memo No. 4730-F dt. 25.5.99 Govt. employees have been grouped into 5 pay ranges for the purpose of TA entitlements as under:
 - i. Rs. 16400 and above.
 - ii. Rs. 8,000 and above but less than Rs. 16,400
 - iii. Rs. 6,500 and above but less than Rs. 8000
 - iv. Rs. 4,100 and above but less than Rs. 6,500
 - v. Below Rs. 4,100

All India Service Officers will be included in pay range (ii) unless they are already included in pay range (i). Confidential Assistants to Ministers, Political Secretary to Chief Minister will belong to (ii) but they will draw Daily Allowance at the rate admissible to Ministers, which is Rs. 120 for ordinary locality in West Bengal and Rs. 230 for Darjeeling (except Siliguri Sub-division). Jamadars of Eastern Frontier Rifles, fall under (iii) Motor drivers (Special cadre) for Ministers under (v) and attendants to Ministers under (vi) Ministers are entitled to take one attendant for journey on official duties. The TA entitlements are effective from 1.6.1999 but TA Bills already finalized before issue of the above order will not be reopened as per GO No. 4730-F dt. 25.5.99.

3. The following are the different kinds of travelling allowance which may be drawn in different circumstances by Govt. Employees (Rule 24 of WBSR 11).
 - i. Permanent monthly traveling allowance (Rule 11 *ibid*)
 - ii. (Unconditional) Conveyance or horse allowance (Rule 12 *ibid*)
 - iii. Allowance for distance travelled (Rule 24 *ibid*)
 - iv. Daily Allowance (Rule 24 *ibid*)
 - v. Actual cost of travelling (Rule 11, 24 *ibid*)

3.1 Permanent Monthly Travelling Allowance is granted to a Govt. employee, whose duties require extensive journey

within his sphere of duty. It cannot be drawn during leave, temporary transfer or journey time or when other kind of T.A. is drawn (Rule 25). Rates of allowance revised from June 1999 are shown in the Annexure of GO No. 4730-F dt. 25.5.1999 given in Part – II of this chapter.

4. **Allowances for distance travelled :**

Journey should be performed by the shortest or the cheapest or the most practicable route. Where there are alternative routes and the difference in time and cost is not great, journey by any of such routes is permissible. When journey is not performed by any of those routes, Controlling Officer may accept or reject the necessity of travel by this route. **[Rule 32]**

5. T.A. is admissible for journey beyond 8 K.M. from the city point which is reckoned from the Chief Public Office or such other point as may be fixed by the Govt., for example, Raj Bhavan is the Chief Public Office in Calcutta and Court House and Police Station in the district. For journey within 8 K.M. actual expenditure is admissible. **[Rules 24, 33 & 71]**

5.1 Group 'D' employees may be allowed to draw actual T.A. beyond the radius of 8K.M.from contingencies. **[Rule 88(2)]**

6. Travelling in a lower class and charging the entitled fare will call for disciplinary action. Controlling Officer to report such case to the Govt. (Rule 34). Payment of incidental charges is abolished with effect from 1.6.1999 as per GO N. 4730-F dt. 25.5.99.

7. Railway Ticket No. should invariably be quoted on the T.A. Bill in absence of money receipts. When First Class Railway fare is claimed for journey by hired conveyance the controlling officer must satisfy himself that the employee actually travelled by hired conveyance between places connected by rail and not by a lower class of accommodation in train or by a cheaper public transport. **[Rule 34]**

8. Govt. vehicles should not be used between places connected by railways except with the prior approval of the Controlling Officer. **[Rule 157]**

Daily allowance is a uniform allowance for each day of absence from H.Qs at the scale specified for each category of employees (Rule 55). Day means a full calendar day of 24 hours reckoned from midnight to mid-night. For absence for less than a day, daily allowance is regulated as under:

(i) Absence not exceeding 6 hrs.	Nil
(ii) Absence exceeding 6 hrs. but not exceeding 12 hrs	70%
(iii) Exceeding 12 hrs	Full

9.1 For Local Journey daily allowance is admissible at half the above rate. Rates of daily allowance for ordinary localities, expensive localities and for stay in hotels are shown separately in this note. Journey beyond 8 K.M. from the H.Qs and within a radius of 20 Km are local journeys. NO DA is admissible for journeys to offices located at Calcutta from Salt Lake, Dum Dum, Baranagar, Howrah Sadar and vice versa only actual expenses are admissible under Rule 88(No. 12660-F dt. 1.12.1993).

10. Incidental expenses may be obtained in lieu of DA for a particular journey as a whole and not for any segment. The said system is abolished as per GO No. 4730-F dt. 25.5.1999 (Rule-38).

Local Journey (Rule 71B amended as per GO No. 4730-F dt. 25.5.99)

In partial modification of the said rule the term “Local Journey” means beyond 8 Km from head quarters and within the radius 20 km thereof as per GO No. 4730-F dt. 25.5.1999.

11. **How the absence from HQs is counted:** Journey by rail/air: The entire absence from HQs shall be reckoned with reference to the scheduled departure/arrival time of the train/plane. However where arrival time is late by more than 15 minutes, the actual arrival time.

Journey by Bus: The entire absence from headquarters shall be recorded with reference to the actual arrival/departure time.

12. **How DA is counted:** Where the absence from head quarters falls on 2 calendar days but the total absence is less than 24 hours, it should be calculated separately for each day.

Illustration No.1: A Govt. employee leaves HQ at 3 pm and returns on the following at 12 noon or earlier. DA will be admissible at 70% of the normal rate for 3 pm to

12 midnight and another 70% for the period midnight to 12 noon.

Illustration No. 2: When an employee leaves HQ at 6 pm and returns by 6 am next day, the journey falls in two calendar days but DA will be admissible at 70% of the normal rate, as the total duration of absence exceeds 6 hours. **(Rule 71(A))**

13. **Overnight Journey:** When train journey can take the officer from one station to another without loss of best part of a working day. The places are deemed to be accessible overnight by rail. Ordinarily journeys which can be covered between 6 pm and 6 am fail under this category. However, controlling officers can decide at his discretion. (Rule 53(A)).
14. Blind and orthopedically handicapped employees will get a conveyance allowance @5% of Basic Pay subject to a maximum of Rs. 200/- pm. (Rule 29A & GO. No. 4730-F dt. 25.5.1999).
15. Definition of family is revised. Please see Annexure of GO. No. 4730-F dt. 25.5.1999 given in Part-II of this chapter. (Rule 4(7)).
16. TA will be forfeited if the claim is not preferred to the head of office, Controlling Officer within a year from the date it becomes due and for the officers who are their own Controlling Officer to the Treasury Officer, Pay& Accounts Officers within such period. (Rule 166(A)).
17. **Travelling Allowance is also admissible for the following kinds of journey :**
 - (i) To attend obligatory departments examination. [Rule 120]
 - (ii) To give evidence and/or to answer charge in a departmental enquiry (Rule 135 & 136) if the enquiry is held at the out-station at the request of the charged officer this is not admissible
 - (iii) To peruse official records at outstation in disciplinary cases [Rule 138A].
 - (iv) To obtain medical advice on production of a certificate from the medical officer consulted that further consultation with a medical officer at another station is absolutely necessary. (Rule 138)
 - (v) When the Chief Medical Officer or ether Govt. Medical Officer advises that the sick employee

should be accompanied to proceed on leave or for further medical advice, the attendant, if a Government employee is entitled to T.A. for outward and return journey, if not he shall be entitled to actual travelling expenses. (Rule 146)

18. **Leave Travel concession :**

In terms of F.D. Memo. No. 3430F of dt. 2.9.81 read with No. 5019F dt. 31.5.85 and No. 1629F dt. 17.2.89, a Govt. employee is entitled to / **L.T.C.** during the period of two years preceding the date of retirement for journeys to any place in India and back.

Class of accommodation for journey to any place in India and back.

The L.T.C. shall be the reimbursement of the actual Rly. 2nd class Mail/Express fare. However if an employee travels by any higher class, the ceiling of fare is for journey of 3000 kms by 2nd class rail-fare to and fro journey taken together, or the actual fare whichever is less.

For journey to places like Port Blair, Agartala, where one can travel by sea or air, L.T.C. will be limited to the ceiling of the actual fare by Sea or air by the lowest class admissible but where there are alternative method of sea and air routes, the cheaper routes should be availed of. If, however, an employee travels by a higher class to which he is entitled under normal T.A. rules the ceiling of reimbursement will be the actual fare of the lowest class for the distance actually travelled. For journey to places including hill stations not connected by rail and in such cases where road journey is unavoidable, reimbursement will be limited to the fare for the cheapest mode for such road journeys. L.T.C. will be admissible to the members of family if they are residing with and wholly dependant on the Govt. employees. It is not admissible for journeys made through package tour agencies. Journeys should be by the cheapest route. T.A. advance is admissible. Any kind of leave may be taken for such journeys.

19. **Travel Concession:**

Introduced under No. 5471F dt. 27.12.61 is admissible to Govt. employees who are transferable district-wise and posted at a distance of 400 kms. or above from Calcutta. It is admissible once a year for journeys while on leave limited to the actual railway fare for self and family as defined under Rule 4(7) of WBSR 11 from the place of work to Calcutta and back by the shortest route. No road mileage is admissible. In case journey is performed by bus, the fare of which is lower than railway fare, bus fare is admissible. In case the employee visits any place other than Calcutta, the Rly. fare of the class to which he is entitled is limited to the journey between the place of work and Calcutta. (No. 4386FT dt. 5.8.70)

Bill for both LTC & TC will be drawn in Bill Form No. 26 out of provision under HRA & OA.

Travelling Allowance

Part II

**ANNEXURE TO FINANCE DEPARTMENT MEMORANDUM
NO.4730-F, DATED 25TH MAY, 1999
Orders effected from 1.6.1999**

1.1 Revised classification of the Government employees in pay ranges :

A. In supersession of rule 22 of the West Bengal Service Rules, Part-II and Finance Department Memo No. 5299-F, dt. 1.6.90, for the purpose of travelling allowance Government employees will henceforth be grouped into the following number of pay ranges :

Group. No.	Pay Range
I	Rs. 16,400 and above
II	Rs. 8000 and above but less than Rs. 16400.
III	Rs. 6500 and above but less than Rs. 8000.
IV	Rs. 4100 and above but less than Rs. 6500.
V	Below Rs. 4100.

