



सत्यमेव जयते

HAND BOOK OF GENERAL CIRCULARS

VOLUME I

Compiled by:

THE DIRECTORATE OF TREASURIES & ACCOUNTS, WEST BENGAL
STEPHEN HOUSE (4TH FLOOR)
4 B.B.D. BAG (EAST), CALCUTTA-700 001

Abhijit Saha



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PREFACE

"Handbook of General Circulars"—a compilation of important Govt. Orders and circulars of the Finance Department relating to financial propriety and discipline was published in the year 1992. It was the 1st volume and it became very popular among the Govt. Offices. There is a great demand for this volume among the Govt. Deptt. and Offices all over the State.

To meet the demand of this volume, a second edition is being brought out.

S. MITRA, I.A.S.
Director of Treasuries & Accounts
West Bengal.

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SERVICE MATTER

Government of West Bengal FINANCE DEPARTMENT AUDIT BRANCH

No. 2044(48)F

Calcutta, the 2nd March, 1979

MEMORANDUM

It has come to the notice of the Government that the Additional Treasury Officers (Cheque) have been asked to perform the duties of Treasury Officers in addition to their duties in the absence of the Treasury Officers on leave or otherwise.

It may please be noted that it is a general principle that an officer who will pass bill will not be authorised to issue cheques. The rules relating to payment by cheque at the Treasury do not provide that District Magistrate/Deputy Commissioner or Sub-Divisional Officer can authorise an arrangement in deviation of the Rules.

Sd/- Illegible
Deputy Secretary to the
Government of West Bengal

Government of West Bengal FINANCE DEPARTMENT AUDIT BRANCH

No. 957-F

Dated, Calcutta, the 21st January, 1983

MEMORANDUM

It has been brought to the notice of the Government that different Departments/Offices have been refixing the pay of Government servants at a higher rate in relation to the pay of their junior employees by application of Rule 55(4) of the W.B.S.R., Part-I without taking into account the conditions as laid down in the relevant rules as well as the clarifications issued by the Finance Department from time to time.

Consequently, in some cases the Government servants are approaching the Hon'ble High Court for higher fixation of their pay in relation to some junior employees whose pay have been stepped up by improper application of Rule 55(4) of the W.B.S.R., Part-I. It is also noticed that in a number of such Court cases, the petitions filed by the Government servants have not been properly contested by the concerned Departments and the judgement went in favour of the petitioners. Even after receiving the judgement, the concerned Departments neither filed appeal within due time nor they approached the Finance Department for views. As a result, in a number of cases fixation of pay of the employees has to be made at higher rates in relation to the employees who got higher rate of pay either on the basis of the order of the Hon'ble High Court or due to improper application of rule. The number of Court cases is also increasing. The position has, therefore, become very much complicated and anomalous. In order to stop recurrence of such irregularities and also to deal with such cases in a just and equitable manner, the Governor is pleased to direct that henceforth the following guidelines should be followed in dealing with cases of fixation of pay by application of Rule 55(4) of the W.B.S.R., Part-I :

- (1) The Court cases already field by the employees for higher fixation of pay by application of this Rule shall be properly and timely contested.
- (2) Fixation of pay of the basic post viz., L.D.C., Typist and Pump Operators in the Agriculture Directorate in relation to the junior in the same cadre who got higher fixation due to the order of the Hon'ble High Court which was not properly contested or who got N/I Selection Grade in their lower substantive posts shall not be made without the approval of the Finance Department.
- (3) Henceforth fixation of pay by operation of rule 55(4) of the W.B.S.R., Part-I shall be made with the approval of the Finance Department.

Necessary amendment in the relevant rule to this effect is being made shortly.

Sd/- G. Venkataraman
Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 10760-F

Calcutta, the 9th September, 1983

MEMORANDUM

Sub. : Leave Travel Concession.

Under the existing rules a Government servant, who due to exigencies of public service or otherwise is not in a position to avail himself of the Leave Travel Concession but still wants to of the same for his/her family, is not entitled to avail of such benefit of L.T.C.

2. Representations have since been received to do away with this restriction in the existing rules.

3. After careful consideration of the matter, the Governor has been pleased to decide that :

- (1) The family members need not compulsorily accompany the Government servant, they will get the concession independently irrespective of whether the Government servant avails himself of it or not. The members of the family may either travel together or separately in different groups as may be convenient to them.
- (2) Where a Government servant and his family perform journeys separately, in different groups at different times there may be no objection to their presenting separate claims, provided the journeys are performed during the currency of the period during which it is due.
- (3) While availing of the concession to visit "any place in India", a Government servant and/or member(s) of his/her family may visit the same place or different places of their choice.

- (4) In so far as they are relevant and applicable, the above decisions will apply in respect of Leave Travel Concession as sanctioned in both of this Department Memo. No. 5471-F, dated 27-12-61 (Para. 16 thereof) and Memo. No. 3430-F, dated 2-5-81, subject to fulfilment of necessary conditions.

Sd/- S. Ghosh,
*Deputy Secretary to the
Government of west Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 12628-F

Dated, Calcutta, the October 25, 1983

MEMORANDUM

The undersigned is directed to say that in salary bills of the Group 'D' employees' bills are indicated as bills of inferior Government servants and bills in respect of others are indicated as bills of superior Government servants. There should be no differentiation among the employees as superior or inferior. In cases where it will be necessary to present bills separately in respect of Group 'D' staff because of classifying the P.F. deductions and other deductions properly there should be an indication on the bills that this relates to Group 'D' staff. In respect of employees other than Group 'D' staff separate bills may also be prepared where the number of such staff is large. In respect of small establishments; it may be possible for them to present claims in respect of employees (i.e. Group A, B, C, D) in a bill provided separate schedules are prepared in respect of different classes of P.F. deductions or other deductions as may be necessary for the accounting purpose. Treasury Rules Volume I and II are under revision and in the revised rules suitable provisions for this purpose are being incorporated. Pending revision of rules and their circulation the Governor has been pleased to order that the salary bills of all employees (Group A, B, C, D) may be drawn in one bill where it is feasible (i.e. where number of employees are very few). In cases where the number of

employees are large the salary bill may be drawn according to the class of employees or designation of employees, temporary or permanent etc. The words 'superior' or 'inferior' establishment should not be used in the bills. Payment of remuneration on account of employment of any person who are not borne in regular establishment are usually to be drawn in T.R. Form No. 33. These bills are debitable to the head "Wages" and will be classified as "Wage bills".

Copies of these instructions may be brought to the notice of all heads of offices and Drawing Officers under the administrative control of the Department.

Sd/- S. N. Ghosh
Joint Secretary to the
Government of West Bengal.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 13250-F

Dated, Calcutta, the November 7, 1983

MEMORANDUM

In inviting a reference to the clarification given in item (1) of this Department Memo. No. 5205-F, dated 20.5.82 regarding stepping up of pay of senior employee in terms of Rule 55(4) of W.B.S.R., Part-I in case the pay of junior is fixed at higher stage in the identical revised pay scale in terms of West Bengal Services (ROPA) Rules, 1981 the undersigned is directed to say that such stepping up of pay of the senior officers in identical scale of pay shall be made subject to the following conditions :

- (a) Both the junior and senior officers shall belong to the same cadre and the post in which they have been promoted or appointed shall be identical and in the same cadre.
- (b) Scales of pay of the lower and higher posts in which they are entitled to draw pay shall also be identical.

- (c) The anomaly viz. the drawal of pay by the senior at a lower stage than that of his junior shall occur directly as a result of application of the provisions of W.B.S.R. (ROPA) Rules, 1981.
- (d) The juniors were drawing less or equal pay in the post having identical un-revised scale of pay in the lower post than their seniors before the Promulgation of W.B.S.R. (ROPA) Rules, 1981.

In this connection, it may be mentioned that the case of such stepping up of pay of senior officers in terms of Rule 55(4) of W.B.S.R. Part-I in the revised scale of pay shall be referred to Finance Department in terms of Finance Department Memo. No. 957-F, dated 21.1.1983 after examination of the cases on the basis of the guidelines given above and also with due regard to the provisions of Rule 55(4) of W.B.S.R. Part-I as quoted in this Department Memo. No. 5205-F, dated 20.5.1982.

*Sd/- S. K. Chakraborti
Deputy Secretary to the
Government of West Bengal.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 3039-F

Calcutta, the 19th March, 1984

MEMORANDUM

The services of the officers of the State Government are often placed at the disposal of the Central Government on deputation basis or on transfer. While proceeding to join a post under the Central Government and/or their reversion to the State Government from the Government of India, these Officers are allowed to draw advance of

pay and also advance on account of travel expenses by the State Government or the concerned Ministry of the Government of India as the case may be. The procedure for the adjustment of such advances has not however been prescribed in the State Government rules.

After careful consideration of the matter the Governor has been pleased to prescribe the following procedure for adjustment of such advances :

- (a) In cases of advance given by the State Government the concerned Ministry of the Government of India will show the relevant travel expense bill under head "858—Suspense Account—Pay & Accounts Office suspense—Item adjustable by Accountant General, West Bengal". The unadjusted amount to be recovered from the officer is also to be shown under the above head and the amount will be remitted by the Pay & Accounts Officer of concerned Ministry to the Accountant General, West Bengal by demand draft.
- (b) In respect of advances granted by the Central Government, the same will be adjusted by presenting bill to the Pay & Account Office, Calcutta/Treasury Officer/Sub-Treasury Officer/the Disbursement Officer as the case may be. The relevant transaction will be shown under the head "858—Suspense Account—Pay & Accounts Office suspense—Item adjustable by Principal Accounts Officer, Ministry of....."

(Name of Concerned Ministry)

The amount, if any, recovered from the pay or T.A. bill will be shown under the above head and will be remitted by demand draft to the concerned Ministry by the Office of the Accountant General, West Bengal.

Sd/- T. K. Bhattacharyya
Deputy Secretary to the
Government of West Bengal.
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 6391 (350)-F

Dated, Calcutta, the 1st June, 1984

MEMORANDUM

Sub : Points regarding the question of lien in the lower feeder post for the purpose of promotion.

The undersigned is to invite a reference to this Department memorandum No. 3868-F dated 31.3.84. A question has been raised whether for the purpose of consequential promotion of Upper Division posts, the concerned incumbents should have a lien in the lower feeder posts i.e. should be confirmed before being considered for promotion to the posts of Upper Division Assistants/Clerks.

2. In this connection a reference is invited to regulation 2(e) of the West Bengal Public Service Commission (Consultation by Governor Regulations, 1955 renamed as the West Bengal Public Service Commission (Exemption from Consultation) Regulations, 1955. This regulation defines promotion as appointment of a person to a post on a pay or scale of pay higher than that attached to the post on which he holds a lien. In other words one must have permanent appointment in the lower feeder post before he is considered for promotion to higher post.

3. This definition equally applies to cases of promotion where the Public Service Commission need not be consulted as well as in cases where the Commission is to be consulted for promotion.

4. After promulgation of the West Bengal Services (Appointment, Probation and Confirmation) Rules, 1979 it is now possible to confirm a direct recruit even in a temporary post on fulfilment of necessary conditions as laid down therein. A promotion post may also be converted into a permanent one in terms of Finance Department No. 6059-F dated

25.6.79 and the incumbent may be confirmed in such converted permanent post if otherwise found eligible ; there is, therefore, no difficulty at the present moment for Government employee to be confirmed in a post in order to be eligible for promotion to higher post.

5. In view of the position explained in the foregoing para it is clarified for the guidance of all concerned that, unless otherwise provided specifically in any rule, in all cases of promotion to higher posts, confirmation in the lower feeder posts will be necessary.

Sd/- Illegible
*Joint Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 11720-F

Calcutta, the 21st Nov., 1984

MEMORANDUM

Sub : Refund of Group Insurance Amount erroneously deducted.

The undersigned is directed to refer to para. 3.1 of the West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1983 and to say that clauses (a) to (h) of the para. debar certain classes of persons from the membership of the scheme.

2. It has been brought to the notice of this Department that in some cases subscriptions towards the State Government Employees Group Insurance-cum-Savings Scheme were found to have been erroneously deducted from such persons. However, when such mistakes were detected, such deductions were immediately stopped. A question has, therefore, arisen regarding refund of the amount of subscriptions erroneously deducted and the authority competent to sanction such refund.

3. The undersigned is directed by order of the Governor to say that, after careful consideration of the question, the Governor has been pleased to decide that the Head of Office as defined in Rule 5(16A) of the W.B.S.R. Part-I will be competent to make refund of such amount. The order of refund will be issued by the Head of Office. No interest will be payable on the refund.

4. For the refund both from the Savings Fund and Insurance Fund, the proforma of the bill as given in the Annexure H may be used for the purpose with some modification in the third line of the heading as follows :

“Of those State Government employees in whose cases there was irregular/erroneous deduction of the subscriptions.”

5. Drawal of the refund should be made after keeping record against the original bill from which the amount was credited to Government Account.

Sd/- S. K. Chakraborty
Deputy Secretary to the
Government of West Bengal.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 5019-F

Dated, Calcutta, the 31st May, 1985

MEMORANDUM

A reference is invited to Finance Department Memo. No. 3430-F, Dt. 2.5.81 and subsequent orders issued from time to time under which the benefit of Leave Travel Concession has been extended to the State Government employees retiring on super-annuation during the respective financial years.

2. It has been represented to the Government that Government employees retiring on super-annuation find it difficult to avail themselves of the benefit of leave Travel Concession during the financial year in which they retire or even within four months of retirement.

3. The undersigned is directed by order of the Governor to say that the Governor has, after careful consideration of the matter been pleased to decide that the State Government employees may avail themselves of the benefit of Leave Travel Concession sanctioned under Finance Deptt. Memo. No. 3430-F dated 2.5.81 during the period of two years preceding the actual date of retirement of superannuation on the existing terms and conditions.

4. The facility of enjoying the Leave Travel Concession within four months of retirement as available under this Deptt. Memo. No. 1353-F dated 2.2.83 will cease to be operative in respect of State Government employees retiring after 30.8.85.

Sd/- S. Ghosh
*Deputy Secretary to the
Government of West Bengal.*

**Office of the Accountant General-I
West Bengal
Treasury Buildings**

No. AC-IV/Ref/85-86/23 Calcutta, the 30th October, 1985.

From : Accountant General-I, West Bengal
To : The Secretary to the Government of West Bengal
Finance (Audit) Department
Writers' Buildings
Calcutta-700 001

Ref : Defects in the preparation of schedule of recovery
of Postal Life Insurance Premium.

Sir,

It has come to notice of this office that in many cases the schedules received in this office from the Drawing and Disbursing Officer through the Treasury Officer in support of recovery of P.L.I. premia are found to be defective in as such as :

- (i) the rate of premium as shown in the schedule differs from that fixed by the Director of P.L.I., Calcutta ;
- (ii) the policy number shown in the schedule differs from that assigned by the Director of P.L.I., Calcutta ; and/or

(iii) the schédule does not contain major head of account to which the pay and allowance of the insurant is debited.

Since this office is responsible for preparation of certified list of P.L.I. credits on the basis of information and documents including P.L.I., recovery schedule and transmission thereof to the Director, P.L.I., Calcutta, it is essential that the documents are sent to this office in complete shape and without any defects so that credits may be certified promptly against the insurant concerned.

The defects mentioned above may kindly be brought to the notice of all Drawing and Disbursing Officers under the Government of West Bengal for remedy.

Yours faithfully
Sd/- Illegible
Accounts Officer
West Bengal

Memo. No. 10985-F

Calcutta, the 23rd December, 1985

MEMORANDUM

The West Bengal Services (Unification of State Services) Rules, 1979 were issued under the Finance Department Notification No. 4891-F dated 18.5.79 in supersession of the West Bengal Services (Unification of State Services.) Rules, 1974 unifying certain Junior Services with the corresponding State Services. Consequent on the supersession of the earlier rules some modification in the mode of computation of the length of service required for the Selection Grade is found necessary.

2. After careful consideration of the matter the Governor is pleased to decide that for the purpose of allowing weightage for eligibility to Selection Grade as per Finance Deptt. Notification No. 2176-F dt. 11.3.76 read with Notification No. 115-F dt. 6.1.77, the services rendered in the junior service prior to 1.4.70 shall only be taken into account. But the period of services rendered by such officers w.e.f. 1.4.70 shall be treated to have been rendered in the unified service and shall be entirely computable for the purpose of eligibility to New Intermediate Selection Grade as well as Old Selection Grade.

The Weightage allowed in this order is for the purpose of eligibility to such selection grade only and not for any seniority in the cadre or for any other purpose.

3. This Department Notification No. 2176-F dt. 11.3.76 read with Notification No. 115-F dt. 6.1.77 stands modified to the above extent.

Sd/-S. Ghosh
Deputy Secretary to the
West Bengal, Audit Branch, Calcutta

Memo. No. 11095-F.

Calcutta, the 30th December, 1985

MEMORANDUM

Sub. : Fixation of pay in case of a Govt. employee appointed to a post in normal channel of promotion from an ex-cadre post held by him.

A question has been raised as to how the pay of an employee who has been appointed to a post in normal channel of promotion from ex-cadre post in which he was officiating before such promotion on being appointed from the lower post in the normal channel, is to be fixed.

1. The Governor, after careful consideration of the matter, has been pleased to decide that the pay in such cases shall be fixed on the basis of the pay in the lower post of the normal channel after applying Rule 11 of W.B.S. (ROPA) Rules, 1981.

2. The Governor has further been pleased to decide that the pay of the Government servant already fixed in the promotional post of normal channel on the basis of pay in ex-cadre post on or after 1.4.81 should be refixed strictly with reference to pay in the lower post in the parent cadre. In order, however, to avoid hardship it has been decided that the difference, as on the date of issue of this order, between the pay already fixed and the pay that would be admissible according to 1 above would be treated as personal pay to be absorbed in future increments or increases in pay.

Sd/- S. Ghosh,
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 275-F

Dated, Calcutta, the 10th January, 1986

The undersigned is directed to refer to his Memo. No. 1A/57, dated 4.1.1986, regarding entitlement of Pay & Allowances during half-pay leave in terms of Finance Deptt. Memo. No. 3809-F dt. 25.3.78 and to say that the entitlement to pay and allowances during half-pay leave is as follows :

- (i) Pay (Basic Pay and Special Pay, if any)—50%.
- (ii) Dearness Pay—As admissible on the quantum of Pay as at (i) above at the scheduled rates as determined from time to time.
- (iii) Dearness Allowance—The quantum of Dearness Allowances should be determined on the basis of Basic Pay actually admissible during half-pay leave as at (i) above.
- (iv) House Rent Allowance—Full amount as admissible prior to proceeding on leave—up to a period of 120 days (including all kinds of leave except extra ordinary leave) at a stretch and no such allowance thereafter.
- (v) Medical Allowance—Full amount as admissible.

Sd/- S. Ghosh
Deputy Secretary to the
Government of west Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 4477-F

Calcutta, the 21st April, 1986

MEMORANDUM

It has been brought to the notice of the Finance Department by the Director of Treasuries & Accounts, West Bengal that there is no

uniformity in the drawal of periodical increment of erstwhile Gazetted Officers. Rule 12 of Appendix 3 of West Bengal Treasury Rules Vol.-II, regulates the drawal of entitlement of the erstwhile Gazetted Officers. In accordance with this Rule, the entitlement of the officers shall be determined and communicated to the Treasury/Sub-Treasury/Calcutta Pay and Accounts Office. The periodical increment certificates attached to salary bills are signed by the Drawing & Disbursing Officers on the basis of entitlement determined by the Heads of the Office/Heads of the Department or higher authority. In case separate sanction is not issued by the Heads of the Office/Heads of the Department or higher authority, the periodical increment certificates signed by the Drawing and Disbursing Officers should also be countersigned by the competent authority. The counter-signature in this case will be taken as sanction.

Sd/- K. K. Bagchi
Joint Secretary,
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 12985-F.

Calcutta, the 30th December, 1986

MEMORANDUM

Sub. : Procedure of granting permission for Restricted Holidays to be enjoyed by the Government employees and maintaining records thereof.

Government of West Bengal have since dispensed with the system of declaring Local holidays and have introduced the system of Restricted Holidays from the year 1987. Accordingly under G.O. No. 11403-F, dt. 11.11.1986 of this department it has been provided that a Government employee may avail himself of any two holidays to be choosed by him out of the list of Restricted Holidays mentioned therein. It is now felt necessary to lay down a procedure for granting permission to the Government employees for such holidays to be enjoyed by them and for maintaining the records thereof.

The undersigned is directed to say that the matter has been carefully considered and it has been decided that the permission for availing of the Restricted Holidays should be applied for in writing in advance and such permission will normally be granted by the authority competent to grant casual leave with due regard to the exigencies of Government work. Such holidays enjoyed with due permission should not be debited against the casual leave account. Separate columns should be made in the casual leave register for maintaining records of Restricted Holidays enjoyed by each employee in every office under the State Government in a calendar year.

Sd/- **D.K. Chakraborty**
*Joint Secretary to the
Government of West Bengal*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 10723-F

Dated, Calcutta, the 17th September, 1987

MEMORANDUM

In continuation of this Department Memo. No. 4660-F dated 28.4.86, the undersigned is directed by order of the Governor to say that in cases where the charge of the District Treasury is held directly by the District Magistrate himself and where the A.C. Rs. of the Treasury Officers/Addl. Treasury Officers are initiated by the District Magistrate such A.C. Rs. are to be countersigned by the Divisional Commissioners.

Sd/- **G. N. Chatterjee**
*Deputy Secretary to the
Government of West Bengal.*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 11260-F

Calcutta, the 12th October, 1987

NOTIFICATION

In exercise of the power conferred by the proviso to Article 309 of the Constitution of India, the Governor is pleased hereby to make, with effect from the 1st day of July, 1986, the following amendments in the West Bengal Service Rules, part I, as subsequently amended (hereinafter referred to as the said rules) :—

Amendments

In the said rules,—

(1) for rule 168, *substitute* the following rules—

“Leave preparatory to retirement”

168. (1) A Government employee may be permitted by the authority competent to grant leave to take leave preparatory to retirement to the extent of earned leave due not exceeding 240 days together with half-pay leave due, subject to the condition that such leave extends up to and includes the date of retirement.

Note : The leave granted as leave preparatory to retirement shall not include extraordinary leave.

(2) (a) Where a Government employee who is on foreign service in or under any Local Authority or in a Corporation or Company wholly or substantially owned or controlled by the Government or a body controlled or financed by the Government (hereinafter referred to as the Local Body) applies for leave preparatory to retirement, the decision to grant such leave shall be taken by the foreign employer with the concurrence of the lending authority under the Government.

(b) The Government employee on foreign service shall also be allowed to encash earned leave at his credit on the date of retirement in the manner provided in sub-rule (2) of rule 168A.

(3) Where a Government employee is on foreign service in or under a Local Body other than those mentioned in clause (a) of sub-rule (2), leave preparatory to retirement shall be admissible to him only when he quits duty under the foreign employer :

Provided that where the Government employee continues in service under such foreign employer, he shall not be eligible for grant of cash payment in lieu of leave under rule 168A.

Leave beyond the date of retirement or quitting of service

168A. (1) No leave shall be granted to a Government employee beyond—

- (a) the date of his retirement on superannuation, or
- (b) the date of his final cessation of duties, or
- (c) the date on which he retires by giving notice to Government or he is retired by Government by giving him notice or pay and allowances in lieu of such notice, in accordance with the terms and conditions of his service, or
- (d) the date of his resignation from service.

(2) (a) Where a Government employee retires on attaining the age of superannuation, the authority competent to grant leave shall *suomotu* issue an order granting cash equivalent of leave salary for earned leave, if any, at the credit of such Government employee on the date of his retirement, subject to a maximum of 240 days.

(b) (i) The cash equivalent under clause (a) shall be calculated as follows and shall be payable in one lump sum as one time settlement. No house rent allowance or hill allowance or other compensatory allowance shall be admissible. Medical allowance not being a compensatory allowance may be granted along with such leave salary :

Pay admissible on the date of retirement plus dearness allowance and medical allowances admissible on the date	×	Number of days of unutilised earned leave at the credit on the date of retirement subject to a maximum of 240 days
$\text{Cash equivalent} = \frac{\text{Pay admissible on the date of retirement plus dearness allowance and medical allowances admissible on the date}}{30}$		

(ii) Such cash equivalent shall not be subject to reduction on account of pension equivalent to gratuity.

(3) A Government employee who retires from service on attaining the date of retirement while under suspension, shall become eligible for the benefit of cash equivalent of earned leave that was at his credit on the date of his retirement calculated in the manner provided in sub-clause (i) of clause (b) of sub-rule (2), on conclusion of the proceedings against him, if the authority competent to re-instate him in service holds that the suspension was wholly unjustified.

(4) A Government employee who retires or is retired from service in the manner mentioned in clause (c) of sub-rule (1) may be granted, *suo motu*, by the authority competent to grant leave cash equivalent of leave salary in respect of earned leave at his credit subject to a maximum of 240 days and also in respect of all the half-pay leave at his credit, provided this period does not exceed the period between the date on which he so retires or is retired from service and the date on which he would have retired in the normal course after attaining the age of superannuation.

The cash equivalent shall be equal to the leave salary as admissible for earned leave and/or equal to the leave salary as admissible for half-pay leave plus dearness and medical allowances as admissible on that leave salary for the first 240 days, at the rates in force on the date the Government employee so retires or is retired from service. The pension and pension equivalent of other retirement benefits and ad hoc relief/graded relief on pension shall be deducted from the leave salary paid for the period of half-pay leave, if any, for which the cash equivalent is payable. The amount so calculated shall be paid in one lump sum as one time settlement. No house rent allowance or hill allowance or other compensatory allowances shall be payable :

Provided that if leave salary for half-pay leave component falls short of pension and other pensionary benefits, cash equivalent of half-pay leave shall not be granted :

Provided further that a Government employee who is retired by Government by giving him pay and allowances in lieu of notice, may apply for leave within the period for which such pay and allowances were given, and where he is granted leave, the leave salary shall be allowed only for the period of leave excluding that period for which pay and allowances in lieu of notice have been allowed.

(5) (a) (i) Where the services of a Government employee are terminated by notice or otherwise in accordance with the terms and conditions of his appointment, he may be granted, *suo motu*, by the

authority competent to grant leave, cash equivalent in respect of earned leave at his credit on the date on which he ceases to be in service subject to a maximum of 240 days.

(ii) If a Government employee resigns or quits service, he may be granted, *suo motu*, by the authority competent to grant leave, cash equivalent in respect of earned leave at his credit on the date of cessation of service, to the extent of half of such leave at his credit, subject to a maximum of 120 days.

(iii) A Government employee who is re-employed after retirement may on termination of his re-employment, be granted, *suo motu*, by the authority competent to grant leave, cash equivalent in respect of earned leave at his credit on the date of termination of re-employment subject to a maximum of 240 days including the period for which encashment was allowed at the time of retirement.

(b) The cash equivalent under clause (a) shall be equal to leave salary admissible for earned leave calculated under rule 176 plus dearness and medical allowance admissible on that leave salary at the rates in force on the date the Government employee ceases to be in service. The amount so calculated shall be paid in one lump sum as one time settlement. No house rent allowance or hill allowance or other compensatory allowances shall be payable.

Cash equivalent of leave salary in case of death in service.

168B. In case a Government employee dies while in service, the cash equivalent of the leave salary that the deceased employee would have got had he gone on earned leave that would have been due and admissible to him but for his death on the date immediately following the date and in any case not exceeding leave salary for 240 days, shall be paid to his family without any reduction on account of pension equivalent of death-cum-retirement gratuity.

In addition to the cash equivalent of leave salary admissible, the family of the deceased Government employee shall also be entitled to payment of dearness allowance admissible on the basis of leave salary as also medical allowance.

Note 1: (i) The term 'family' for the purpose of this rule shall mean and include the following :—

- (1) wife in the case of a male officer ;
- (2) husband in the case of a female officer ;
- (3) minor sons including adopted sons ;
- (4) unmarried minor daughters including adopted daughters ;
- (5) dependent parents.

(ii) Cash equivalent of leave salary shall not be payable to more than one member of the deceased Government employee's 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 Government employee survives by more than one widow such leave salary shall be paid to them in equal share.

Note 2 : The provision of this rule is also applicable in the case of death of a re-employed pensioner.

Note 3 : For method of calculation of cash equivalent to leave salary under this Rule, procedure laid down in clause (b) of sub-rule (2) of rule 168A shall be followed.

Cash equivalent of leave salary in case of retirement on invalidation from service

168C. A Government employee who is declared by a medical authority to be completely and permanently incapacitated for further service may be granted, *suo motu*, by the authority competent to grant leave, cash equivalent of leave salary in respect of leave due and admissible on the date of his invalidation from service, provided that the period of leave for which he is granted cash equivalent does not extend beyond the date on which he would have retired in the normal course after attaining the age of superannuation. The cash equivalent thus payable shall be equal to the leave salary as calculated under sub-Rule (4) of Rule 168A. A Government employee not in permanent employ shall not, however, be granted cash equivalent of leave salary in respect of half-pay leave standing at his credit on the date of his invalidation from service.”;

(2) for rule 169, *substitute* the following rule :—

“Earned leave for Government employee serving in a Department other than a vacation Department.

169. (1) (a) The leave account of every Government employee who is serving in a Department other than a vacation Department shall be credited with earned leave, in advance, in two instalments of 15 days each on the first day of January and July of every calendar year.

(b) The leave at the credit of a Government 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 do not exceed the maximum limit of 240 days.

(2) Subject to the provisions of rule 34 and rule 168, the maximum earned leave that can be granted at a time shall be 120 days.

(3) Earned leave may be granted to a Government employee for a period exceeding 120 days, but not exceeding 240 days if the entire leave so granted or any portion thereof is spent outside India, Bangladesh, Bhutan, Burma, Ceylon, Nepal and Pakistan :

Provided that where earned leave for a period exceeding 120 days is granted under this sub-rule, the period of such leave spent in India shall not in the aggregate exceed the aforesaid limit.

Note : For detailed procedure *see* notes below Schedule II of Appendix 7."

By order of the Governor.
Sd/- S. N. Roy
Secy. to the
Government of West Bengal.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 13639-F

Calcutta, the 18th December, 1987

Sub. : Promotion policy in respect of regularly constituted State Services.

For sometime past the Associations of different regularly constituted State Services like WBCS (Ex.), W.B. Excise Service, West Bengal Co-operative Service etc. have been representing for removal of inter-State Services disparity in promotional opportunities.

After careful consideration of the matter, the Governor has been pleased to decide that the members of the concerned constituted State Services up to and including the batch of 1976 who are still drawing pay in scale No. 17 (Rs. 660-1,600/-), shall be placed in scale No. 18 (Rs. 1,100-1,900/-) with effect from 1st January, 1987 subject, however, to the fulfilment of normal eligibility conditions and the observance of usual formalities for such movement from scale No. 17 (660-1,600/-) to scale No. 18 (1,100-1,900/-). Administrative departments

concerned will issue necessary orders redistributing the posts between scales 17 & 18 after showing the drafts to the Finance Department before issue.

Sd/- S. Goswami
*Joint Secretary to the
Govt. of West Bengal.*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 13600-F

Calcutta, the 18th December, 1987

Sub. : Clarification regarding mode of calculation of leave salary of employees on half-pay leave.

With the introduction of Dearness Allowance at Central Government rates w.e.f. 1.4.79, difficulties are being experienced by different Departments/Offices in the matter of calculation of Dearness Pay and Dearness Allowances to be admissible to the employees on half-pay leave and drawing half pay ranging from Rs. 110/- to Rs. 219/-.

After careful consideration of the matter, the Governor is pleased to decide that in such cases the Dearness Pay and Dearness Allowance shall be calculated @ 50% of the amount of Dearness Pay and Dearness Allowance which was admissible to such employees on their full basic pay before proceeding on leave.

In cases where admissible half pay is above Rs. 220/- but falls between two stages as shown in the ready reckoner for Dearness Allowance issued by this Department along with respective orders, Dearness Allowance as admissible for the next higher stage of basic pay as available in the ready reckoner should be taken into account for the purpose of calculation of leave salary on half pay to be paid to the concerned employees.

Sd/- J. C. Ghosh
*Deputy Secretary to the
Government of West Bengal*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 13829-F

Calcutta, the 22nd December, 1987

MEMORANDUM

Sub : Refund of Group Insurance money erroneously deducted.

It has been brought to the notice of Government that in some cases subscription @ Rs. 8/- per month on account of West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1983 was recovered from the salary of the employees who opted to come under the West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1987. As such, recovery of Rs. 8/- per month is considered as erroneous deduction and this required to be refunded in full without any interest.

In this connection, attention is invited to the procedure laid down in this Department Memo. No. 11720-F dt. 21.11.84 (copy enclosed for ready reference). The procedure laid down therein may also be allowed here in this regard.

As the above mentioned employees have joined the Group Insurance-cum-Savings Scheme, 1987, necessary subscription according to this scheme, which was not recovered due to oversight, shall be realised from the salary bill immediately and not later than the month of February, 1988 positively in one instalment. Reasons for non-recovery of subscriptions may be stated in the remarks column of Annexure 'A' relating to the accounting procedure, which will be submitted along with the bill.