B. The members/incumbents of the following services/posts shall be deemed to belong to such Group in terms of pay range as mentioned hereunder irrespective of the pay/consolidated pay drawn by them :

- (a) The members of Indian Administrative Service, Indian Police Service, Indian Forest Service will be included in Group No. II in terms of pay range irrespective of the pay drawn by them unless they are already included in Group No. I on the basis of their pay.
- (b) Confidential Assistants to the Chief Minister, Ministers and Minister of State, Political Secretary to the Chief Minister will be included in Group No. II except for the purpose of daily allowance, which will be regulated by separate order.
- (c) The Jamadars of the Eastern Frontier Rifles will be included in Group No. III.
- (d) The Motor Drivers (Special Cadre) exclusively for the Ministers and the Attendants to the Ministers, the Ministers of State or the Deputy

Ministers will be treated as belonging to Group No.V.

1.2 Travelling allowance for undertaking journeys in higher class of accommodation :

A Government employee performing a journey for which travelling allowance is admissible is required to travel by the class of accommodation to which his pay range entitles him. However, if a Government employee travels in a higher class of accommodation by air, rail, ship, bus etc. than one by which he is required to travel under the rules, the reimbursement shall be limited to the fare of the entitled class of accommodation only.

2. Accommodation Entitlements for Journeys on Tour :

A. Mileage Allowance for .journeys by Air :

- (a) In partial modification of the provisions of rule 53A of the West Bengal Service Rules, Part-II and in supersession of Finance Department Memo No. 5299-F, dt. 1.6.90 and the orders subsequently issued from time to time in this connection, for travel by air within the country /officers drawing pay of Rs. 16,400 and above, may in the exigency of public service travel by air on tour at their discretion. Such officers in receipt of pay between Rs. 12,300 and Rs. 16,400 may also be permitted to travel by air on tour at their discretion provided the distance involved is more than 500 kms. and the journey cannot be performed overnight by direct train service/direct sleeper-coach service.

State Service Officers drawing pay of Rs.10,000 and above, and All India Service Officers irrespective of the amount of pay drawn by them may be permitted to travel by air from districts of Darjeeling, Jalpaiguri, Coochbehar and Dinajpur to Calcutta and back subject to the existing terms and conditions. Such officers posted in Calcutta may also perform journey by air to the aforesaid North Bengal districts with the approval of the Departmental Secretaries.

- (b) Class of accommodation for the purpose of air travel will be as follows:
- (i) Government employees who will be authorised to travel by air within India, will be entitled to travel by Economy (Tourist) Class. None will be allowed to

undertake journey by a higher class than the lowest class of accommodation available on the Indian Airlines.

- (ii) In the case of international travel, the Ministers and Officers of and above the rank of Secretary will be entitled to travel by Business Class or Club Class. All other Officers who will be authorised to travel by air abroad will have to travel by Economy Class.
- (c) The Officers who are entitled to perform journey by air or specially permitted by the Government to travel by air may, if necessary, undertake journey by air-service offered by the Private Airlines provided the lowest class of accommodation is availed of in such cases of air-travel.

B. Entitlement to rail accommodation and mileage allowance:

In partial modification of rules 37 and 37A of the West Bengal Service Rules. Part-II and in supersession of Finance Department Memo No. 5299-F, dt. 1,6.90, the pay ranges and travel entitlements for journeys by rail on *tour* and *transfer* shall be as follows :

Pay Range	Rajdhani Express	Shatabdi Express	Other Trains
Rs. 16,400 and above	AC First Class	Executive Class	AC First Class
Rs. 8000 and above but less than Rs. 16400	AC II-Class 2-Tier Sleeper	AC Chair Car	AC-II-Class 2 - Tier Sleeper
Rs. 6500 and above but less than Rs. 8000	-Do-	-Do-	**First Class/AC-II Class, III-tier Sleeper/AC Chair Car
Rs. 4,100 and above but less than Rs. 6500	-Do-	-Do-	-Do-

**Note : All Government employees who are entitled to travel on tour/transfer by First Class/A.C. II-Class 3-Tier Sleeper/A.C. Chair Car may, at their discretion travel¹ by A.C. II-Class 2-Tier Sleeper where any of the direct trains, connecting the originating and destination stations by the direct shortest route do not provide these three Classes of accommodation.

C. Mileage allowance for travel by Sea or by River in a Steamer :

- (a) The general entitlements for journeys by Sea or by River in a Steamer under Rule 41 of West Bengal Service Rules, Part-II are revised as indicated below :

Pay Range	Entitlement of Class of Accommodation
Officers drawing pay of Rs. 8000 and above	Highest Class
Rs.6500 and above but less than Rs. 8000	If there be 2 classes only on the steamer the lower class
Rs. 4100 and above but less than Rs. 6500	If there be 2 classes only on the steamer the lower class; if there be 3 classes the middle or the 2 nd class; and if there be 4 classes the 3 rd class.
Less than Rs. 4100	The lowest class

- (b) In modification of the 'State Government decision' below rule 41 of the West Bengal Service Rules, Part-II, the entitlement for travel between mainland and Andaman and Nicobar Islands and Lakshadweep Group of Islands by Ships operated by the Shipping Corporation of India Limited will be as follows:

Pay Range	Entitlement of Class of Accommodation
Officers drawing pay of Rs. 8000 and above	Deluxe Class
Rs.6500 and above but less than Rs. 8000	First/'A' – Cabin Class
Rs. 4100 and above but less than Rs. 6500	Second/'B'- Cabin Class
Less than Rs. 4100	Bunk Class

- (c) For journeys on official tours the Ministers and the officers drawing pay of Rs. 16,400 and above will be entitled to travel by the Business Class in the Catamaran "Silverjet", linking Calcutta with Haldia.

D. Mileage allowance for journey by Road :

In modification of rule 47 of the West Bengal Service Rules, Part-II and in supersession of Finance Department Memo No.5299-F, dr. 1.6.90 for journey by road on tour, allowance for distance travelled will be calculated at the following revised rates:

Pay Range	Entitlements
Officers drawing pay of Rs. 8000 and above	Actual fare by any type of public bus including air-conditioned bus or Rs. 5 per km for journey by taxi/own car or Rs. 2 per km for journeys by auto rickshaw, own scooter/motor cycle/moped etc or 60 paise per km for journey by bicycle or foot.
Rs.6500 and above but less than Rs. 8000	Actual fare by any type of public bus excluding air-conditioned bus or Rs. 5 per km for journey by taxi/own car or Rs. 2 per km for journeys by auto rickshaw/own scooter/motor cycle/moped etc. or 60 paise per km for journey by bicycle or foot
Rs. 4100 and above but less than Rs. 6500	Actual fare by any type of by public bus excluding air conditioned bus or Rs. 2 per km for journeys by auto rickshaw, own scooter, motor cycle, moped etc. or 60 paise per km for journeys by bicycle or foot
Less than Rs. 4100	Actual fare by ordinary public bus only or Rs. 2 per km for journeys rickshaw, own scooter, motor cycle, moped etc or 60 paise per km for journeys by bicycle or foot

Notes :

1. Tanga, cycle-rickshaw and man-driven rickshaws will be equated to journey by scooter/motor cycle.
2. Officers belonging to the categories at III and IV above will not be eligible for travel by taxi/own car or taking a single seat in a taxi. If they travel by taxi for whatever reason, the mileage will be limited to Rs.2 per km or actual expenses incurred whichever is less.
3. Special types of bus fare may also be allowed to the Officers belonging to the categories at IV above in exigencies of public service subject to the existing terms and conditions on the basis of the certificate of the Controlling Officer.
4. Subject to the existing conditions as laid down in Note 2 below rule 88 of the West Bengal Service Rules, Part-II for hiring taxis for official use within 8 km. of the Headquarters of a Government employee, the existing ceiling of the total taxi hire or similar other conveyance hire in any one month as laid down in clause (6) of the said Note 2 will be Rs.100 in respect of a Government employee.
5. Subject to the existing conditions as laid down in Note 3 below rule 88 of the West Bengal Service Rules, Part-II for official journeys on tour from residence or office to Air-port/Railway Station/Bus Standard vice-versa, actual taxi hire charges may be reimbursed to the officers belonging to the pay range Rs. 8,000 and above, without having any existing maximum ceiling.

3. Daily Allowance :

- I. Subject to the existing provisions in rule 57 of the West Bengal Service Rules, Part-II and in supersession of Finance Department Memo No. 5299-F, dated 1.6.90, the rates of daily allowance are revised as follows :

(A) When the Government employee stays in Government/Public Sector Guest Houses, Dak Bungalows or makes his own arrangements:

Pay Range	Ordinary Localities	Calcutta, Darjeeling District (except Siliguri Sub division)

Rs. 16400 and above	Rs. 135	Rs. 260
Rs. 8000 and above but less than Rs. 16400	Rs. 120	Rs. 230
Rs. 6500 and above but less than Rs. 8000	Rs. 105	Rs. 200
Rs. 4100 and above but less than Rs. 6500	Rs. 90	Rs. 170
Below Rs. 4100	Rs. 54	Rs. 105

B. When the Government employee stays in a hotel or other establishment providing board and/or lodging at Scheduled Tariffs.

Pay Range	Ordinary Localities	Calcutta, Darjeeling District (except Siliguri Sub division)
Rs. 16400 and above	Rs. 335	Rs. 650
Rs. 8000 and above but less than Rs. 16400	Rs. 225	Rs. 505
Rs. 6500 and above but less than Rs. 8000	Rs. 200	Rs. 380
Rs. 4100 and above but less than Rs. 6500	Rs. 130	Rs. 245
Below Rs. 4100	Rs. 65	Rs. 125

Notes:

1. For the purpose of daily allowance, journey to Salt Lake Notified Area will be treated as a journey within the peripheral areas of Calcutta Municipal Corporation. So, special rates of daily allowance which apply now to officers whose Headquarters are not within the limit of Calcutta Municipal Corporation, will also be admissible for journeys to Salt Lake to those whose Headquarters are neither at Calcutta nor at Salt Lake.
2. For journeys to the offices located in Calcutta in connection with official duties from the places like Salt Lake, Dum Dum, Baranagore, Howrah Sadar etc. and vice-versa, no daily allowance will be admissible. Government employees performing such journeys will be entitled to recover the actual expenses only in terms of rule 88 of the West Bengal Service Rules, Part-II irrespective of the distance travelled.

II. Daily allowance for continuous halts :

In modification of rule 73 of the West Bengal Service Rules, Part-II, the admissibility of daily allowance at a place outside Government employees' headquarters for continuous halts will be as follows:

First 60 days	Full DA
Beyond 60 days and upto 180 days	Half DA
Beyond 180 days	Nil

III. T. A. entitlement to the Government employees deputed to undergo a course of Training in India :

In modification of rule 73A of the West Bengal Service Rules, Part-II and in supersession of Finance Department Memo No. 5299-F, dt. 1.6.90 admissibility of daily allowance when an Officer is deputed by the Government for any training/re fresher course or the like within India entirely in the interest of the State, will be as follows :

- (i) *When the Government employee is deputed for training outside his headquarters, where board and lodging are not provided :*

First 180 days	Full daily allowance
Beyond 180 days	Nil.

Training institutes where board and lodging facility exist:

First 30 days	Full daily allowance
Next 150 days	Half daily allowances

Note : The existence of board and lodging facilities at particular training centre would also include cases where a messing-system available at the centre is run on co-operative basis.

- ii. In all cases of Government sponsored training programmes which are residential, and where board and lodging at the Training Institute are compulsory and are provided at fixed rates, a special allowance in lieu of daily allowance will be admissible to Government employees deputed to undergo such training courses. The special allowance, irrespective of

the period of the training course, will be calculated as follows :

Outstation participants	Actual expenditure on board and lodging <i>plus</i> daily allowance at 25% of the rate admissible for the place of halt.
Local participants	Actual expenditure on board and lodging only

Notes :

1. The term "*board and lodging charges at fixed rates* " will mean and include the expenditure on working lunch, breakfast, tea etc. as well as lodging charges as are borne by the Training Institute as per prescribed rates.
2. In residential training programmes, the participants who are specially permitted to stay outside the Training Institute will be eligible to draw only the daily allowance, if any, admissible to the under normal

4. Payment of Incidental charges abolished:

The existing system of paying incidental to cover on the way expenses for journeys by rail, steamer, road or by air under rules 37A, 38, 42, 49 and 54 of the West Bengal Service Rules, Part-II is hereby abolished. A Government employee on tour will henceforth draw the actual fare for journeys by rail, sea or air, or the revised rates of road mileage, as the case may be, and in addition draw daily allowance for the entire absence from Headquarters starting from departure from Headquarters and ending with arrival at Headquarters to cover both on the way expenses as well as expenses for halt at out-station.

5. Local journey redefined :

In partial modification of rule 7 IB of the West Bengal Service Rules, Part-II, the term 'local journey' shall henceforth be construed to mean a journey to a temporary duty point beyond 8 kms. from the permanent duty point at Headquarters but within a radius of 20 kms thereof.

Notes:

1. For such local journeys other conditions remaining the same, a Government employee shall draw, for journey involved, mileage allowance and in addition draw 50% of daily

allowance calculated at the rates laid down in rule 71A of the West Bengal Service Rules, Part-II i.e. where the absence from Headquarters is for less than twelve hours but excluding six hours and exceeding twelve hours at 35% and 50% respectively of the normal rate of daily allowance.

2. No travelling allowance or daily allowance shall be admissible for the local journeys to the same temporary duty point beyond 60 days.
3. Unless it is expressly allowed by the Government by any special order, halt i.e. night-halt shall not be allowed for performing duties at the out-station falling within the jurisdiction of local journeys.

6. Journey by Government vehicles:

Regarding use of Government vehicles and admissibility of daily allowance the provisions laid down in the "State Government decision" under Note 6 below rule 157 of West Bengal Service Rules, Part-II shall be modified as follows :

"Government vehicles should not be used between places connected by Railway except with the prior approval of the Controlling Officer, who will accord such approval only in the exigencies of public service and after having due regard to the need for performing the journey by Government vehicle."

7. Entitlements for journey on Transfer:

- I. Unless it is otherwise indicated in this para, the entitlements of a Government employee for journey on transfer shall continue to be guided by the provisions laid down in rule 99 read with rule 100 of the West Bengal Service Rules, Part-11.
- II. In supersession of Finance Department Memo No. 5299-F, dt.1.6.90, a Government employee on transfer will be entitled to the following concessions :

A. Transfer grant and packing allowance:

The rates of lump sum transfer grant and packing allowance will be as follows:

Pay range	Lump sum transfer grant	Packing allowance
Rs. 16,400 and	Rs. 2,250	Rs. 1,500

above		
Rs. 8,000 and above, but less than Rs. 16,400	Rs. 1,800	Rs. 1,200
Rs. 6,500 and above, but less than Rs. 8,000	Rs. 1,350	Rs. 900
Rs. 4,100 and above, but less than Rs. 6,500	Rs. 900	Rs. 675
Below Rs. 4,100	Rs, 675	Rs. 675

Notes: Packing allowance is admissible to a Government employee subject to the conditions detailed below :

1. Packing allowance is in the nature of lump sum transfer grant and is sanctioned at flat rate. The same can be sanctioned without insisting on production of receipts relating to packing of personal effects.
2. Packing allowance will be admissible if any quantum of luggage is carried by the officers irrespective of the fact whether he has claimed transportation charges for the personal effects or not.
3. Packing allowance is admissible even if the officer does not shift his family but shifts his personal effects.
4. Packing allowance is admissible in full even if the officer carries only very little personal effects.
5. Full amount of lump sum transfer grant and packing allowance will be admissible only when a change of residence is involved as a result of transfer and the transfer involves a change of station located at a distance of/or more than 20 km. from each other.
6. For transfer to a station which is at a distance of less than 20 km. from the old station and for transfer within the same station, the lump sum transfer grant and packing allowance will be restricted to one-third of the admissible amount provided a change of residence is actually involved.

B. Accommodation and Mileage Allowance for journeys by rail, steamer or by road :

(I) Journey by rail / steamer :

Accommodation and mileage allowance entitlements as prescribed in paras 2B and 10. above for journeys on

tour between places connected by rail or steamer will also be applicable in case of journeys on transfer.

(II) Journey by road :

Where the Government employee himself with the members of his family travels by road on transfer, the entitlement will be in the following scale :

(a) Between places connected by rail :

Road mileage, limited to rail mileage by the entitled class.

(b) Between places connected by road only :

(i) *For journeys in full taxi or own car:* Road mileage at Rs. 5 per km. as under notwithstanding how the Government employee and the members of his family travelled—

For self	One road mileage
For one additional member of the family	Nil
For two additional members of the family	One additional road mileage
For more than two additional members of the family	Two additional road mileages

(ii) *For journey by bus :* Actual bus fare for self and each member of the family.

C. Carriage of personal effects on transfer :

(a) When personal effects are carried by rail :

The pay ranges and the entitlement for carriage of personal effects will be as follows :

Pay range	Personal effects that can be carried
Rs. 16,400 and above	Full four-wheeler wagon, or 6,000 kg. by goods train; or one double container.
Rs. 8,000 and above, but less than Rs. 6,400	Full four wheeler wagon, or 6,000 kg. by goods train; or one single container.
Rs. 6,500 and above, but less than Rs. 8,000	3,000 kg. by goods train.

Rs. 4,100 and above, but less than Rs. 6,500	1,500 kg. by goods train
Below Rs. 4,100	1,500 kg. by goods train.

(b) *When personal effects are carried by road between places connected by rail :*

A Government employee carrying goods by road between places connected by rail may draw actual expenditure on transportation of personal effects by road or the amount admissible on transportation of the maximum admissible quantity by rail plus an additional amount of not more than 25% thereof whichever is less.

(c) *When personal effects are carried by road between places not connected by rail :*

The allowance for carriage of personal effects between places connected by road only will be at the following uniform rates subject to existing conditions :

Pay range	Ordinary Localities	Calcutta, Darjeeling District (except Siliguri Sub-division)
Rs. 8,000 and above	Rs. 18.00	Rs. 30.00
Rs. 6,500 and above, but less than Rs. 8,000	Rs. 9.00	Rs. 15.00
Below Rs. 6,500	Rs. 4.60	Rs. 7.60

D. Transportation of Conveyance on transfer :

Subject to the existing conditions, the following modifications are made in the rules regarding transportation of conveyance on transfer :

(a) *A Government employee on transfer shall be entitled to transportation of conveyance in the following scales :*

Pay range	Scale
Rs. 6,500 and above	One motor car, or one motor-cycle/scooter, or one horse.

Less than Rs. 6,500	One motor cycle/scooter, or one bi-cycle
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(b) *The rates of allowance for transportation of motor car or motor cycle/ scooter by road on transfer shall be as follows subject to the existing terms and conditions:*

Mode of Transportation	Between places connected by Rail		Between Places not connected by Rail	
	Motor Car	Motor Cycle/ Scooter etc.	Motor Car	Motor Cycle/ Scooter etc.
<i>1. When the conveyance is sent under its own propulsion</i>	Rs. 5 per km limited to expenditure on transportation by passenger train on rail	Rs. 2 per km limited to expenditure on transportation by passenger train on rail	Rs. 5 per km	Rs. 2 per km
<i>2. When the conveyance is sent loaded on a truck</i>	Actual expenses limited to the amount calculated at the rate of Rs. 5 per km. Or expenditure on transportation on rail whichever is less	Actual expenses limited to the amount calculated at the rate of Rs. 2 per km. Or expenditure on transportation by passenger whichever is less	Actual expenses limited to the amount calculated at the rate of Rs. 5 per km.	Actual expenses limited to the amount calculated at the rate of Rs. 2 per km.