It has also come to the notice of Government that due to oversight subscription as per the West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1987, was recovered from the salary bill of employees who opted not to come under the said scheme. Such recovery is also considered as erroneous deductions, and erroneous deduction of subscriptions under the scheme of 1987 shall

also be refunded in full without any interest as per procedure laid down in Finance Department Memo. No. 11720-F dt. 21.11.84 referred to above. In these cases, Annexure 'G' to the accounting procedure relating to the Scheme, 1987, for preparation of the salary bill has to be used in place of Annexure 'H' *ibid*.

In such cases, subscription of Rs. 8/- per month on account of Group Insurance-cum-Savings Scheme, 1983 shall be recovered from the salary bill immediately and not later than the month of February, 1988 positively in one instalment. Reasons for non-recovery of subscriptions may be stated in the Recovery Schedule of the Scheme, 1983 which will be submitted along with the bill.

Sd/- S. K. Chakrabarti
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

Memo. No. 633-F

Calcutta, the 21st January, 1988

MEMORANDUM

In partial supersession of this department's Memo. No. 3868-F, dated 31.3.84 read with Memo. No. 6732-F, dated 12.6.84 the undersigned is directed by order of the Governor to say that the Governor after careful consideration is pleased to decide that the ratio of the posts of L.D. Assistants/Clerks to those of Upper Division Assistants/Clerks in the Secretariat, Directorate and Regional Offices and Establishments under the State Government shall be 1:1 (one:one) with effect from 1.4.81 instead of 1.4.84. All other conditions as were laid down in the above noted Memos. will remain unaltered.

2. The Governor is further pleased to decide that if in any case the number of U.D. Assistant/Clerk posts on the basis of calculation on the strength as on 31.3.81 falls short of what was obtaining on the basis of the strength as on 31.3.84, the *status quo* will be maintained.

3. The Governor is also pleased to decide that payment of arrears in terms of this order will be made in two instalments equivalent to one-third and two-thirds of the total arrears to all those employees who will be entitled to under this order. The first instalment will be paid within the financial year 1987-88 and the balance will be paid in the financial year 1988-89, provided that for those eligible employees who have already retired or will retire during the current financial year the total amount of arrears will be paid in one instalment preferably during 1987-88. In the event of the first instalment not being paid during 1987-88 for circumstances beyond control the entire amount of arrears will be paid in the financial year 1988-89.

Sd/- S. Goswami
*Joint Secretary to the
Government of West Bengal.
Finance Department*

No. 8380-F

Dated : 3.8.88

MEMORANDUM

The Director of Treasuries & Accounts, West Bengal has brought to our notice that the orders retaining temporary posts or extension of terms of appointment to posts are not issued in many cases from the administrative departments in time. The administrative departments may check-up their records and give clearance to the retention of posts as in majority of the cases of retention order to the posts can be given within existing delegation orders. The Calcutta Pay & Accounts Office/Treasuries have been advised by the Directorate of Treasuries not to pass salary bills of the staff in respect of whom orders retaining the temporary posts or extending terms of appointment have not been communicated to the concerned office of disbursements by the Departments or sub-ordinate offices.

This is circulated for information and immediate necessary action.

Sd/- Illegible
*Assistant Secretary to the
Government of West Bengal.
Finance Department.*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

Memo. No. 8984-F

Calcutta, the 23rd August, 1988

Sub : West Bengal Services (Classification, Control and Appeal) Rules, 1971—Suspension of Government employees involved in cases of dowry deaths.

The undersigned is directed to say that sub-rule (1) of rule 7 of W.B.S. (C.C.A.) Rules, 1971 provides *inter alia* for a Government employee may be placed under suspension where disciplinary proceeding against him is contemplated or is being or where a case against him in respect of any criminal offence is under investigation, enquiry or trial. Sub-rule (1) of the same rule lays down that a Government employee shall deemed to have been placed under suspension by an order of appointing authority with effect from the date of his suspension if he is detained in custody, whether on criminal charge or otherwise, for a period exceeding forty-eight hours.

As Government takes a very serious view of offences against women, Government has reviewed the provisions in the rule in regard to placing a Government employee under suspension if he is accused for involvement in a case of "dowry death" as defined in section 304-B of the Indian Penal Code. The section reads as follows :

"304—B. (1) where the death of a woman is caused by any deaths or bodily injury or occurs otherwise than under normal circumstances within seven years of her marriage and it is shown that soon before her death she was subjected to cruelty of harrassment by her husband or any relative of her husband or in connection with any demand for dowry, such death shall be called "dowry death" and such husband or relative shall be deemed to have caused her death.

Explanation : For the purpose of this sub-section "dowry" shall have the same meaning as in section 2 of the Dowry Prohibition Act, 1961."

If a case has been registered by the police against a Government employee under section 304-B of the Indian Penal Code, shall be

placed under suspension in the following circumstances by the competent authority by invoking the provisions of sub-rule (1) of rule 7 of W.B.S. (C.C.A.) Rules, 1971 :

- (i) If the Government employee is arrested in connection with the registration of the police case, he shall be placed under suspension immediately irrespective of the period of his detention.
- (ii) 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 Code of Criminal Procedure, 1973 to the Magistrate, if the report prima facie indicates that the offence has been committed by the Government employee.

Sd/- Illegible

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

Memo. No. 10253-F

Calcutta, the 29th September, 1988

Before promulgation of the provisions as incorporated in Note-2 of rule 19 as amended in Finance Department Notification No. 10300-F, dt. 1.10.86, temporary Government employees whose applications were duly forwarded by the respective appointing authorities for employment in other Department/Offices of the State Government were released from the parent Department/Office without assigning any condition. As a result their past services rendered in the parent Department/Offices used to be counted for the purpose of qualifying services for pension, and the accumulation of their leave was duly forwarded to the new Department/Office.

Now in terms of revised provisions as in clause (iii) of Note-2 rule 19 ibid a temporary Government employee shall as a matter of course, be asked to resign from the parent Department/Office in order

to seek employment in other Department/Office of the State Government As a result a confusion has arisen as to whether the past services rendered in the parent Department/Office will be forfeited due to tendering of resignation and whether the incumbent will be granted *suo motu* by the leave sanctioning authority—cash equivalent in respect of Earned Leave at his credit on the date of cessation of service to the extent of half of such leave at his credit subject to a maximum of 120 days in terms of sub-rule 5(a) (ii) of rule 168A of W.B.S.R. Part-I as amended in Finance Department Notification No. 11260-F dated 12.10.87.

It has been laid down in rule 33(2) of W.B.S. (DCRB) Rules, 1971, that resignation of an appointment to take up, with proper permission, another appointment, whether permanent or temporary, service in which counts in full or in part, is not a resignation of public service. So, the resignation as required to be tendered in terms of clause (iii) of Note-2 below rule 19 of W.B.S.R. Part-I as amended is not deemed as resignation for the purpose of pensionary benefit in respect of previous services in view of the provisions of rule 33(2) of W.B.S. (DCRB) Rules, 1971. So in such cases continuity of service will be maintained so far as retiring benefit is concerned.

As regards the continuity of service for the purpose of leave in such cases, there is no specific provision in the rules. It has been laid down in Audit instructions as incorporated in C.C.S. (Leave) Rules, 1972 that in cases where resignation is not deemed as resignation in view of its being covered in Article 418(b) of C.S.R., continuity of service benefit should be allowed in the matter of leave also.

Under the circumstances, the Governor has been pleased to order that in such cases where resignation is required to be tendered to take up another employment under this Government with the proper permission from the competent authority, continuity of service benefit should be allowed in the matter of leave also.

Sd/- Illegible
Joint Secretary to the
Government of West Bengal.

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 9902-F

Calcutta, the 1st September, 1989

MEMORANDUM

The question of enhancement of ceiling of Maternity Leave in respect of the female employees under the State Government has been under consideration of Government for sometime past. After careful consideration of the matter the Governor has been pleased to decide that the existing limit of 90 days of Maternity Leave as provided in rule 199 of W.B.S.R. Part-II shall be enhanced to 120 days.

2. This orders shall take immediate effect.

3. Necessary amendment of the relevant rule will be made in due course.

Sd/- S. Ghosh
*Joint Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 109-F

Calcutta, the 4th January, 1990

MEMORANDUM

Government have had, for sometime past, under consideration the question as to how the Service records of the Officers of West Bengal Audit & Accounts Services will be maintained having regard

to the provisions of rule 38 of Appendix 7 of the W.B.S.R. Part-I. After careful consideration of the matter, the Governor has been pleased to decide that the Service Records of the Officers of West Bengal Audit and Accounts Service shall be maintained centrally in the Service Record Cell of Finance Department relating to the aforesaid officers.

2. Necessary amendment of the relevant rule will be made in due course.

Sd/- A. K. Chakraborty
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 2525-F.

Calcutta, the 15th March, 1990

MEMORANDUM

In Note-4 below sub-rule (2) of rule 6 of West Bengal Services (Revision of Pay & Allowances) Rules, 1990, it has been laid down that in respect of Government employees who have opted for fixation of pay in the higher post under rule 42(1) (i) of West Bengal Service Rules Part-I initially and for refixation of pay in that post under rule 42 A *ibid* on the date of accrual of next increment in the pay scale of the lower post and where the date of such increment falls on any date after the 1st January, 1986, the pay in the revised pay scale of both the higher and lower posts may be fixed in the following manner :

- (i) on the 1st January, 1986, the pay of such a Government employee may be fixed in the revised scale of pay of the promotion post, and
- (ii) the notional pay of the Government employee in the revised scale of pay of the lower post may also be fixed as on the

1st January, 1986 with effect from the date of accrual of next increment in the existing scale of pay in the lower post, his pay in the promotion post may be refixed under Rule 42A *ibid*.

2. The matter has been carefully examined in the light of Note-2 below Rule 4 of the West Bengal Services (Revision of Pay and Allowance) Rules, 1990. It has been noticed that in such cases the Government employee's pay has not been finally fixed in the higher post on the very date of promotion. As an interim measure he draws pay in the higher post till final fixation of his pay in that post is made on the basis of increased pay in the lower post due to increment and that arrangement has been made at the option of the employee concerned. So in the matter of fixation of his pay in the corresponding revised scale of the higher post, it is necessary to fix his pay only in the corresponding revised scale of the lower post under the West Bengal Services (Revision of Pay and Allowance) Rules, 1990. Thereafter his pay in the revised scale of the higher post shall only be refixed under normal rules. He may therefore exercise option for the revised pay scale of the lower post on the date of accrual of next increment if that goes to his advantage. Exercise of option for the revised scale of the higher post is not necessary.

3. It is therefore clarified that while the pay of such a Government employee can be fixed straightway in the manner laid down in Note-4 below sub-Rule (2) of Rule 6 of the West Bengal Services (Revision of Pay and Allowance) Rules, 1990, the authority competent to fix pay may also allow such an employee in terms of Rule 4 *ibid*, to opt for the revised scale of pay of the lower post on the date of accrual of next increment in the existing scale of pay and fix his pay in the revised scale of pay of the lower post accordingly. On the basis of that pay the Government employee's pay in the revised scale of pay of the higher post may be refixed on the same date under Rule 42A of W.B.S.R. Part-I.

4. For better appreciation a few examples have been worked out and are set out in the enclosure to this memorandum.

Sd/- S. Ghosh

Joint Secretary to the
Government of West Bengal.
Finance Department

Example 1

An employee was working in a post in the pay scale of Rs. 220-388 and drawing increment every year in April. He was promoted to a higher post in the pay scale of Rs. 230-414 on 10.8.85 when he was drawing pay in the lower post @ Rs. 240 p.m. His pay was earlier fixed in the following manner :

	Rs. 220-388	Rs. 230-414	
10.8.85	Rs. 240	Rs. 245	Under Rule 42(1)(i) of W.B.S.R. Part-I.
1.4.86	Rs. 245 (Increment)	Rs. 256*	Under Rule 42A(1) <i>ibid.</i>

* Rs. 245 + Rs. 5 (Notional increment) = Rs. 250
Next stage in the pay scale of the higher post = Rs. 256.

In terms of Note-4 below Rule 6(2) of W.B.S.(R.O.P.A.) Rules, 1990, his pay in the revised scale of pay of both the lower and higher posts may be fixed and refixed in the manner shown below :

	Lower post Rs. 220-388/800-1265	Higher post Rs. 230-414/830-1357
1.1.86	Basic Pay	Rs. 240
	DA/DP/ADA/Ad hoc	Rs. 245
	DA at index average 608	Rs. 483
	Interim relief	Rs. 50
	20% of Basic Pay (Min. Rs. 75)	Rs. 75
	Total :	Rs. 848
	In the revised scale pay to be fixed at	Rs. 860
1.4.86	(Date of increment in the Existing scale of the lower post)	Rs. 875 Pay refixed at Rs. 890* [Under rule 42A(1) of W.B.S.R. Part-I]

* Rs. 860 + Rs. 15 (Notional increment) = Rs. 875
Next stage in the pay scale of the higher post = Rs. 890.

If the employee's pay is fixed in the revised scale of the lower post on 1.4.86 his pay would have been fixed in the following manner :

1.4.86	Basic Pay	Rs. 245
	DA/DP/ADA/Ad hoc	
	DA at index average 608	Rs. 493
	Interim relief	Rs. 50
	20% of Basic Pay (Min. Rs. 75)	Rs. 75
	Total	Rs. 863

In the revised scale pay to be fixed at Rs. 875.

His pay in the higher post would have been refixed on 1.4.86 under Rule 42A (1) of W.B.S.R. Part-I in the following manner :

	Rs. 800-1265	Rs. 830-1357
1.4.86	Rs. 875	Rs. 908*
Date of Increment		1.4.87

* Rs. 875 + Rs. 15 (Notional increment) = Rs. 890
Next stage in the pay scale of the higher post = Rs. 908.

This fixation of pay is more advantageous. The authority competent to fix pay may allow the employee in terms of Rule 4 of the W.B.S. (R.O.P.A.) Rules, 1990 to opt for the revised scale of pay of the lower post on the date of accrual of next increment after the 1st January, 1986 and fix his pay accordingly in the revised pay scale of the lower post. On the basis of that pay of the lower post his pay in the pay scale of the higher post may be refixed on the same date under Rule 42A(1) of W.B.S.R. Part-I.

Example 2

An employee was working in a post in the pay scale of Rs. 300-685 and drawing increment every year in September. He was

promoted to a higher post in the pay scale of Rs. 380-910 on 19.11.85 when he was drawing pay in the lower post @ Rs. 360 p.m. His pay was earlier fixed in the following manner :

	Rs. 300-685	Rs. 380-910	
19.11.85	Rs. 360	Rs. 380	Under Rule 42(1)(i) of W.B.S.R. Part-I.
1.9.86	Rs. 370 (Increment)	Rs. 395*	Under Rule 42A(1) of W.B.S.R. Part-I.

* Rs. 370 + Rs. 10 (Notional increment) = Rs. 380
Next stage in the pay scale of the higher post = Rs. 395.

In terms of Note-4 below Rule 6(2) of W.B.S. (R.O.P.A.) Rules, 1990, his pay in the revised pay scale of both the lower and higher posts may be fixed and refixed in the manner shown below :

	Lower post Rs. 300-685/1040-1920	Higher post Rs. 380-910/1260-2610	
1.1.86	Basic Pay	Rs.360	Rs. 380
	DA/DP/ADA/Ad hoc		
	DA at index average 608	Rs.688	Rs. 717
	Interim relief	Rs. 50	Rs. 50
	20% of Basic Pay (Min. Rs. 75)	Rs. 75	Rs. 76
	Total :	<u>Rs.1173</u>	<u>Rs. 1223</u>

	In the revised scale pay to be fixed at	Rs.1190	Rs. 1260
1.9.86	(Date of increment in the Existing scale of the lower post)		Pay refixed at Rs.1260* [Under rule 42A(1) of W.B.S.R.Part-I]

* Rs. 1190 + Rs. 25 (Notional increment) = Rs. 1215
Next stage in the pay scale of the higher post = Rs. 1260.

If the employee's pay is fixed in the revised scale of pay of the lower post on 1.9.86 his pay would have been fixed in the following manner :

1.9.86	Basic Pay	Rs. 370
	DA/DP/ADA/Ad hoc	
	DA at index average 608	Rs. 703
	Interim relief	Rs. 50
	20% of Basic Pay (Min. Rs. 75)	Rs. 75
	Total	<u>Rs.1198</u>

In the revised scale pay to be fixed at Rs. 1215.

His pay in the higher post would have been refixed on 1.9.86 under Rule 42A(1) of W.B.S.R. Part-I in the following manner :

	Rs. 1040-1920	Rs. 1260-2610
1.9.86	Rs. 1215	Rs. 1260*
Date of Increment		1.9.87

* Rs. 1215 + Rs. 30 (Notional increment) = Rs. 1245

Next stage in the pay scale of the higher post = Rs. 1260.

This pay fixation is not advantageous because the employee shall not draw more pay in the pay scale of the higher post than what has been allowed to him due to fixation of pay in terms of Note-4 below Rule 6(2) of the W.B.S. (R.O.P.A.) Rules, 1990.

No change is therefore necessary.

Example 3

An employee was working in a post in the pay scale of Rs. 340-750 and drawing increment every year in July. He was promoted to a higher post in the pay scale of Rs. 380-910 on 12.12.85 when he was drawing pay in the lower post @ Rs. 475 p.m. His pay was earlier fixed in the following manner shown below :

	Rs. 340-750	Rs. 380-910	
12.12.85	Rs. 475	Rs. 485	[42(1)(i) of W.B.S.R. Part-I.]
1.7.86	Rs. 490 (Increment)	Rs. 520*	[42A(1) of W.B.S.R. Part-I.]

* Rs. 490 + Rs. 15 (Notional increment) = Rs. 505
Next stage in the pay scale of the higher post = Rs. 520.

In terms of Note-4 below Rule 6(2) of W.B.S. (R.O.P.A.) Rules, 1990, his pay in the revised scale of both the lower and higher posts may be fixed and refixed in the manner shown below :

	Lower post Rs. 340-750/1140-2160	Higher post Rs. 380-910/1260-2610	
1.1.86	Basic Pay	Rs. 475	Rs. 485
	DA/DP/ADA/Ad hoc		
	DA at index average 608	Rs. 778	Rs. 782
	Interim relief	Rs. 50	Rs. 50
	20% of Basic Pay	Rs. 95	Rs. 97
	Total :	Rs.1398	Rs.1414

	In the revised scale pay to be fixed at	Rs.1410	Rs.1435
1.7.86	(Date of increment in the Existing scale of the lower post)		Pay refixed at Rs. 1470* [Under rule 42A(1) of W.B.S.R. Part-I]

* Rs. 1410 + Rs. 30 (Notional increment) = Rs. 1440
Next stage in the pay scale of the higher post = Rs. 1470

If the employee's pay is fixed in the revised scale of pay of the lower post on 1.7.86 his pay would have been fixed in the following manner :

1.7.86	Basic Pay	Rs. 490
	DA/DP/ADA/Ad hoc	
	DA at index average 608	Rs. 784
	Interim relief	Rs. 50
	20% of Basic Pay	Rs. 98
	Total :	Rs.1422

In the revised scale pay to be fixed at Rs. 1440.

His pay in the higher post would have been refixed on 1.7.86 under Rule 42A(1) of W.B.S.R. Part-I in the following manner :

	Rs. 1140-2160	Rs. 1260-2610
1.7.86	Rs. 1440	Rs. 1505*

* Rs. 1440 + Rs. 35 (Notional increment) = Rs. 1475

Next stage in the pay scale of the higher post = Rs. 1505

This fixation of pay is more advantageous. The employee may therefore be allowed in terms of Rule 4 of the W.B.S. (R.O.P.A.) Rules, 1990, to opt for the revised scale of pay of the lower post on the date of accrual of increment after 1.1.86. His pay in the lower post may be fixed accordingly on the basis of which his pay in the higher post may also be refixed under Rule 42A(1) of W.B.S.R. Part-I.

Example 4

An employee was working in a post in the pay scale of Rs. 380-910 and drawing increment every year in March. He was promoted to a higher post in the pay scale of Rs. 425-1050 with higher start at Rs. 670 on 9.7.85 when he was drawing pay in the lower post @ Rs. 640 p.m. His pay was earlier fixed in the manner shown below :

	Rs. 380-910	Rs. 425-1050	
9.7.85	Rs. 640	Higher Start	Under Rule 42(1)(i) of W.B.S.R. Part-I.
		Rs. 670	
1.3.86	Rs. 660	Rs. 695*	[42A(1) of W.B.S.R. Part-I.]
	(Increment)		

* Rs. 660 + Rs. 20 (Notional increment) = Rs. 680

Next stage in the pay scale of the higher post = Rs. 695.

In terms of Note-4 below Rule 6(2) of W.B.S. (R.O.P.A.) Rules, 1990, his pay in the revised scale of both the lower and higher posts is fixed and refixed in the manner shown below :

Lower post
Rs. 380-910/1260-2610

Higher post
Rs. 425-1050 (HS 670)
Rs. 1300-2970 (HS 1945)

1.1.86	Basic Pay	Rs.640	Rs. 670
	DA/DP/ADA/Ad hoc		
	DA at index average	Rs.963	Rs. 1008
	608 Interim relief	Rs. 50	Rs. 50
	20% of Basic Pay	Rs.128	Rs. 134
	Total :	<u>Rs.1781</u>	<u>Rs. 1862</u>

In the revised scale
pay to be fixed at

Rs.1795

Rs. 1945
(Higher start)

1.3.86

Pay refixed at Rs. 1945*
[42A(1)ofW.B.S.R. -I]

* Rs. 1795 + Rs. 55 (Notional increment) = Rs. 1805
Next stage in the higher pay scale = Rs. 1945 (Higher start).

If the employee's pay is fixed in the revised scale of pay of the lower post on 1.3.86 his pay would have been fixed in the following manner :

1.3.86	Basic Pay	Rs. 660
	DA/DP/ADA/Ad hoc	
	DA at index average 608	Rs. 993
	Interim relief	Rs. 50
	20% of Basic Pay	Rs. 132
	Total :	<u>Rs.1835</u>

In the revised scale pay to be fixed at Rs. 1850.

His pay in the higher post would have been refixed on 1.3.86 under Rule 42A(1) of W.B.S.R. Part-I in the following manner.

	Rs. 1260-2610	Rs. 1390-2970
		Higher start Rs. 1945
1.3.86	Rs. 1850	Rs. 1945*

* Rs. 1850+ Rs. 55 (Notional increment) = Rs.1905
Next stage in the pay scale of the higher post = Rs. 1945.

This is not advantageous because the employee's pay was fixed in the revised scale of the higher post at Rs. 1945 on 1.1.86 in terms of Note-4 below Rule 6(2) of the W.B.S. (R.O.P.A.) Rules, 1990.

No change is therefore necessary.

THE CALCUTTA GAZETTE

Tuesday, March 27, 1990

Part-I—Orders and Notifications by the Governor of West Bengal,
the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

Scheduled Castes and Tribes Welfare Department

NOTIFICATION

No. 136-TW/EC—27th March, 1990—In exercise of the powers conferred by the first proviso to Clause (a) of Section 4, and the proviso to Clause (a) of Section 5, of the West Bengal Scheduled Castes and Scheduled Tribes (Reservation of Vacancies in Services and Posts) Act 1976 (West Ben. Act XXVII of 1976), the Governor is pleased hereby to direct that with effect from the date of publication of this Notification in the "Official Gazette" in all appointments to services and posts in any establishment as defined in Clauses (b) of Section 2 of the said Act, which are to be filled up by direct recruitment

or by promotion, twenty-two per cent of the vacancies shall be reserved for candidates belonging to the Scheduled Castes and six per cent for candidates belonging to the Scheduled Tribes in the manner sent out in the second paragraph of this Notification.

2. The Governor is further pleased to direct that for the purpose of implementation of the 22% reservation quota for the Scheduled Castes and 6% reservation quota for the Scheduled Tribes in both recruitment and promotion of the candidates belonging to the above communities, the existing 20-point roster in Clause (i) of the Schedule to the said Act shall be deemed to have been substituted by a 50-point roster in which the 1st, the 7th, the 11th, the 15th, the 18th, the 21st, the 28th, the 32nd, the 36th, the 40th and the 47th vacancies shall be reserved for the Scheduled Caste candidates and the 4th, the 24th and the 43rd vacancies shall be reserved for the Scheduled Tribes for the purpose of both recruitment and promotion in any establishment as defined in Clause (b) of Section 2 of the said Act.

By Order of the Governor
Sd/- P. Chaudhuri
Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 2936-F

Calcutta, the 31st March, 1990

MEMORANDUM

Sub. : Clarification in respect of certain points raised for drawal of House Rent Allowance in the revised pay scales.

The undersigned is directed to forward herewith the following clarifications in regard to certain points raised in connection with the

drawal of house rent allowances admissible in terms of Para 8 of Finance Department Memo. No. 432-F, dt. 12.1.90 on the West Bengal Services (Revision of pay & Allowance) Rules, 1990.

Sd/- S. Ghosh

*Joint Secretary to the
Government of West Bengal
Finance Department*

Points

1. If a Government employee does not opt for the revised scale of pay under the West Bengal Services (Revision of Pay & Allowances) Rules, 1990, how and at what rate the said employee shall draw—

- (a) house rent allowance ;
- and
- (b) medical allowance ;

Replies

1. (a) If a Government employee does not opt for the revised scale of pay under the West Bengal Services (Revision of Pay & Allowances) Rules, 1990, and continues to draw pay in the existing scale of pay, he shall draw house rent allowance @ 15% of his pay in the existing scale of pay up to Rs. 150/- p.m. without production of any rent receipt/fair rent certificate, as the case may be.

If his pay exceeds Rs. 1,000/- p.m. he shall have to produce rent receipt if he resides in a rented house or fair rent certificate assessed by the Land Acquisition Authorities if he resides in a house owned by him or by his parents/wife/husband/son. In that case house rent allowance shall be drawn at the rate of 15% of pay subject to the condition that the house rent allowance shall not exceed the amount of rent/fair rent or Rs. 275/-, whichever is less.

Points

Replies

(b) The Medical Allowance has been revised and raised to Rs. 30/- p.m. with effect from the 1st January, 1988 in terms of Finance Deptt. Memo. No. 432-F, dt. 12.1.90. This benefit shall be admissible to a Government employee even if he continues to draw pay in the existing scale of pay.

2. In sub-Para (1) of Para 8 of Finance Deptt. Memo. No. 432-F, dt. 12.1.90 it has been provided that for the employees living in flats for which assessment of rent has been made and the occupier pays the assessed rent as licence fee and draws usual house rent allowance, the drawal of house rent allowance shall be further limited to the actual assessed rent paid. It may be that in many cases the employees have drawn house rent allowance in excess of the assessed rent prior to the issue of the above mentioned memorandum.

Now the question is whether the amount drawn as house rent allowance in excess of the assessed rent, if any, prior to the issue of the above-mentioned memorandum shall be recovered.

3. Whether the employees living in LIG/MIG/HIG Housing Estates/ Government requisitioned houses can draw house rent allowance

2. The reply is in the negative. No recovery of the amount drawn as house rent allowance in excess of the assessed rent up to 31.12.89 need be made.

3. The reply is in the negative. Government is the owner of such houses. The rent paid by the employees in such cases shall be

Points

15% of basic pay subject to a maximum of Rs. 800/- per month irrespective of the rent paid

4. In Para 8(2) of Finance Deptt. Memo. No. 432-F, dt. 12.1.90 it has been provided that for those employees paying licence fee as percentage of pay, the recovery shall be frozen at the level at which the licence fee was recovered from the pay bills for December, 1989 in the unrevised scale.

A question has now arisen as to what amount shall be recovered as licence fee during the period from January, 1988 to November 1989.

Replies

treated as assessed rent and therefore the house rent allowance admissible should be further limited to the actual rent paid.

4. The amounts recoverable in such cases for the period from January '88 to November '89 shall be the amounts calculated on the basis of his pay, from time to time during this period in his unrevised (existing) scale of pay. If such amounts have already been recovered from the monthly pay bills during the period from January '88 to November '89, no further amount shall be recovered.

Government of West Bengal FINANCE DEPARTMENT AUDIT BRANCH

No. 4276-F

Calcutta, the 3rd May, 1990

MEMORANDUM

Sub. : Deputation of State Government employees to other Govts./Depts. / Companies /Corporations etc.- revised terms regarding.

Consequent on the Revision of pay and Allowance of the State Government employees w.e.f. 1.1.86, the existing Deputation Allowance Rules require revision. The 3rd Pay Commission set up by the State Government has also recommended deputation allowance for the State Government employees at the same revised rates as applicable to the Central Government employees.

2. After careful consideration, the Governor has been pleased to decide that the deputation allowance for the employees of this State Government will be at the following rates :

(a) For normal deputation

- (i) 5% of the basic pay, subject to a maximum of Rs. 250/- per month when transfer is within the same station ;
- (ii) 10% of the basic pay, subject to a maximum of Rs. 500/- per month in all other cases :

Provide that the basic pay plus the Deputation Allowance shall not exceed Rs. 6,700/- per month and basic pay of the employees in the parent cadre plus Deputation Allowance shall not exceed the maximum of the scale of pay of either of the post held on deputation or of the parent post, whichever is higher, and also provided that the post to which the Government servant is deputed does not carry identical, equivalent or lower scale of pay.

(b) Where the minimum of pay in the deputation post substantially exceeds the basic pay of the employee in the parent cadre, the deputation pay shall not exceed the basic pay of the deputationist by more than the following amount :

- (i) Employees in receipt of basic pay above Rs. 2,200/- 12 $\frac{1}{2}$ % of the basic pay or Rs. 230/- whichever is more
- (ii) Employees in receipt of basic pay above Rs. 1,000/- and up to Rs. 2, 200/- 15% of the basic pay or Rs. 200/- whichever is more
- (iii) Employees in receipt of basic pay of and below Rs. 1,000/- 20% of basic pay

3. The Governor is further pleased to allow the financial incentives to the State Government Officers borne in the Management Pool and selected by the Standing Selection Board on their deputation to State Public Sector Undertakings at the following revised rate :

The minimum pay increase in respect of both All India Service Officers and State Service Officers shall be Rs. 400/- per month over and above the basic pay, and the upper ceiling shall be limited to the maximum of 15% of the basic pay of the officer in the parent cadre.

4. The revised rates mentioned above will be applicable with effect from the date an officer/employee draws pay in the revised scale of pay applicable to him in accordance with the West Bengal Services (Revision of Pay and Allowance) Rules, 1990 but not earlier than 1.1.88.

5. The provisions contained in Paras 5 (a) and (b) of Finance Deptt. Memo. No. 9326-F, dated 12.10.79 and Memo. No. 10924-F, dated 20.12.85 stand modified to this extent.

Notification making necessary amendment of deputation rules will be issued in due course.

Sd/- S. K. Chakrabarti
O.S.D. & Ex-officio Joint Secretary
Government of West Bengal.
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 5330-F.

Calcutta, the 2nd June, 1990

MEMORANDUM

A point has been raised in connection with the operation of W.B.S. (R.O.P.A.) Rules, 1990 published in this Department Notification No. 430-F, dated 12.1.90.

The undersigned is directed by order of the Governor to say that the Governor, after careful consideration, is pleased to clarify the point, which is as follows for information and guidance :

Point raised

A question has been raised whether short hand allowance of Rs. 40/- p.m. attached to the post of Steno-Typist drawing pay in the unrevised scale of Rs. 300-685/- as per W.B.S. (R.O.P.A.) Rules, 1981 will be doubled as per W.B.S. (R.O.P.A.) Rules, 1990 treating the same as Special pay attached to the posts.

Clarification

The reply is in the affirmative. Short hand allowance has been classed as special pay within the meaning of rule 5(33) read with rule 5(28) (ii) of W.B.S.R. Part-I.

Sd/- S. K. Chakrabarti,
O.S.D. & Ex-officio Joint Secretary
to the Government of west Bengal.
Finance Department.

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 5508-F

Calcutta, the 7th June, 1990

In civil order No.....(W) of 1990 dated 2.5.90, the Hon'ble High Court, Calcutta has passed an interim order directing Government, "not to take any action in terms of Finance Department Memo. No. 2936-F, dated 31.3.90 until further orders", so far as it relates to the drawal of house rent allowance by the State Government employees residing in L.I.G./M.I.G./H.I.G. Housing Estates.

The undersigned is accordingly directed to say that it has been decided that the operation of the decision contained in the replies at Para 3 of the Clarification annexed to Finance Department Memo. No. 2936-F, dated 31.3.90 will be kept in abeyance until further orders in so far as its application to employees residing in L.I.G./M.I.G./H.I.G. Housing Estates is concerned subject to results of the appeal Government is intending to prefer.