E. Additional to and fro fare by entitled class to a Government employee on transfer :

An employee will be entitled to an additional fare by the entitled class for both onward and return journey, in addition to the normal transfer travelling allowance entitlement, if he has to leave his family behind because of non-availability of Government residential accommodation at the new place of posting :
Provided that—

- (i) Where the Government accommodation is available and the Officer does not accept the Government accommodation allotted to him on the ground of being of lower category or for any other reason, he will not be entitled to the additional fare, as the

- Government accommodation is available and the Officer had refused it;
- (ii) Where a Government employee brings family before actual allotment, in such cases, if T.A./D.A. has been claimed for such family members, no additional fare will be admissible to the Government employee;
 - (iii) non-availability of private accommodation will not be treated as a ground for additional fare.

8. Travelling Allowance for Temporary Transfer :

In all cases of transfers for short periods not exceeding one hundred and eighty days, the journeys from the Headquarters to the station of deputation and back may be treated as on tour for purposes of regulating travelling allowance and daily allowance. Daily allowance will be paid for the halts at the out-station as per para 3(11) of this Annexure. Every transfer order should specify whether it is a regular transfer or a temporary transfer for a period not exceeding 180 days.

Notes:

1. No advance of pay will be allowed in the case of temporary transfer.
2. No joining time shall be admissible in cases of temporary transfer. Only the actual **transit** time, as admissible in case of journeys on tour, shall be admissible.
3. In order to obviate difficulty in Audit, the nature/period of transfer is to be indicated in the T. A. Bill
4. The period of 180 days for drawal of daily allowance for halt at an out-station on temporary transfer will be calculated on the basis of the halt which will begin from the time the forward journey ends at the out- station and will end at the time the return journey commences. The claim for daily allowance for halt at the new station will require counter- signature of the Controlling Officer in respect of the post at the new station, in case of any portion of the claim remaining undrawn on retransfer to the old Headquarters.
5. Save the provisions laid down above in the matter of regulating travelling allowance/daily allowance and joining time in the case of temporary transfer, on other factors like assumption

of charge of a new post, change of Headquarters, drawal of pay and allowances of the post etc. associated with the term 'transfer' defined in rule 5(40) of the West Bengal Service Rules, Part-I, the normal rules shall continue to apply.

9. Travelling Allowance entitlements to the State Government employees on retirement :

Notwithstanding the provisions laid down in rule 132 of the West Bengal Service Rules, Part-II, travelling allowance will be admissible in respect of the journey of a retiring Government employee and members of his family from the last station of his duty to his home town or to the place where he and his family is to settle down permanently, even if, it is other than his declared home town subject to the following terms and conditions:

(a) Accommodation and Mileage allowance for journeys by rail, steamer or by road:

Entitlements shall be as for journey on transfer laid down in para 7 of this Annexure.

Explanation: In regard to the question as to how the travelling allowance in respect of the members of the family of a retiring Government employee, who do not actually accompany him is to be regulated, the provisions laid down in rule 105 of the West Bengal Service Rules, Part-II may be applied *mutatis mutandis* in all such cases. A member of a Government employee's family who follows him within six months or precedes him by not more than one month may, therefore, be treated as accompanying him. The period of one month or six months, as the case may be, may be counted from the date the retiring Government employee himself actually moves. The claims of travelling allowance in respect of the family members shall not be payable until the head of the family himself or herself actually moves.

(b) The Government employee shall, besides the fares for the journey, be also eligible to draw lump sum transfer grant and packing allowance, if the distance from the last station of duty to place of settlement is more than 20 km. However, as in the case of serving employees on transfer. Government employees who, on retirement,

settle at the last station of duty itself or within a distance of less than 20 km. may be paid one-third of the amount of lump sum transfer grant and packing allowance, subject to the condition that a change of residence is actually involved.

- (c) Transportation of personal effects at the scale and rate, laid down in para 7 of this Annexure is allowable. The Government employee shall also be entitled to claim the cost of transportation of personal effects between railway station and residence at either end of the journey as in the case of transfer.
- (d) The actual cost of transporting a motor car or other conveyance maintained by the Government employee before his retirement is reimbursable as per provisions laid down in para 7 of this Annexure.

Explanation: In regard to the time-limits applicable for transportation of personal effects, the time-limit prescribed in the Explanation below sub-para (a) above in the case of members of the family, namely, one month anterior and six months posterior to the date of the move of the retiring Government employee himself, should apply in the case of transportation of his personal effects.

- (e) The grant of the concession will be further subject to the following conditions:
 - (i) It will be admissible by the shortest route from the last place of duty of the Government employee to his home town or to the place where he and his family are to settle down permanently, even if, it is other than his declared home town.
 - (ii) The concession may be availed of by a Government employee who is eligible for it, at any time during his leave preparatory to retirement, or within six months of the date of retirement.
 - (iii) The concession will be admissible to the permanent State Government employees who retire on a retiring pension or on superannuation, invalid or compensation pension.
 - (iv) The concession will also be admissible to the temporary State Government employees who retire on attaining the age of superannuation or become invalid or are retrenched from service without being offered alternative employment, provided that they have put in a total service of not less than 10 years

- under the State Government at the time of retirement, invalidation or retrenchment.
- (v) Where an Officer is re-employed under the State Government while he is on leave preparatory to retirement or within six months' of the date of his retirement, the concession may be allowed to be availed of by him within six months of the expiry of the period of his re-employment.
 - (vi) A Government employee will be eligible to the retirement travelling allowance concession in full, notwithstanding the fact that he had availed of leave travel concession to home town or any place in India just before his retirement.
 - (f) The concession will not be admissible to Government employees—
 - (i) Who quit service by resignation; or
 - (ii) Who may be dismissed or removed from service; or
 - (iii) Who are compulsorily retired as a measure of punishment; or
 - (iv) Who are temporary employees with less than ten years of service retiring on superannuation/invalidation/retrenched
 - (g) The concession will not be admissible to persons who –
 - (i) Are not in the whole-time employ of the Government or are engaged on contract;
 - (ii) Are paid from contingencies;
 - (iii) Are eligible for any other form of travel concession on retirement
 - (h) The claims for the concession will have to be drawn on T. A. Bill forms like Transfer Travelling Allowance claims. The claims of officers who were their own Controlling Officers before retirement will, however, be countersigned by the next superior administrative authority.
 - (i) Before reimbursing the Travelling Allowance admissible under these orders, the Controlling Officer should satisfy themselves, as far as possible, that the claimant and members of his family actually performed the journey to the home town or the other place to which he might have proceeded to settle there, e.g., by requiring the production of original railway vouchers relating to transportation of personal effects, conveyance etc.

10. Definition of Family :

In supersession of rule 4(7) of the West Bengal Service Rules, Part-II, the term '*Family*' is defined as follows :
"Family means a Government employee's wife (*but not more than one wife*) or husband, as the case may be, residing with the Government employee and legitimate-children and step-children residing with and wholly dependent on the Government employee. It also includes parent, step-mother, sisters and minor brothers residing with and wholly dependent on the Government employee."

Notes :

1. "Children" shall mean and include major sons and married daughters, including widowed daughters, so long as they are residing with and wholly dependent upon the Government employee.
2. The "children" shall also include children taken as wards by the Government employee, under the Guardians and Wards Act, 1890, provided such a ward lives with the Government employee and is treated as a member of the family and provided the Government employee through a special will, has given such a ward the same status as that of natural-born child.
3. The married daughter can be said to be wholly dependent on the father/ mother only in case of special and exceptional circumstances, such as where she has been divorced, abandoned or separated from the husband, and is financially dependent on the parent.
4. The term "*sisters*" occurring above, shall mean both unmarried sisters residing with and wholly dependent on the Government employee and widowed sisters residing with and wholly dependent on the Government employee (provided their father is either not alive or is himself wholly dependent on the Government employee concerned).

Explanation. A legitimate-child, step-child, parents, sisters and minor brothers who reside with the Government employee and whose income from all sources including pension (inclusive of dearness relief, temporary increase in pension and pension equivalent of gratuity) does not exceed Rs.1500 p.m. shall be deemed to be "wholly dependent" upon the Government employee.

11. Conveyance Allowance to Blind and Orthopaedically handicapped employees :

In partial modification of Rule 29A of the West Bengal Service Rules, Part-II and supersession of Finance Department Memo No. 5299-F, dt. 1.6.90, the rate of conveyance allowance admissible to blind and orthopaedically handicapped State Government employees shall be 5% of basic pay subject to a maximum of Rs. 200 p.m.

12. Permanent monthly Travelling Allowance/(unconditional) Conveyance Allowance:

The incumbents of the posts to which permanent monthly travelling allowance/(unconditional) conveyance allowance is attached or such allowance has been sanctioned under general or special orders of the Government shall draw permanent monthly travelling allowance/(unconditional) conveyance allowance at the following uniform rates according to their pay ranges under the existing terms and conditions :

Pay Ranges	Rate per month
Rs. 8500 and above	Rs. 185
Rs. 5500 and above, but less than Rs. 8500	Rs. 150
Rs. 4000 and above, but less than Rs. 5500	Rs. 120
Rs. 3000 and above, but less than Rs. 4000	Rs. 105
Less than Rs. 3000	Rs. 90

Explanations:

1. If the existing rates of permanent monthly travelling allowance/ (unconditional) conveyance allowance admissible to any category of employees are higher than the rates mentioned above, such employees will continue to draw the existing rates without further revision.
2. This order does not qualify a Government employee, who was not in receipt of any permanent monthly travelling allowance/ (unconditional) conveyance allowance to draw such benefit without prior approval of the Government.

13. Conveyance Allowance:

Subject to the provisions laid down in Appendix 5 of the West Bengal Service Rules, Part-II regulating the drawal of conveyance or horse allowance, the rates of conveyance allowance prescribed in rule 29 shall be as per following maxima :

a. for horse or pony	Rs. 150 p.m.
b. for a motor car	Rs. 450 p.m.
c. for a motor cycle	Rs. 125 p.m.
d. for a bi-cycle or tri-cycle	Rs. 25 p.m.

Note : No motor car allowance will be admissible to any Government employee drawing pay of Rs.10,000 or less a month.

GOVERNMENT OF WEST BENGAL
Finance Department Audit Branch
MEMORANDUM

No4731 –F

Calcutta, the 25th May, 1999

Consequent upon revision of travelling allowance and daily allowance admissible to the State Government employees under this Department Memo No. 4730-F, dated 25.5.99, a question has arisen as to how the drawal of travelling allowance and daily allowance admissible to the Ministers, the Ministers of State and the Deputy Ministers will be regulated.

2. After careful consideration of the matter, the Governor has been pleased to make the following modifications in the existing rules and orders in this regard :

- (i) The Ministers, the Ministers of State and the Deputy Ministers will draw travelling allowance at the same rates and scales as are admissible and under the same conditions as are applicable to the State Government Officers drawing pay of Rs. 16,400 and above, unless there is any specific provision to the contrary for drawal of such travelling allowance in the rules laid down in Appendix 17 of the West Bengal Service Rules, Part-II.
- (ii) **Journey by road** : Other conditions remaining unchanged, the Ministers may, at their option, charge road mileage at a rate of Rs. 5 per km. for journey by road
- (iii) **Daily allowance** : While touring on public business, daily allowance shall be drawn by Ministers, Ministers of State or Deputy Ministers for the period of absence from the Headquarters at the rates detailed below :
- (I) When *daily allowance is claimed for tours within the State—*

(a) For ordinary localities	Rs. 135
(b) For Darjeeling District (except Siliguri Sub-division)	Rs. 260

(II) *When travelling in localities outside the State of West Bengal on official business—*

The drawal of daily allowance will continue to be regulated under Finance Department Memo No. 4515-F, dated 16.6.98.

- (III) The rates of daily allowance as laid down in para 2(iii) above, will be admissible to the Political Secretary to the Chief Minister as well as to Confidential Assistants to the Chief Minister, Minister and Minister of State.
- (IV) The order will take effect from 1.6.99

Necessary amendments in the relevant amendments in the relevant rules will be made in due course.

AK Gani,
Jt. Secy, Finance Deptt.

Notes on West Bengal Services

Death-cum-Retirement Benefit) Rules—1971

WBS (DCRB) Rules, 1971 came into force from 1st January, 1972 and apply to all Govt. employees except

- (a) Persons paid at daily rates;
- (b) Govt. employees not in whole time employment;
- (c) Members of All India Services;
- (d) Members of W.B. Higher Judicial Service;
- (e) Persons for whom any special provision is made by or any law or by an agreement made with them.

2. **Retirement benefits** of a Govt. employee include pension, which is paid monthly, and gratuity, which is paid in lump in recognition of meritorious service. Pension except when the term 'pension' is used in contra-distinction to gratuity, pension includes gratuity. [Rule 7(f)]

2.1 **Future good conduct** will be an implied condition of every grant of pension (Rule 8), if commercial employment is accepted within 2 years of retirement without sanction of Competent Authority, no pension is payable. **Commercial employment** among other criteria, should be of a thoroughly reputable kind. Employment in work of maintaining liaison or contact with Govt. agencies cannot be described as employment of a thoroughly reputable kind (Rule 89). No pension is also payable for acceptance of **employment outside India** without Govt. permission (Rule 90).

2.2 **Withholding or withdrawing both pension and gratuity either in full or a part of it whether permanently or for a specified period** may be made in the following cases :

- (a) By an order of the appointing authority i.e. pension sanctioning authority when the pensioner is found guilty of grave misconduct. Where a part of the pension is withdrawn, the amount of such pension shall not be reduced below Rs. 400/- p.m. [Rule 8(1)]

- (b) By a Govt. order for recovery from pension or gratuity or both of an officer passed not later than four years after the date of retirement to meet any sum due under the liability incurred by such officer to Govt. (Rule 9)

Note (1) When such recovery from pension is ordered it shall not ordinarily be made at a rate exceeding one-third of the basic pension. [No. 444 (F) (Pen) dt. 29.3.93.]

Note (2) Where departmental and judicial proceedings are pending and continued after retirement, provisional pension may be sanctioned by Head of Office after obtaining admissibility report from AG WB till final disposal of the case and thereafter AGWB will issue PPO. (DCRB Rule 10(2) GO NO.: 691-F dt. 30.1.81 and No. 334-F (Pen) dt. 19.3.99). No Gratuity may be sanctioned.

2.3 With the sanction of Governor, departmental or judicial proceedings may be instituted against a pensioner for any event which took place not more than four years before such institution and when the pensioner is found guilty to recover full pecuniary loss caused to Govt. or a part of it in consultation with P.S.C. (Rule 10). There is however no bar to start criminal proceedings.

3. **Calculation of Pension:** Amount of pension is determined by the length of service and last pay as defined under Rule 5 (28) of W.B.S.R. Pt. 1. [Rule 62 65 & 67]

3.1 **Ceiling of qualifying service** is 33 years (G.O. No. 8290-F and 8391-F dt. 13.9.80) -calculated on the basis of six monthly periods of completed service. Fraction of less than 3 months is ignored while 3 months of service or above is reckoned as complete 6 months service. (Rule 62).

3.2 **Pension is calculated at 50% of last pay including special pay/non-practising pay of Medical Officers for 33 years of service.** Pension for less than 33 years of service will be proportionately less. Minimum 10 years completed service is required for entitlement of pension. For less than 10 years service only gratuity is admissible @ half monthly salary for each six months service. If a junior employee moves to a position in the parent

department which carries a spl. Pay and if it is certified by the Adm. Deptt., that the senior employee sent on deputation would have been entitled to such spl. Pay due to his position in the parent cadre had been continued in the parent department, such special pay though not actually drawn shall be notionally taken into account for calculation of pensionary benefit including death gratuity and family pension. (No. 44F (Pen) dt. 9.1.91).

$$\text{Pension} = \frac{\text{Last pay} \times \text{qualifying service} \times 50}{100 \times 33}$$

- 3.3 **Maximum amount of pension is Rs. 11,200/- p.m. minimum pension is Rs. 1300/- p.m.** from 1.1.1996 notionally but cash benefit was allowed w.e.f. 1.4.1997 as per GO No. 1227-F dt. 27.10.98. Pension is to be rounded off to next higher rupee (No. 10650-F dt. 15.10.84). In addition, pensioners are entitled to relief as sanctioned from time to time, medical relief with effect from 1.4.1999 @ Rs. 100/- pm as per GO No. 517-F(Pen) dt. 21.4.99) and exgratia festival grant (At present Rs. 400/-). Relief (Dearness Relief) is sanctioned at the rate of DA given to serving employees. Pensioners who migrated from erstwhile East Pakistan (now Bangladesh) and getting pension from WB Govt. under "Provisional Payment Pension Scheme" will get with effect from 7.12.93 minimum of Rs. 1300/- pm as pension and relief thereon. (1227-F dt. 27.10.98).
- 3.4 **Past Services under State/Central Government/Statutory body/Government undertaking/Nationalized Bank/ Autonomous body and Military Service will count as qualifying service on fulfillment of certain conditions** (No. 7091-F dt. 17.9.86 and No. 11322 dt. 4.10.89 [No. 849-F (Pen) dt. 9.4.94 No. 1874-F (Pen) dt. 1.12.94] (Rules 186, 193 & 194. Relate to counting of military service)
- 3.5 **Extra-ordinary leave** other than on (i) medical grounds, (ii) higher scientific and technical studies and (iii) civil commotion will not count as qualifying service (Rule 28A).
- 3.6 **Interruption in service** will not count as qualifying service unless condoned by the Govt. under Rule 35.
- 3.7 **Period spent on suspension** will not count unless the competent authority expressly declares so under Rule 72 of W.B.S.R.I (Pt.1). [Rule 32]

- 3.8 **Resignation, dismissal and removal from service emails forfeiture of past service** (R-33) Resignation to take up with prior permission, another appointment/service which counts in full part is not resignation of public service. [Rule 33(2)]
- 3.9 **Rules for recording service** (Rule 27); Concession of adding to qualifying service-An officer appointed to a service or post may add to his service qualifying for superannuation (but not for any other class or pension) the actual period not exceeding three years as per GO No. 654(Pen) dt. 8.6.98 by which his age at the time of recruitment exceeds twenty-five years if the service or post is one—
- (a) For which post-graduate research or specialist qualification of experience in scientific, technological or professional field is essential, and (b) to which candidates of more than twenty-five years of age are normally recruited:
 Provided that this concession shall not be admissible to any such officer unless his actual qualifying service at the time he quits Government service is less than ten years.
 So far 126 services or posts have been included under this category, the latest being the direct recruits to the basic grade of WBHS inserted under notification No. 555 (F) Pen dt. 29.3.94.

4. Classification of Pension (Rule 37)

- 4.1 **Compensation** pens/on-admissible on retirement on abolition of permanent post when no alternative appointment is given (vide Rule 38).
- 4.2 **Invalid pension**-is awarded under Rule 48 when an employee is permanently incapacitated for further service due to bodily or mental infirmity.
- 4.3 **Superannuation pension** (Rule 57)-On attaining the age of superannuation 60 years for all category of staff except when otherwise specified by any Govt. order.
- 4.4 **Pro-rata pension**-when absorbed permanently in Govt. undertaking in the interest of public service (Rule 189A).
- 4.5 **Retiring pension**-is granted under. Rule 58 when an employee is compulsory retired under Rules 75 (aa) of W.B.S.R. Pt. 1 or on voluntary retirement Under Rule 75 (aaa) *ibid*.