Sd/- A. K. Chakrabarti
*Deputy Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 6075-F

Calcutta, the 21st June, 1990

The question of career prospects of the employees holding various posts and services under the State Government has been under consideration of the Government for sometime past. In conformity

with the commitment of the Government to the improvement of (a) the standard of administration and (b) the career prospects of the State Government employees at all levels as announced in the Government policy statement dated December 30, 1989. The Governor is now pleased to decide to implement a career advancement scheme in the following manner.

(2) The Government employees in revised pay scale nos. 1 to 16 will be allowed to move to their respective next higher scales on completion of ten years of continuous and satisfactory service in their respective revised scales and their corresponding unrevised scales taken together and to move to the scale next above the first higher scale on completion of further ten years of continuous and satisfactory service in the first higher scale and the corresponding unrevised scales under previous ROPA Rules taken together. Every movement to such higher scales will be subject to the fulfilment of usual norms of promotion. This general scheme of career advancement will, however, be subject to provisions undernoted :

(i) A Government employee who was first appointed to a post in any of the unrevised scale numbers 1 to 13 and who had already moved to the next higher scale after 18 years of service in terms of Rule 9 of the West Bengal Services (ROPA) Rules, 1981 will be deemed to have got the benefit of movement to the first higher scale. On completion of total service of twenty years without any further promotion/appointment to higher scale of pay he will now get an advancement to the second higher scale.

(ii) A Government employee who has completed service of ten years or longer without any promotion will move from the revised scale in relation to him to the first higher scale and after serving in that scale for two years will get advancement to the second higher scale, provided that the total period of his service in the first two scales is not less than twenty years.

(iii) A Government employee who has got normal promotion to a post in the first higher scale within ten years of service will have to complete total service of twenty years before he gets advancement to the second higher scale with reference to the feeder post.

(iv) A Government employee in revised scale number 16 (or its unrevised equivalent) holding teaching and allied post in college of medicine, engineering, technology, arts and crafts or in polytechnic

will get advancement to revised scale number 22 after completion of eight years of service. He will not be eligible for any further advancement under this scheme. In respect of teachers of medical colleges, the decision taken in Department of Health and Family Welfare Notification No. H/MA/1503/JS-11/90 dated 30th May, 1990 shall apply.

(v) A Government employee directly recruited to a post in the revised scale number 17 (or its unrevised equivalent) will be allowed advancement to the first higher scale on completion of ten years of service. He will not be eligible to any further advancement under this scheme.

(vi) Where a Government employee has got benefit of only one promotion or advancement to a scale similar to or above the second higher scale, he will not get any further advancement under this scheme except fixation benefit under rule 42A of WBSR, Pt. I on completion of twenty years of service.

(vii) Where the scale of a promotional post is the same as that of the feeder post, it will be treated as the scale of the feeder post for advance under the scheme. Special pay, if any attached to the promotional post shall remain as a separate element.

(viii) Where a Government employee is borne on a scale higher than the basic scale for the post as personal to him, the scale personal to him will be treated as the basic scale for his advancement under the scheme.

(ix) When a Government employee comes within the quota of higher grade in the first higher scale under the existing promotional policy after getting the first higher scale in accordance with the career advancement scheme, he will not be eligible to get any fixation benefit for the second time. He will, however, remain eligible for second higher scale after total service of twenty years. If the scale of the higher grade is above the first higher scale, the pay of the Government employee on his appointment to first higher grade, will be fixed under Rule 42(1) (i) from the first higher scale. He will, however, be eligible for the benefit of pay fixation in the same scale under Rule 42A of WBSR, Pt. I after completion of total service of twenty years.

(x) Where a Government employee comes within the quota of second higher grade under the existing promotion policy after getting a second higher scale on completion of total service of twenty years,

he will not get any benefit of fixation if the scale of second higher grade is the same as the second higher scale. If however, the scale of the second higher grade is higher, the pay of the Government employee, on his appointment to the second higher grade, will be fixed under Rule 42(1) (i) of WBSR, Pt. I, from the second higher scale.

(xi) Where a Government employee whose scale of pay of the promotion post is next higher scale gets promotion after enjoying the benefit of career advancement scheme for twenty years, he will be allowed to retain the higher scale in the promotional post, as personal to him, and his pay on promotion will be fixed in terms of rule 42(1) (i) of WBSR, Part I.

(xii) A school teacher who has got the benefit of movement to a scale similar to or above the second higher scale on the basis higher qualification acquired during service will not get any benefit under this scheme except the benefit of fixation of pay under Rule 42A of WBSR, Pt. I on completion of total service of twenty years. Provided that a school teacher who has got benefit of movement to a scale next above on the basis of higher qualification acquired during the service will be eligible to only one movement to the second higher scale under this scheme on completion of total service of twenty years.

(xiii) A school teacher who acquires a higher qualification which entitle him to the first higher scale after movement to the first higher scale on completion of ten years of service will not be eligible for any further benefit for acquiring the said higher qualification. He will, however be eligible for the second higher scale on completion of total service of twenty years.

(xiv) Secondary teachers, Headmasters/Headmistresses with Doctorate Degree in the subject taught or in an allied subject shall get two additional increments from the date of the convocation on which such degree is awarded. Provided that those who obtained this degree prior to the date of coming over to the revised scale shall get two additional increments from the date with effect from which they elect to draw pay in the revised scale.

(xv) The Officers of the Engineering Services, West Bengal Factories Service and West Bengal Boilers Service will continue to be guided by the existing promotion policy as enunciated for them in 1985. Over and above such promotional facilities an Assistant Engineer may be allowed to move to the next higher scale on

completion of ten years of service, if he has not already been fitted in the next higher scale under the existing scheme. Similarly, Executive Engineers will be allowed to move to the next higher scale in relation to their posts on completion of satisfactory service of twenty years as Assistant Engineer and Executive Engineer including three years of service as Executive Engineer, if they have not already moved to that scale in terms of the existing promotion policy.

The Superintending Engineers will, likewise, be allowed to move to the next higher scale in relation to their posts on completion of twenty-six years of satisfactory service as Assistant Engineer, Executive Engineer and Superintending Engineer, including one year's service as Superintending Engineer, if they have not already got that scale in terms of the existing promotion policy.

(xvi) The officers of other State Services and West Bengal General Service (Secretariat) as indicated in the annexure will continue to be guided by the existing promotion policy enunciated for them in 1981 and subsequent thereto. However, the additional benefits granted on an ad hoc basis to the State Services in terms of G.O. No. 13639-F dt. 18.12.87 w.e.f. 1.1.87 will stand withdrawn from the date of effect of the new career advancement scheme which will be applicable, in addition to the existing policy, provided that the officers who have already been allowed or will be allowed the benefit of higher scale of pay under this G.O. prior to the date of effect of this career advancement scheme will continue to retain the said scale/ corresponding revised scale as personal to them.

The officers of such services who do not move to the first higher scale and second higher scale within ten and twenty years of total service respectively since entry into basic grade under the existing promotion policy, will be allowed to move to such higher scales on completion of ten and twenty years of total service irrespective of the quota of such higher scale.

For movement to the second higher scale a minimum of 2 years' service in the former higher scale out of a total period of service of 20 years in the cadre concerned will be necessary.

WBCS (Ex.) and other services and also West Bengal General Service (Secretariat) are allowed the revised scale No. 19 and the number of posts in this scale along with eligibility criteria for various services are indicated in the Annexure.

The distribution of posts in the basic grade under the existing promotion policy will stand reduced by the equivalent number of posts granted in revised scale No. 19 WBCS (Ex.) Officers who will get scale No. 19 will be designated as Joint Secretary if posted in the Secretariat. If such an officer as posted outside, he will be declared equivalent to Joint Secretary.

In case of unified services, the seniority and the length of service are not always coterminus. In such services, the movement from the basic grade to both the first higher scale and the second higher scale and also to revised scale No. 19 will be subject to the condition that in case any junior officer in a service moves to such higher scale on completion of the prescribed length of service, the officers senior to him in the said service but not yet having put in the requisite length of service will be allowed to move to the said higher scales from the date such higher scales have been allowed to their juniors by suitably relaxing the eligibility criteria as regards the length of service. The length of service rendered in the junior cadre prior to unification will not be considered for the purpose of movement to higher scales under the new career advancement scheme. The existing distribution of posts in various promotional scales (as per existing promotion policy) will mean the distribution as it existed prior to the issue of Memo. No. 13639-F dt. 18.12.87.

(xvii) 4 (four) posts of Special Secretary/Secretary in the revised scale No. 21 are sanctioned for WBCS (Ex.) and such posts are to be encadred in this service by inclusion of some of the existing ex-cadre posts of Special Secretary/Secretary and/or by creation. Such posts are to be filled up by selection from amongst those WBCS (Ex.) Officers who have completed twenty-five years of total service in the cadre including three years as Joint Secretary.

The post of Director of Agriculture is elevated to the rank of Ex-officio Secretary in the revised pay scale No. 21.

One post of Special Commissioner, Commercial Taxes in the revised scale No. 21 is created and such post is to be filled up by

selection from amongst the Additional Commissioners who have put in a total service of thirty years since entry into West Bengal Commercial Tax Services including six years in the post of Additional Commissioner.

The post of Director of Animal Husbandry, Director of Animal Health, Milk Commissioner and Director of Bureau of Applied Economics and Statistics are elevated and given the revised pay scale No. 20.

(xviii) Fixation of pay on movement to higher scales of pay in terms of existing promotion policy and/or career advancement scheme will be made under Rule 42A of WBSR, Pt. I unless anything to the contrary has been indicated hereinbefore,

(xix) The existing promotion opportunities available of the promotion policy statement of 1981 will continue to be available to various services and posts in addition to the career advancement scheme introduced now.

(xx) The posts in scale Nos. 19 and 21 for each service as shown in the Annexure should be filled up on strict observance of eligibility criteria and the usual norms and condition for promotion, i.e. seniority-cum-merit should also apply to appointments to the aforesaid scales. Eligibility condition for scale No. 19 (revised) for all other services mentioned in the Annexure may be the same as for the WBCS (Ex.) as also mentioned in the Annexure.

(xxi) The provisions of this order shall have effect notwithstanding anything to the contrary in WBSR or in any other Rules.

(xxii) The posts in scale Nos. 19 and 21 as mentioned in the Annexure as well as the posts indicated in para (xvii) foregoing will be created by the concerned Administrative Departments. For example in case of WBCS (Ex.), the post will be created by the Home (PAR) Department.

(xxiii) This career advancement scheme will be effective from 1st April, 1989.

Sd/- J. C. Ghosh

Deputy Secretary to the Govt. of W. B.

ANNEXURE TO MEMO. NO. 6075-F

DATED 21. 6. 90

Distribution of posts in revised scale Nos. 19 and 21 for the services shown in Col. (1) of the following Table

Name of Service	Scales		Eligibility condition for scale No. 19 (revised)
	19	21	
(1)	(2)		(3)
1. (a) W.B. Agriculture Services (Extn.)	3	—	Same as for WBCS (Ex.)
(b) W.B. Agriculture Service (Research)	1	—	-do-
2. Animal Resources Development Deptt.—			
(a) Animal Husbandry Services	1	—	-do-
(b) Veterinary Services	1	—	-do-
(c) Dairy Development Services	1	—	-do-
3. Co-operative Services	2	—	-do-
4. Excise Service	1	—	-do-
5. Agriculture Income Tax Service	Nil	—	—
6. W.B.A. & A.S.	1+2	—	Same as for W.B.C.S. (Ex.)
7. W. B. Commercial Tax Service			
	+ $\frac{8}{1}$	+ $\frac{1}{1}$	-do-
8. W. B. Statistical Service			—
9. W. B. Fishery Service	Nil	—	—
10. W. B. Food & Supply Services	Nil	—	—

Name of Service	Scales		Eligibility condition for scale No. 19 (revised)
	19	21	
(1)	(2)		(3)
11. W. B. Health Services	75 +55	—	Same as for W.B.C.S. (Ex.)
12. W. B. Police Service	2	—	-do-
13. W. B. Labour Service	1	—	-do-
14. W. B. National Employment Service	1	—	-do-
15. W.B.C.S. (Ex.)	62 2015-F 13 $\frac{3}{01}$ +43	4 +6	20 yrs. of total service on revised scales No. 16, 17, 18 and their unrevised counterparts and 3 yrs. in unrevised scale No. 18.
16. W.B.C.S. (Judicial)	5	—	Same as for W.B.C.S. (Ex.)
17. W. B. General Service	3 +2	—	-do-

The services shown in Column (1) include the corresponding higher services wherever they exist and posts which were taken into account for distribution in unrevised scale Nos. 17, 18 and 19 in the existing promotion policy orders.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 6213-F

Calcutta, the 22nd June, 1990

MEMORANDUM

The undersigned is directed to invite a reference to the provisions of S.R. 179 of W.B.T.R. Vol. I read with S.R. 170 *ibid* wherein it has been provided that in case of transfer of a Government employee, his pay due in respect of the old post, which has not been drawn at the time of transfer, may be drawn at the new headquarters or at the place in which the pay in respect of the new post is drawn. Of late a question has been raised as to whether in case of transfer of a Government employee, the arrear T.A. bills relating to the duties performed in the old post, may be drawn at the new headquarters or at the new place of posting in terms of aforesaid provision. The said rule does not say anything about this since the T.A. claim does not constitute an element of pay. However, after careful consideration of all the aspects of the problem of drawing arrear T.A. bills of an employee on his transfer, the Governor has been pleased to order that in case of transfer including transfer on deputation to a Department of the Government all arrear personal claims of such employees including salaries, T.A., advances allowed by the competent authority etc. relating to the old post may be drawn at the new headquarters or at the place in which the pay and allowances in respect of the new post is drawn subject to the observance of the provisions of S.R. 216 of W.B.T.R. Vol. I in respect of salaries and subject to the conditions that Tour Diary is approved by the Controlling Officer at the old place of posting and T.A. bill is signed by the Drawing and Disbursing Officer/countersigned by the Controlling Officer at the new place of posting and subject to observance of the provision of Rule 166A of W.B.S.R. Part-II.

2. In case of Government employees transferred on foreign service terms the arrear personal claims including T.A., advances etc. shall be drawn either from the office of the foreign employer or from the place of last posting as may be decided by the administrative department.

3. It is further decided that henceforth no personal claim shall be allowed to be drawn from the old place of posting after issue of the L.P.C. in favour of a Government employee on his transfer.

4. Necessary amendment to the relevant rules of W.B.T.R. Vol.I will be made in due course.

Sd/- G. N. Chatterjee
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 6665-F

Calcutta, the 17th July, 1991

MEMORANDUM

Sub : Grant of Dearness Allowance to the re-employed Officer with effect from 1. 4. 91 in cash.

In terms of Para 4 of Finance Department Memo. No. 2880-F, dated 26. 3. 91 the additional instalment of Dearness Allowance sanctioned with effect from 1. 4. 91 and admissible to the employees drawing pay above Rs. 3,500/- per month is not payable in cash but is required to be credited to the respective G.P.F. Account of the concerned employees.

As re-employed Government employees have no Provident Fund Account, a question has been raised as to whether those employees drawing pay above Rs. 3,500/- per month on re-employment are entitled to draw the additional instalment of Dearness Allowance sanctioned in Finance Department Memo. No. 2880-F, dated 26. 3. 91 in cash.

After careful consideration of the matter the Governor has been pleased to decide that the additional instalment of Dearness Allowance sanctioned in the Memo. mentioned above may be paid in cash to the re-employed employees drawing pay above Rs. 3,500/- per month with effect from 1.4.91.

Sd/- A. K. Chakraborty
*Deputy Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 7217-F

Calcutta, the 18th July, 1990

MEMORANDUM

A question has arisen whether State Government employees who have already retired but have not been able to draw the arrears on account of WBS (ROPA) Rules, 1990 for the periods from 1. 1. 88 to 31. 3. 89 and from 1. 4. 89 to 31.1.90 or the date as applicable, will be paid the same without verification of their pay fixation statements by the Pay Implementation Cell (Checking) of the Finance Department.

After careful consideration of the matter the Governor has been pleased to order that payment of these arrears in cash shall be made even where the checking by the Pay Implementation Cell has not yet been completed subject to the following conditions :

- (a) the employees concerned shall give a declaration to the effect that they will refund the amount drawn in excess either by cash deposit to the Treasury in Challan or by recovery from the gratuity/relief on pension ;

- (b) the Initial Pay Fixation Statement shall be submitted to the Treasury/Calcutta Pay & Accounts Office for Treasury Check or Pre-check as the case may be along with the relevant bill.

The Governor has further been pleased to order that where the employees have already retired without drawing arrears on ROPA shall be allowed to draw the arrears in cash without any part of it being credited to their Provident Fund Accounts.

Sd/- Samar Ghosh
*Joint Secretary to the
Government of West Bengal
Finance Department.*

Government of West Bengal
DEPARTMENT OF HEALTH AND FAMILY WELFARE
M. A. BRANCH

No. Health/MA/2262/JS-9/90 Calcutta, the 8th August, 1990

From : The Joint Secretary to the
Government of West Bengal

To : The Director of Health Services,
West Bengal

MEMORANDUM

In this Department Order No. Health/MA/1784/JS-9/90 dated 20. 6. 90 the non-practising allowance as allowed to the members of the West Bengal Health Service with effect from 1. 1. 88 vide the Government Order No. Health/MA/460/JS-9/90 dated 2. 3. 90 was treated as pay for all service matters inclusive of computing Daily Allowance entitlement of T.A./D.A. for sanctioning advance of House Building Loan and Retirement Benefits.

A question has arisen as to whether Dearness Allowance and House Rent Allowance are also admissible to the members of the said service on the said non-practising pay.

The Governor after careful consideration, has now been pleased to order that Dearness Allowance and House Rent Allowance are also admissible to the members of the W.B.H.S. with effect from 1. 1. 88 on the non-practising pay as allowed to them vide the Government Order *ibid*.

This order is issued with the concurrence of the Finance Department vide their U. O. No. Group 'P' 2857 dated 3. 8. 90.

All concerned are being informed.

Sd/-Illegible
Joint Secretary.

**Government of West Bengal
Scheduled Castes and Tribes Welfare Department
Writers' Buildings**

No. 795-TW/SC
MR-59/90

Calcutta, the 20th August, 1990.

MEMORANDUM

The erstwhile 20-point roster of vacancies prescribed under the West Bengal Scheduled Castes and Scheduled Tribes (Reservation of Vacancies in Services and Posts) Act, 1976 stands substituted by a 50-point roster with effect from 27. 3. 90 (vide this Deptt.'s Notification No. 136-TW/SC dated 27. 3. 90).

A question has been raised by some appointing authorities as to whether any post under any single-post-cadre shall come under the purview of the Act *ibid*, and if so how the 50-point roster shall be followed in respect of such a post.

It may be observed in this connection that none of the relevant sanctions, viz. Sections 3 and 6 of the Act, prescribing the areas of

exemption from reservation, excludes any post under any so-called single-post-cadre from the scope of reservation. The aforesaid Act does not also contain any provision that makes a distinction between a post under a single-post-cadre and a post under a multi-post-cadre, in so far as application of reservation is concerned.

A number of vacancies may occur at different points of time against a post under any single-post-cadre and, therefore, reservation can be properly maintained in respect of such a post in accordance with the prescribed roster of vacancies in a rotational manner.

In fact, reservation has all along been maintained since the Act came into force w.e.f. 15.8.76 in respect of any post under single-post-cadre and also in respect of posts under multi-post-cadre, both in case of direct recruitment and promotion, in accordance with the prescribed roster.

With the introduction of the 50-point roster, in establishments created on or after 27.3.90 a large number of vacancies under single-post-cadres might be required to be reserved. In such cases, in the interest of priority and natural justice, it has been considered advisable to group such posts and list the vacancies together for the purpose of applying the 50-point roster as if all such vacancies belong to the same cadre. A post carrying a lower scale of pay shall have precedence over a post carrying a higher scale of pay while placing them in the roster. Such grouping of vacancies is permissible only for once. After the initially available first vacancy under each single-post-cadre, so grouped together, is filled up, no further grouping is permissible and for the purpose of filling up subsequent vacancies under such single-post-cadres, the normal procedure of observance of the 50-point roster should be followed.

In all other cases, however, no such grouping is necessary and the 50-point roster shall be operative in a rotational manner, irrespective of the consideration as to whether the vacancy belongs to any post under single-post-cadre or under multi-post-cadre, both in direct recruitment and promotion.

All appointing authorities are instructed to act accordingly.

Sd/- **P. Chaudhuri**
Secretary

Government of West Bengal
Schedule Castes and Tribes Welfare Department
Writers' Buildings

No. 712(55)-TWICE

From : Sri P. Choudhuri
Secretary to the Govt. of West Bengal

To : The Secretary,
Finance (Audit) Deptt. of this Government

Sub. : Reservation for Scheduled Castes and Scheduled Tribes with reference to any post where the number of such post in any cadre of any Deptt./Office/Establishment is only one—instructions regarding.

Sir,

I am directed to say that a question arose as to whether the provision of reservation for Scheduled Castes and Scheduled Tribes, as contained in the West Bengal Scheduled Castes and Scheduled Tribes (Reservation of Vacancies in Services and Posts) Act, 1976 and the Rules framed and Orders/Notifications issued thereunder, shall be applicable or not with reference to any post in any Deptt./Office/Establishment where the number of such post is only one in any cadre. A decision was given in this respect in this Deptt.'s Memo. No. 700-TW/EC dt.12. 7. 90 (copy enclosed for ready reference).

It has since occurred to this Deptt. that the matter deserves a re-consideration. Accordingly, the matter is now under review and a final decision will be communicated as early as possible.

I am therefore, directed to inform you that (i) the above-noted Memo. should not be acted upon and (ii) all such posts should be kept unfilled till receipt of the final decision in the matter from this Department.

All the appointing authorities in all the establishments under the administrative control of your Deptt. as are covered by Section 2(b) of the Act *ibid* should be informed accordingly.

Yours faithfully,
Sd/- P. Chaudhuri
Secretary
26. 7. 90

Government of West Bengal
Scheduled Castes and Tribes Welfare Department
Writers' Buildings

No. 700-TW/EC

Calcutta, the 12th July, 1990

MEMORANDUM

A question has been raised by some appointing authorities as to whether the "Single-Cadre-Posts" should come under the purview of the Reservation Act (West Bengal Act XXVII of 1976), in view of the judgement passed by the Supreme Court of India in Civil Appeal No. 2315 of 1981 as reported in AIR, 1988 S.C. 959. In this connection the undersigned is directed to say that the Reservation Act of West Bengal as referred to above does not conceive and hence, define and describe any connotation or denotation known as 'Single-Cadre-Post'.

After careful examination of the Reservation Act, 1976 and Rules framed thereunder, this Department observes that none of the relevant sections i.e. Section 3 and Section 6 of the Act, which prescribes areas of limitations in application of the reservation laws, has made any reference towards the bar of application of the reservation law as in the matter of so-called 'single-cadre-post'. In fact, since 1976, all appointing authorities are maintaining proper roster of vacancies both in single-cadre-posts as well as in 'multi-posts-cadres' and reservation was attributed to the prescribed serial

numbers of the concerned vacancies. This system has worked well so far and no judicial question has even been raised against this system of filling up vacancies in the same assignment or in a type of assignments which appear rotationally reserved and unreserved as per seriality of such vacancies in the prescribed roster. This ensures 28% chances and 72% chances in all posts coming under the hold of reserved community as well as unreserved communities respectively both horizontally in total number of vacancies and vertically in hierarchical and feeder posts, may such post be singular or multiple in a cadre of establishment.

This department also observes that referred judgement of the Supreme Court does not directly relate to, and hence, having no bearing upon the judiciously equitable roster system of filling up the vacancies without reserving any fixed 'post' for any community whatsoever. But the said mistake was reportedly committed or attempted to be committed by the Government of Behar, permanently fixing up the post of Deputy Director (Homoeopathic) for S. C. communities, which resulted in 100% reservation of a particular assignment, and the Supreme Court is right in its findings that such type of reservation violates the Articles 16(1) and 16(2) of the Constitution and hence bad in law. On the same analogy, dereserving such posts, under a suitable adopted connotation of single-cadre-post, also indirectly provided 100% reservation of such posts to the unreserved community and hence hits Articles 16(1) and 16(2) of the Constitution.

The State Government has never contemplated to deserve such singular assignment and this restrict the entry of the Scheduled Castes or Scheduled Tribes candidates to all such singular assignments in thousands of establishments and at the same time, does not also agree to make it a complete monopoly sector for appointments of unreserved communities.

The State Government further opines that, the Supreme Court's Judgement in Civil Case Appeal No. 2315 of 1981, does not hit any provision of the West Bengal Act XXVII of 1976 and Rules framed thereunder, and hence does not affect its existing State policy as regards to reservation.

The undersigned is, therefore, directed to say that all vacancies, occurred either in a so-called single-cadre-posts or in multiple posts

cadre must be filled up either by direct recruitment or by promotion as the case may be, uniformly applying the West Bengal Act XXVII of 1976 as amended up to date providing 22% reservation for SC and 6% reservation for ST candidates and introducing a 50-point roster vide Calcutta Gazette Notification No. 136-TW/EC dt. 27th March, 1990.

Sd/- Sukumar Das, IAS
Joint Commissioner for
Reservation &
Ex-Officio Jt. Secy., SC &
TW Deptt.,
Govt. of West Bengal

**Government of West Bengal
HIGHER EDUCATION DEPARTMENT
APPOINTMENT BRANCH
WRITER'S BUILDINGS, CALCUTTA-1**

No. 1730-Edn.(A)
A-5P-11/90

Dated, Calcutta, the 20.9.90

From : Sri P. K. Bhattacharyya
Deputy Secretary to the Govt. of West Bengal

To : The Director of Public Instruction, West Bengal

Sub. : Extension of the benefits of revised HRA, MA and Special Pay to the members of West Bengal Sub-ordinate Education Service, WBES & WBSES enjoying UGC scales of pay.

The undersigned is directed by order of the Governor to say that the Governor has been pleased to extend the benefits of revised House Rent allowance and Medical Allowance to the members of West

Bengal Sub-ordinate Educational Service, West Bengal Educational Service and West Bengal Senior Educational Service enjoying UGC scales of pay w.e.f. 1.1.88 at the rate as laid down under clauses 8 and 11 of Finance Department's Memo. No. 432-F dated 12.1.90 subject to fulfilment of terms and conditions laid down therein.

The Governor has further been pleased to extend the benefits of revised Special Pay w.e.f. 1.1.88 to the holders of the posts of Asstt. Director of Public Instruction and Deputy Director of Public Instruction at the rates as laid down below :

Post	Existing Spl. Pay Rs.	Revised Spl. Pay Rs.
A.D.P.I	100/-	200/-
D.D.P.I	150/-	300/-

The mode of payment of the arrears of such benefits extended will be guided by rule 9 of the WBS (ROPA) Rules, 1990.

This has concurrence of the Finance Department vide their U.O. No. Gr. 'P' 561 dt. 14.9.90.

Sd/- Illegible
Deputy Secretary.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 9735-F

Calcutta, the 10th October, 1990

MEMORANDUM

Certain points have been raised in connection with implementation of the Career Advancement Scheme for State Government employee published under Finance Department

Memorandum No. 6075-F, dt. the 21st of June, 1990. The undersigned is directed by order of the Governor to forward herewith the following Clarifications with regard to the points raised for information and guidance :

<i>Points raised</i>	<i>Clarifications</i>
1. Whether rule 42A of WBSR Pt. I as referred to in sub-para (xviii) of para 2 of the career Advancement Scheme means 42A (*1), 42A(2) and 42A(3).	Rule 42A of WBSR Pt. I as referred to in sub-para (xviii) of para 2 of the Career Advancement Scheme means 42A(1) except in the case of advancement from a Group 'A' post to another Group 'A' post in which case it will mean rule 42A(2).
2. Whether a Government employee who has been appointed on transfer/selection or otherwise to another post belonging to a separate cadre in the identical scale of pay shall get the benefit of previous service for the purpose of calculating 10/20 years of service as provided in para 2 of the Career Advancement Scheme.	If the appointment has been made in public interest and not on the seeking of the employee concerned, the question of counting of previous service in the identical scale of pay may be considered. But each such case has to be referred to the Finance Department.
3. Whether the appointment of a Government employee to NISG shall be treated as a case of higher grade appointment on promotion.	Appointment to a new/intermediate selection grade post is not a case of promotion.
4. How the pay of a Government employee will be fixed in the same scale of pay under rule 42A of WBSR Pt. I as provided in para 2(vi) of the Career Advancement Scheme.	Here rule 42A would mean two full incremental benefits where the scale of pay in which the employee is drawing his pay is not one relating to a Group 'A' post and one incremental benefit where the scale of pay is one relating to a Group 'A' post. The increments will be allowed in the same scale of

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 11991-F

Calcutta, the 30th November, 1990

MEMORANDUM

The revised scales of pay prescribed under the West Bengal Services (Revision of Pay & Allowance) Rules, 1990 correspond to the scales of pay prescribed under West Bengal Services (Revision of Pay & Allowance) Rules, 1981. If, therefore, there is a change in the scale of pay of a post as prescribed under WBS (ROPA) Rules, 1981 there will be a corresponding change in the scale of pay of the post as prescribed under WBS (ROPA) Rules, 1990, and in such cases the question of exercising fresh option under WBS (ROPA) Rules, 1990 will arise.

After careful consideration of the matter, the Governor is pleased to direct that in all cases where there is a change in the scale of pay prescribed for a post under the WBS (ROPA) Rules, 1990 either as a result of an order of a competent Court or review or otherwise, employees concerned shall be allowed to exercise fresh option as per provisions of rule 4 of the WBS (ROPA) Rules, 1990 within 90 days of the date of issue of relevant Government order/ notification.

Sd/- Samar Ghosh
Joint Secretary to the
Government of West Bengal
Finance Department.

Government of West Bengal
EDUCATION DEPARTMENT
BUDGET BRANCH

No. 63-3/1(100)-Edn.(B)

Dated : 28.3.91

From : Sri B. Mantrani,
Asstt. Secretary to the
Govt. of West Bengal

To : The Accountant General,
West Bengal,
Treasury Buildings,
Calcutta-1.

Sub : Declaration of the Accounts Officers, Directorate of
Accounts (Edn.) at District Headquarters as Drawing
and Disbursing Officers.

Sir,

I am directed to say that in terms of G.O. No. 88(8)-Edn. (B) dated 8.4.86 a Directorate of Accounts under the Education Department was created. As per G.O. under reference an office headed by an Accounts Officer as per rule 5 (16A) of WBSR Part-I has already been opened in each district headquarters under the control of Directorate of Accounts, Education.

The following full-fledged offices at district headquarters headed by Accounts Officers under the Directorate of Accounts, Education, have already been opened :

Name of Dist. Offices/Officers	Treasury Jurisdiction
1. Accounts Officer Directorate of Accounts (Edn.) Howrah District 13, N.S. Road Howrah-1	Howrah Treasury

Name of Dist. Offices/Officers	Treasury Jurisdiction
2. Accounts Officer Directorate of Accounts (Edn.) Nadia District P.O. Krishnanagar, Dist. Nadia	Krishnanagar Treasury Nadia
3. Accounts Officer Directorate of Accounts (Edn.) Murshidabad District P.O. Berhampore	Berhampore Treasury Murshidabad
4. Accounts Officer Directorate of Accounts (Edn.) Purulia District P.O. & Dist. Purulia	Purulia Treasury
5. Accounts Officer Directorate of Accounts (Edn.) Birbhum District P.O. Suri Dist, Birbhum	Suri Treasury, Birbhum
6. Accounts Officer Directorate of Accounts (Edn.) Jalpaiguri District P.O. Jalpaiguri, Dist. Jalpaiguri	Jalpaiguri Treasury
7. Accounts Officer Directorate of Accounts (Edn.) Hooghly District P.O. Chinchura, Dist. Hooghly	Chinchura Treasury Hooghly

I am directed by order of the Governor to say that the Governor has been pleased to declare the above mentioned officers as Drawing and Disbursing Officers in respect of their respective establishment and in terms of rule 29 of T.R. Vol. I the above mentioned officers are authorised to draw money from the Treasury mentioned against their names.

Four sets specimen signatures of the said officers duly attested are enclosed for onward transmission to the concerned Treasury.

This order shall take effect from 1st April, 1991.

The existing power of the District Inspector of Schools (SE) as D.D.O. as per G.O. No. 1034-F dated 5.2.88 shall cease to be operative in respect of the above mentioned offices w.e.f. 1.4.1991.

This order issues with the concurrence of the Finance Department vide their U.O. No. Group B 2250 dated 7.2.91.

Yours faithfully,
Sd/- Illegible
*Asstt. Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 5305(110)-F

Calcutta, the 5th June, 1991

Sub : Recovery of overdrawn arrears claims from 1.1.88 to 31.3.89 in respect of contingent staff paid out of wages/office expenses.

The undersigned is directed to enclose a copy of Memo. No. 3607-F, dated 19.4.91 and to request them to issue suitable instructions to all D.D.O.s under their control to initiate action in accordance with the decision of the Government contained in the Memo. quoted above.

Sd/- Illegible
*Asstt. Secretary to the
Government of West Bengal,
Finance Department.*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 3607-F

Calcutta, the 19th April, 1991

Sub : Recovery of overdrawn arrears claims from 1.1.88 to 31.3.89 in respect of Contingent Menials of the Calcutta Pay and Accounts Office.

The undersigned is directed to refer to his letter No. PAO/ROPA/90/CP/2145 dated 4.9.90 (copy enclosed for ready reference) on the subject mentioned above and to say that the matter has duly been examined in terms of order No. 6338-F, dated 28.6.90 and it is held that the action of the concerned D.D.O.s in the matter of processing arrear bills as referred to by him has been highly irregular and it is out of their jurisdiction. The payment which has been made, otherwise than in terms of Finance Department Memo. quoted above in respect of the contingent menials, should be treated as irregular payment and that should be recovered forthwith from monthly pay roll in easy instalment but not more than 20 instalments. The amount of arrears credited to G.P.F. by transfer credit may be taken back to Government accounts in consultation with Accountant General (A & E), West Bengal in cases where such account is maintained by that office.

2. It is further clarified that the Gr. 'D' employees paid out of contingencies (i.e. wages, office expenses etc.) are not regular whole time Government employees and they do not come under the WBS (ROPA) Rules, 1990 directly.

3. This order is issued on the advice of Gr. 'P' of Finance Department as communicated in this Department File No. F3P-41/90 and he is requested to report on the action taken.

Sd/- **S.N. Roy Chowdhury**
Asstt. Secretary to the
Government of West Bengal

Government of West Bengal
CALCUTTA PAY AND ACCOUNTS OFFICE
FINANCE DEPARTMENT
AUDIT BRANCH
81/2/2, Phears Lane, Calcutta-700 012

No. PAO/ROPA/90/CP/2145

Calcutta, the 4th September, 1990

To
The Deputy Secretary to the
Government of West Bengal,
Finance (Audit) Department
Group 'T',
Writer's Buildings,
Calcutta-1.

Sir,

Finance Department Memo. No. 6338-F, dated 28.6.90 is referred to.

It has been ordered that in supersession of all previous orders, the pay of Group 'D' employees paid out contingencies shall be fixed with effect from 1.4.89.

Since inception of this office salary bills of so-called contingent menials drawn in contingency bill form and paid out of contingent fund (office expenses) of the establishment of different offices have been passed for payment. In course of checking of such bills it has been observed that those contingent menials have been appointed in the time scale of pay and are drawing their salary after deducting the amount of contribution towards Group Insurance Scheme and recovering the amount of loans and advances taken. So, it appears that all advances sanctioned by Government from time to time are being allowed to them and necessary recoveries are being made like a regular whole-time Government employee and also some of them have opened their GPF Account and are contributing. Their pays have also been fixed in the corresponding revised scale of pay under the WBS (ROPA) Rules, 1990 and the arrear bills arising out of fixation with

effect from 1.1.88 are being submitted to this office by the D.D.O.s. Some arrear bills have already been passed prior to receipt of order No. 6338-F, dated 28.6.90.

The arrear bills which are being submitted to this office fixing pay with effect from 1.1.1988 in the time scale of pay of Rs. 800-1,265/- may be returned with the objection that such pay is required to be fixed with effect from 1.4.89 in terms of Government Order No. 6338-F, dated 28.6.90.

Now a question has arisen how the arrear claims from 1.1.1988 to 31.3.1989 already overdrawn and transferred to GPF Account where such account has been opened and also credited to Suspense Account will be recovered.

You are requested to kindly clarify the point and communicate your decision early.

Yours faithfully
Sd/- K. K. Guha
P.A.O., Calcutta

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 5565-F

Calcutta, the 13th June, 1991

NOTIFICATION

In exercise of the power conferred by the Article 318 of the Constitution of India, the Governor is pleased hereby to make the following amendments in the West Bengal Public Service Commission

(Conditions of Service and Miscellaneous Provisions) Regulations, 1953, as subsequently amended (hereinafter referred to as the said regulations) :

Amendments

In the said regulations,—

(1) in Part VIIA, for the existing heading, *substitute* the following heading :

“Dearness allowance, House-rent allowance, Medical benefits and Leave Travel Concession”;

(2) for regulations 11A, *substitute* the following regulation :

“11A. The rules and orders relating to dearness allowance, house-rent allowance, medical benefits and leave travel concession, applicable to the persons appointed to the all-India Services, shall apply to a Member :

Provided that the benefit of leave travel concession shall be available to a Member only once during the entire tenure of his Office as a Member.”

By order of the Governor
Sd/- Samar Ghosh
*Joint Secretary to the
Government of West Bengal*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 5961-F

Calcutta, the 25th June, 1991

MEMORANDUM

Certain points have been raised in connexion with the implementation of the Career Advancement Scheme for State

Government employees published under Finance Department Memo No.6075-F dated the 21st of June, 1990. The undersigned is directed by order of the Governor to offer the following clarifications on the same for information and guidance of all concerned :

<i>Points raised</i>	<i>Clarification</i>
<p>1. How the pay of a Government employee should be fixed in the same scale under Rule 42A of W.B.S.R. Pt. I as per Para 2(vi) of the Career Advancement Scheme with effect from 1.4.89 if the normal increment also falls on 1.4.89.</p>	<p>The Government employee concerned shall first be allowed the normal increment with effect from 1.4.89 and thereafter his pay shall be fixed in the manner provided in para 4 of Finance Department Memo. No. 9735-F dt. 10.10.90</p>
<p>2. How the pay in the above circumstances will be fixed if the normal increment falls on any date subsequent to 1.4.89.</p>	<p>The answers to this question has been given in item Nos. 4 and 6 of Memo. No. 9735-F dt. 10.10.90.</p>
<p>3. Whether a Government employee who has been appointed in a post carrying same scale of pay/higher scale of pay as a direct recruit being considered along with outsider, shall be allowed to count the previous service for the purpose of calculating the benefit of 10/20 years of service as provided in the Career Advancement Scheme, 1990.</p>	<p>The reply is in the negative. In this case, 10/20 years' service shall be calculated from the date of his appointment in the post to which he was appointed as a direct recruit.</p>
<p>4. Whether the case covered in Para 2 of Finance Department Memo. No. 9735-F dt. 10.10.90 shall directly be referred to Finance Department.</p>	<p>In such cases, reference to the Finance Department shall be made through the concerned Admn. Deptt. with all supporting papers.</p>

Points raised

Clarification

5. In some cases the pay of a senior and a junior member of a cadre of employees has been fixed at the same stage and in the same scale in the W.B.S. (R.O.P.A.) Rules, 1981 and/or 1990. It is stated that in a few of such cases, the senior employee has been entitled to the benefit of Career Advancement Scheme, 1990 before the date of annual increment in the year concerned and has received fixation of pay at the stage which is lower than the stage of his junior who received the benefit of the Career Advancement Scheme, 1990 after availing himself of the benefit of annual increment in the year concerned.

The points how the pay anomaly arising from above should be resolved.

6. Whether a Government employee who was placed on the next higher scale in terms of Rule 9 of WBS (ROPA) Rules, 1981 prior to 1.4.89 will be allowed to forego the said benefit of movement to the first higher scale under the Career Advancement Scheme, 1990 and fixation of pay therein.

7. Whether an employe who has completed 18 years' service between 1.4.89 and the date of issue of Finance Deptt. Memo. No. 6075-F dt. 21.6.90 will be allowed the next higher scale in terms of Rule 9 of WBS (ROPA) Rules, 1981.

Individual cases of anomaly may be referred to Finance Department along with all relevant records.

The reply is in the negative.

The reply is in the negative. In such case, he will be allowed the first higher scale under Career Advancement Scheme, if otherwise admissible.

Points raised

Clarification

8. Whether an employee who was otherwise entitled to the benefit of next higher scale in terms of Rule 9 of the WBS (ROPA) Rules, 1981, from a date prior to 1.4.89. but could not be given effect due to some administrative reasons will be allowed the said benefit or be given the benefit of 1st higher scale with effect from 1.4.89. as per Career Advancement Scheme for completion of 10 years service.

In such cases, the concerned employee shall be allowed the next higher scale as was admissible in terms of Rule 9 of WBS (ROPA) Rules, 1981.

9. Whether the pay of an employee who has been promoted to a higher post on a higher scale of pay after enjoying the benefit of 1st higher/2nd higher scale as per Career Advancement Scheme, will be fixed with reference to the 1st higher/2nd higher scale or with reference to the basic scale.

In such cases the pay of the employee will be fixed with reference to the pay actually drawn.

10. (a) Whether a Govt. employee who was promoted to a higher grade/post and subsequently reverted to his former post at his own seeking, shall get the benefit of service, in the higher grade for calculating 10/20 years of service as provided in para 2 of the Career Advancement Scheme, 1990.

If the pay on reversion was refixed or if the employee agrees to have his pay refixed assuming that he had never worked in the promotion post, then he will get 10/20 years' benefit with reference to his joining the basic post provided he is otherwise eligible.

Points raised

Clarification

(b) A Govt. employee who got two promotions and reverted to his first promotion post at his own seeking, will be entitled to get the benefit of Career Advancement Scheme, 1990.

Same principle as stated above will apply.

11. While calculating 10/20 years of service in the cadre of L.D.C., whether the service rendered as Typist/Copyist in the piece-rated Establishment before their appointment to the post of L.D.C. shall be taken into account.

The reply is in the negative.

12. (a) Whether the facility of movement to next higher scale and/or second higher scale on completion of 10/20 years of service will be treated as promotion.

(a) Such movement is not a case of promotion but will be treated as promotion only for the purpose of fixation of pay.

(b) Whether an employee who has got normal promotion after getting the first higher scale as per career Advancement Scheme shall be entitled to get further advancement as per Career Advancement Scheme, 1990 on completion of 20 years of service.

(b) The reply is in the negative if the scale of pay of the promotion post is second higher scale or above with reference to the basic scale of pay of the lower post.

13. Whether an employee who has been appointed to the post of L.D.C./L.D.A. from the post of Typist and enjoyed the benefit of higher fixation on retention of N.S.G. scale of Typist in the post

The reply is in the negative.

Points raised

Clarification

of L.D.C./L.D.A. in terms of Memo. No. 4049-F dt. 7.6.75 shall be treated to have got one promotion for the purpose of advancement of scale as per Career Advancement Scheme, 1990.

14. Whether an employee who has come into the revised scale of WBS (ROPA) Rules, 1990 from a date subsequent to 1.4.89 shall be entitled to the benefit of Career Advancement Scheme, 1990, with effect from 1.4.89, if he is otherwise admissible for such.

The employee will have to opt for the revised scale of pay from a date prior to 1.4.89 or the date of his entitlement to the benefit of Career Advancement Scheme.

15. Whether a Government employee who has been appointed to a post on ad hoc/irregular etc. basis and subsequently regularised in the same post shall be allowed to count the service rendered before regularisation for the purpose of Career Advancement Scheme, 1990.

The reply is in the negative. The period of service rendered on and from the date of regularisation shall be taken into account for Career Advancement Scheme, 1990.

16. Whether the pay of an employee who has been covered by item No. 2 of Finance Deptt. Memo. No. 9735-F dt. 10.10.90 with the concurrence of this Deptt. shall be compared for stepping up of pay.

No. stepping up of pay shall be allowed in such cases.

Points raised

Clarification

17. Clarification regarding Point No. 7 of F.D. Memo. No. 9735-F dt. 10.10.90.

In cancellation of the clarification to this point given in Memo. No. 9735-F dt. 10.10.90, the following clarification is laid down :

So far as the services and posts mentioned in the Annexure to Memo. No. 6075-F dt. 21.6.90 are concerned, this power vests in the respective Administrative Departments.

In respect of the other services and posts, this power vests in the Heads of Offices concerned subject to ratification by the Appointing Authority.

Sd/- **A.K. Chakrabarty**
Deputy Secretary
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 5962-F

Calcutta, the 25th June, 1991

MEMORANDUM

In Sl. No. 17 of the Annexure to the Career Advancement Scheme issued in this Department's Memo. No. 6075-F dt. 21.6.90, three (3) posts of the West Bengal General Service have been allowed

the revised Scale No. 19 (Rs. 4,500-6,000/-). The eligibility criteria for filling up the posts in question is that an incumbent will have to put in 20 years of service in revised Scale Nos. 16, 17 and 18 and their unrevised counter-parts of which 3 years must be spent in unrevised Scale No. 19 and/or revised Scale No. 18.

The Governor has since reviewed the matter and after careful consideration, has been pleased to decide that the condition of rendering 20 years of service as stipulated in the Annexure to the Career Advancement Scheme in respect of the members of the West Bengal General Service may be waived.

The Governor has further been pleased to decide that the 3 (three) officers of the W.B.G.S. on their appointment to revised Scale No. 19 may be designated as Joint Secretary.

Sd/- A. K. Chakrabarty
*Deputy Secretary to the
Government of West Bengal,
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 6299-F

Calcutta, the 27th June, 1990

NOTIFICATION

In exercise of the power conferred by the proviso to Article 309 of the Constitution of India, the Governor is pleased hereby to make the following amendment in the West Bengal Services (Recruitment of Record Supplier) Rules, 1984, published with Finance Department Notification No. 10291-F dated the 21st September, 1984 (hereinafter referred to as the said Rules) :

AMENDMENT

In Rule 3 of the said Rules, to Clause (a), *add* the following proviso :

“Provided that in the event of non-availability of the requisite number of eligible candidates holding the Group ‘D’ posts as aforesaid for promotion to the post of Record Supplier in any department/office, persons holding other Group ‘D’ posts in the same department/office may also be considered for filling up the post of Record Supplier by promotion, subject to the condition that such persons are otherwise eligible for such promotion.”

By order of the Governor,
Sd/- S. Ghosh,
Joint Secretary to the
Government of West Bengal

Government of west Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 6338-F.

Calcutta, the 28th June, 1990.

MEMORANDUM

Sub : Pay of Group ‘D’ employees paid out of Contingency.

The undersigned is directed by order of the Governor to say that the Governor has been pleased to direct that in supersession of all previous orders, the pay of the Group ‘D’ employees paid out of contingencies shall be fixed as follows with effect from 1st April, 1989 :

- | | |
|--|---|
| (a) If employed whole-time and throughout the year | (a) Pay in the time scale of Rs. 800-15-920-18-1118-21-1265/- plus allowances as admissible to whole-time Government employees. |
|--|---|

(b) If employed whole-time but not throughout the year

(b) Fixed pay not exceeding Rs. 800/- p.m. plus allowances as admissible to whole-time Government Employees.

(c) If employed part-time and throughout the year.

(c) Fixed pay not exceeding Rs. 215/- p.m. No other

(d) If employed part-time but not throughout the year

(d) allowance will be admissible in addition.

The provision made in the West Bengal Services (Revision of Pay and Allowance) Rules, 1990 shall apply *mutatis mutandis* only to the contingency staff mentioned in item (a) above.

Sd/- Samar Ghosh,
Joint Secretary to the
Government of West Bengal
Finance Department

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 7692-F

Calcutta, the 31st July, 1990

MEMORANDUM

Consequent on the implementation of the West Bengal Services (Revision of Pay & Allowance) Rules, 1990, the question of upward revision of the ceiling of Rs. 3,000/- prescribed in Rule 55B(a) (iii) of WBSR, Part-I had been under active consideration of the Government.

2. After due deliberations, it has now been decided that the said ceiling should be revised upward and be fixed at Rs. 8,000/-

3. The undersigned is therefore directed by order of the Governor to say that the ceiling of Rs. 3,000/- prescribed in Rule 55B(a) (iii) of WBSR, Par-I be deemed to be raised to Rs. 8,000/- from 1.1.88 and until further orders.

4. Formal amendment of the Rule in question shall be made in due course.

Sd/- **A. K. Chakraborty**
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 6168-F.

Calcutta, the 3rd July, 1991.

MEMORANDUM

Following the revised classification of State Government employees in the WBS (ROPA) Rules, 1990 published with this Deptt. Notification No. 430-F dt. 12.1.1990, the question of revising the gradation of subscribers to the West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1987 introduced with this Department Memo. No. 825-F dt. 31.1.1987 (hereinafter referred to as 'the said Scheme'), has been under consideration of Government for sometime past. In the meantime some clarifications regarding the subscribers drawing pay in the revised scale No. 7 (Rs. 1,140-2160/-) has already been issued vide this Department Memo No. 3975-F dt. 24.4.1990.

2. The undersigned is now directed by order of the Governor to say that the Governor, after careful consideration of the matter and in partial modification of clause (c) of para 7.1 of the said Scheme, has been pleased to direct that, notwithstanding the revised classification

of Government employees in Rule 10 of the W.B.S. (ROPA) Rules, 1990, the categorisation of Government employees, the rates of subscription and the amount of insurance cover group-wise shall be as indicated below :

Group-wise Categorisation	Units and Rates of subscription per month	Amount of Insurance cover
'A' (Pay or Pay scale with a maximum above Rs. 3,130/-)	8 Units of Rs. 10/- each or Rs. 80/- per month	Rs. 80,000/-
'B' (Pay or Pay scale with a maximum of Rs. 3,130/- or below but above Rs. 1,920/-)	4 Units of Rs. 10/- each or Rs. 40/- per month	Rs. 40,000/-
'C' (Pay or Pay scale with a maximum of Rs. 1,920/- or below but above Rs. 1,357/-)	2 Units of Rs. 10/- each or Rs. 20/- per month	Rs. 20,000/-
'D' (Pay or Pay scale with a maximum of Rs. 1,357/- or below)	1 Unit of Rs. 10/- per month	Rs. 10,000/-

3. In partial modification of Clause (b) of para 7.1 of the Scheme, the Governor has further been pleased to direct that the gradation of employees in Clause (c) *ibid*, as modified from time to time, shall be exclusively for the purpose of determination of the rates of subscription and the insurance cover as per the provision of Clause (a) *ibid*. The table showing the group-wise categorisation etc. in para 4 of the Accounting Procedure for the said scheme shall also stand modified accordingly.

4. The decisions as in paras 2 and 3 above shall be deemed to have taken effect from 12.1.1990, i.e., the date of issuance of the aforesaid Notification.

Sd/- T. K. Bose,
Special Secretary to the
Government of West Bengal

Government of West Bengal
VIGILANCE COMMISSION
BIKASH BHAVAN, BIDIHAN NAGAR
Calcutta-91

No. 5757/V/IE-6/91

Dated, 2nd August, 1991

From : The Secretary,
Vigilance Commission, West Bengal

To : The Secretary,
.....Department

Sub : Vigilance clearance in respect of career advancement scheme.

Sir,

I am directed to say that the career advancement scheme for the State Govt. employees published under Finance (Audit) Deptt. Memo. No. 6075-F dt. 21.6.90 contemplates movement of Govt. employees to the next higher scale on completion of 10/20 years of continuous and satisfactory service in their respective revised scale and their corresponding unrevised scales taken together. But such movement is not a case of promotion, though it will be treated as promotion only for the purpose of fixation of pay as clarified at 12(a) of Finance (Audit) Deptt. Memo. No. 5961-F dated 25.6.91. In view of this clarification this career advancement scheme does not mean a regular promotion and as such movement to the next higher scale under the career Advancement scheme will not require any vigilance clearance.

Yours faithfully,
Sd/- **B. Banerji**
Secretary.

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 7808-F

Calcutta, 20th August, 1991

Sub. : Matter No. 1708 of 1990.

Ref. : Ranjit Kumar Bhadra & Others

Vs.

State of West Bengal

In the above matter dated 12.12.90, the Hon'ble High Court has passed an interim order directing the State Government, "to Pay house rent to the Writ Petitioners as he was getting prior to January, 1990 from the month of January, 1991", so far as it relates to the petitioners—State Government employees residing at Government quarters/flats under the Rental Housing Scheme for State Government employees.

The undersigned is accordingly directed to say that it has been decided that the writ petitioners would get house rent allowance as they were getting prior to January, 1990, from January, 1991, subject to the final judgement on the writ petition, and also subject to the condition that in case the writ petition fails, the amount to be drawn by the writ petitioners on the basis of this order in excess of what is admissible in terms of W.B.S. (ROPA) Rules, 1990, will be deducted from the salary and/or from the retiring benefits of the petitioners, as the case may be.

Sd/- B. Bhattacharyya,
*Deputy Secretary to the
Government of West Bengal,
Finance Department.*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 8842-F

Calcutta, the 18th Sept., 1991

The undersigned is directed to refer to the endorsement No. PAO/Appt-2/3693(6) dated 19/7/91 and No. PAO/Appt-2/3810(7) dated 30.7.91 reg. Promotion of Shri Amal Roy Chowdhury and Shri Shambhu Nath Majhi from the post of Peon (Gr. 'D') to the post of L.D. Clerk respectively against 10% reserved quota and to request him to furnish immediately. The following information in support of the promotion :

- (1) Date of appointment as Gr. 'D' employees in question.
- (2) Educational qualification at the time of appointment.
- (3) When and how they obtained the requisite qualification.
- (4) Qualification obtained from (Name of Board to be mentioned).
- (5) Whether they got prior permission from the Appointing Authority for appearing in the examination passed.
- (6) Whether promotion has been given within the limit of 10% reserved quota.

Sd/- S. N. Roy Chowdhury
Assistant Secretary to the
Government of West Bengal,
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 9503-F

Calcutta, the 30th Sept., 1991

Certain points were raised in regard to the admissibility of bonus to State Government employees in terms of Finance Department Memo. No. 2968-F dt. 30.3.91 under certain circumstances. The undersigned is directed by the order of the Governor to say that the Governor has been pleased to issue the following clarifications in regards to these points :

<i>Points raised</i>	<i>Clarifications</i>
1. How the bonus will be calculated in respect of employees who have been on Extraordinary Leave for some period during the accounting year ?	1. In order to be entitled to bonus an employee has necessarily to render at least 6 months of continuous service excluding the period of Extraordinary Leave. Pro rata payment will be made to eligible employees for periods of service ranging from 6 months to a full year. For the purpose of determining the period for which pro rata payment will be made, the period of Extraordinary Leave shall not be taken into account.
2. What principle should be followed in the case of employees who have actually drawn emoluments not exceeding Rs. 2,500/- per month as on 31st March of the accounting year but whose emoluments have subsequently been refixed/will	2. (i) If the pay as refixed has exceeded Rs. 2,500/- per month as on 31st March of the accounting year and order regarding refixation of such pay has already been issued the employee shall not be paid any bonus irrespective of whether the

Points raised

Clarifications

subsequently be refixed at an amount equal to or more than Rs. 2,500/- per month as on 31st March of the accounting year on account of retrospective sanction of increment, application of career advancement scheme, retrospective promotion etc.?

arrears accruing from such refixation have been drawn or not.

(ii) If the pay has not been refixed, then bonus may be paid on the basis of actual emoluments as on 31st March of the accounting year. If on subsequent refixation of pay it is found that the emoluments of the employee have exceeded Rs. 2,500/- per month as on 31st March of the accounting year, then the bonus already paid shall be recovered from him. This shall be made clear in the order sanctioning bonus to individual employees.

(iii) On similar considerations, arrears of bonus will also be paid to the employee who draw bonus on the basis of emoluments as on 31st March of the accounting year but who are subsequently found to be entitled to higher emoluments (not exceeding Rs. 2,500/- per month as on 31st March of the accounting year).

These principles should also apply to the employees who were sanctioned bonus on the eve of Id-Ul-Fetar festival.

Sd.- Samar Ghosh
*Joint Secretary to the
Government of West Bengal,
Finance Department*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.10250-F

Calcutta, the 2nd November, 1991

MEMORANDUM

Sub : West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1987—Table of benefits for the Savings Fund.

The undersigned is directed to refer to this Department Memo. No. 6320-F, dated 1.6.1988 forwarding therewith Table of benefits in the Savings Fund for the years 1987-88, 1988-89, 1989-90 and 1990-91. Another Table of benefits in the Savings Fund based on the subscription per unit at the rate of Rs. 10/- per month has now been drawn up for the years 1991-92 and 1992-93, a copy of which is forwarded herewith for guidance. Mortality rate continues to be 3.75 per thousand per annum till 31.12.87 and thereafter 3.60 per thousand per annum. The accumulated amounts in the Tables have been worked out on the basis of interest at the rate of 12% per annum (compounded quarterly) with effect from 1.11.1987.

2. The amount shown in the Table being based on a subscription of Rs. 10/- per month is payable to a member of the scheme belonging to Group D on his cessation of service. Accordingly in the event of cessation of service of a member of Group Insurance Scheme, 1987 in any month, the amount payable to a member belonging to Groups C, B & A should be worked out proportionately.

3. It has also been assumed that full subscription has already been recovered from the salary for the month in which a member ceases to be in service, failing which the same should be deducted from the accumulated amount payable.

Sd- B. Basu
Deputy Secretary to the
Government of West Bengal,
Finance Department

Enclosure to Finance Deptt. Memorandum No. 10250-F, dated 2.11.91

WEST BENGAL STATE GOVERNMENT EMPLOYEES' GROUP INSURANCE-CUM-SAVINGS SCHEME, 1987

The accumulations in the Savings Account of members up to the end of the month of cessation of membership of the scheme on account of 'death', 'retirement', 'resignation' etc. corresponding to the contribution rate @ Rs. 10/- p.m.

V—Year of Cessation of Membership—1991-92 (1.11.91 to 31.10.92)

Month of Cessation (in Rupees)

Year of entry	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.
1987-88 (Nov. 87) ..	436	448	459	471	482	494	506	518	530	542	555	567
1988-89 (Nov. 88) ..	311	321	331	342	352	362	373	384	394	405	416	428
1989-90 (Nov. 89) ..	198	207	216	225	234	244	253	262	272	282	292	301
1990-91 (Nov. 90) ..	97	105	113	121	129	137	146	154	163	171	180	189
1991-92 (Nov. 91) ..	7	14	21	28	36	43	51	58	66	73	81	89

VI—Year of Cessation of Membership—1992-93 (1.11.92 to 31.10.93)

Year of entry	Month of Cessation (in Rupees)											
	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.
1987-88 (Nov. 87) ..	580	592	605	618	631	645	658	671	685	699	711	727
1988-89 (Nov. 88) ..	439	451	462	474	485	497	509	521	533	546	558	570
1989-90 (Nov. 89) ..	311	321	331	342	352	362	373	384	394	405	416	428
1990-91 (Nov. 90) ..	198	207	216	225	234	244	253	262	272	282	292	301
1991-92 (Nov. 91) ..	97	105	113	121	129	137	146	154	163	171	180	189
1992-93 (Nov. 92) ..	7	14	21	28	36	43	51	58	66	73	81	89

Note : (1) The mortality in the above calculation has been assumed at the rate of 3.75 per thousand per annum up to 31.10.88 and 3.60 per thousand per annum from 1.11.88 onwards.

(2) The interest rate on the balances in the Savings Account has been allowed on the basis of 12% per annum (compounded quarterly) from 1.11.87 onwards.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.1021-F

Calcutta, the 30th January, 1992

Consequent upon introduction of the West Bengal Services (Revision of Pay & Allowance) Rules, 1990 and Career Advancement Scheme and application of various clarifications issued from time to time, certain problems in regard to fixation of pay of Government employees have cropped up. The Governor, after careful consideration of the problems, has been pleased to lay down the following guidelines regarding fixation of pay of Government employees in the situations indicated in the relevant paragraphs :

2. Where a Government employee who is enjoying a scale of pay which is higher than the basic scale of pay of the post in terms of the Promotion Policy Circulars or the Career Advancement Scheme is appointed on promotion to a post carrying duties and responsibilities of greater importance, but the basic scale of pay of which is the same as the scale of pay which is being enjoyed by the Government employee, his pay shall be fixed in accordance with the provisions of rule 42A(1) or 42A(2) of the WBSR, Part-I, as the case may be. In the former case, the Government employee may exercise option for fixation of his pay in the new post either straightway with effect from the date of appointment to the new post or with effect from the date of his increment in the old post. In case the Government employee exercises option for fixation of pay in the new post with effect from the date of his increment in the old post, he will not be allowed any interim pay fixation benefit in the intervening period. In any case, next increment will fall due after completion of one full incremental period. In the latter case, the employee's pay shall be fixed straightway in the new post on the date of appointment to the new post and he shall draw increment in the new post on the date on which he would have drawn increment, had he not been promoted to the new post.

3. The same principle of fixation of pay and drawal of increment, as mentioned in para 1 above, shall apply if an employee

while holding a Grade-I post or any other non-functional promotional post is appointed on promotion to a higher post the scale of pay of which is identical with the scale of pay of the Grade-I post held by him or the scale of pay enjoyed by him before such promotion.

4. Notwithstanding anything contained in paras 4 and 6 of Finance Department Memo. No. 9735-F dt. 10.10.90 in regard to fixation of pay of Government employees in higher scales or in the same scale in accordance with the provisions of the Career Advancement Scheme, the Government employee concerned may exercise option for fixation of pay either straightway on the date of entitlement of the benefit under the Career Advancement Scheme or on the date he receives increment in his existing scale of pay. In the latter case, he shall not be allowed any interim pay fixation benefit in the intervening period. In any case, increment will fall due after completion of one full incremental period.

5. The principle of fixation, as laid down in the Career Advancement Scheme and in the various clarifications issued from time to time, in so far as they are inconsistent with the principles laid down in the Memorandum, shall be deemed to be modified by this Memorandum to the extent indicated therein.

6. This order shall be deemed to have taken effect from 1.1.86.

7. Some examples are set out in the annexure for proper appreciation.

Sd/- Samar Ghosh,
*Joint Secretary to the
Government of West Bengal,
Finance Department.*

ANNEXURE

**Examples under para 2 of Finance Deptt. Memo. No. 1021-F,
dated 30.1.1992**

Example 1

An employee holding post 'A' (Basic pay scale of Rs. 800-1265- Scale No. 1) was drawing pay @ Rs. 845/- per month in 1st higher pay scale of Rs. 830-1357/- (Scale No. 2) with effect from

1.4.89 through Career Advancement Scheme. He has been appointed on promotion to Post 'B' (Basic pay scale of Rs. 830-1357/-) on 1.4.91. His pay in post 'B' shall be fixed in the following manner.

	Post A	Post B
	Rs. 800-1265/- (Basic Scale)	Rs. 830-1357/- (Basic Scale)
	Rs. 830-1357/- (1st higher scale)	
1.4.1989	Rs. 845.00	—
1.4.1990	Rs. 860.00	—
1.4.1991	Rs. 875.00	Rs. 908.00
		Under rule 42A (1) of WBSR Part-I
1.4.1992	—	Rs. 926.00 (increment)

Example 2

An employee holding post 'A' (Basic scale Rs. 920-1617—Scale No. 4) is drawing pay @ Rs. 1130/- per month in 1st higher pay scale of Rs. 980-1755 (Scale No. 5) with effect from 1.6.89 through Career Advancement Scheme. He has been promoted to post 'B' (Basic scale Rs. 980-1755) on 17.9.90. His pay in post 'B' shall be fixed in the following manner :

	Post A	Post B
	Rs. 920-1617/- (Basic Scale)	Rs. 980-1755/- (Basic Scale)
	Rs. 980-1755/- (1st higher scale)	
1.6.1989	Rs. 1130.00	—
1.6.1990	Rs. 1155.00	—
17.9.1990	Rs. 1155.00	Rs. 1205.00
		Under rule 42A (1) of WBSR Part-I
1.9.1991	—	Rs. 1230.00 (increment)

Alternatively the employee may opt for fixation of his pay in post 'B' with effect from 1.6.1991. In that case his pay in post 'B' shall be fixed in the following manner :

	Post A	Post B
	Rs. 980-1755/- (1st higher Scale)	Rs. 980-1755/- (Basic Scale)
1.6.1989	Rs. 1130.00	—
1.6.1990	Rs. 1155.00	—
17.9.1990	Rs. 1155.00	—
1.6.1991	Rs. 1180.00	Rs. 1230.00 Under rule 42A (1) of WBSR Part-I
1.6.1992	—	Rs. 1260.00 (increment)

No interim pay fixation benefit shall however be allowed in post 'B' on 17.9.1990.

Example 3

An employee holding post 'A' (Basic scale of Rs. 1040-1920) and drawing pay @ Rs. 1275 on 1.4.89 there has been allowed first higher pay scale of Rs. 1140-2160/- on 1.4.89 and second higher pay scale of Rs. 1200-2360/- on 1.4.91 through Career Advancement Scheme. He has been promoted to post 'B' in the basic pay scale of Rs. 1200-2360/- on 22.8.91. His pay shall be fixed in the post 'B' in the following manner :

	Post A		Post B	
	Rs. 1040-1920 (Basic scale)	Rs. 1140-2160 (1st higher scale)	Rs. 1200-2360 (2nd higher scale)	Rs. 1200-2360 (Basic Scale)
1.4.89	Rs. 1275	Rs. 1320.00	—	—
1.4.90	—	Rs. 1350.00	—	—
1.4.91	—	Rs. 1380.00	Rs. 1445.00 under rule 42A(1) of WBSR Part-I	—
22.8.91	—	—	Rs. 1445.00	Rs. 1515.00 under rule 42A(1) of WBSR Part-I

He shall draw increment in the post 'B' on 1.8.92 raising his pay to Rs. 1550.00.