- 4.6 **Retiring pension** (Rule 59) Members of certain services or holders of posts such as WBCS (Ex) WBCS (Judicial), WBPS, WBHS etc. are entitled, on their resignation being, accepted, retiring pension after completing qualifying service of not less than 25 years. Retiring pension is also granted to them when they are retired by Govt. on completion of 25 yrs. service.
- 4.7 **Scheme for voluntary** retirement- According to Memo. No. 6620-F dated 20.8.81 Government employees excepting holders of posts covered under Rules 59 Vide Para 4.6 who have put in not less than 20 years qualifying service may, by giving notice of 3 months (or less in deserving cases with concurrence of Finance Deptt.) to the appointing authority, retire from service voluntarily. Appointing authority may withhold permission for voluntary retirement when there is a disciplinary case pending or is contemplated against the employee. If a Government servant retires voluntarily while he is on leave not due the retirement shall take effect from the date of commencement of the leave not due. A notice of voluntary retirement may be withdrawn subsequently provided the request. for such withdrawal is made before expiry of the notice. Weightage upto 5 years in addition to qualifying service already rendered may be granted subject to the condition that the total qualifying service shall not exceed 30 years and which is further limited upto the age of compulsory retirement under Rule 75 (aa) of WBSR-1.
5. **Retiring gratuity** (Rule 67)-For service of 10 yrs or more, half-month's salary for every year subject to a maximum of 33 years (i.e. 161 month's pay) limited to Rs. 85,000/- (No. 4055-F dt. 25.4.90) and Rs. 2 lacs from 1.12.95. [No. 1465-F (Pen) dt. 15.11.95] and Rs. 2,50,000/- w.e.f. 1.1.1996 (GO No. 1227-F (Pen) dt. 27.10.98)

$$\text{Retirement Gratuity} = \frac{\text{Last Pay} \times \text{Qualifying Service}}{2}$$

N.B. Last Pay means Basic and any other pay declared as pay under Rule 5(28) WBSR-I including DA drawn immediately before retirement/ death as per GO No. 1227-F(Pen) dt. 27.10.98.

5.1 Death gratuity in the event of death in harness

Period of Service	Amount of gratuity
(a) Less than 1 year	Last pay x 2
(b) 1 yr. To less than 5 yrs	Last pay x 6
(c) 5 yrs. To less than 20 yrs.	Last pay x 12
(d) 20 yrs and above	Last Pay x length of services subject a maximum of 33 times but not exceeding Rs. 85,000/- (Rules 97 to 99) and Rs. 2 lacs from 1.12.95 to be calculated as under: (No. 1465-F (Pen) dt. 15.11.95). Rs. 2,50,000 w.e.f. 1.1.1996 (GO No. 1227-F dt. 27.10.98)

For death gratuity family means wife or husband, sons including step sons, unmarried or widow daughters including step-daughters, minor brothers, mother and father. (*Rule 7 Note 2*)

Commutation of pension on superannuation-Not exceeding 1/3 rd and 40% w.e.f. 1.1.1996 (GO No. 1227-F (Pen) dt. 27.10.98) of pension except invalid pension may be commuted within one year of retirement without medical examination. Commuted value of one rupee is Rs. 117.72 when the next birthday is 61-years. Relief is paid on original pension. [*Rule 81*]

Commutation becomes absolute after date of retirement and cannot be withdrawn Rules (171 & 173). Reduction of pension will be effective from the date of payment of commuted value or within 3 months of *the* issue of the order for payment whichever is earlier. (*No. 10546-F dt, 3.12.80*)

Restoration of commuted pension-may be made on application after 15 years of _ retirement to the Pension Disbursing Officer i.e. Treasury Officer in the districts and Manager of Public Sector Bank in Calcutta from whom pension is received, but no second commutation is permissible (No. 9765-F dt. 19.8.87 and No.128-F (Pen) dt. 21.1.93). Application for commutation without medical examination is to be submitted in duplicate in Form C under Rule 14 (i) (a) of Commutation of Pension Rules, 1983.

7. **Pension Sanctioning Authority**-The power of appointing authority to sanction pension/ family pension under Rule 7 has been delegated to the

Head of Office under F.D. Memo. No. 13071 dt. 1.11.83. Head of Office can also sanction leave encashment (No. 4794-F dt. 6.5.94). In respect of Head of Office, the next higher authority is empowered to sanction such pension and leave encashment.

7.1 In terms of GO. 1315-F (Pen) dated 14.10.96 if payment of pension and gratuity on the date of superannuation is delayed, the sanctioning authority shall be held responsible in this regard. Any lapses on his part, may apart from making him liable for disciplinary action, require him to pay to the Govt. such additional expenditure which Govt. may have to incur by way of payment of interest for delayed payment of retiring benefits to the employees.

7.2 **Provisional Pension and Provisional Gratuity**-If for any special reasons, P.P.O. and G.P.O. cannot be issued a month before retirement, 100% provisional pension for 1 year and provisional gratuity should be sanctioned after recovery of Govt. dues and deduction of 10% or Rs. 1,000/- whichever is less (for final adjustment) and handed over to the employee on the date of retirement. [No. 10060-F. dt. 22.11.85]

8. **Nomination Rule 100** -Pension sanctioning authority should obtain from the employee working his office—

(a) *A statement of the members of his family-as defined in Rule 7 (1) & (2) for the purpose of family pension immediately after joining the service and.*

(b) The nomination in proper form for the purpose of death gratuity (Rule 100) immediately" after entry into whole time employment and paste them in the Service Book duly countersigned (Appendix 1, Rule 109 and No. 1750-F(Pen) dt. 6.12.93 . At the time of annual verification of S.B. the availability of nominations in respect of Death Gratuity, GPF, GISS should be checked and the employees who have not filed such nominations be directed in writing to do so No. 1313-F dt. 6.12.86 if there is no nomination, death gratuity will be paid to the surviving members of the family (Under Rule -7 Note - 2) in equal shares. (GO NO. 2564-F dt. 30.3.76)

8.1 Nomination for arrear pension-A pensioner may nominate any other person, to receive after his death, all- moneys payable to the pensioners on account of such pension before or after the date of such nomination and which remain unpaid immediately before his death. Nomination under Rule 100 vide Para 8 above shall not extend to the cases of retiring gratuity which will be covered only by nomination made under Payment on Arrears of Pension (Nomination) Rules, 1986 as amended Order No. 1633-F dt, 17.1-89 [No. 885-F (Pen) dt. 5.8.93]. The said nomination will cover also gratuity, commutal value of pension and family pension as per GO No. 9302-F dt. 11.8.89.

Every retiring employee shall also submit such nomination but those who are unwilling [to submit must communicate his unwillingness and the Head of Office shall send such j nomination / letter of unwillingness as the case may be to the AGWB while forwarding i pension papers [No. 1358-F (Pen) dt. 30.7.91].

9. Family Pension-Introduced from 1,4.65 is admissible in case of death in harness of the employee on completion of one year's service. The requirement of 3 year's service under Rule 100 has been reduced to one year under Finance Deptt. Notification No. 5625-F dt. 27.7.81. The same has been again revised as per GO No. 959-F(Pen) dt. 20.7.95. In case of death less than one year service family pension , may be awarded provided he joined with medical fit certificate otherwise one year. (GO No. 959-F(Pen) dt. 20.7.95).

9.1 Under Rule 7 – Family for family pension includes (1) the Husband/wife, (2) sons and unmarried daughters including adopted daughters upto the age of 25 years (3) mother (4) father. Sons including adopted sons and unmarried daughters who had crossed 18 yrs or 21 yrs as the case may be on 18.6.91 will not be entitled to this benefit and their cases will not be re-opened. (No. 1806-F (pen) dt. 3.8.91 & No. 10773 (Pen) dt. 18.6.91. The children born out of second marriage even when the marriage is void under the Hindu Marriage Act, 1955 are to be accepted as members of the family/legal heirs under the meaning of Rule 7(1)(1) and (2) and Rule 170 of DCRB Rules, 1971.

9.2 Where the family pension is payable to more widows than one, the family pension shall be paid to widows in equal

shares. In the event of death of a widow, her share will be paid to their eligible children. If a widow has no child, her share will be paid to other widows in equal shares. Where family pension is payable to twin children, it shall be paid to them in equal shares, when one of such children ceases to be eligible, his/her shall revert to the other child. When both of them cease to be eligible, the family pension shall be payable to the next eligible single child/twin children. (Rule 104 of DCRB Rules, 1971 as amended under No. 54-F(Pen) dt. 13.1.97).

9.3 A divorced wife is not entitled to Family Pension but the eligible children of such marriage are entitled to Family Pension (No. 1568-F (Pen) dt. 31.7.92).

9.4 ***Children suffering from disorder and disability of mind or physically crippled*** or disabled who are unable to earn a living even after attaining a certain age, which is at present 25 years, will get life long pension as minor. A certificate from a Medical Officer not below the rank of Civil Surgeon stating that the handicap is of such a nature as to prevent him/her from earning a livelihood setting out as far as possible, the exact mental or physical condition of the child should be furnished. A similar certificate every three years is to be produced for continuance of such pension.

Appointment of guardian for drawal of such pension is not necessary when such physically crippled/disabled pensioners attain the age of majority.

However appointment of guardian will continue for drawal of such pension when the child is a minor and also for the children suffering from disorder/disability of mind {Rule 104A & No. 839-F dt 2.2.77, No. 2000-F (Pen) dt. 3.10.91.]

9.5 **Order of payment of family pension**

1. Widow/Widowers till death or re-marriage whichever is earlier.
2. Minor son including adopted sons till 25 years.
3. Unmarried daughters including adopted daughters till 25 years.
4. Son or daughter suffering from disorder or disability of mind or is physically crippled or disabled, if there are more than one such son or daughter, the family pension shall be payable in order of their birth, younger shall get family pension only after the next above him/her ceased to be eligible. Where the family pension is payable to twin

children, it shall be paid to such twin children in equal shares, provided when one such child ceases to be eligible his/her share shall revert to the other and when both of them cease to be eligible, the family pension shall be payable to the next eligible single/twin children [No. 2000-F (Pen) dt. 3.10.91.]