Alternatively the employee may opt for fixation of his pay in post 'B' with effect from 1.4.92. In that case his pay shall be fixed in the post 'B' in the following manner :

	Post A		Post B
	Rs. 1140-2160/- (1st higher scale)	Rs. 1200-2360/- (2nd higher scale)	Rs. 1200-2360/- (Basic scale)
1.4.89	Rs. 1320.00	—	—
1.4.90	Rs. 1350.00	—	—
1.4.91	Rs. 1380.00	Rs. 1445.00	—
22.8.91	—	Rs. 1445.00	—
1.4.92	—	Rs. 1480.00	Rs. 1550.00

He shall draw increment in post 'B' on 1.4.93 raising his pay to Rs. 1590.00.

He shall however get no interim pay fixation benefit in post 'B' on 22.8.91.

Example 4

A Group 'A' employee holding post A (Basic pay scale of Rs. 1640-3635) and drawing pay @ Rs. 2735.00 on 1.1.89 has been allowed to draw pay in first higher scale of Rs. 1780-3780 on 1.5.89 through Career Advancement Scheme. He has been promoted to post B in the basic pay scale of Rs. 1780-3780/- on 14.11.90. His pay in post B shall be fixed in the following manner :

	Post A		Post B
	Rs. 1640-3635/- (Basic scale)	Rs. 1780-3780/- (1st higher scale)	Rs. 1780-3780/- (Basic scale)
1.1.89	Rs. 2735.00	—	—
1.5.89	—	Rs. 2760.00	—
1.1.90	—	Rs. 2840.00	—
14.11.90	—	(increment)	Rs. 2920.00
	—	Rs. 2840.00	[under rule 42A(2) of WBSR Part-I]
1.1.91	—	—	Rs. 3000.00

He shall draw next increment in the post 'B' on 1.1.92 raising his pay to Rs. 3080/-.

Example 5

An employee holding Post A (Basic scale Rs. 660-1600/- unrevised) was allowed to draw pay in the higher pay scale of Rs. 1100-1900/- (unrevised) in the year of 1984 through promotion policy statement. He got his pay fixed in the corresponding 1990 revised pay scale of Rs. 3000-4750/- on 1.1.86 at Rs. 3100/-. He was promoted to post B in the basic pay scale of Rs. 3000-4750/- on 27.5.88. His pay in post B shall be fixed in the following manner :

	Post A	Post B
	Rs. 3000-4750/- (Higher scale)	Rs. 3000-4750/- (Basic scale)
1.1.1986	Rs. 3100.00	—
1.1.1987	Rs. 3200.00	—
1.1.1988	Rs. 3300.00	—
27.5.1988	Rs. 3300.00	Rs. 3400.00
		[Under Rule 42A (2) of WBSR Part-I]
1.1.1989	—	Rs. 3500.00 (Increment)

Example 6

An employee holding Post A in the unrevised pay scale of Rs. 660-1600/- plus special pay of Rs. 100/- got his pay fixed at Rs. 3300.00 in the corresponding 1990 revised pay scale of Rs. 2200-4000/- plus a special pay of Rs. 200/- on 1.1.88. He was allowed to draw pay in the higher pay scale of Rs. 3000-4750/- on 12.8.89 through Career Advancement Scheme. He has been promoted to Post B in the basic pay scale of Rs. 3000-4750/- plus special pay of

Rs. 400/- on 7.10.90. His pay in Post B shall be fixed in the following manner :

	Post A		Post B
	Rs. 2200-4000/- Rs. 200/- spl. pay (Basic scale)	Rs. 3000-4750/- (1st higher scale)	Rs. 3000-4750/- Rs. 400 spl. pay (Basic scale)
1.1.88	Rs. 3300.00 Rs. 200.00	—	—
1.1.89	Rs. 3400.00 Rs. 200.00	—	—
12.8.89	Rs. 3400.00 Rs. 200.00	Rs. 3500.00 Rs. 200.00	—
1.1.90	Rs. 3500.00 Rs. 200.00	Rs. 3625.00 Rs. 200.00	—
7.10.90	—	Rs. 3625.00 Rs. 200.00	Rs. 3750.00 Rs. 400.00
1.1.91	—	Rs. 3750.00 Rs. 200.00	Rs. 3875.00 Rs. 400.00

He shall draw next increment in Post 'B' on 1.1.92 raising his pay to Rs. 4000/- plus special pay of Rs. 400/-.

**Examples under Para 3 of Finance Department
Memo. No. 1021-F, dt. 30.1.92**

Example 7

An employee holding post A (Basic scale of Rs. 220-388/- unrevised) was allowed to draw pay in Grade I scale of pay of the post (Rs. 230-414/- unrevised) in 1984. He got his pay fixed in the 1990 scale of Rs. 830-1357/- on 1.1.86 at Rs. 908/-. He was appointed to

Post B (Basic scale Rs. 830-1357/-) on 11.5.88. His pay in Post B shall be fixed in the following manner :

	Post A Rs. 220-388/- Rs. 800-1265/-	Post A Grade I Rs. 830-1357/-	Post B Rs. 830-1357/-
1.1.86	—	Rs. 908.00	—
1.1.87	—	Rs. 926.00	—
1.1.88	—	Rs. 944.00	—
11.5.88	—	Rs. 944.00	—
			Rs. 980/- [Under Rule 42A (1) of WBSR Part-I]
1.5.89	—	—	Rs. 1001/- (Increment)

Alternatively he may opt for fixation of his pay in Post B on 1.1.89. His pay in that case shall be fixed in the following manner :

	Post A Grade I Rs. 830-1357/-	Post B Rs. 830-1357/-
1.1.86	Rs. 908.00	—
1.1.87	Rs. 926.00	—
1.1.88	Rs. 944.00	—
11.5.88	Rs. 944.00	—
1.1.89	Rs. 962.00	Rs. 1001/-
		[Under Rule 42A (1) of WBSR Part-I]
1.1.90	—	Rs. 1022/- (Increment)

No interim pay fixation shall be allowed in Post B on 11.5.88.

Example 8

A Group 'D' employee (drawing pay in the unrevised pay scale of Rs. 245-455/-, scale No. 3, for completion of 27 years of service without promotion) got his pay fixed in the 1990 revised pay scale of Rs. 875-1460/- at Rs. 929/- on 1.4.86. Subsequently on 14.12.87 he was appointed to a post carrying the pay scale of Rs. 875-1460/-. His pay shall be fixed in that post in the following manner :

	Rs. 875-1460/- (Higher scale No. 3)	Rs. 875-1460/- (Basic scale)
1.4.86	Rs. 929.00	—
1.4.87	Rs. 950.00	—
14.12.87	—	Rs. 992.00
		[Under Rule 42A (1) of WBSR Part-I]
1.12.88	—	Rs. 1013/- (Increment)

Alternatively he may opt for fixation of his pay in the latter post on 1.4.88. In that case his pay shall be fixed in the following manner :

	Rs. 875-1460/-	Rs. 875-1460/-
14.12.87	Rs. 950.00	—
1.4.88	Rs. 971.00	Rs. 992.00
		[Under Rule 42A (1) <i>Ibid</i>]
1.4.89	—	Rs. 1034/- (Increment)

He shall be allowed no interim pay fixation benefit on 14.12.87.

Example 9

An employee holding a Technical post in the basic pay scale of Rs. 425-1050/- (unrevised) was allowed the Grade I pay scale of that post (Rs. 470-1230/- unrevised) in 1984. He got his pay fixed in the 1990 revised pay scale of Rs. 1500-3410/- at Rs. 2185/- on 1.6.86. He was appointed on 12.1.87 to a post in the same pay scale of Rs. 1500-3410/-. His pay in that post shall be fixed in the following manner :

	Post	Post
	Rs. 1500-3410/- (Grade I pay scale)	Rs. 1500-3410/- (Basic pay scale)
1.6.86	Rs. 2185.00	—
12.1.87	Rs. 2185.00	Rs. 2250/- [under Rule 42A (2) of WBSR PART-I]
1.6.87	Rs. 2250.00 (Increment)	Rs. 2330.00

Examples under Para. 4 of Finance Deptt. Memo. No. 1021-F, dated 30.1.1992

Example 10

An employee holding post 'A' has got his pay fixed in the basic scale of Rs. 800-1265/- at Rs. 815/- on 1.1.86. He has been allowed 1st higher scale of Rs. 830-1357/- on 16.9.89 through Career Advancement Scheme. His pay in 1st higher scale shall be fixed in the following manner:

	Post 'A'	
	Rs. 800-1265/- (Basic scale)	Rs. 830-1357/- (1st higher scale)
1.1.86	Rs. 815.00	—
1.1.87	Rs. 830.00	—
1.1.88	Rs. 845.00	—
1.1.89	Rs. 860.00	—
16.9.89	Rs. 860.00	Rs. 890/- [under Rule 42A (1) of WBSR PART-I]
Next increment on 1.9.90		Rs. 908.00

Alternatively he may opt for fixation of his pay, in 1st higher scale on 1.1.90. In that case his pay shall be fixed in the following manner :

	Rs. 800-1265/- (Basic scale)	Rs. 830-1357/- (1st higher scale)
1.1.89	Rs. 860.00	—
16.9.89	Rs. 860.00	—
1.1.90	Rs. 875.00	Rs. 908.00
Next increment on 1.1.91		Rs. 926.00

He shall get no interim pay fixation benefit in 1st higher pay scale on 16.9.89.

Example 11

An employee holding post A has got his pay fixed in the basic pay scale of Rs. 1040-1920/- at Rs. 1215/- on 1.4.86. He has got 1st higher scale of Rs. 1140-2160/- on 1.4.89 and 2nd higher scale of Rs. 1200-2360/- on 26.7.91 through Career Advancement Scheme. His pay shall be fixed in the following manner :

	Post 'A'		
	Rs. 1040-1920/- (Basic scale)	Rs. 1140-2160/- (1st higher scale)	Rs. 1200-2360/- (2nd higher scale)
1.4.86	Rs. 1215.00	—	
1.4.87	Rs. 1245.00	—	
1.4.88	Rs. 1275.00	—	
1.4.89	Rs. 1305.00	Rs. 1350/-	
		[Under Rule 42A (1) of WBSR Part-I]	
1.4.90	—	Rs. 1380.00	—
1.4.91	—	Rs. 1410.00	—
26.7.91	—	Rs. 1410.00	Rs. 1445/-
			[Under Rule 42A(1) <i>ibid</i>]

Post 'A'

	Rs. 1040-1920/- (Basic scale)	Rs. 1140-2160/- (1st higher scale)	Rs. 1200-2360/- (2nd higher scale)
1.7.92	—	—	Rs. 1480.00 (Increment)
26.7.91	Alternatively	Rs. 1410.00	—
1.4.92	-	Rs. 1440.00 (Increment)	Rs. 1480/- [under Rule 42A(1) <i>ibid</i>]
1.4.93	—	—	Rs., 1515/- (Increment)

The alternative pay fixation shall be allowed if the incumbent exercise option to fix his pay in 2nd higher scale on 1.4.92. In that case he shall get no interim pay fixation benefit in 2nd higher pay scale on 26.7.91.

Example 12

An employee holding post A (unrevised pay scale of Rs. 300-685/-) was promoted to post B (unrevised pay scale of Rs. 380-910/-) in 1985. He got his pay fixed on 1.1.86 in the basic pay scale of post B (Rs. 1260-2610/-) at Rs. 1505/-. He was allowed the benefit of 2nd higher pay scale through Career Advancement Scheme on 1.4.89. As the 2nd higher scale (1200-2360) in this case is lower, the employees shall be allowed two increments in the pay scale of Rs. 1260-2610/- as shown below :

Post 'B'

	Rs. 1260-2610/- (Basic scale)	Rs.1260-2610/-
1.1.86	Rs. 1505.00	—
1.1.87	Rs. 1540.00	—
1.1.88	Rs. 1585.00	—
1.1.89	Rs. 1630.00	—
1.4.89	Rs. 1630.00	Rs. 1740/- (allowed two increments)
1.4.90	—	Rs. 1795/- (Increment)

The incumbent may opt for this benefit on 1.1.90 i.e. the date of his increment in the basic pay scale of the post he holds. In that case his pay shall be fixed in the following manner :

	Rs. 1260-2610/- (Basic scale)	Rs.1260-2610/-
1.1.89	Rs. 1630.00	—
1.4.89	Rs. 1630.00	—
1.1.90	Rs. 1685.00	Rs. 1795.00
		(allowed two increments)
1.1.91	—	Rs. 1850/- (Increment)

He shall get no interim benefit on 1.4.89.

Example 13

An employee holding post A (unrevised scale of pay of Rs. 660-1600/-) got his pay fixed in the corresponding 1990 revised pay scale of Rs. 2200-4000/- at Rs. 2440/- on 1.1.86. He has been allowed 1st higher pay scale of Rs. 3000-4750/- on 1.4.89 and 2nd higher scale of Rs. 3700-5700/- on 11.9.91 through Career Advancement Scheme. His pay in 1st higher scale and 2nd higher scale shall be fixed in the following manner :

	Post 'A'		
	Rs. 2200-4000/- (Basic scale)	Rs. 3000-4750/- (1st higher scale)	Rs. 3700-5700/- (2nd higher scale)
1.1.86	Rs. 2440.00	—	—
1.1.87	Rs. 2520.00	—	—
1.1.88	Rs. 2600.00	—	—
1.1.89	Rs. 2680.00	—	—
1.4.89	—	Rs. 3000.00	—
1.4.90	—	Rs. 3100.00* (Increment)	—
1.4.91	—	Rs. 3200.00	—
11.9.91	—	—	Rs. 3700.00
1.9.92	—	—	Rs. 3825/-* (Increment)

* In each case pay of the employee has been fixed at the minimum of the higher scale of pay. So increment shall be drawn in each case after one year of appointment.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 9233-F

Calcutta, the 24th March, 1981.

MEMORANDUM

Sub. : Option to Government employees for stoppage of subscription towards General Provident Fund six months before their retirement

The undersigned is directed to refer to this Department's Memo. No. 162-F dated 18.1.71 and No. 2514-F dated 31.5.71 regarding introduction of compulsory subscription to General Provident Fund for State Govt. employees and to say that a question of stoppage of subscription towards Provident Fund a few months before the date of retirement of a Government employee on attaining the age of superannuation has been under consideration of the Government for sometime past, with a view to ensuring speedy accumulation of Provident Fund claims after retirement.

After careful consideration of the matter the Governor has been pleased to decide that in partial modification of the Finance Department's Memo. No. 162-F dt. 18.1.71 and No. 2514-F dated 31.5.71 an order may be given to the Government employees for stoppage of compulsory subscription towards Provident Fund six months before their respective retirement on attaining the age of superannuation.

For the above mentioned purpose, the concerned subscriber shall apply to the Head of the Office/Drawing and Disbursing Officer for stoppage of the contributions towards General Provident Fund quoting number and date of the present G.O. and also his General Provident account number at least one year before the date of retirement and on receipt of the intimation the Head of the Office/Drawing and Disbursing Office inform the same to the Accountant General, West Bengal and keep notes states on the pay bills of the Government employee concerned.

No temporary advance from the General Provident Fund should be allowed to the Government employee concerned during the last six

months of his services but non-refundable withdrawal otherwise admissible under the existing rules may be sanctioned to concerned Govt. servants during the period of six months on the basis of authority issued from the office of the Accountant General, West Bengal.

It will also be required by the competent authority sanctioned advances of G.P. Fund to fix the instalments while sanctioning advances to the Government employees prior to six months from the dates of superannuation of the respective employees in such a manner that full recovery of the advances from the concerned Government employee may be ensured before the aforesaid six months period.

Sd.- S. Goswami,
*Deputy Secretary to
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 8297-F

Calcutta, the 10th September., 1985

MEMORANDUM

Sub. : Unauthorised G.P. Fund subscription.

The undersigned is directed to say that in terms of Rule 11(1)(b) of the G.P. Fund (W.B.S.) Rules the amount of monthly subscription should not be less than 6% of the subscriber's emoluments and more than his total emoluments. Under the G.P. Fund Rules "emoluments" means pay as defined in Rule 5(28) of the W.B.S.R., Part-I.

It has been reported by Accountant General, West Bengal that in some cases monthly amount of subscriptions in G.P. Fund of subscribes falls below 6% of their emoluments and in some other cases the monthly amount of their subscriptions exceeds their monthly emoluments. Obviously such subscriptions are unauthorised i.e. not in accordance with the rules. Accountant General, West Bengal has, however, raised two points in this connection, namely, (1) in case

where the subscription exceeds subscriber's emoluments whether his total subscription should be considered unauthorised or whether payment of interest should be limited to the amount of emoluments, (2) whether any over-payment or short-payment of subscription to the fund in any one month may be adjusted by deduction from or addition to subscription in subsequent month.

After careful consideration of the matter, the Governor has been pleased to decide as follows :

The subscriber may be allowed interest only for that part of subscription which does not exceed to his total monthly emoluments. The rest of his subscription may be treated as unauthorised subscription.

Where the monthly subscription falls below 6% of subscriber's emoluments, this must be regularised by recovery from the subscriber's emoluments in subsequent months the exact amount which actually falls short of the prescribed minimum i.e. 6% of emoluments. Likewise where the monthly subscription exceeds the subscriber's emoluments this should be regularised by making deduction from his subscription in subsequent months the exact amount by which his monthly subscription exceeds his emoluments.

Sd.- S. K. Chakrabarti
*Deputy Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

Memo. No. 303-Edn(A)/SE

Calcutta, the 3rd May, 1986.

MEMORANDUM

Sub. : Authority of sanctioning of refundable and non-refundable advances to the Employees, under the control of School Education Directorate from the G.P. Fund of the staff concerned.

In continuation of this Department's Memo. No. 1424-Edn.(A) dated 11.11.65, the undersigned is directed by order of the Governor

to say that the Governor is pleased to vest the Director of School Education, West Bengal with the powers of sanctioning refundable and non-refundable advances from the G.P.F. accounts of the subscribers who are placed under his control and appointed by him.

The Governor is further pleased to order that in case of the Officers who are appointed by the Secretary, School Education, Education Department be pleased under the control of the Director of School Education, West Bengal the G.P.F. advances both refundable and non-refundable will be sanctioned by the Education Department with the approval of the Secretary.

Sd/- N. Chaturvedi
Joint Secretary

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 307-F

Calcutta, the 13th January, 1987.

MEMORANDUM

Sub. : Raising of ceiling in connection with the non-refundable advance from the Provident Fund for house building purpose.

The undersigned is directed to refer to this Department Memo. No. 5233-F dated 2.5.84 in terms of which the ceiling of "Rs. 1,00,000/- or 75 months' pay, whichever is less" as provided respectively in sub-Rule (1) of Rule 158 of the General Provident Fund (WBS) Rules and in sub-Rule (1) of Rule 12C of the Contributory Provident Fund Rules (West Bengal) was raised to "Rs. 1,25,000/- or 90 months' pay, whichever is less".

2. As the said ceiling has since been found to be inadequate against the soaring prices of land and building materials, the Governor has been pleased to raise the ceiling to "Rs. 3,00,000/- or 100 months' pay, whichever is less", other conditions remaining the same.

3. The provisions to Rules 158(1) of the G.P. Fund (WBS) Rules and 12C(1) of the G.P. Fund (West Bengal) stand modified to this extent. Notification making necessary amendment of these two sub-Rules will be issued in due course.

Sd.- **S. K. Chakrabarti**
*Deputy Secretary to the
Government of West Bengal*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 2569-F

Calcutta, the 12th March, 1987

MEMORANDUM

A question has arisen as to how the amount deposited in one Provident Fund Deposit Account is to be transferred to another P.F. Deposit Account when a subscriber concerned is transferred from one District to another District or from the jurisdiction of one Treasury to another Treasury in the same District or elsewhere in respect of the subscriber to the P.F. Deposit Accounts of the West Bengal Non-Government Educational Institutions and Local Authorities (Control of P.F. of Employees) Act, 1983 and the rules made thereunder in 1984.

2. In consideration of the difficulties pointed out now, in terms of power as envisaged in Para. 12 of the said Rules, 1984 issued under Finance Department Notification No. 2852-F dt. 12.3.84, the Governor has been pleased to clarify that the amount lying at the credit of the subscriber may be transferred to the P.F. Deposit Accounts of the District/Assistant Inspector of School, as the case may be, under whose jurisdiction the employees has been transferred. The authority concerned may, on his own accord, on the basis of the

transfer order, take a decision for transfer of the P.F. balance to the present employee. The amount so received by the authority concerned in cheque or otherwise, where the employee is transferred, will have to be deposited in the relevant Deposit Accounts of the concerned employees. Concerned authority will also make necessary entries in the individual ledger Accounts of the employee so transferred.

Sd.- S. K. Chakrabarti
*Deputy Secretary to the
Government of West Bengal,
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 4604-F.

Calcutta, the 13th January, 1987.

MEMORANDUM

Sub. : Withdrawals from Provident Fund Deposit Account of local authorities for payment of Pensionary Benefits to Municipal employees where employers' portion of Contributory Provident Fund stand merged in the amount transferred to Provident Fund Deposit Account.

In partial modification of Para. 4 of this Department Memo. No. 4455-F, dt. 19.4.86 and in continuation of Memo. No. 4646-F, dt. 5.5.87 on the above subject, the undersigned is directed to say that the Governor has been pleased to order that the facility of withdrawal from Provident Fund Deposit Account for payment of pensionary benefits to employees of local authorities as contained in the said

memo. will remain in force up to 30.9.88 or till the matter as mentioned in paras 1 and 2 of above quoted memo, are finalised whichever is earlier.

Sd/- S. K. Chakrabarti
Deputy Secretary to the
Government of West Bengal

Government of west Bengal
Director of Health Services (A.A. & V.)
Mitra Building, 8 Lyons Range
Calcutta-1

No.HAV/7M-1-88/800(111).

Calcutta, the 20th May, 1988.

To

The Chief Medical Officer of Health, Jalpaiguri.

Sub. : Procedure for submission of application for advances from G.P.F. account belonging to any category of staff under the control of Directorate of Health Services.

A specimen copy of 'Application Form' (Overleaf) in which the incumbent shall have to apply for any advance from G.P.F. A/c is furnished with the following guideline to avoid unnecessary delay and correspondence.

2. It is clearly mentioned once again that the head of the Institution/Hospital/Health centre etc. is competent under the existing rules to sanction *only temporary advance from G.P.F. of the staff working under his direct control to a maximum amount up to 50% of the net balance standing at his credit or the total of 3 (three) months basic pay (including Dearness pay), whichever is less on submission of proper application.*

If the amount exceeds as noted above, the application should be sent to the Dy. Director of Health Services (A. A. & V.) after proper verification to avoid delay on the way of quick disposal of the cases.

3. Official seal must be used by the head of the office while the application will be forwarded to the Dy. Director of Health Services (A.A. & V.). Otherwise, the application shall be treated as cancelled without any correspondence.

4. Steps should always be taken to enclose the latest G.P.F. A/c slip, received by the incumbent, and after submission of the application to Dy. Director of Health Services (A.A. & V.) no further application from the same incumbent shall be entertained by the head of the office till the sanction order is received from the Dy. Director of Health Services (A.A. & V.).

5. If the amount of the application exceeds 75% of the G.P.F. A/c slip, the head of the office must submit a monthwise statement for the following period showing bill no., total amount of the bill, amount of subscription, amount of recovery of temporary advance, T.V. No. and date. This statement must be issued by D.D.O under his official seal.

6. All the particulars against the questions provided in the application form must be complied with.

7. The application from any incumbent shall be entertained by the head of the office if the same is not received at least clear 9 (nine) months before the date of retirement of the incumbent concerned.

All the concerning authorities should quote the relevant office memo no. and date of this A.A.V. Branch if any in all concerning cases for smooth and quick disposal of cases.

8. It is also strictly mentioned as guidance of all concerned that as the application of the incumbent for temporary advances is sent to this office, steps should be taken to stop deduction of outstanding instalments on A/c previous loan to facilitate proper calculation of the consolidated amount from this end.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

Memo. No. 10325-F

Calcutta, the 1st October, 1988

The question of payment of interest on the accumulated deposits in G.P.F. Account beyond the date of absorption of the State

Government deputationists absorbed with retrospective effect in a body corporate owned or controlled by the Government or registered autonomous organisation was under consideration of the Government.

The Governor has now been pleased to decide that where a subscriber on deputation to a body corporate, owned or controlled by the Government or registered autonomous organisation registered under the Societies Registration Act, 1860 (21 of 1860) is subsequently absorbed in such body corporate or organisation with effect from a retrospective date, for the purpose of calculating the interest due on the Fund accumulations of the subscriber, the date of issue of the orders regarding absorption shall be deemed to be the date on which the amount to the credit of subscriber became payable subject, however, to the condition that the amount recovered as subscription during the period commencing from the date of absorption and ending with the date of issue of orders of absorption shall be deemed to be the subscription to the Fund only for the purpose of awarding interest.

Sd/- Illigible
*Deputy Secretary to the
Government of West Bengal.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

Memo. No. 1969-F.

Calcutta, the 24th February, 1989.

MEMORANDUM

In terms of sub-rule (4) of rule 11 of General Provident Fund (West Bengal Services) Rules a subscriber can enhance subscription twice during the course of the year. The Review Committee set up by the Comptroller & Auditor General of India has recommended that the rate of subscription to General Provident Fund once fixed by a subscriber may not be altered during the course of the financial year.

After careful consideration of the matter the Governor has been pleased to decide that the amount of subscription once fixed by the

subscriber shall remain unchanged during the course of the financial year. This order will take effect from 1.4.1989.

Relevant rule of the General Provident Fund will be amended in due course.

Sd/- S. K. Chakrabarti
*Deputy Secretary to the
Government of West Bengal*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

Memo. No.12821-F

Calcutta, the 21 Nov., '89

MEMORANDUM

It has come to the notice of this Department that some of the Departments have delegated the power of sanction of advance/part-final withdrawal from G.P. Fund to their subordinate Offices in terms of Finance Deptt. Order No. 3269(40)-F dated 19.4.77. The undersigned is directed to say that the Finance Department Order referred to above relates to delegation of financial power. But the power of sanction of advance/part-final withdrawal from G.P. Fund is regulated by the General Provident Fund (West Bengal Services) Rules. As such the above mentioned order has no application in delegating the power in case of sanction of advance/part-final withdrawal from General Provident Fund. All concerned should, therefore, be careful that the said order shall not be applied in respect of delegation of power of sanction of advance/part-final withdrawal from General Provident Fund without the concurrence of the Finance Department.

Sd/- S. K. Chakrabarti
*Deputy Secretary to the
Government of West Bengal,*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

Memo. No.5604-F

Calcutta, the 14th June.1991

MEMORANDUM

In terms of sub-rule (4) of rule 11 of General Provident Fund (WBS) Rules as amended by Notification No. 226-F, dated 15.1.74, a subscriber could enhance subscription twice and reduce subscription once during the course of a year. Subsequently, on the basis of the recommendation of the Review Committee set up by the C.& A.G of India, it was decided that the rate of subscription once fixed by a subscriber shall remain unchanged during the course of a financial year w.e.f. 1.4.89. This Deptt Memo. No. 1969-F, dated 24.2.89 was issued accordingly subject to the amendment of the aforesaid Rules in due course. It has however, come to the notice of the Government that due to late receipt of the said Memo. by various Deptts./Offices, a large number of subscribers changed the rate of subscriptions more than once during a year in violation of the said Memo. It is reported that the A.G.W.B. has treated such enhancements as unauthorised and has not allowed any interest on the entire amount of subscriptions deposited by a subscriber during a financial year.

2. The undersigned is now directed by order of the Governor to say that the Governor, after careful consideration of the various aspects of the matter, has been pleased to decide that the irregular subscription made so far by the subscribers in violation of Memo. No. 1969-F, dated 24.2..89 shall be treated as regular subscriptions and the entire amounts so deposited will earn interest.

3. The instruction contained in this Deptt. Memo. No. 1969-F, dated 24.2.89 should henceforth be followed strictly pending amendment of the aforesaid Rules in due course.

Sd/- S. K. Chakrabarti
Officer on Special Duty & Ex-officio
Joint Secretary to the Government of
West Bengal

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 6066-F

Calcutta, the 21th June, 1990

RESOLUTION

The Governor is pleased to decide that during the year 1990-91 the rate of interest on balances at the credit of the subscribers to the General Provident Fund and other similar Funds under the administrative control of the Government of West Bengal shall be 12% (twelve per cent) per annum. This rate will be in force during the financial year beginning on 1.4.90.

The Funds concerned are :

- (1) The General Provident Fund (West Bengal Services).
- (2) The Contributory Provident Fund (West Bengal).

2. Order that the resolution be forwarded to all the Departments of the Government of West Bengal, and published in the Calcutta Gazette.

By order of the Governor,
Sd/- **S. K. Chakrabarti**,
*Officer on Special Duty and
Ex-Officio Joint Secretary to the
Government of West Bengal.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 1443-F

Calcutta, the 21th June, 1990

MEMORANDUM

Sub : Sanction of temporary advance from G.P. Fund on the ground of repairing/reconstructing of house—Audit objection regarding.

It has been brought to the notice of Government by the Accountant General, West Bengal that advances from G.P. Fund are

being sanctioned by various Heads of Offices/Depts. for the purpose of repair and reconstruction of houses in contravention of the G.P.F. Rules. Under the existing provisions of the G.P.F. (WB) Rules, advances on the ground of repairing/reconstructing of houses are not admissible. Therefore, all sanctioning authorities are requested to follow the codal provisions strictly while sanctioning advances from G.P. Fund and to refrain from sanctioning advances on grounds not specified by the existing G.P. Fund Rules.

Sd/- S. Bhadra,
*Deputy Secretary to the
Government of West Bengal.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 2855-F

Calcutta, the 26th March, 1991

MEMORANDUM

Reference is invited to Rule 9 of the West Bengal Services (Revision of Pay and Allowance) Rules, 1990 read with para 4(2) of Finance Department Memo. No. 432-F dated 12.1.1990, according to which the arrears of pay and allowances admissible to a State Government employee in respect of the period from the 1st January, 1988 to the 31st March, 1989 as a result of fixation of his pay in the revised scales as per WBS (ROPA) Rules, 1990 would be paid to the employee by crediting the same to his Provident Fund Account and the amount so credited could be withdrawn at his option, after the 31st March, 1991 in two equal instalments, the second instalment being payable not before the 1st April, 1992.

2. The Governor is now pleased to decide, in partial modification of Rule 9 of WBS (ROPA) Rules, 1990 read with para 4(2) of Finance Department Memo. No. 432-F dated 12.1.1990 that the amount credited to the Provident Fund Account of the employee as indicated in para 1 above may be withdrawn at the option of the

employee after the 31st March 1992 in two equal instalments, the second instalment being payable not before the 1st April, 1993,. The credited amount will continue to earn interest as usual.

3. Formal amendment to the WBS (ROPA) Rules, 1990 will be made in due course.

4. The Governor has also been pleased to direct that the same decision will apply to the employees of non-Government educational institutions, local bodies etc. whose pay was also revised subject to similar conditions regarding payment or arrears of pay and allowances for the period from 1.1.1988 to 31.3.1989. Formal amendments to the relevant orders will be issued from the respective administrative departments.

Sd/- Samar Ghosh
*Joint Secretary to the
Government of West Bengal,
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 3813-F

Calcutta, the 24th April, 1991

MEMORANDUM

Sub. : Procedure for furnishing details in the application for final withdrawal of Provident Fund money.

The undersigned is directed to invite a reference to this Department Memo. No. 963-F, dated 11.7.1981 on the subject noted above, wherein all Heads of offices and D.D.Os. had been requested to furnish certain essential certificates and other particulars to the Accountant General, West Bengal at the time of sending to him the applications in respect of Group A, B and C employees for final payment of Provident Fund balances. Attention is also drawn to this Department Memo. No. 8430-F, dated 17.7.1987 emphasizing the necessity and importance of furnishing in such applications the details of all temporary advances drawn during the period of 12 months immediately preceding the date of retirement, resignation, death etc.

and the details of all non-refundable advances drawn during the period of 36 months immediately preceding the date of retirement, resignation, death etc. of subscribers while sending their cases to the Accountant General, West Bengal.

2. It has now been brought to the notice of Government by the Principal Accountant General, West Bengal that most of the Heads of Officers/D.D.Os. are not properly complying with the instructions contained in the said Government orders. Many of them either do not furnish the essential certificates and other necessary particulars at all or furnish incorrect/defective/ambiguous certificates and other particulars. It is needless to say that as a result of such careless action, the final payments of P.F. balances are being unnecessary delayed.

3. In the above context, the Governor has been pleased to direct that all Heads of Depts./Heads of Offices/D.D.Os be instructed to follow the procedures laid down in the aforementioned Government orders strictly and to ensure—

- (i) that all the essential certificates and other particulars are furnished in/with the applications forwarded to the Accountant General, West Bengal for final payment of P.F. balances ;
- (ii) that the inapplicable portions in the printed forms and certificates therein are properly struck out instead of merely putting cross-marks or writing "nil" against them ;
- (iii) that the certificates regarding drawal/non-drawal of advances, when furnished in separate sheets, contain the phrase "during" the period of 12 months/36 months immediately preceding the date of retirement/resignation, death of the subscriber or thereafter";
- (iv) that the certificates which are apparently given for 12/36 months actually contain details of all advances sanctioned to the subscriber during the period in question ;
- (v) that the certificates are signed by the Head of the Deptt./Head of Office/D.D.O. concerned over his own designation ;
- (vi) that the particulars of drawal of advances (T.V./Token No. and date of drawal) and the amounts of advances are correctly mentioned so as to tally with those recorded in

the office of the Accountant General, West Bengal and that, in case of a temporary advance, the amount actually drawn (and not the consolidated amount) is mentioned.

4. All departments are requested to please direct the Heads of Offices/D.D.Os. concerned to follow the instructions contained in the Government orders mentioned in para 1 above properly and to be very careful about furnishing all necessary certificates and particulars as detailed in para 3 above for expeditious settlement of cases relating to final payment of P.F. balances.

Sd/- S. Bhadra
Deputy Secretary to the
Government of West Bengal,
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.9325-F

Calcutta, the 27th September, 1991

MEMORANDUM

The undersigned is directed to invite a reference to the proviso to Rule 9(3) of the WBS (ROPA) Rules, 1990 issued under Finance Department notification No. 430-F, dated 12.1.90 which lays down that if a Government employee retires/ceases to be in Government service before being eligible, in terms of Rule 9(2) *ibid*, read with the Finance Department Memo. No. 2855-F, dated 26.3.91, to withdraw the amount of arrear pay and allowances credited to his P.F. Account in terms of Rule 9(1) (i) *ibid*, he shall be allowed to withdraw the entire amount as and when he retires/ceases to be in Government service.

The aforesaid proviso amply guards the interest of these retiring employees and Government in Finance Department has not received so far any communication from A.G.W.B. experiencing any difficulty in the existing procedure.

In spite of that, clarifications as to the manner/procedure for payment of the said arrears of pay credited to the General Provident Fund of the employees, retiring before the specified dates, are being sought for by different Departments.

The undersigned is, therefore, directed by order of the Governor to say that the Governor, after careful consideration of the matter, has been pleased to direct that in the case of superannuation/cessation of service of a Government employee, the arrears of pay etc., transfer credited to his P.F. Account in terms of Rule 9(1) (i) of the WBS (ROPA) Rules, 1990, with interest accrued thereon, shall be paid along with the final payment of the P.F. balance at the credit of the Government employee in pursuance of the existing procedure. Necessary action in this regard will be taken by the same Authorities as are competent to sanction and effect such final payments.

Sd/- B. Basu.
*Deputy Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No.10426-F

Calcutta, the 11th November, 1991

MEMORANDUM

Sub : Withdrawal of amount credited to the P.F. Account of the Government employees out of the arrear salary arising out of the fixation of Pay under the WBS (ROPA) Rules, 1990.

It has been brought to the notice of Government by the Accountant General, West Bengal that while releasing the G.P.F. money of the retired personnel of the Government of West Bengal, the D.D.Os. have withdrawn the amount deposited in the P.F. Accounts of the employees from the arrears of Pay & Allowances for the period from 1.1.88 to 31.3.89 separately by issuing Special orders in violation of the provision under Rule 9(iv) (3) of the WBS (ROPA) Rules, 1990.

All the Heads of Offices/Drawing & Disbursement Officers are, therefore, requested to restrain them from allowing withdrawal of the deposits under ROPA, 1990 from the G.P.F. Accounts of the State Government employees under any circumstances and to forward a non-withdrawal certificate in that respect with all final payment cases while forwarding the same to the office of the Principal Accountant General (A & E), West Bengal. The entire balance at credit of the retired employee including the amount of arrears of Pay as aforesaid are to be paid at a time during final withdrawal.

Sd/- **B. Basu.**
*Deputy Secretary to the
Government of West Bengal.*

PURCHASE POLICY
Government of West Bengal
Cottage & Small Scale Industries Department

No. 4268(50)-Cot.
4P-166/68

Calcutta, the 17th May, 1969.

From : The Deputy Secretary to the Government of West Bengal.
Sub. : Exemption of small scale units from depositing earnest money against Government Tenders and Acceptances.

The undersigned is directed to refer to the Finance Department Notification No. 4510-F, dated the 19th November, 1968 wherein such suppliers as are registered with the Directorate General of Supplies and Disposals have been exempted from the payment of earnest money against all tenders and acceptances under the State Government.

Small Scale Units registered with the Directorate of Cottage & Small Scale Industries, West Bengal shall also be exempted from the payment of earnest money against all tenders and acceptances under this State Government. This has the consent of the Finance Department vide their U/O. No. A. III/346, dated the 18th April, 1969.

Sd/- Illegible,
Deputy Secretary.

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 4510-F
FIT-4(54)/68

Calcutta, the 19th November, 1968

Sub : Exemption from depositing earnest money and security money against Government Department Tenders and Acceptances.

The undersigned is directed to say that Government have had under consideration for sometime past the question as to whether it would be advisable to exempt the suppliers registered with the D.G.S. & D. from payment of earnest money or security money on both against all tenders and acceptances under the State Government.

After careful consideration the Governor has been pleased to decide that henceforth such suppliers shall be exempted from the payment of earnest money only against all tenders and acceptances under the State Government.

Sd/- B. B. Biswas,
*Deputy Secretary to the
Government of West Bengal.*

**Government of West Bengal
Cottage & Small Scale Industries Department**

No. 9723-Cot.

Dated, Calcutta, the 3rd Sept. 1975

CIRCULAR

Sub : Exemption of small scale units from depositing earnest money against Government Tenders and Acceptances.

In continuation of this Department G.O. No. 4268(50)-Cot., dated the 17th May, 1969 on the above subject the undersigned is directed to say

that exemption of earnest money deposit as allowed to the S.S.I. units registered with the Directorate of Cottage & Small Scale Industries, West Bengal in the above G.O. will be applicable for those items of works only for which the unit is registered and not for other unregistered items.

2. It may also be noted that the State Government Undertakings will not come under the purview of this above G.O.

Sd/- **B. C. Roy**
*Assistant Secretary to the
Government of West Bengal.*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.7259-F

Calcutta, the 2nd September, 1976

NOTIFICATION

C. S. No. 95

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

In the said Rules,—

(a) After Note 2 below Rule 32, *add* the following Notes, namely :

“Note 3—(i) The Contractors/Suppliers registered with the Government of India Stationery Office, Calcutta, shall be exempt from the payment of earnest money against all tenders and acceptances under

this Government. The performances of the concerned firm shall, however, be taken into account before deciding the question of exemption.

(ii) The Rehabilitation Industries Corporation Limited, shall be exempt from the payment of earnest money against all tenders and acceptances under this Government.

(iii) The Light House for the Blind, a society registered under the Societies Registration Act, 1860 (21 of 1860), with its registered office at 6, Old Post Office Street, Calcutta-1, shall be exempt from the payment of earnest money in respect of quotations for caning and repair of chairs of all offices under this Government.

(iv) The Tea Trading Corporation of India Limited, a Government of India undertaking, shall be exempt from the payment of earnest money in respect of supply of tea to all offices of this Government.

(v) The Labour Co-operative Societies shall also be exempt from the payment of earnest money against all tenders and acceptances under this Government."

(b) After Note 2 below Rule 33, add the following Note, namely :

"Note 3—(i) The Contractors/Suppliers registered with the Government of India Stationery Office, Calcutta, shall be exempt from the payment of earnest money against all tenders and acceptances under this Government. The performances of the concerned firm shall, however, be taken into account before deciding the question of exemption.

(ii) The Rehabilitation Industries Corporation Limited, shall be exempted from the payment of earnest money against all tenders and acceptances under this Government.

(iii) The Light House for the Blind, a society registered under the Societies Registration Act, 1860 (21 of 1860), with its registered office at 6, Old Post Office Street, Calcutta-1, shall be exempt from the payment of earnest money in respect of quotations for caning and repair of chairs of all offices under this Government.

(iv) The Tea Trading Corporation of India Limited, a Government of India undertaking, shall be exempt from the payment of earnest money in respect of supply of tea to all offices of this Government.

(v) The Labour Co-operative Societies shall also be exempt from the payment of earnest money against all tenders and acceptances under this Government."

(c) Number the existing Note below Rule 179 as Note 1 and below the said Note as so renumbered, *add* the following further Note, Namely :

“Note 2—(i) The Contractors/Suppliers registered with the Government of India Stationery Office, Calcutta, shall be exempt from the payment of earnest money against all tenders and acceptances under this Government. The performances of the concerned firm shall, however, be taken into account before deciding the question of exemption.

(ii) The Rehabilitation Industries Corporation Limited, shall be exempt from the payment of earnest money against all tenders and acceptances under this Government.

(iii) The Light House for the Blind, a society registered under the Societies Registration Act, 1860 (21 of 1860), with its registered office at 6, Old Post Office Street, Calcutta-1, shall be exempt from the payment of earnest money in respect of quotations for caning and repair of chairs of all offices under this Government.

(iv) The Tea Trading Corporation of India Limited, a Government of India undertaking, shall be exempt from the payment of earnest money in respect of supply of tea to all offices of this Government.

(v) The Labour Co-operative Societies shall also be exempt from the payment of earnest money against all tenders and acceptances under this Government”.

By order of the Governor,
Sd/- S. Goswami,
*Deputy Secretary to the
Government of West Bengal*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.3185-F

Calcutta, the 16th, April 1977

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 amendment in the West Bengal Financial Rules, Volume II, as subsequently amended (hereinafter referred to as the said rules), namely :

AMENDMENT

C. S. No. 72

In the said Rules in Appendix 11, for Rule 24, *substitute* the following Rule namely :

“24. Office machines (e.g., typewriters, duplicators, calculating machines, etc.)—

(a) The Authorities to whom the power of sanctioning purchase of office machines has been delegated in terms of item 29 of the Schedule to Finance Department Memorandum No. 900-F, dated the 28th February, 1972, as subsequently amended, shall exercise the power of placing orders direct on the firms at the rates accepted by Government and circulated by the O. & M. Officer and Deputy Secretary, Finance Department. The Department or Office concerned shall receive the machine direct from the firm and shall also make payment or receipt of Proforma bills from the firm to be adjusted by submission of regular bills.

(b) The head of an office shall make necessary arrangements for the disposal or sale of all office machines in public auction to the highest bidder if after the usual examination by the local representatives of the makers of Government approved contractors for oiling and cleaning or any local firm, they have been recommended for condemnation. The sale proceeds accruing from the disposal of such office machines shall be credited to the receipt side of the departmental budget.

In case where the firm supplying new office machine in replacement of a condemned one is willing to take the latter in ‘part payment’ of the former, this shall be done if the value offered for the old machine on the part payment system is more than the amount which could be obtained for it if it were sold for cash. In such cases also, order for the purchase shall be placed by the Direct Demanding Officer.

N.B.—(1) In the case of the purchase of an office machine under the 'part payment' system, the stock registers shall show the full value against the new office machine and the part value obtained against the entry of the old one.

(2) Every Government Office shall maintain record of typewriters in its possession, as far as possible, in the following form namely :

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Make, model and size of typewriter	Year of purchase	Cost	Servicing dates	Name of the servicing firm	Repairs with broad details and cost	Name of the firm responsible for the repair	Rebuilding details if any	Remarks

Proposals for repairs and replacement of old typewriters by new ones shall be accompanied by the history of the typewriters concerned as shown in the form.

(3) The Direct Demanding Officer shall exercise full powers with regard to the purchase of office machines to the best interests of Government."

By order of the Governor
 Sd/- A. K. Banerjee
 Joint Secretary to the
 Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.4493-F

Calcutta, the 4th May, 1979

MEMORANDUM

The undersigned is directed to refer to Appendix 10 of W.B.F.R., Volume II regarding Rules for the supply of articles

required to be purchased for the Public Service with particular reference to Rule 6 *ibid* which provides *inter alia* that nothing in these rules shall be deemed to prohibit the purchase of stores by one department from another. Of late, a question has been raised as to whether the purchases as indicated above attract the provisions of Rule 47(13) and 177 of W.B.F.R., Volume I. After careful consideration of all the aspects of the problem in question it is hereby clarified, that State Government Officers may make purchase, obtain supplies, or get work done through any organisation of State Government like Government Undertakings, State Government Corporation, statutory body set up by State Government and it would not be necessary to obtain quotation or float tender before placing such works in view of Rule 6 of Appendix 10 of W.B.F.R., Volume II.

Sd.- S. Goswami,
*Deputy Secretary to the
Government of West Bengal.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No.4987-F

Dated 11th May, 1982.

MEMORANDUM

The undersigned is directed to say that in terms of Clause (13) of Rule 47 of West Bengal Financial Rules, Volume I, purchase should be made whenever practicable and advantageous only after open tenders and quotations have been invited and where the lowest tender or quotation is not accepted reasons should be recorded. In the note (1) below the Sub-Rule it has been stated that subject to any Sub-Rule or procedure that may be prescribed by Government in respect of particular Department, open tender should invariably be invited for supply of articles worth Rs. 5,000/- or more in case of purchase

covering a period of one year and Rs. 2,000/- or more in any individual case. Administrative department may prescribe a lower limit than those where they considered these to be necessary. Orders of smaller amount than the limits prescribed should ordinarily be placed by calling quotation from a number of known and reliable suppliers. The limit prescribed applies to all articles or a collection of articles more or less of one kind or obtained from one source. The use of intermediate general suppliers should be deprecated.

The implication of the above Rule as quoted above is that in making purchase articles costing more than Rs. 2,000/- open tenders are to be invited. Normally open tender meant inviting rates from suppliers through newspaper. The cost of advertisement having been increased and also due to the fact that prices of all articles having gone up, the question of upward revision of the amount for purchase was under consideration.

After careful consideration of the matter the Governor has been pleased to order, in partial modification of Rule 47(13) of West Bengal Financial Rules, Volume I that :

- (a) cash purchase of articles (local purchase) may be made up to Rs. 200/- without any quotation ;
- (b) purchase of articles costing above Rs. 200/- and below Rs. 10,000/- may be made by inviting quotations from suppliers of repute, manufacturers or direct selling agents ;
and
- (c) purchase of articles of Rs. 10,000/- and above shall be made by calling open tenders.

The administrative departments are requested to communicate this order to their subordinate offices. Suitable amendment to the West Bengal Financial Rules will be made in due course. This order will come to effect from 1.6.82.

Sd/- N. R. Bhattacharyya
Deputy Secretary to the
Government of West Bengal,

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.5211-F

Calcutta, the 21st May, 1982.

MEMORANDUM

The undersigned is directed to say that in terms of the provisions laid down in S.R. 245 and 246 of Treasury Rules, West Bengal, Volume I sub-vouchers above Rs. 100/- each in respect of office expenses, other charges and expenses of contingent nature are required to be furnished to the audit office. Price increase has occurred after these limits were fixed. There has been an enormous increase both in volume and numbers of such contingent transactions. The question of raising the aforesaid monetary limit of Rs. 100/- each of sub-vouchers has therefore been carefully considered and the Governor is hereby pleased to decide that henceforth the said limit should be raised to Rs. 500/- in each case. All bills presented to Treasuries/Sub-Treasuries by the D.D.Os. relating to office expenses, other charges including erstwhile contingent charges or special contingencies or abstract contingencies be supported by sub-vouchers in respect of charges above Rs. 500/-. In respect of detailed bills submitted under S.R. 248, 249 or 251 the sub-vouchers of charges above Rs. 500/- will be enclosed.

Necessary amendments to the relevant Rules of the West Bengal Treasury Rules and the Subsidiary Rules made thereunder, Volume I will be made in due course.

Sd/- T. K. Bhattacharyya
Director of Treasuries & Accounts
West Bengal and
Ex-officio Deputy Secretary
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.9566-F

Calcutta, the 11th August, 1983

MEMORANDUM

In accordance with the direction of the Comptroller & Auditor General of India regarding audit of contracts and agreements the Accountant General requested all Heads of Departments etc. to furnish lists of contracts and agreements for supplies and services. It has been desired that copies of contracts of value of over Rs. 1,00,000 should be sent to the Accountant General for examination and watching the payment against it.

The undersigned is directed by order of the Governor to say that the Governor has been pleased to decide that all Heads of Offices should send copies of contracts and agreements valued over Rs. 1,00,000 to the Accountant General, West Bengal.

It is requested that copies of this memorandum be circulated to all Heads of Offices.

Sd/- S. N. Ghosh,
Joint Secretary to the
Government of West Bengal

TO BE SUBSTITUTED BY THE ORDER BEARING SAME
NUMBER AND DATE

Government of West Bengal
FINANCE DEPARTMENT
ORGANISATION AND METHODS BRANCH

No. 26(100)OM Dated, Calcutta, the 5th February, 1990.

To

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Deptt./D.M./Cal. Pay & Accounts/A.G., W.B.

Sub : Purchase of Duplicating machines in Government offices.

MEMORANDUM

The undersigned is directed by order of the Governor to say that purchase of duplicating machines in various State Government offices may be made excercising the financial powers as delegated in terms of item 29(a) under Rule 18 of Delegation of Financial Power Rules, 1977 giving preference on the basis of the provisions contained in G.O. No. 8167-F, dt. 27.7.88.

Sd/- A. K. Roy,
Joint Secretary

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.2522-F

Calcutta, the 15th March, 1990

MEMORANDUM

Purchase of Office machines like Duplicator, Calculator, Typewriters, Automatic Stencil Cutter, Xerox etc. have been sanctioned for Offices under delegated powers or under sanction of Government. For repair of Office machines it is often necessary to make advance payment to the firm which makes the repair. In order that the repair work can be done promptly the power to draw advance in such cases is required to be delegated.

The Governor has been pleased to order that all Heads of Offices declared as such under Rule 5(16A) of WBSR Part-I may make repair of Office machines as stated above provided the purchase of the Office machine was sanctioned by Government or by authority competent to sanction such purchase under delegated order and provided further the expenditure is met within allotment of Fund. The advance drawal where required for making repairs of Office machines may be made on the order of the Head of office recorded in the form of countersignature on the bill/proforma invoice.

Amendment to the Delegation of Financial Power Rules, 1977 shall be made in due course.

Incidentally it is clarified that the power to sanction purchase of Xerox machine and Automatic Stencil Cutter is exercised by the administrative department with the concurrence of Finance Department.

Sd/- S. Ghosh
Joint Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.6031-F

Calcutta, the 21st June, 1990

MEMORANDUM

In G.O. No. 8167-F, dt. 27.7.88 the purchase policy to be followed by the State Government was circulated. In the last paragraph of the said G.O. it was stated that all previous guidelines issued on the subject deemed to have been modified to the extent indicated in that order.

In view of this instruction references have been received in the Finance Department on the following points :

- (a) Whether G.O. No. 4493-F, dt. 4.5.79 relating to the authorisation to make purchase without any tender from Government undertakings, corporations, statutory bodies etc. will remain in operation :
- (b) Whether order issued under G.O. No. 228-F, dt. 11.1.82 relating to purchase of stationery articles without quotation from Co-operative Sectors remain in operation.

It is now clarified that where purchase are to be made without quotation or tender from Government undertakings etc. and Co-operatives, the instructions issued under G.O. No. 4493-F, dt. 4.5.79 and No. 228-F, dated 11.1.82 shall remain in operation.

In all cases where it is decided to go in for tender or quotation the provision of G.O. No. 8167-F, dt. 27.7.88 shall be followed.

Sd/- Samar Ghosh
Joint Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.9136(54)-F

Calcutta, the 11th September, 1990

From : Shri T. K. Bose
Special Secretary to the
Government of West Bengal

To : The Secretary
.....
..... Department

Sir,

The purchase policy of the State and the guidelines for price preference in case of tender/quotation to be allowed to the State based small scale or other industrial units have been circulated in memo. No. 8167-F, dt. 27.7.88 read with No. 7708-F, dt. 6.7.89.

2. After careful consideration of the matter, it is now clarified that the term "State Based Units" as used in G.O. mentioned in para 1 above should mean those industrial/service units which have corporate offices and/or factory units within the State.

3. You are requested to ensure that in the notices of tenders quotations in respect of purchase by all organisations under the administrative control of Department (e.g. W.B.S.E.B., Zilla Parishad, Panchayat Samity, Municipality, Corporations, Undertakings, Statutory Bodies, D.G.H.C. etc.) the preferential purchase policy of the State is incorporated with definition of term "State Based Units" given above, so that there be no difficulty in finalising purchase allowing the preference as desired by the Government.

4. You are requested further to ensure circulation of this order to all organisations under your Department under an intimation to the Finance Department.

Yours faithfully,
Sd/- Illegible
Special Secretary to the
Government of West Bengal,
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.9600-F

Calcutta, the 4th October, 1990

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. No. 102

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 powers conferred by Clause (1) of article 299 of the Constitution which may be executed by different subordinate authority 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) As far as possible, legal and financial advice should be taken in the drafting of contract and before they are finally entered into.

(c) Standard forms of the contract should be adopted wherever possible and the terms should be subject to adequate prior scrutiny.

(d) 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 payments 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.

(e) 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.

Note.—While entering into a foreign contract/agreement for only purchase or hire of any article required for public service, the reasonableness of the terms of such contracts/agreements should be looked into with adequate care and in no case the terms so drawn up should be expressed in a foreign currency. The terms of payment in such cases should invariably be expressed in Indian Currency only.

(f) Provision shall be made in the contract for safeguarding Government property entrusted to a contractor.

(g) In long-term agreements and contracts enduring or likely to endure for a period exceeding five years, provision shall be made for an unconditional power for revocation or cancellation of such contracts by Government at any time on six months' notice to that effect.

(3) *Liquidated Damage*.—All contracts should have a provision for recovery of liquidated damages for default on the part of the contract or unless any special instructions are issued by the “Competent Authority”.

Explanation.—“Liquidated damage” shall mean losses or damage 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” 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.

(b) These provisions shall apply to supply contract.

(6) Even in cases where a formal written contract is not made for value of less than Rs. 20,000/-, no order for supplies, etc. should be placed without at least a written agreement as to price.

(7) In works of great magnitude the contract deeds should be specially prepared by the Government law officers and as far as possible, the standard form of contract shall be used.

(8) 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 fulfilment of a contract.

(9) In framing contracts of any description, care should be taken to retain in the hands of Government the supply of imported materials, if required, to any considerable extent and to arrange the terms accordingly.

(10) Heads of offices and their sub-ordinate are responsible for ensuring that the terms of contracts are strictly enforced and that no act is done tending to nullify or vitiate a contract.

(11) (a) Whenever practicable and advantageous, 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. In the event of a tie of a tender, preference to be given to the local industries for purchase of articles or stores by a Government Department and Government controlled organisation. In case of a higher initial tender quoted by the State-based industries or the Small Scale Industrial units, prior chance of negotiation may be given to the State-based industries or SSI unit to supply at the lowest tender rate otherwise received.

(b) Unless otherwise provided by any departmental Rules or Regulations or approved by the Government in the Finance Department in the event of receipt of a single tender/quotation in response to a tender/quotation/notice, a fresh tender/quotation shall invariably be called in the usual manner.

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/- or more. Cash transaction up to Rs. 500/- may be made without any tender or quotation. Such transaction above Rs. 500/- and up to Rs. 20,000/- shall be made after inviting quotations from more than four to five reliable firms, manufacturers and direct selling agents. Notice for quotation shall be issued through notice board of the office, the offices of the Sub-divisional Officer and the District Magistrates and the Panchayats, Municipalities, in respect of offices outside Calcutta. In Calcutta, such notice shall be displayed in the notice board of Local Offices sending the same to suppliers information 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, engines and motors in use in the water supply and conservancy work in the establishment, only in cases 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.—It will be the duty of inspecting officers to subject to close scrutiny the facts of any case in which a tender is rejected in favour of a tenderer which on the face of it is less favourable to the tax-payers interest.

Note 4.—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.

(12) (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/-

(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.

(13) 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 ; Accountant General (Audit)-I, West Bengal and Accountant General (Audit)-II, West Bengal.

(14) (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 hereunder. 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 the words "by the purchaser" in the penultimate sentence of the said clause, where the incorporation of such clause is not inconsistent with the other conditions of the contract.

(15) (a) In case of purchase of plant and machinery and other equipments, etc. from foreign countries, whenever practicable and advantageous, contracts should be made through the Director General of Supplies and Disposals, Government of India. .

(b) While awarding contracts or entering into any agreement, full consideration should be given by the competent authority to the element of foreign exchange involved therein and other conditions being equal, the offer involving the least expenditure on foreign exchange should be preferred. Due consideration should also be accorded to a price preference in rupee expenditure where foreign exchange saving is found appreciable.

(16) 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.

(17) 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.

(18) Subject to provision of these Rules and any other special Rules, where open tenders are not invited and purchase is effected by negotiation of 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. 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 vis-a-vis large and medium scale industrial units and other SSI units located outside the State.

(2) All industrial undertakings/organisations owned/managed by the State Government will be given 10% price preference vis-a-vis other medium and large scale units within the State and outside and also SSI Units located in other States.

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

(4) In the case of a tie in a tender/quotation offered by industrial undertakings/organisations owned/managed by the State Government and State-based medium/large scale units preference will be given to the industrial undertakings/organisations owned/managed by the State Government.

(5) All purchase orders to units located outside the State should be done with clearance from the concerned administrative departments upon satisfaction that (i) items so purchased are not manufactured within the State, (ii) State-based manufacturers of such items did not participate in the quotations/tenders, (iii) the quality or specification or price of items so offered by State-based units were beyond the acceptability level.

(6) (a) All purchases and work orders to units located outside the State should be placed upon satisfaction that (i) items so purchased are not being manufactured within the State or (ii) State-based manufacturers of such items did not participate in the quotations/tenders or (iii) the quality of specification or price of items so offered by State-based units were beyond the acceptability level. All such purchases and work orders should be made with the prior clearance from the head of the organisation and reported immediately to the Secretary of the concerned department for confirmation.

(b) Whenever reports are received by the Secretary of the Department about purchase and work orders placed with units located outside the State, such cases should be carefully examined at his level having regard to the justification given by the reporting authority about the necessity of placing such orders.

(c) Where necessary, suitable intervention may be made by the Secretary of the Department. A record of all such reports should be maintained by the administrative department especially with regard to the justification leading to the decision of placing purchase orders on units located outside the State.

(d) Where purchase from outside the State cannot be avoided due to compelling reasons (which must be examined by the Secretary of the Department), the order for such purchase shall be placed with the local agent/branches of the supplier firm.

(7) The term "State-based units" means those industrial/service units which have corporate offices and/or factory units within the State. In the notices of the tenders/quotations in respect of purchase 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, D.G.H.C. etc.) the preferential purchase policy of the State should be incorporated, so that there may not be any difficulty in finalising purchase allowing the preference as desired by the Government.

(8) (a) Any departure by way of purchases made from and works to be executed through the units located outside the State should be reported along with full justification to the Secretary of the concerned administrative department by the authority placing the purchase order.

(b) The Secretaries of the Departments will not only monitor and suitably intervene in all such cases but should also report such cases to a specifically constituted committee which should subsequently examine the justification of such purchases.

(c) The Committee consists of the following :

- (i) Chief Secretary—Chairman ;
- (ii) Finance Secretary—Member ;
- (iii) Secretary, Cottage and Small Scale Industries Department—Member ;
- (iv) Special Secretary, Finance Department—Member-Secretary.

(d) The Committee shall invite the Secretary of the administrative department whose matter will be under consideration and give suitable instructions where required.

(e) Cases of violation of price preference in favour of State-based S.S.I. units etc. should also be looked into by the Committee.

(f) Secretaries of administrative departments shall send quarterly reports to the Member-Secretary of the said Committee latest by the last working day of the month following the end of the relevant quarter.

(9) 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).

(10) For making purchase in terms of the Government purchase policy as laid down herein the public sector undertakings, Government Companies, etc. will be required to take approval of the Board of Directors to the effect that the Undertaking will follow the said purchase policy. Such purchases should be reported to the Secretary of the Administrative Department concerned.

Note 1.—In order to assist M/s. Mackintosh Burn Ltd., a civil construction firm in attaining viability the following concessions should be allowed to the said Company by all Government bodies, State Government Undertakings/Companies/Statutory Bodies directly or indirectly controlled by the State like CMDA, WBSEB and HRBC :

- (i) The Company (i.e. M/s. Mackintosh Burn Ltd.) should be allowed 10% preference in rate vis-a-vis other organisation engaged in similar activities.
- (ii) The Company should be exempted from submitting earnest money for all tenders from the Government of West Bengal, State Government Undertakings and Statutory Bodies, directly or indirectly controlled by the State Government.
- (iii) Security deposit for all works controlled directly or indirectly by the State Government and executed by the Company should be limited to Rs. 1 lakh.
- (iv) The provision of Clauses (i) to (iii) shall not apply in case of negotiated deals but in such cases clearance of Finance Department shall be necessary.

Note 2.—The State Government Officers may, instead of going for tender or quotation, directly purchase, obtain supplies or get works executed through any organisation directly or indirectly controlled by

the State Government like State Government Undertakings, State Government Corporation, Statutory Bodies set up by the State Government. Such organisations on whom orders for supply of stores or execution of works are placed straightway are not required to deposit any earnest money and security deposit. However, before placing any order with such bodies for obtaining supply of stores or getting any work done by them, the concerned administrative department shall execute an agreement with the organisation in question about due fulfilment of the contract within a time limit. Purchase of the products of the Rehabilitation Industries Corporation Limited, a Government of India Undertaking, may also be made without inviting tender/quotation subject to observance of other conditions.

Note 3.—(a) Where the Government Stationery Offices will 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 quotation or inviting tenders. In Calcutta, Stationery articles can be purchased from Calcutta Wholesale Consumers' Co-operative Society Limited, the CONFED and all the subsidiary Samities 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 power of the respective heads of offices, heads of departments and other authorities as per provisions of the Delegation of Financial Power Rules, 1977.

(b) Advance drawal of funds for cash payment on purchase of stationery may also be made by the respective authorities and power in this regard is hereby delegated to them subject to the condition that sufficient balance in the permanent advance is not available to meet the charges and that not more than two advances will remain outstanding at any time (e.g. every third advance will be admissible for drawal only after adjusting the first advance). The sanctioning authorities while exercising financial power under this order will record a certificate to the effect that indent for the relative stationery articles was sent to the Stationery Office but the same has not been supplied from the Stationery Office. In making purchase the budget provision and allotment of fund will be taken into consideration as usual. The Co-operation Department will issue suitable instructions so that Calcutta Wholesale Consumers' Co-operative Society

Limited and Wholesale Consumers' Societies ensure supply to Government Office at fair price and quality of those supplies is maintained.

(c) The requisitioning department/office should reject any supply which is not in accordance with specification maintaining quality.

Note 4.—The State Government Policy on price preference to SSI units registered with the Director, Cottage and Small Scale Industries, Industrial Undertakings/Statutory Organisations owned/ managed directly or indirectly by the State Government as laid down herein shall not be applicable to procurement of goods and services required in connexion for implementation of West Bengal Minor Irrigation Projects with the assistance of the International Development Agency of the World Bank (Credit No. 1617/N) which shall be required to be made in accordance with the guidelines laid down by the World Bank under the International Competitive Bidding (ICB) and Local Competitive Bidding (LCB).

47B. (1) Purchase of the articles shown in the lists marked A-I, A-II, A-III, A-IV and A-V (vide Annexure A) appended hereunder may be purchased by all State Government Departments/Directorates/ Offices/Organisations from West Bengal Small Industries Corporation, West Bengal Khadi and Village Industries Board, West Bengal State Handloom Weavers' Co-operative Society Limited, West Bengal Handloom and Powerloom Development Corporation Limited, West Bengal State Leather Development Corporation and West Bengal Handicrafts Development Corporation respectively only and from no other source at a price fixed by these agencies which will formulate their own pricing policy keeping normal margin on account of profit and overhead expenses which should not exceed generally 10%. The requisitioning Departments/Directorates/ Offices/Organisations should not insist that deliveries should be made by the agencies as 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 requisitioned Department etc. and the supplying agencies.

(2) All Government Department / Directorates / Offices / Organisations shall be required to purchase the articles (50 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.

(3) Any further exemption from the operation of this orders will be given by the Cottage and Small Scale Industries Department who may delegate this power with the prior concurrence of the Finance Department. If an exemption is granted the normal procedure for procurement of stores shall be followed.

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 Method Branch orders issued from time to time.