- 9.5 **Family pension of pensioners who have suddenly disappeared** will be granted by the Administrative as discussed in Para 9.13 of the Note.
- 9.6 Govt. dues may be recovered from Family Pension [No. 2136-F (Pen) dt. 13.10.92]. In case **when a person is receiving two pensions**—one service and one family pension from the State Govt. both the pensions are to be consolidated for calculation of relief (No. 7532-F dt. 6.7.88). In case of two pensions one sanctioned by the Govt. and another by other State Govt./PSU/Autonomous Body etc. relief will be determined by such pension sanctioning authority (No. 12146-F dt. 4.11.89). Relief on State Govt. pension will be paid as usual.
- 9.7 When the surviving children are entitled to two family pensions on the death of both parents who were State Govt. employees the total of both the pensions if paid at enhanced rate, should not exceed Rs. 2000/- with effect from **1.1.83** and when paid at normal rates Rs. 1000/- p.m. from that date {No. 4451-F dt. 8.5.90).

9.8 Rates of Family Pension

Last Pay	Monthly Pension
(i) Not exceeding Rs. 1500/- - 30%	Minimum Rs. 400/- (effective from 1.5.92)
(ii) Exceeding 1500/- but not exceeding Rs. 3000/- - 20%	Minimum Rs. 450/-
(iii) Exceeding Rs. 3000/- - 15%	Minimum Rs. 600/- Maximum Rs. 1000/-
(iv) Rate of Family Pension revised 30% of the pay last drawn w.e.f. 1.1.96 notionally but cash benefit was give w.e.f. 1.4.1997	Minimum pension Rs. 1300/- Maximum pension – Rs. 6720/- (GO No. 1227-F (Pen) dt. 27.10.98)

Formula regarding calculation of enhanced rate of Family Pension :

- 9.9 In case of death in harness-after seven years of service, pension is payable at double the above rate or 50% of the last pay of the employee whichever is less. This benefit is also admissible in case of death after retirement upto the age on which the pensioner would have attained the age of 65 years. After expiry of the period, family pension is payable at the normal rate.[*Rule 103*].
- 9.10 **Ad-hoc family pension**-payable to widows of Government employees who died in harness prior to 1.4.65. or retired prior to that date @ Rs. 375/- p.m. from 1.1.86. and Rs. 400/- p.m. from 1.5.92 and Rs. 1300/- pm. Notionally w.e.f. 1.1.1996 but cash benefit was allowed w.e.f. 1.4.97 as per GO No. 1227-F dt. 27.10.98. (No. 11585 F dt. 19.10.87 and No. 1066-F (Pen) dt. 2.6.92)
- 9.11 **Family Pension to the post retiral spouses**-Post retiral spouses and their children will be eligible to family pension with effect from 1.4.65 by virtue of amendment of Note below (Rule 7(2)) of W.B.S. (DCRB) Rules 1971 [No. 1996-F (Pen) dt. 27.9.91, No. 540-F (Pen) dt. 28.3.94 & No. 1886-F (Pen) dt. 6.12.94].
- 9.12 **Sudden disappearances of pensioner/employee**-When employee/pensioner disappears leaving his family, family pension may be granted by the Administrative Deptt.

The family concerned shall apply to the Head of Office after one year of disappearance along with the police report that the person could not be traced inspite of best efforts and an Indemnity Bond from the beneficiaries to the effect that all payments received from the Govt. will be refunded to Govt. if the missing employee/pensioner reappears and claims his dues (No. 4671-F dt. 14.5.90). Head of Office is empowered to accept Indemnity Bond on behalf of the Governor . On the basis of the bond payment of salary, leave encashment, GPF, Death Gratuity and family pension may be made.[No. 1500-F (Pen) dt. 17.7.92 and Judicial Deptt. No. 12023-J dt. 12.5.92).

10. **Scheme for providing immediate relief to Govt. employee who die while in service.** In case of Govt. employee in receipt of pay not exceeding Rs. 2500/- p.m. who dies while in service his family will be paid an immediate relief of Rs. 2500/- or three month's pay whichever is less as advance by the Head of Office to be adjusted against his leave, Death gratuity, GPF, etc. (No. 7325-F dt. 11.7.78 and No. 10849-F dt. 31.10.90 effective from 31.10.90. The family will be granted a relief of Rs. 250/- towards funeral expenses of the deceased employee (No. 6122-F dt. 1.7.91).
11. **Functions of Head Office** - For early finalisation of pension cases (No. 1112-F dt. 2.2.89) Head of Office will maintain a list of employees due to retire within two years as per Annexure 1 of Rule 124. He should also maintain "check list" and "Programme" Statement as per Annexure II and Annexure 111 of Rule 125. The employee will apply for pension in Form 5 one year before date for retirement and open a single name S/B A/c with a Public Sector Bank for payment of pension. Head of Office will initiate pension cases two years before the date of retirement of an employee so that all necessary steps involved in the finalization of pension cases are taken well in time and take up preparation of pension papers eight months before retirement. Pension papers are to be sent to Principal A.G., W.B. at least six months before retirement for issue of P.P.O., G.P.O., Principal A.G., W.B. will after necessary scrutiny issue P.P.O., G.P.O. at least one month before the date of retirement of the employee.

Employees retiring on or after 31.8.97 will come under the new scheme discussed in Para 14 onwards.

11. Before sanction of pension consultation with the Vigilance Commission may be made when necessary, in the matter of grant of pension in terms of Memo. No. 587-GAC (Vig) dt. 25.5.76 vide Chief Secy. Memo. No. 103 (100)-PAR (Vig) dt. 27.1.88.
12. No final pension be sanctioned when court case regarding higher fixation of pay is pending. No. final/provisional gratuity should also be sanctioned. Only provisional pension

may be sanctioned till disposal of the court case. The fact of the court case shall be recorded in the S.B. of the writ petitioners with full context of the order if any, passed by the court. In other cases, it should be certified in the S.B. that no court case/appeal is pending except where the Govt. has already been directed to pay interim retirement benefits [No. 547-F (Pen) dt. 12.4.93].

13. The pension sanctioning authority will only submit the following documents to the Principal A.G. (A & E), W.B. along with the Single Comprehensive Form (instead of Form 1 & 3 and Annexure I under (DCRB) Rules 1971 and No. 747-F dt. 1.6.95 duly filled in :

I. (a) LPC/Statement of outstanding dues, (b) Service Book, (c) Calculation sheet of Qualifying Service, Pension, Gratuity and Family Pension, (d) Attested Passport size Joint Photograph/Photograph and Specimen Signature/Left thumb and finger impression of the pensioner/family pensioner (4 copies each), (e) Death Certificate/ Medical Certificate (in case of death/invalidation) (f) Nomination under arrears of Pension Nomination Rules. 1986. (g) Application for commutation in prescribed Form.

II. Fixation of pay under the relevant ROPA rules should be checked by the Finance Deptt. and a certificate to that effect should be given in the Service Book, failing which the pension case is likely to be returned.

In respect of the payment of retirement benefit/death benefit securing on or after 31.8.97, the provisions made in II above is deleted as the requirement of checking the Initial Pay Fixation Statement by the P.I. Celt of Finance Deptt. has been dispensed with. Pay fixation matters will now be examined by the Pr. A.G. (A & E), W.B. [No. 492-F (Pen) dt. 21.3.97}.

III. In case payment is desired outside West Bengal this form may be submitted in duplicate.

14. ***Scheme for payment of Pension and Gratuity on the date of Superannuation,***

A new scheme for payment of pension and gratuity to the employees on the date of superannuation was issued covering cases of employees whose superannuation falls due on or after the 31.8.1997. Under the Scheme, there is compulsion on the part of the pension sanctioning authority to settle Pensionary

claims on the date of superannuation. In particular the Head of Office (Pension Sanctioning Authority) shall be held personally responsible for non-compliance with the procedure to be followed by him for payment of pension. Any lapse on his part may, apart from making him liable for disciplinary action, require him to pay to Government such additional expenditure as Government may have to incur by way of payment of interest for delayed payment of retiring benefits to the employees.

Procedure to be followed by the Head of Office

- 14.1 The Head of Office (who is the Pension Sanctioning Authority in respect of his subordinate staff) shall maintain a Pension Register as prescribed in the West Bengal-Services (Death-cum-Retirement Benefit) Rules, 1971 (as amended by G.O. No. 5977-F dated 27.6.85). He shall prepare on the 1st January/1st July of each year a list (in duplicate) of employees under his control who will retire within the next 30 months, and send one copy of the same to the Principal Accountant General (A & E), West Bengal and the second copy to the Pension Cell of the Finance Department.
- 14.2 A notice shall be issued to the retiring Government employee two years in advance from the date of superannuation enclosing along with the notice. Form No. 5 (Formal application for pension), Form C (Form for commutation of pension) and Form for nomination for payment of Life Time Arrears of Pension (G.O, No. 10885-F, dated 24.10.86) as well as the Form of Application for drawal of pension through Public Sector Banks in Calcutta as prescribed under Rule 4(3) of the Rules for Payment of Pension to State Government Pensioners in Calcutta (vide Annexure 'A' to the said Rules) with the direction to submit the said Forms along with other documents as indicated in the Forms one year in advance from the date of superannuation.
- 14.3 On receipt of application" in Form 5 and Form C etc. along other documents from the retiring employee, the Head of Office shall start the work of preparation of pension papers in the *Comprehensive Form* prescribed by Memo. No. 747-F (Pen), date 01.06.95 eight months in advance from the date of superannuation. He shall simultaneously prepare/obtain from the Drawing and Disbursing Officer, if he himself is not Drawing and Disbursing Officer, a pay statement in the proforma specified and also prepare a Calculation Sheet showing

admissible pension and gratuity of the retiring employee and family pension, where payable.