ANNEXURE A

- A-I : List of items to be supplied by West Bengal Small Industries Corporation Limited
1. Aluminium Utensils
 2. Carpenters' Tools
 3. Padlocks (all types)
 4. Cans (made up of G.P. Sheets for milk and measuring)
 5. Domestic Utensils other than Stainless Steel
 6. Emergency Lamp (mini Generator)
 7. Invalid Wheelchairs
 8. Hand Pump
 9. Steel Furniture
 10. Electric Fan
 11. Buckets (Gl & Plastic)
 12. Plastic Cans/Containers/Thalis etc
 13. Manhole covers
 14. Wooden Furniture (for offices in Calcutta, Howrah District only)
- A-II : List of items to be supplied by the Khadi & Village Industries Board, West Bengal
1. Livery and Livery Cloth for Class-IV staff and Hospital dresses and uniforms
 2. Handmade paper
 3. Khadi Woollen Blanket
 4. File Covers and boards

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

1. Cotton Hosiery
2. Curtain Cloth
3. Duster
4. Garments (All types including uniform for children except uniform for Police, Jails, Forest, Fire Services Department etc.)
5. Liveries for Drivers and Group-D employees
6. Patients' Coats and Pyjamas
7. Surgical Dressing (Gauge & Bandage cloth)
8. Cotton tape
9. Hospital linens—Dosuti, Patra, Stretcher-cloth, Tikin towel etc.
10. Mosquito Netting
11. Towels
12. Bed Sheet and Bed Cover
13. Woollen Blanket
14. Sarees
15. Dhoties
16. Furnishing
17. Long Cloth
18. Markin

A-IV : List of items to be supplied by West Bengal State Leather Development Corporation

1. Attatche cases/bags
2. Boots and shoes including ammunition boots and officers' boots
3. Chappals and sandals
4. Hand Gloves
5. Leather suitcases
6. Pouches
7. Leather belts
8. Bus & Tram conductors' bags

A-V : List of items to be supplied by West Bengal Handicrafts Development Corporation

1. Knitted Woollen products.
2. Dhokra (Jute) Mats
3. Coir Door-Mats
4. Waste Paper Basket
5. Readymade Garment including School uniform but excluding uniform for Police, Jails etc.
6. Gift items
7. Wool len carpets

ANNEXURE B

List of items to be procured directly by Government Departments/Corporations and Statutory Bodies from the registered Small Scale units

1. Wooden Furniture & Fixtures
2. Register and Exercise Book
3. Rubber Hose pipe
4. Wax candle
5. Writing inks & Fountain pen inks
6. Office Gum paste
7. Flooring Tiles
8. Conduit pipes
9. Stone Chips
10. Dustbin
11. Steel windows & ventilators—Metallic
12. Rolling Shutters
13. Buildings Hardware
14. Surgical Gloves
15. Expanded Metal
16. Voltage Stabilizers
17. P.V.C. Cables & Wires
18. Electrical Light Fitting Chokes
19. Metal Clad Switches
20. Sports Goods
21. Ball Point Pens & Fountain Pens
22. Umbrella

23. Brushes (Paint)
24. Domestic Electrical appliances
25. Polythene Bags
26. Scientific Laboratory Glassware
27. Tyres & Tubes (Cycles)
28. Steel Trunks
29. Tarpauline
30. Readymade Garments
31. Cotton/Woolen Socks
32. R.C.C. pipes
33. Liquid/Laundry soap
34. Wood Screw
35. Electric Distribution Board up to 15 amps
36. Wire Nails & Horse Shoe Nails
37. Drawing and Mathematical Instruments
38. Lamp Holder
39. Drums & Barrels
40. A.C.S.R. & A.A.C. Conductors
41. Glass Ampules (Distilled Water)
42. Wooden Packing cases
43. Wire Netting
44. Electric Call Bell
45. Wall Clock
46. Office Stationery (like Gems clip, Pin, Pincushion, Table top Glass, Paper weight)
47. Agricultural Tools and implements (like/including Kodali, Prunning knives, duster/sprayer etc.)
48. Personal Weight machinés/Bath-room scale (for weighing) (used by Doctor/Hospital/Nursing Home)
49. Circular hanging spring balance up to 200 kgs
50. Fire extinguishers'

By order of the Governor
Sd/- G. N. Chatterjee
Jt. Secretary to the
Government of West Bengal

LOANS AND ADVANCES
Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 4435-F

Calcutta, the 21st July, 1972

The undersigned is directed by order of the Governor to say that the Governor has been pleased to delegate the District Magistrate/Dy. Commissioners of all districts the power of Head of Department in respect of the non-gazetted staff under them for the following specific purpose :

- (1) to grant bicycle advance ;
- (2) to grant provident fund advance for which special reasons are required under clause (c) of sub-Rule (1) of rule 15 of the General Provident Fund (West Bengal Services) Rules ; and
- (3) to authorise any Government servant in the District Administration to proceed on duty beyond jurisdiction in terms of rule 31 of the W.B.S.R., Part-I.

Sd/- B. B. Biswas
Special Officer & Ex-Officio
Dy. Secretary

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 2461-F

Calcutta, the 31st March, 1973

MEMORANDUM

The undersigned is directed by order of the Governor to say that the Governor has been pleased to authorise all the District Magistrates/Deputy Commissioners to exercise the powers conferred upon the Heads of Departments in rules 308 to 312 of the W.B.F.R. Vol. I to sanction house building advances subject to the condition

that such advance in individual cases will not exceed Rs. 10,000/- (Rupees ten thousand) only and may be sanctioned only to non-gazetted Government servants under them after ascertaining from the Finance (Budget) Department the availability of funds as required under rule 305 of the W.B.F.R. Vol. I.

2. The grant of house building loan will be subject to the verification of title of the loanee and hypothecation of his death-cum-retiring gratuity and observance of other rules and procedures as laid down in Finance Deptt. Memo. No. 805-F.B. dated 15.1.62. It should also be ensured that the loanee Government servant has no outstanding loan (with interest) drawn for marriages or other purposes by hypothecating the death-cum-retiring gratuity in terms of G.O. No. 35-F dt. 2.2.71.

3. The aforesaid rules be deemed to have been amended accordingly.

Sd/- S. R. Das
*Financial Commissioner &
Secretary to the
Govt. of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 9739-F

Dated, the 3rd October, '74

*From : Shri G. C. Choudhury,
Dy. Secy. to the Govt. of West Bengal
To : The Manager,
Reserve Bank of India, Calcutta-1*

Sub. : Issue of certificate of Credit-realisation of searching fees.

Sir,

With reference to your letter No. PAD-5018/Gen. 7/74-75 dt. 12th August, 1974, on the above subject, I am directed to state that

the Government order contained in G.O. No. 7431-F. dt. 25.7.74 read with SR 40 of the T.R.W.B., Vol. I applies to the Treasuries & Sub-Treasuries including Calcutta Collectorate Treasury when they are required to issue a certificate of credits.

These orders do not apply to certificate of credits issued by the Banks which will continue to Charge the searching fee of 50 paise per certificate even when the certificate of credit is issued at the request of a Government Department.

Yours faithfully
Sd/- G. C. Chowdhury
Deputy Secretary to the
Govt. of West Bengal.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 10606-F

Dated, Calcutta, the 10th December, '85

MEMORANDUM

The undersigned is directed by order of the Governor to say that the Governor is pleased hereby to authorise the Heads of Departments declared as such under rule 5(16) of W.B.S.R. Part-I, to sanction grant of loans/advances to Government employees serving under them for construction/purchase of house/flats for occupation by themselves or their families and for such other similar purposes as envisaged under rules 308 to 312 of W.B.F.R., Vol. I, read with Finance Department Memo. No. 3301-FB dated 2.9.85 without reference to the Finance Department in relaxation of the provisions enjoined in rule 305 of W.B.F.R., Vol. I subject to the fulfilment of the following terms and conditions, namely :—

(1) All the general and particular provisions enjoined in rules 302, 303, 304, 306, 307, 308, 309, 310, 311, 312, 313, 314, and 315 of W.B.F.R., Vol. I are observed scrupulously.

(2) Necessary funds are available out of the allotments sanctioned by the Finance Department against the Budget Provision for the year under the relevant head of account.

(3) Every order of sanction of such advance is accompanied by a certificate to the following effect :

“Certified that the advance sanctioned hereby is within the limit of Rs. obtained under Finance Department order No. dated. The total amount of advances sanctioned up to date against the allotment is Rs. leaving a balance of Rs.

The Heads of Departments shall be required to furnish estimates of their requirements for such advances for financial year through their administrative departments.

This order will become effective from 1st January, 1986. Necessary amendment to the relevant provisions of the West Bengal Financial Rules will be made in due course.

Sd/- S. N. Ghosh
*Special Secretary to the
Govt. of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 12180-F

Calcutta, the 5th December, 1986

MEMORANDUM

In cancellation of the Finance Department Memo. No. 10029-F., dated 17.9.86, the undersigned is directed to say that the Governor has been pleased to lay down the following provisions regulating grant of advance to the Government employees for the purchase of motor car, viz. :—

1. (a) The total amount of advance which may be granted to a Government employee for the purchase of a motor car for the first occasion shall not exceed eighty thousand rupees or thirty-five months' basic pay of the Government employee or the anticipated price of the motor car whichever is the least. If the actual price of the motor car

paid by the Government employee is less than the amount of the advance, he shall refund the balance to the Government forthwith.

(b) The quantum of advance that may be granted on the second or subsequent occasions for the purchase of a motor car shall be restricted to Rs. 80,000/- (Rupees eighty thousand) less the profit earned on the sale of the previous car purchased with Government advance or thirty-five months' basic pay of the Government employee on the price of the car to be purchased whichever is the least. The expression 'profit' used in this Rule means the excess of the sale proceeds of the previous car purchased with advance taken from Government over the purchase price paid by the Government employee.

Such second or subsequent advances for the purchase of a motor car will be admissible only after four years, reckoned from the date of drawal of the last advance, have elapsed, provided that this restriction of four years shall not apply in the following cases :

- (i) where an advance had been allowed earlier for the purchase of a motor cycle but it is desired to draw the advance for the purchase of motor car ;
- (ii) where a Government employee disposes of his motor car in India prior to his posting abroad or deputation/training abroad lasting more than one year and returns to India without a motor car,
- (iii) where a Government employee is appointed to a regular post abroad and does not take his car along with him.

(c) If the car to be purchased is an old one the amount of such advance shall be rupees forty thousand or twenty months' basic pay of the Government employee or the anticipated price of the car whichever is the least. If the actual price paid is less than the advance taken the balance shall be refunded forthwith to the Government.

2. Recovery of the advance : The amount of the advance granted under this Rule shall be recovered from the Government employee concerned in such number of equal monthly instalments as he may elect, not exceeding 200. The Government employee may, at his option, repay more than one instalment in a month. The recovery shall commence with the first issue of pay after the advance is drawn. The amount of interest calculated in accordance with Rule 303 of West Bengal Financial Rules Part-I shall be recovered in one or more instalments, each such instalment being not appreciably greater than

the instalments by which the principal was recovered. The recovery of the interest shall commence from the month following that in which the whole of the principal has been repaid.

3. In this provisions the expression "actual price" includes sales tax and the cost of such items, e.g., spare wheel, tyre and a tube on the purchase of which the purchaser has no choice and also registration money paid for in advance by the Government employee to the dealer while booking for the new car and which is later adjusted by the dealer on allotment/delivery towards the price of the new car. It does not, however, cover the cost of certain accessories e.g. radio in a car, plastic covers, which are not essential and are purchased by the customer of his own volition. Insurance charges of the vehicle are also not included in "actual price". The expression "actual price" used in this rule shall also cover in the case of first purchase, the following items :

- (i) the cost of transportation of the conveyance up to the place of the duty of the Government employee concerned at the time of purchase irrespective of whether the transport is arranged by the distributor or by the Government employee himself ; and
- (ii) the octroi charges actually paid.

4. Government employees whose basic pay is Rs. 1,500/- p.m. or more shall be eligible for the advance for the purchase of a motor car. The eligibility criterion is, however, subject to modification from time to time at the discretion of the State Government.

5. An application in the form enclosed must be made to the competent authority by the employee applying for the motor car advance.

6. An agreement in the form enclosed should be executed by the Government employee before the advance is released by the sanctioning authority.

7. A Government servant who draws an advance for the purchase of a motor car is expected to complete his negotiations for the purchase, and to pay finally for the car within one month from the date on which he draws the advance ; failing such completion and payment, the full amount of the advance drawn with interest at the rate of 18% (eighteen) per annum thereon for the period from the date of drawal to the date of refund of the advance, must be refunded to the Government. This is in partial modification of Note 3 below Clause (6)(c) of Rule 316 of W.B.F.R., Vol-I.

8. This order issues in modification of the provisions of Clauses (2)(a) & (b) and (4) and Note 3 below Clause (5)(c) of Rule 316 of W.B.F.R., Vol-I and necessary amendments to the West Bengal Financial Rules, Volume-I to this effect will be made in due course.

Sd/- G. N. Chatterjee
*Deputy Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 3016(62)-F

Calcutta, the 25th March, 1987

MEMORANDUM

All Heads of Offices may be advised to so arrange that recoveries on account of various loans with interest are fully made. The calculation of interest shall be made in consultation with the Accountant General (A & E), West Bengal to whom reference on these account shall be made giving full particulars of the advance and recoveries thereof as mentioned in the enclosed form.

The Officers/Staff receiving advance should also collect from their DDOs and treasury relevant information about drawal of advances and recoveries thereof (vide bill no., voucher no., token no., challan no., head of account of the drawals) and kept on record with the copy of the service book.

Sd/- Illegible
*Deputy Secretary to the
Government of West Bengal*

To : The Accountant General (A & E), West Bengal,
Treasury Building,
Calcutta-700 001.

Sub : Amount of interest to be recovered on account of advance sanctioned in favour of Shri

Sir,

An advance of Rs.paid to Shri.....,(designation) on account ofwas fully recovered. Kindly let this office know the amount of interest to be recovered from him for the said loan.

Particulars are given below :

1. Full name of the employee to whom advance paid :
2. Amount of advance drawn with TV No./token No. & date :
3. Rate & Number of instalment :
4. The name of Treasury/Sub-Treasury, Pay & Accounts Office from where the advance was drawn :
5. Month with year of first and last recovery :
6. Whether there was any gap in respect of recovery? If so, please give details :
7. Head of a/c. under which pay and allowances of the employee were debited at the time of drawal of advance :
8. Basic pay of the employee for loans sanctioned on or after 1.8.77 :
9. Details of recovery in respect of last 12 instalments duly authenticated by D.D.O. :
10. Any other information :

Yours faithfully
Designation.

Government of West Bengal
School Education Directorate
(Primary Branch)
New Secretariat Buildings
1, K. S. Roy Road, 6th Floor, Calcutta-700 001

Memo. No. 1092(29)-Sc/P
5F-83P-87

Dt. Cal., the 27th March, '87

From : The Director of School Education,
West Bengal


To : The Treasury Officer, Jalpaiguri
P.O. & Dist. Jalpaiguri

Sub. : Irregular sanction and drawal of G.P.F. advance by
some Heads of Offices of this Directorate.

It is observed that some Heads of Offices under the control of this Directorate are sanctioning G.P.F. advances, both temporary advance as special cases and non-refundable advances under Rule 15(1), 15A & 15B of the General Provident Fund (West Bengal Services) Rules. It also appears that such Heads of Offices are also sanctioning final payment of G.P.F. to Group 'D' or Group 'C' staff under them. Bills against such irregular sanctions are also being passed by some Treasuries. As per Rules, Heads of Offices have no authority to sanction any temporary advance as special case or non-refundable advance under Rules 15(1), 15A and 15B. They have no power to sanction final payment of G.P.F. to any class of employees under their control.

It is, therefore, requested that before passing any bill for temporary advance as special case or non-refundable G.P.F. advance or final payment of G.P.F. against any sanctioning order issued by any Head of Office under the control of this Directorate, proper check may please be exercised.

Sd/- Illegible
*for Director of School
Education, West Bengal*



**Government of West Bengal
Finance Department
Budget**

No. 548-F.B.

Calcutta., the 30th March, 87

From : Shri S. Barma

Joint Secretary to the
Govt. of West Bengal.

To : The Accountant General, West Bengal,
Book II Section, Treasury Buildings, Calcutta.
P.O. & Dist. Jalpaiguri,

Sub. : Rates of Interest on loans and advances to
Government servants etc. for the year 1986-87.

Sir,

In continuation of this Department Order No. 3304-F.B. dated 2.9.1985, I am directed to say that the Governor has been pleased to fix the rates of interest on loans taken by Government servants during the year 1986-87 as follows :

	<i>Rate of interest per annum</i>
1. House Building Advances	
(i) For the first Rs. 25,000/-	5½%
(ii) For the next Rs. 25000/-	6½%
(iii) For the balance amount over and above the first Rs. 50,000/-	8%
2. Advances for the purchase of Motor Conveyances	7½%
3. Advances for purchase of other Conveyances	7%
4. Other advances (i.e. advances in connection with marriage, illness etc. and advances for other purposes) including passage advance	7%

Yours faithfully

Sd/- S. Barma

Jt. Secy. to the Govt of W.B.

Government of West Bengal
Finance Department
Budget

No. 2075-F.B

Calcutta., the 1st September, 1988.

From : Shri S. Barma
Joint Secretary to the
Govt. of West Bengal.

To : The Accountant General, West Bengal,
Book II Section, Treasury Buildings, Calcutta.

Sub. : Rates of Interest on loans and advances to
Government servants etc. for the year 1987-88.

Sir,

In continuation of this Department Order No. 548-F.B. dated 30.3.1987, I am directed to say that the Governor has been pleased to fix the rates of interest on loans taken by Government servants during the year 1987-88 as follows :

	<i>Rate of interest per annum</i>
1. House Building Advances	
(i) For the first Rs. 25,000/-	5½%
(ii) For the next Rs. 25,000/-	6½%
(iii) For the balance amount over and above the first Rs. 50,000/-	8%
2. Advances for the purchase of Motor conveyances	7½%
3. Advances for purchase of other Conveyances	7%
4. Other advances (i.e. advances in connection with marriage, illness etc. and advances for other purposes) including passage advance	7%

Yours faithfully

Sd/- S. Barma

Jt. Secy. to the Govt. of W.B.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 1628-F

Calcutta., the 17th February, 1989

MEMORANDUM

Sub. : Scheme for grant of advance to State Government employees for meeting expenses in connection with daughter's or dependent sister's marriage and in connection with the treatment of the members of his family.

In terms of para 4 of Finance Department Memo. No. 305-F dated 2.2.71, the advance under the Scheme contemplated therein may be sanctioned to Government employees who have put in a service of not less than five years.

2. After careful consideration of the matter in all its aspects and in partial modification of the aforesaid G.O., the Governor has been pleased to decide that the advance under the said scheme may henceforth be granted to State Government employees who have put in a continuous service of not less than three years.

Sd/- G. N. Chatterjee,
Deputy Secretary to the
Government of West Bengal.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 1632-F.
DTA-4/H-88

Calcutta., the 17th February, 1989.

MEMORANDUM

Sub : Allotment of identification number of the loanees of H.B. advance.

The undersigned is directed to enclose a copy of letter No. BS/V/HBA/Ch-I/58, dated 17.8.1987 from the Accountant General (A & E), West Bengal on the above subject and to say that after careful consideration Government has decided that for all new House Building

loans sanctioned from January, 1989 identification number shall be obtained from the Accountant General (A & E), West Bengal and recorded on the recovery schedules. In respect of old loans such number shall also be obtained gradually at the convenience of the Drawing and Disbursing Officers (DDO).

It is, however, made clear that recovery of advance or interest thereof shall not be stopped on the ground of non-receipt of the identification number to the loanee of House Building advance, etc.

For allotment of identification number, the DDO will be required to send to the Accountant General's Office, requisition for supply of the same indicating :

- (a) Full name of the loanee ;
- (b) Major head of account to which the salary of the loanee is debited at the time of drawal of the loan ;
- (c) TV/Token Number and date with amount drawn ;
- (d) Copy of the sanction order ;
- (e) Full postal address of the DDO.

It is further clarified that for recovery of House Building advance, advance for additions and alterations, repairs to an existing house etc., only one identification number will be used.

Sd.- S. Ghosh
Joint Secretary to the
Government of West Bengal.

Copy of the letter No. BSV/HBA/Ch-I/58 dt. 17th August, 1987

To

The Secretary of the Government of West Bengal,
Finance Department,
Audit Branch,
Writers' Buildings,
Calcutta-700 001.

(Attention of Sri. S. K. Chatterjee, Joint Secretary to the
Government of West Bengal.)

Sub. : Allotment of identification number to the loanees of
House Building advance.

Sir,

This office has been maintaining the detailed Accounts of the loanees for all major advances e.g. H.B. advance, M.C. advance,

Marriage and Illness advance etc. In doing so we are facing problems in identifying the recoveries made against the corresponding loan amount. One of the major difficulty which is being faced is due to the fact that most of the treasuries are recovering the amount of house building advances etc. by per contra-credit in contravention of the provisions under article 26 of the Account Code Vol. II. Consequently the recovery schedules are detached from the vouchers by the Treasury Officers without indicating the TV number and the major head to which the salaries are debited while these are sent to this office in bundles as Annexure to Receipt Schedules under HB Advance etc. The Drawing offices too do not prepare these schedules with due care and furnish full details which deficiency could not be supplied by this office as these schedules are already detailed from the paid vouchers and no linking is possible. As a result many recoveries could not be linked and posted against the loanees in the records of this office. Thus notwithstanding recovery of the loan, the records remain incomplete and the issue of clearance certificates gets delayed.

2. In order to avoid the difficulties stated above and for prompt settlement of clearance certificates, the following measures have become necessary :

(i) No adjustment of recovery of loans and advances from the State Government employees the detailed account of which is maintained in Accountant General's Office viz., Motor Car advance, marriage and Illness advance and House Building advance should be made by the Treasury Officers by transfer credit. Only net amount would be included in the Treasury Schedule as in the case of G.P. Fund recoveries.

(ii) Due to enormous increase in the number of loanees, it is proposed to allot an identification number to each loanee as in the case of G.P. Fund.

This identification number will continue till the full settlement of recovery of advance, and will not be changed due to transfer, deputation or foreign service. For this purpose, the DDOs are required to send to this office a requisition for supply of identification number indicating (a) full name of the loanee (b) major head of account to which the salaries of the loanee are debited (c) TV No., date and amount of the drawal of advance (d) copy of the sanction order (e) full postal address of the DDO. On receipt of these particulars the loan account identification number will be issued by this office which should be quoted in all future recovery by the D D O

(iii) While preparing the Recovery Schedule, the identification number, thus allotted must be indicated therein with full name of the loanee and not the short name. In case of transfer of the loanee, the same should be indicated in the L.P.C also.

3. The Government is requested to consider the measures suggested above and communicate the decision of the Government by issue of suitable notification at an early date.

Yours faithfully,
Sd/- P. K. Ghosh
Dy. Accountant General
(Accounts)

Government of West Bengal
Finance Department
Budget

No. 1522-F.B

Calcutta., the 19th May, 1989

From : Shri S. Barma
Joint Secretary to the
Govt. of West Bengal.

To : The Accountant General, West Bengal,
Book II Section, Treasury Buildings, Calcutta-700 001

Sub. : Rates of Interest on loans and advances to
Government servants etc. for the year 1988-89.

Sir,

In continuation of this Department Order No. 2075-F.B. dated 1.9.1988, I am directed to say that the Governor has been pleased to fix the rates of interest on loans taken by Government servants during the year 1988-89 as follows :

	<i>Rate of Interest per annum</i>
1. House Building Advances	
(i) For the first Rs. 25,000/-	5½%
(ii) For the next Rs. 25,000/-	6½%
(iii) For the balance amount over and above the first Rs. 50,000/-	8%

	<i>Rate of Interest per annum</i>
2. Advances for the purchase of Motor Conveyances	7½%
3. Advances for the purchase of other Conveyances	7%
4. Other advances (i.e. advances in connection with marriage, illness etc. and advances for other purposes) including passage advance	7%

Yours faithfully,
Sd/- S. Barma,
Jt. Secy. to the Govt. of W.B.

**Government of West Bengal
FINANCE DEPARTMENT
BUDGET**

No. 1547-F.B

Calcutta., the 23rd May, 1989

MEMORANDUM

Sub. : Rules regarding grant of loans to Government servants for the purchase of flats/apartments from the private promoter/builders.

For some time past, Government has under consideration the question of extending the benefit of the grant of house building loans to a Government servant intending to purchase a ready built flat/apartment from private promoters/builders.

The undersigned is directed by order of the Governor to say that the Governor has been pleased to lay down the following Rules for the grant of loans and advances for the above purpose in continuation of Rule 309 of the West Bengal Financial Rules, Vol.-I as amended by

the Finance Department Memo. No. 7097-FB dated 10.12.71 and Memo. No. 6995-FB dated 1.12.78 relating to the loans for purchase of flats/apartments and Memo. No. 3301-FB dated 2.9.1985 :

- (i) they should submit power of attorney, title deed of prospective vendors etc. or a certified copy thereof, deed of agreement of sale, search certificate with fee receipt, Corporation/Municipal tax receipt for examination by the Law Officers of Government.
- (ii) they should produce a valid document to the sanctioning authority showing surrender of the property to the West Bengal Apartment Ownership Act, 1972 by the prospective vendors.

All other existing terms and conditions regulating the grant of such loans to the eligible Government servants shall continue to apply *mutatis mutandis*.

Necessary amendment of the relevant Rules and Orders will be made in due course.

Sd/- Illegible
*Deputy Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
BUDGET**

No. 922-F.B

Calcutta., the 21st May, 1990

MEMORANDUM

Sub. : Rules regulating grant of loans to government servants for house building purposes—Revision/ Liberalisation of.

The undersigned is directed by order of the Governor to say that in consideration of the rising cost of building materials and with a view to offering some encouragement to Government servants to construct their own residential houses, the Governor is pleased to revise, in

partial modification of Memo. Nos. 3396-FB dated 5.5.77, 5650-FB dated 13.9.78, 3301-FB dated 2.9.85, 308-FB dated 19.2.87 and the existing Rules laid down in Rules 308 to 312 of the West Bengal Financial Rules, Volume-I, the terms and conditions of house-buiding loans as follows :

The quantum of loan

- (i) The maximum amount of the loan in connection with construction/acquisition of a house will be equivalent to 50 months' basic pay subject to a maximum of Rs. 2,20,000/-.
- (ii) In case of making additions and alterations to a house, the amount of loan will be equivalent to 30 months' basic pay subject to a maximum of Rs. 60,000/-
- (iii) In case of repairs to a house, the amount of loan will be equivalent to 10 months' basic pay or Rs. 30,000/- whichever is less.

2. The Government servants who have already drawn the maximum amount of the loans admissible for construction/acquisition of their houses in terms of the existing financial Rules will be eligible to an additional amount of loan in one lump representing their 50 months' present basic pay subject to a maximum of Rs. 2,20,000/- less the amount of loan actually drawn by them previously but not earlier than 1st January, 1986 ; provided construction of the house in question has not yet been completed as per previously approved plan and estimate for drawal of the original loan.

3. The Government servants who have already drawn the maximum amount of loans admissible for making additions and alterations to their houses, in terms of the existing financial Rules will be eligible to an additional amount of loan in one lump representing the difference between their 30 months' present basic pay subject to a maximum of Rs. 60,000/- and the amount of loan actually drawn by them previously but not earlier than 1st January, 1986.

4. The existing terms and conditions regulating the grant of such loans except to the extent that they are now being amended herein will remain in force *mutatis mutandis*.

5. Necessary amendment of the relevant Rules and Orders will be made in due course.

Sd.- Illegible
Special Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Budget

No. 923-F.B.

Calcutta., the 21st May, 1990.

From : Shri J. Sarkar,
Deputy Secretary to the
Government of West Bengal.

To : The Accountant General (A & E), West Bengal,
Section BS-V,
Treasury Buildings,
Calcutta-700 001

Sub. : Rules regulating the grant of loans to the State
Government employees for house building pur-
poses—Revision/Liberalisation of.

Sir,

I am directed to refer to this Department's Memo. No. 922-FB dt. 21.5.90 on the above subject and to state that it has been since decided that the rates of interest on House Building loans will be at par with those of Government of India and that these rates will be higher than those prevailing here at present on house-building advances to Government employees. The exact rates of interest will be communicated to all concerned after ascertaining the same from the Government of India for which Ministry of Finance, Government of India has been separately moved.

Yours faithfully,
Sd/- **J. Sarkar**
Deputy Secretary

Government of West Bengal
Finance Department
Budget

No. 1034-F.B.

Calcutta., the 13th June, 1990

MEMORANDUM

Sub. : Rules regulating the grant of loans to Government employees for house building purposes—Revision/ Liberalisation of.

It has been laid down in para 2 of this Department Memo. No. 922-FB dt. the 21st May, 1990, that the Government employees who have already drawn the maximum amount of loan admissible for construction/acquisition of their houses in terms of the existing financial Rules, will be eligible to an additional amount of loan in one lump representing their 50 months' present basic pay subject to a maximum of Rs. 2,20,000/- less the amount of loan actually drawn by them previously but not earlier than 1st January, 1986 ; provided the construction of their houses in question have not yet been completed as per previously approved plan and estimate for drawal of the original loan.

2. In partial modification of para 2 of the Memo. cited above the Governor on careful consideration has been pleased to direct further that such additional amount of loan will be released to them in two instalments viz., (1) first 50% of the loan in the first instalment after registration of the supplementary mortgage deed in the registration office and (2) the balance 50% of the loan in the second and last instalment after production of satisfactory evidence showing that 50% of the balance estimated work towards construction of their houses for which the money is now being made available has been completed.

3. The existing terms and conditions regulating the grant of such loan except to the extent that they are now being amended herein will remain in force.

4. Necessary amendment of the relevant Rules and Orders will be made in due course.

Sd./-Illegible
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Budget

No. 1542-F.B

Calcutta., the 23rd August, 1990

MEMORANDUM

Sub. : Advances to Government employees for the purchase of Motor Cycles/Scooters/Mopeds etc. and Bicycles—Enhancement of monetary limits.

The undersigned is directed, by order of the Governor, to say that, in partial modifications of relevant Rules on the subject and in modification of Memorandum No. 4130-FB dated 25.6.80, the Governor has been pleased to order as follows on the analogy of Government of India Rules in this regard :

Motor Cycles/Scooters/Mopeds etc.—New

The advance may be restricted to Rs. 13,000/- or 8 months' basic pay of the applicant or the anticipated price of vehicle, whichever is the least. The advance will be granted to the employees whose basic pay is Rs. 1,500/- or more per month. The principal amount of the advance will be recoverable in not more than 70 monthly instalments plus suitable instalments for interest.

The amount of 2nd advance may be restricted to Rs. 10,000/- or 6 months basic pay of the applicant or the anticipated price of the vehicle, whichever is the least. Such 2nd advance will be admissible after 3 years from the date of complete recovery (including interest) of the first advance. The principal amount of such second advance will be recoverable in not more than 70 (seventy) monthly instalments plus suitable monthly instalments for interest.

Motor Cycles/Scooters/Mopeds etc.—Old

The advance may be restricted to Rs. 7,000/- or the anticipated price of the vehicle, whichever is less. The advance will be granted to the employees whose basic pay is Rs. 1,500/- or more per month. The principal amount of the advance will be recoverable in not more than 50 monthly instalments plus suitable monthly instalments for interest.

The amount of second advance may also be restricted to Rs. 7,000/- or the anticipated price of the vehicle, whichever is less. Such 2nd advance will be admissible after 3 years from the date of complete recovery (including interest) of the first advance. The principal amount of such second advance will be recoverable in not more than 50 monthly instalments plus suitable monthly instalments for interest.

Bicycles

The advance may be restricted to Rs. 400/. The advance will be granted to the employees whose basic pay is Rs. 1,750/- or less per month. The principal amount of the advance will be recoverable in not more than 25 monthly instalments plus suitable monthly instalments for interest.

The 2nd advance will be admissible after 3 years from the date of complete recovery (including interest) of the first advance.

Interest

Simple interest at such rates as may be fixed by Government of India from time to time will be charged.

In all the cases, the other conditions now regulating the grant of such advances shall continue to apply. The fact of mortgaging the property in terms of rule 317 of W.B.F.R., Vol-I may be reported to the Finance (Budget) Department as soon as complied with.

Necessary amendments are being made in the West Bengal Financial Rules.

Sd./-Illegible
Special Secretary

Government of West Bengal
Finance Department
AUDIT BRANCH

No. 9275-F.

Calcutta., the 14th September, 1990

MEMORANDUM

In modification of the Finance Department Memo. No. 12180-F, dated 5.12.86, the undersigned is directed to say that the Governor has

been pleased to lay down the following provisions regulating grant of advance to the Government employees for the purchase of motor car, viz :

1. (a) The total amount of advance which may be granted to a Government employee for the purchase of a motor car for the first occasion shall not exceed eighty thousand rupees or sixteen months' basic pay of the Government employee or the anticipated price of the motor car whichever is the least. If the actual price of the motor car paid by the Government employee is less than the amount of the advance, he shall refund the balance to the Government forthwith.