- 14.4 The Head of Office shall send the pension papers complete in all respects to the Principal Accounts General (A & E), West Bengal, Treasury Building, Calcutta-700 001 along with enclosures as mentioned in the Comprehensive Form six months in advance from the date of superannuation of the employee for issue of Pension Payment Order, authority for payment of retiring gratuity and authority for payment of commuted value of pension, if any. No checking of Initial Pay Fixation Statement by the P.I. Cell, is necessary. Pay Fixation matters will be examined by the Pr. A.G. (A & E), W. B. [No. 492-F (Pen)dt. 21.3.97.] Sending of pension papers along with Annexure - I to the Pension Branch of Finance Deptt. is not required as per GO No. 422-F (Pen) dt. 7.4.2004 for the employee who will retire/die on or after 31.3.2004. The same should be sent to AG WB six months in advance from the date of retirement.

If after the pension papers have been forwarded to the Principal Accountant General, / West Bengal within the specified period, any event occurs which has a bearing on the amount of pension admissible, the fact shall be promptly reported to the Principal Accountant 1 General, West Bengal by the Head of Office.

- 14.5 The Head of Office shall promptly issue reply to any observation made by the Principal Accountant General (A & E), West Bengal in connection with disposal of any pension case to enable the Principal Accountant General (A & E), West Bengal to issue pension payment order in time.
- 14.6 On receipt of Pensioner's copy of the intimation letter regarding issue of Pension Payment Order from the Principal Accountant General (A & E), West Bengal and the authority for the payment of gratuity and commuted value of pension, the Head of Office, if he himself is the Drawing and Disbursing Officer in respect of the establishment to which the Government employee belongs shall prepare a Bill immediately in the Bill Form used for payment of provisional gratuity, for payment of retiring gratuity and commuted value of pension as authorised by the Principal Accountant General (A & E) West Bengal and submit the same to the Pay & Accounts Officer / Treasury Officer, as the case may be with the instruction to issue chequers), not encashable before the first working day following the date of superannuation of the Government

employee. If the Head of Office is not the Drawing & Disbursing Officer, he shall forward the relevant records to the concerned Drawing & Disbursing Officer, who shall take similar action. The cheques for gratuity and commuted value of pension shall be handed over by the Head of Office to the retiring Government employee along with pensioner's copy of the intimation letter regarding issue of Pension Payment Order already received from the Principal Accountant General (A & E), West Bengal at the close of the day of his retirement or on the next working day, if the day of retirement falls on a holiday. In case of transfer to other office before retirement cheques and intimation letter regarding issue of PPO will be sent to his present office for disbursement as per GO NO. 1315-F(Pen) dt. 14.10.96.

Provided that if any disciplinary / judicial proceeding has been instituted during the intervening period between forwarding of pension papers to the Principal Accountant General (A & E), West Bengal and the date of retirement of the employee the Head of Office shall not deliver the copy of intimation letter regarding issue of Pension Payment Order etc., if received from the Principal Accountant General to the retiring employee so long as the retiring employee is not honourably acquitted of the charges. Where disciplinary/judicial proceeding is pending even after the employee attained the age of superannuation, the Head of Office shall continue payment of Provisional Pension as authorised by the Principal Accountant General, West Bengal till conclusion of the disciplinary/judicial proceedings. No gratuity or Commuted value of Pension shall be paid during this period. On completion of disciplinary / judicial proceedings, if any employee is honourably acquitted, the Head of Office shall hand over the pensioner's copy of intimation letter regarding issue of Pension Payment Order etc. to the concerned employee and issue a direction to the concerned Pension Disbursing Officer indicating therein the amount of Provisional Pension sanctioned in favour of the Government employee concerned and also the period of such payment for adjustment of the same against final pension. Where revalidation of cheques is necessary, necessary action for such revalidation shall be taken by the Head of Office.

- 14.7 If there is no case pending against a retiring employee, the Head of Office shall Issue a Certificate on the date of superannuation of the concerned employee to the effect that (i) no provisional pension has been authorised; (ii) the amount paid on account of gratuity and commuted

value of pension and the date of such payment; and (iii) that the retiring employee does not owe to the Government in any way and hand over the said certificate to the retiring employee on the date of superannuation. [No. 1315-F (Pen) dated 14.10.96]

**Procedure to be followed by the Principal Accountant
General (A & E) West Bengal**

- 14.8 **On receipt of pension papers complete in ail respects from the Head of Office six months in advance from the date of superannuation** of a Government employee the Principal Accountant General (A & E), West Bengal shall apply requisite checks for determining the admissibility of pension and gratuity and also family pension cases.
- 14.9 If any information / clarification is wanted, the Head of Office shall be contacted within 3 months from the date of receipt of pension papers.
- 14.10 Where no information / clarification is desired or where necessary clarification has been received from the Head of Office, the Principal Accountant General (A & E), West Bengal shall straightway issue (i) Pension Payment Order, (ii) authority for payment of gratuity and (iii) authority for payment of commuted value of pension one month in advance from the date of superannuation of the Government employee.
- 14.11 He shall send pensioner's copy of intimation letter regarding issue of Pension Payment Order and the authority for payment of retiring gratuity and commuted value of pension to the concerned Head of Office under whom the retiring employee is serving and the both halves of Pension Payment Order to the Pension Disbursing Officer, as chosen by the retiring Government employees, with the direction to start payment from the specific date as fixed therein.
- 14.12 When the retiring employees is in receipt of higher pay on the basis of interim orders passed by the Hon'ble High Court/Hon'ble Supreme Court of India, West Bengal Administrative Tribunal or where appeal, if any, preferred by the Government is pending, such higher pay may be taken into account for calculation of pension only on provisional basis till finalisation of the case. No gratuity or commuted value of pension, shall be authorised in such cases till finalisation of the court case and issue of consequential Government instructions.

- 14.13 Where payment of pension /family pension is to be made in other State, the Special Seal Authority for payment of pensionary benefits may be issued as usual to the concerned Accountant General, in whose audit jurisdiction the pensioner intends to draw pension.
- 14.14 The procedures outlined in paragraphs shall be followed-*mutatis mutandis*, in case of (a) settlement of pensionary claims arising on grounds other than ground of superannuation and (b) settlement of family pension and death gratuity in the event of death in harness of an employee.
15. A small committee has been set up by the Finance Department to review the pension cases for settlement of pensionary claims and to avoid delay in payment of pensionary benefit. Pension Cell of the Finance Department is entrusted with the entire work of monitoring the scheme. Henceforth, Pension Cell would systematically follow-up pension *cases* with the Pension Sanctioning Authority and the Pr. A. G. (A & E), W. B. for timely sanction of pension cases [No. 1550-F (Pen) dt. 17.12.97].

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:

Receipt Major Head (Revenue Account)	Expenditure Major Head (Revenue Account)	Expenditure Major Head (Capital Account)	Loan Major Head(1)
(1)	(2)	(3)	(4)
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.

Standard 3-digit code	Common nomenclature
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.

Expenditure	Codification
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
TOTAL	19 digits

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
TOTAL	14 digits

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. If 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 of WBFR-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 redelegated 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 Redlegation 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 redelegated.
- (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 redelegated. -/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	(j) 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.	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.

(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	
N.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.	
N.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
N.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	
N.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-	
N.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-
		Dy. Director of Health services	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	FD Memo No. 2369-F dt. 7.2.97.
9. Purchase of stores (equipment and other medical accessories).		Supdts. of Dist. Hospitals	Rs. 15000 for each item at a time.	Form approved contractors as per existing orders of the Deptt. (Vide No. 2369F dt. 7.3.97).
		Supdt. Of Sub-DN, Hospital	Rs. 15000 for each item at a time.	
		Supdt. Of State General and other Hospitals	Rs. 30000 for each item at a time	
		Principal and Supdts. Of Medical College and Hospitals Surgeon Supdt. SSKM	Rs. 3000 for each item at a time Rs. 10000 for each item at a time.	-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 purchase³ 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
N.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	
N.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		

	<p>3. Grants in aid under the Family Planning Scheme.</p> <p>3. Grants to rural dispensaries.</p>	<p>Planning Scheme except creation of gazetted posts subject to specified conditions</p>	<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. 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> <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>	
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			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: For item2 , the limit of Expenditure is Rs. 1.00 Lakh per year. For item 3 the limit of expenditure is Rs 2.50 Lakhs per year. For item 4 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"> 1. Printing at Private Press 2. Type and other Press material. 3. Cost of supply of furniture 	Director Land Records and Surveys -do- -do-	Up to Rs. 3750 Up to Rs. 3750 for each item -do-	
Refugee Relief and Rehabilitation Department	N.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	
N.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

Items of Expenses	Name of the Officer	Extent of Power	Remarks
1	2	3	4
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)

Sl.	Description of items	Name of the Officer	Extent of Power
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. 13.8.2063 arid 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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expenses, other charges	Heads of Office	with the Heads of Deptts. (other than Commissioners/ Secretaries)	
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 (ii) Hire of Office furniture and equipment (correction slip No. 25 Fin. Deptt. No. 3442-F dt. 25.4.77) (iii) Hire of electric fans (iv) Hire of heaters and coolers	Rs. 225 in each case Rs. 100 in each case Rs. 75 pa	Rs. 525 in each case Rs. 500 in each case Rs. 300 pa Rs. 300 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-
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. 7072F dt. 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 reckonwed 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 Alice, 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 allce, 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 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) GIS3-1983-Annexure "H" in case of death while in service and in Annexure "F" + "G"—other than death. For G!SS 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.(TR19).
- (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 money 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!"¹ 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^v
(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 reserved 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.

GISS 1983 Scheme

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.

GISS 1987 Scheme

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.

Group	Units & Rates of subscription	Premium Savings	Insurance Cover
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.

- c) *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.
- d) *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.

- e) *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)

f) *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

g) ***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

- h) ***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

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

Specimen Form of detailed Index of Current Files

File No.	From or to	Number and Date	Purpose of letter	Serial Number in file	Proceeding No. when recorded	Year in which sent to Record Room	Previous Papers	Remarks
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 5th 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

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

List showing Department Code (Contd.)

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

INNER FLY LEAF

Budget Details

File No :

Budget Provision :
(Plan/Non Plan)

Major Head :

1

Minor Head :

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