(b) The quantum of advance that may be granted on the second or subsequent occasions for the purchase of a motor car shall be restricted to Rs. 75,000/- (Rupees seventy-five thousand) less the profit earned on the sale of the previous car purchased with Government advance or sixteen months' basic pay of the Government employee or the price of the car to be purchased whichever is the least. The expression 'profit' used in this Rule means the excess of the sale proceeds of the previous car purchased with advance taken from Government over the purchase price paid by the Government employee.

Such second or subsequent advances for the purchase of a motor car will be admissible only after three years from the date of complete recovery (including interest) of the first advance.

(c) If the car to be purchased is an old one the amount of such advance shall be rupees forty thousand or ten months' basic pay of the Government employee or the anticipated price of the car whichever is the least. If the actual price paid is less than the advance taken, the balance shall be refunded forthwith to the Government.

(d) The amount of second advance for purchase of an old car: Rs. 40,000/- (Rupees forty thousand) less the profit earned on the sale of previous car purchased with advance taken from the Government or ten months' basic pay or the price of the car to be purchased, whichever is the least. The second advance will be admissible only after 3 years from the date of complete recovery (including interest) of the first advance.

2. **Recovery of the advance :** The amount of the advance granted under this Rule shall be recovered from the Government employee concerned in such number of equal monthly instalments as he may elect, not exceeding 200. The Government employee may, at his option, repay more than one instalment in a month. The recovery

shall commence with the first issue of pay after the advance is drawn. The amount of interest calculated in accordance with Rule 303 of West Bengal Financial Rules, Part-I shall be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest shall commence from the month following that in which the whole of the principal has been repaid without waiting for report of Accountant General (A & E), West Bengal on account of total interest recoverable. The Deptt./offices shall obtain report of Accountant General (A & E), West Bengal in time.

3. In this provisions the expression "actual price" included sales tax and the cost of such items, e.g. spare wheel, tyre and a tube on the purchase of which the purchaser has no choice and also registration money paid for the advance by the Government employee to the dealer while booking for the new car and which is later adjusted by the dealer on allotment/delivery towards the price of the new car. It does not, however, cover the cost of certain accessories e.g. radio in a car, plastic covers, which are not essential and are purchased by the customer of his own volition. Insurance charges of the vehicle are also not included in "actual price". The expression "actual price" used in this Rule shall also cover in the case of first purchase, the following items :

(i) the cost of transportation of the conveyance up to the place of the duty of the Government employee concerned at the time of purchase irrespective of whether the transport is arranged by the distributor or by the Government employee himself ; and

(ii) the octroi charges actually paid.

4. Government employees whose basic pay is Rs. 3,500/- p.m. or more shall be eligible for the advance for the purchase of a motor car. The eligibility criterion is, however, subject to modification from time to time at the discretion of the State Government.

5. Simple interest at such rates as may be fixed by Government of India from time to time will be charged on the amount of advance.

6. In all the cases, the other conditions now regulating the grant of such advances shall continue to apply. The fact of Mortgaging the property in terms of Rule 316 of WBFR Vol. I may be reported to the Finance (Budget) Department as soon as complied with.

7. An application in the form enclosed must be made to the competent authority by the employee applying for the motor car advance.

8. An agreement in the form enclosed should be executed by the Government employee before the advance is released by the sanctioning Authority.

9. A Government servant who draws an advance for the purchase of a motor car is expected to complete his negotiations for the purchase, and to pay finally for the car within one month from the date on which he draws the advance failing such completion and payment, the full amount of the advance drawn with interest at the rate of 18% (eighteen) per annum thereon for the period from the date of drawal to the date of refund of the advance, must be refunded to the Government. This is in partial modification of Note 3 below clause (6) (c) of Rule 316 WBFR, Vol-I.

10. This order issues in modification of the provisions of clauses 2(a) & (b) and (4) and Note 3 below Clause (6)(c) of rule 316 of WBFR Vol. I and necessary amendments to the West Bengal Financial Rules, Volume-I to this effect will be made in due course.

Sd./- G. N. Chatterjee
Deputy Secretary to the
Government of West Bengal

Application for the Purchase of Motor Car advance

1. Name of Government employee :
2. Designation :
3. Name of Office/Deptt. :
4. Basic pay :
5. Amount of Advance prayed for the purchase of Motor Car :
6. The number of instalments by which the amount of advance is desired to be repaid :
7. Whether any advance was sanctioned earlier for purchase of Motor car/ Motor Cycle, if so—
 - (i) the amount of advance sanctioned :
 - (ii) the date of drawal :
 - (iii) the amount of advance and interest outstanding :

8. Whether the previous car purchased with Government advance has been sold and if so, the amount of the sale proceeds :
9. Whether a new or old car is desired to be purchased :
10. Whether any negotiation or preliminary enquiry has been made to ascertain the expected date of delivery of the car by the vendor :
11. Whether proforma invoice of the car including the expected date of delivery is enclosed :
12. A detailed statement is to be furnished showing how the balance amount (the difference between the actual price of the car and the amount of Motor Car Advance) is to be provided by the applicant. He should specify against this item if such a statement is enclosed :
13. Date of
 - (i) entry into Govt. Service :
 - (ii) Superannuation of the Govt. employee/expiry of contract in case of a contract officer :

I undertake to—

- (i) use the car in the discharge of my duties and not for earning income of any kind accruing to me or any member of my family directly or indirectly ;
- (ii) furnish the authenticated proof of Registration, Insurance and payment of Tax token of the vehicle in question within one month from the date of purchase.

Dated :

*Full signature of the applicant
with designation.*

FORM 35

AN AGREEMENT made this.....day of....., One thousand nine hundred and.....BETWEEN Shri.....of.....department (hereinafter called "the Borrower", which expression shall include his legal representatives and assignees) of the One Part and "THE GOVERNOR" of the Other Part. WHEREAS the Borrower has under the provisions of the West Bengal Financial Rules, Volume-I (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rs.....(Rupees.....) only for the purchase of a new and the Governor has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs.....(Rupees.....) only agreed to be paid by the Governor to the Borrower Shri.....the Borrower hereby agreed with the Governor (1) to pay the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorises the Governor to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of a..... or if the actual price paid is less than the loan to repay the difference to the Governor forthwith and (3) to execute a document hypothecating the said.....to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the.....has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the BORROWER within that period becomes insolvent or quits the services of Govt. or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the parties to these presents have hereunto set and subscribed their respective hands the day, month and year first above written.

Signed by the said—

In the presence of

1st witness :

Address :

Occupation :

2nd witness :

Address :

Occupation :

Signed for and on behalf of the Governor
of the state of West Bengal by the
Assistant Secretary to the Government of
West Bengal—

In the presence of :

1st witness :

Address :

Occupation :

2nd witness :

Address :

Occupation :

Government of West Bengal
Finance Department
AUDIT BRANCH

No. 12266-F

Calcutta., the 6th day of December, 1990

MEMORANDUM

Sub. : Revised Scheme for grant of advance to State Government employees for meeting expenses in connection with daughter's or dependent sister's marriage and in connection with the treatment of the members of his family—Implementation of the recommendations of the Third Pay Commission.

Consequent upon the revision of pay and allowances of the State Govt. employees under the West Bengal (Revision of Pay and

Allowance) Rules, 1990, and having regard to the recommendation of 3rd Pay Commission, it is felt necessary to revise the existing scheme for grant of advance to State Government employees for meeting expenses in connection with daughter's or dependent sister's marriage and in connection with the treatment of the members of his family as promulgated under Finance Deptt. Memo. No. 305-F dt. 2.2.71.

After careful consideration of the matter, the Governor is pleased to revise the existing scheme in the following manner :

1. The amount of advance will be limited to the amount of death/retirement gratuity which would have been admissible to the Government employee had he died/retired on the date of applying for the advance subject to a maximum of Rs. 5,000/-.

2. The advance will be admissible to Government employees who are employed in regular establishment and who have put in service for at least 3 years.

3. Family for the purpose of this scheme will include the following—

- (a) 'Wife' in case of a male employee ;
- (b) 'Husband' in case of a female employee ;
- (c) Dependent sons/daughters including legally adopted children, step sons/daughters ; and
- (d) Dependent parents/sisters whose monthly income does not exceed Rs. 500/- and dependent minor brothers.

4. The advance shall bear interest at such rate as will be fixed from time to time.

5. The advance is recoverable in 60 (sixty) equal monthly instalments of whole rupees and the interest thereon is recoverable only after full recovery of the principal in amounts not exceeding the monthly instalments fixed for the repayment of the principal, Recovery shall take effect from the month following the month of payment of advance. The recovery of the interest shall commence from the month following that in which the whole of the principal has been repaid without waiting for report of Accountant General (A & E), West Bengal on the amount of total interest recoverable. The Deptt./Office shall obtain the report of Accountant General (A & E), West Bengal in time with reference to form prescribed (vide page 23 of Drawing & Disbursing Officers' Hand Book—Fourth Edition).

6. In cases where the Government employee dies or retires before the repayment is completed, the outstanding balance and the

interest due shall be first charged on the death/retirement gratuity. For this purpose every borrower shall have to sign a bond agreeing to these terms and binding his nominee or other beneficiaries of the death/retirement gratuity pending final recovery of the principal and interest, the Govt. employee cannot make any change in the nomination of death gratuity already executed. If the nomination becomes invalid otherwise, during the period of the recovery, the Govt. employee will have to make a fresh nomination and execute a fresh bond.

7. The advance received if not utilised for the purpose for which it was sanctioned within two months from the date of payment, shall have to be refunded to Govt. exchequer in one lump sum together with interest thereon.

8. No second or subsequent advance will be sanctioned to a Govt. employee when a previous advance is pending recovery.

9. The scheme will not apply to the employees whose basic pay has exceeded Rs. 2500/-.

10. The appointing authority shall be competent to sanction advance under this scheme provided all the conditions are fulfilled. The appointing authority will, however, keep suitable note in the service record about the grant of advance.

11. At the time of sanction the sanctioning authority shall furnish a certificate which shall contain the amount of death/retiring gratuity admissible on the date of application.

12. The advance under this scheme shall be debited to the head "7610-Loans to Govt. servant etc.—00-800-Other Advances—Non-Plan-2. Advances in connection with marriage, illness etc."

13. The amount of principal to be recovered under this scheme shall be credited to the head "7610-Loans to Government servants, etc.—00-800-Other Advances-1. Advances in connection with marriage, illness etc." and the amount of interest to be recovered shall be credited to the head "0049-Interest Receipts—04-Interest Receipts of State Government—800-other Receipts—Loans to Govt. servants, etc.—Interest on other Advances" in the State Budget.

Sd./- Samar Ghosh
Joint Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
BUDGET

No. 33-F.B

Calcutta, the 4th January, 1991

MEMORANDUM

Sub : Rules regulating the grant of loans to Government employees for house building purpose—Revision/Liberalisation of.

For some time past, Government have under consideration the question of extending the benefit to a Government employee intending to avail of house building loans from a Nationalised Bank in addition to the loan obtained from the State Government, for construction/purchase of a residential house or a flat.

The undersigned is directed by order of the Governor to say that the Governor has been pleased to direct that a Government employee desirous of availing himself of such Bank loan in addition to house building loan obtained from Government as admissible to him under the rules will have to execute a bond mortgaging his property as "First Charge" in favour of the State Government.

All other existing terms and conditions regulating the grant of such loans to the eligible Government servants shall continue to apply *mutatis mutandis*.

Necessary amendment of the relevant rules and orders will be made in due course.

Sd/- Illegible
Deputy Secretary to the
Govt. of West Bengal,
Finance Department.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 268-F

Calcutta, the 9th January, 1991

MEMORANDUM

Sub : Housing Finance for State Govt. employees from
Public Sector Banks.

The undersigned is directed to say that as per guidelines of Reserve Bank of India some of the Public Sector Banks, namely, Allahabad Bank, United Bank of India and State Bank of India, have since evolved a scheme for Housing Finance for construction of house on land already owned, purchase of a flat/ready-built house, etc. to individuals viz. professionals, employees including retired employees of Govt./Semi Govt. Undertakings/Public Sector Corporations, employees of reputed companies having reasonable and regular income.

2. After careful consideration of all the aspects the undersigned is directed to say that the Governor has been pleased to decide that the State Govt. employees desirous of getting the said loan scheme benefit from the aforementioned Banks may be allowed to do so.

3. Interested employees who will opt for availing of the benefit will be required to open Savings Bank Accounts with the concerned Bank and will formally have to elect to draw their salary through cheques.

4. Drawing and Disbursing Officers will enclose a statement showing the names of the employees who have been allowed to avail of the benefit of the said Loan Scheme of aforementioned Banks with the Pay Bills.

5. Treasury Officers/Pay and Accounts Officer will issue cheques in the name of the respective branches of the aforementioned financing Banks on account of entire salary of the employees as per

said statement, for credit of the borrower-employees' Savings Bank Accounts wherefrom monthly instalments will be credited to the respective Pronote Accounts.

6. Each of the concerned Govt. employees will have to given an undertaking that all his claims on salary will be payable to the financing Bank till the loan with interest is cleared.

7. The Drawing and Disbursing Officers will hand over such cheques to the employees concerned on proper acquittance.

Sd/- **T. K. Bose**
*Special Secretary to the
Govt. of West Bengal,
Finance Department.*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 6887-F

Calcutta, the 24th July, 1991

Sub.: Allotment of Identification numbers by the loanees
of House Building Advances.

In further reference to Memo. No. 1632-F, dt. 17.2.89 & 770-F, dated 20.1.90 on the above subject the undersigned is directed to enclose a copy of Letter No. B.S.V./HBA/Ch. XI/Identification/225 dt. 12.3.91 from the Accountant General (A & E), West Bengal.

It is requested that all Disbursing Officer's (DDO's) should take note of the contents of the letter enclosed and the instructions contain in Memo. No. 1632-F, dt. 17.2.89 shall be adhered to without fail. This Finance Department order dt. 17.2.89 has been printed on page 24 of Hand Book for use by D.D.O.s—copy of which may be obtained from the Directorate of Treasuries & Accounts, West Bengal.

Sd.- **G. N. Chatterjee**
*Joint Secretary to the
Govt. of West Bengal
Finance Department*

Office of the Principal Accountant General (A & E)
West Bengal, Treasury Buildings
Calcutta-700 001

No. B.S.V./HBA/Ch. XI/Identification/255

To
The Secretary,
Finance Department,
Writers' Buildings, Calcutta-1.

Sub.: Allotment of Identification numbers by the loanees
of House Building Advances.

Sir,

I am to state that in pursuance of G.O. No. 1632-F/dt. A-4/H-88 dt. 17.02.89, identification numbers are issued to the loanees of House Building Advances under the control of different Drawing and Disbursing Officers against requisitions. And G.O. No. 770-F dt. 20.1.90 from the Government of West Bengal, Finance Department (Audit Branch) addressed to the Directorate of Treasuries and Accounts, West Bengal, Stephen House, Calcutta-1, for circulation of the relevant G.O. to the D.D.O.s may be recalled in this connection. However, it is noticed that satisfactory responses are not received from the Drawing and Disbursing Officers regarding requisition for allotment of identification numbers in considerable amount, nor the identification numbers already allotted by this office against the loanees of Houses Building Advances are quoted in the monthly recovery schedules.

In the circumstances, you are requested to ensure that D.D.O.s under your control do send requisitions to this office for allotment of identification numbers on the one hand and identification numbers already allotted by this office are all quoted in monthly schedules/challans/vouchers or in future correspondences.

Yours faithfully,
Sd/- Illegible
Asstt. Accounts Officer

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 13535-F

Calcutta, the 16th December, 1987

MEMORANDUM

A question has been raised by different officers as to whether fixed T.A. shall be drawn separately or along with monthly salary bill. The undersigned is directed to forward the following clarification in this regard :

In terms of Note 2 below S.R. 205(2) of W.B.T.R., vol. 1 bills for fixed T.A. shall be drawn in Establishment Bill Forms. Fixed T.A. shall be drawn along with monthly salary bill regularly. Wherever it comes to the notice of the Heads of the Offices that there will be necessity of making adjustment because tours having fallen short of the prescribed k.m. to be travelled in the month including the shortfall in the prescribed number of days of tour to be undertaken in a month by the concerned officials, in the month following, adjustment may be made by deduction from salary. Separate bills for drawal of fixed T.A. will not be permissible and Heads of the Offices will arrange drawal of fixed T.A. of all category of officers and staff in regular monthly salary bill.

Only in respect of arrears of fixed T.A. which could not be drawn for some reasons beyond the control of the Drawing and Disbursing Officers and Heads of the Offices, the drawal of fixed T.A. in separate supplementary bill in salary bill form may be allowed.

As the fixed T.A. is to be drawn in salary bill forms along with monthly salary, there will be no necessity for having separate provision of fund for fixed T.A. and the same will be debitible to the Head "Salaries—HRA and OA".

Sd/- S. Ray
Deputy Secretary to the
Govt. of West Bengal

Government of West Bengal
HOME DEPARTMENT
POLICE

From : Shri P. K. Bhattacharyya,
Asstt. Secy. to the Govt. of West Bengal

To : The Director General &
Inspector General of Police, West Bengal

No: 9770-PL/P.B./3A-2/89 *Dated Calcutta, the 18th October, 1989*

Ref. : His Memo. No. 559-Fin./Aud. dt. 24.2.89

The undersigned is directed to say that under the existing regulations of P.R.B., Vol. I. of 1943, I of 1943, T.A. bills of the N.C.O.s and Constables for their tour are prepared in a consolidated form without recording signature of the incumbents concerned and presented to the respective Treasury/Pay and Accounts Office, Calcutta, for encashment. Recently, some Treasuries have raised objections to entertain such consolidated bills as these bills do not contain signature and certificate of the individual touring Government employees as required under Treasury Rules. The Police personnel who are required to travel at short notice round the year all over the State from one place to another to attend to urgent law and order duties hardly get any time and opportunity to return to headquarters for signing T.A. bills and relevant certificates. As a result, they have to face great difficulties in claiming T.A. individually after recording their signature in each bill and certificate.

In view of the practical difficulties in ensuring compliance with the provisions of the Treasury Rules in respect of drawal of T.A. by the N.C.O.s and Constables of the West Bengal Police Services because of the nature of their duties, the Governor has been pleased to order that the existing system of preferring claim for T.A. of the N.C.O.s and Constables of the West Bengal Police according to the provisions of the P.R.B., Vol. I as mentioned above will continue in relaxation of the relevant provisions of the West Bengal Treasury

Rules, Vol. I. In order that the Treasuries can examine the claims, these bills shall be presented month by month in convenient lots and not for the entire force for amonth(s) in one bill. In one bill not more than 10 (ten) persons' claim shall be included.

This order issues with the concurrence of the Finance Department vide their U/o No. Group 'D' 1102 dt. 5.10.89.

The Accountant General, West Bengal and the Pay & Accounts Officer, Calcutta Pay & Accounts Office and all Treasury/Sub-Treasury Officers have been informed.

Sd/- Illegible
Asstt. Secretary

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 1084-F.

Calcutta, the 3rd February, 1990.

MEMORANDUM

The undersigned is directed to say that in G.O. No. 10619-F dated 26.11.79 Secretary of the Panchayat Department was authorised to sanction grants-in-aid to Panchayat Bodies for staff salary. The question of authorising the Secretary, Panchayat Department the power to sanction grants-in-aid for T.A. of Staff and Members of Panchayat Bodies including elected representatives was under consideration.

2. After careful consideration the Governor is pleased to delegate to the Secretary of the Panchayat Department the power of sanction grants-in-aid for payment of Travelling Allowance and Daily Allowance of the Members of the Panchayat Bodies and honorarium

of the Office Bearers of Panchayats i.e. Sabhadhipaties, Sahakari Sabhadhipatis of Zilla Parishads, Sabhapatis and Sahakari Sabhapatis of Panchayat Samities and Pradhans and Upapradhans of Gram Panchayats etc. subject to the availability of fund in the budget and subject to the observance of the provisions of "West Bengal Gram Panchayat (Members' Fixed Travelling Allowance) Rules, 1979" and the rates fixed by the Government from time to time.

3. The transfer of fund shall be made on quarterly basis on the strength of this order. The amount sanctioned shall be drawn and credited to the Local Fund Account of the Panchayat Bodies maintained at the Treasury. The Utilisation of Fund shall be watched by the Secretary, Panchayat Deptt. and the Treasury Officers. A grant shall be sanctioned only when utilisation certificates in respect of all previous grants except the immediately preceding one have been received.

Sd/- S. Ghosh
*Joint Secretary to the
Govt. of West Bengal,
Finance Deptt.*

Government of West Bengal
'FINANCE DEPARTMENT
AUDIT BRANCH

No. 4052-F

Calcutta, the 25th April, 1990

In the Finance Department Notification No. 9308-F dt. 30.11.89 an amendment was made in rule 2 of the Travelling and Daily Allowances (West Bengal Ministers, Ministers of State, Deputy Ministers and Parliamentary Secretaries) Rules, 1952 as contained in Appendix 17 of WBSR-II, wherein the facility of taking one attendant by the Ministers during air journeys in cases of urgency was withdrawn altogether.

As inconveniences are being felt by the Ministers to undertake air journeys without attendant in cases of urgency, the undersigned is directed by order of the Governor to say that after careful consideration of the matter the Governor has been pleased to decide that when travelling by air, a Minister or a Minister of State or a Deputy Minister will, in cases of urgency, be entitled to the air-fare actually paid for one attendant/companion, but in that case he will not be entitled to send any other attendant by train. The decision of the Minister or the Minister of State or the Deputy Minister whether it is a case of urgency will be final and the word "attendant/companion" will include a private servant of the Minister, or the Minister of State or the Deputy Minister.

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

Sd.- Samar Ghosh .
*Joint Secretary to the
Government of West Bengal,*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 5299-F

Calcutta, the 1st June, 1990

MEMORANDUM

Sub. : Travelling Allowance Rules—Implementation of the Recommendations of the Third Pay Commission.

The undersigned is directed to say that consequent upon the revision of pay and allowances of the State Government employees under the West Bengal (Revision of Pay and Allowance) Rules, 1990, it has been felt necessary to make certain changes in the Travelling

Allowance Rules in respect of State Government employees. After careful consideration of the existing rules and orders relating to travelling allowance/daily allowance for journeys on tour and transfer in respect of State Government employees and the recommendations of the Pay Commission in this regard, the Governor is pleased to make certain modifications in the rules and orders relating to travelling allowance/daily allowance as detailed in the Annexure to this Memorandum.

2. The term 'pay' for the purpose of these orders refers to pay in the revised scales of pay promulgated under the West Bengal (Revision of Pay and Allowance) Rules, 1990. In the case of employees, who opt to retain the pre-revised scales of pay, the term 'pay' will include, besides pay in pre-revised scales of pay, dearness elements (i.e. dearness pay, additional dearness allowance and ad-hoc dearness allowance, if any) as were admissible to such employees on the 1st January, 1987, *plus* special pay, if any.

3. These orders shall be deemed to have been effective from 1st January, 1990. It is further clarified that in respect of journeys on tour or transfer made on or before 31st December, 1989 (mid-night) the rates of travelling allowance will be as per old rules whereas in respect of such journeys made on 1st January, 1990 onwards, the rates of travelling allowance will be as per this order. The cases of the employees who have undertaken tours etc. on the basis of their existing entitlements from 1st January, 1990 to the date of issue of these orders and whose T.A. bills have been finalised on the basis of their entitlements in then the existing rules, shall not be re-opened.

4. Formal amendments to the relevant rules of the West Bengal Service Rules, Part-II, will be made in due course.

Sd.- Samar Ghosh
Joint Secretary to the
Government of West Bengal
Finance Department

ANNEXURE TO FINANCE DEPTT.
MEMORANDUM No. 5299-F DT. 1.6.90

1. Revised Classification of Govt. employees in pay ranges in lieu of existing Gradation of Govt. employees

(I) For the purpose of travelling allowance, Govt. employees will henceforth be grouped into the following number of pay ranges :—

- (i) Rs. 5,100 and above
- (ii) Rs. 2,800 and above but less than Rs. 5,100
- (iii) Rs. 1,900 and above but less than Rs. 2,800
- (iv) Rs. 1,400 and above but less than Rs. 1,900
- (v) Rs. 1,100 and above but less than Rs. 1,400
- (vi) Below Rs. 1,100

(II) The members/incumbents of the following services/posts shall be deemed to belong to such pay ranges as mentioned hereunder irrespective of the pay/consolidated pay drawn by them :—

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

2. Entitlement for journey by Rail

The travel entitlement for journeys by rail on *tour* and *transfer* will be as follows :—

Pay range	Travel entitlement
Rs. 5,100 and above	A.C. First Class
Rs. 2,800 and above but less than Rs. 5,100	A.C. 2-Tier Sleeper/First Class
Rs. 1,900 and above but less than Rs. 2,800	First Class/A.C. Chair Car

<i>Pay range</i>	<i>Travel entitlement</i>
Rs. 1,400 and above but less than Rs. 1,900	First Class/A.C. Chair Car
Rs. 1,100 and above but less than Rs. 1,400	Second Class (Sleeper)
Below Rs. 1,100	Second Class (Sleeper)

Note :

All Govt. employees who are entitled to travel on tour/transfer by First Class/A.C. Chair Car may, at their discretion, travel on tour/transfer by Second Class A.C. 2-Tier Sleeper only where any of the direct trains, connecting the two stations by the shortest route, has no provision for First Class or A.C. Chair Car.

3. Entitlement for journeys in the 'Rajdhani Express'

For Journeys on *tour* Govt. employees will be entitled to the classes of accommodation in the 'Rajdhani Express' as detailed below :-

<i>Pay range</i>	<i>Travel entitlement</i>
Officers drawing Rs. 5,100 and above	A.C. Sleeper (A.C. First Class)
Officers drawing Rs. 2,800 and above but less than Rs. 5,100	Second Class A.C. 2-Tier Sleeper
All other Officers drawing below Rs. 2,800	A.C. Chair Car

4.1 Mileage allowance for travel by sea or by River in a Steamer

The General entitlements for journeys by Sea or by River in a Steamer on the basis of the revised pay ranges will be as follows :—

<i>Pay range</i>	<i>Entitlement of Class of accommodation in a Steamer for journey by Sea or River</i>
Officers drawing— Rs. 2,800 and above	Highest class
Rs. 1,900 and above but less than Rs. 2,800	If there are two classes only on the Steamer, the lower class ; and if there be more than two classes, the middle or the second class.

Pay range

**Entitlement of Class of
accommodation in a Steamer
for journey by Sea or River**

Rs. 1,100 and above but less
than Rs. 1,900

If there be two classes only on
the Steamer, the lower class;
if there be three classes, the
middle or the second class; and if
there be four classes, the third
class.

Less than Rs. 1,100

The lowest class.

**4.2. For travel between mainland and Andaman Nicobar Islands
by S.C.I. Ship— M.V. Akbar/Other than M.V. Akbar.**

In modification of 'State Govt. decision' below Rule 41 of
W.B.S.R.-II, the entitlements for travel between mainland and
Andaman and Nicobar Islands by S.C.I. Ship, M.V. Akbar and other
than M.V. Akbar will be as follows :—

Pay range	M.V. Akbar	Other than M.V. Akbar
Officers drawing—		
Rs. 3,500 and above	Deluxe Class with attached toilet	Deluxe Cabin
Rs. 2,800 and above but less than	First class with common toilet	First Class Cabin
Rs. 3,500		
Rs. 1,900 and above but less than	A.C. Dormitory Class	Second Class 'A' Cabin
Rs. 2,800		
Rs. 1,400 and above but less than	A.C. Dormitory Class	Second Class 'B' Cabin
Rs. 1,900		
Rs. 1,100 and above but less than	A.C. Dormitory Class	Second Class 'B' Cabin
Rs. 1,400		
Below Rs. 1,100	Bunk Class	Bunk Class

5. Entitlements of road mileage allowance

For journeys by road on tour allowance for distance travelled will be calculated at the following revised rates :

<i>Pay range</i>	<i>Entitlement</i>
(i) Rs. 5,100 and above	Actual fare by Public Bus (any type of Bus) or 30 paise per km. for journey by Bi-cycle/foot; or 65 paise per km. for journeys by Auto-rickshaw, own Scooter/Motor-cycle/Moped etc. ; or Rs. 1.65 per km. for journey by full Taxi/own Car.
(ii) Rs. 2,800 and above but less than Rs. 5,100 & Rs. 1,900 and above but less than Rs. 2,800	Actual fare by Public Bus (any type of Bus, excluding air-conditioned Bus) ; or 30 paise per km. for journey by Bi-cycle/foot ; or 65 paise per km. for journeys by Auto-rickshaw/own Scooter/Motor-cycle/Moped etc. ; or Rs. 1.65 per km. for journey by full Taxi/own car.
(iii) Rs. 1,400 and above but less than Rs. 1,900	Actual fare by Public Bus (any type of Bus excluding air-conditioned Bus) ; or 30 paise per km. for journey by Bi-cycle/foot ; or 65 paise per km. for journeys by Auto-rickshaw/own Scooter/Motor-cycle/Moped etc.
(iv) Rs. 1,100 and above but	Actual fare by Public Bus.

<i>Pay range</i>	<i>Entitlement</i>
less than Rs. 1,400 & below Rs. 1,100	(ordinary Bus Only) ; or 30 paise per km. for journey by Bi-cycle/foot ; or 65 paise per km. for journeys by Auto-rickshaw/own Scooter/ Motor-cycle/Moped etc.

Note :

- A. Officers belonging to categories at (iii) and (iv) above will not be eligible for travel by full 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 65 paise per km, or actual expenses incurred whichever is less.
- B. 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.
- C. Subject to the existing conditions as laid down in Note-3 below Rule 88, for official journeys on tour from residence or office to Air-port/Railway Station/Bus Stand and vice-versa actual taxi-hire charges may be reimbursed to the officers belonging to the categories at (i) and (ii) above, without having any existing maximum ceiling.

6. Journey by Air

(a) In modification of the provisions of Rule 53-A and the orders subsequently issued from time to time in this connection officers drawing pay of Rs. 5,100 and above may in the exigency of public service travel by air within India on official work.

Officers in receipt of pay between Rs. 4,100 and Rs. 5,100 may also travel by air on tour at their discretion ; provided the distance involved is more than 500 kms. and the overnight journey cannot be performed by a direct train service/direct sleeper-coach service.

State Service Officer drawing pay of Rs. 2,800 and above and All India Service Officers irrespective of the amount of pay drawn by them will be entitled to perform air journey from districts of Coochbehar, Jalpaiguri, Darjeeling and West Dinajpur to Calcutta and back subject to the existing terms and conditions.

(b) Class of accommodation for the purpose of air travel will be as follows :—

- (i) Govt. employees who will be authorised to travel by air within India, will be entitled to travel by Economy (Tourist) Class, where two classes of accommodation i.e. First Class and Economy (Tourist) Class are available. However, the Ministers and Officers of and above the rank of Secretary may at their Discretion travel by First Class.
- (ii) Where two classes of accommodation i.e. Standard Class and Executive Class are available on the Indian Airlines, none will be accorded permission to undertake journey by 'Executive Class'.

7. Daily Allowance

(I) The rates of daily allowance are revised as follows. All other existing conditions regarding admissibility of daily allowance shall, unless they are modified by this order, remain unchanged :—

(A) When the Govt. employee does not stay in a hotel or makes his own arrangements :

Pay range	Ordinary localities	Calcutta Darjeeling District (except Siliguri Subdivision)
Rs. 5,100 and above	Rs. 60	Rs. 80
Rs. 2,800 and above but less than Rs. 5,100	Rs. 50	Rs. 75
Rs. 1,900 and above but less than Rs. 2,800	Rs. 40	Rs. 65
Rs. 1,400 and above but less than Rs. 1,900	Rs. 35	Rs. 55
Rs. 1,100 and above but less than Rs. 1,400	Rs. 30	Rs. 50
Below Rs. 1,100	Rs. 20	Rs. 35

(B) When the Govt. 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. 5,100 and above	Rs. 135	Rs. 175
Rs. 2,800 and above but less than Rs. 5,100	Rs. 105	Rs. 150
Rs. 1,900 and above but less than Rs. 2,800	Rs. 75	Rs. 125
Rs. 1,400 and above but less than Rs. 1,900	Rs. 50	Rs. 80
Rs. 1,100 and above but less than Rs. 1,400	Rs. 40	Rs. 65
Below Rs. 1,100	Rs. 25	Rs. 40

Note : 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.

(II) Daily Allowance for continuous halts

In modification of Rule 73 of WBSR-II, the admissibility of daily allowance at a place outside Govt. employees' headquarters for continuous halt will be as follows :—

First 60 days	Full daily allowance.
Beyond 60 days and up to 180 days	Half daily allowance.
Beyond 180 days	Nil.

(III) T.A. entitlement to Govt. employees deputed to undergo a Course of Training in India

In modification of Rule 73-A of the WBSR-II admissibility of daily allowance when an officer is deputed by the Government for any training/refresher course or the like within India entirely in the interest of the State, will be as follows :—

- (i) When the Govt. 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 D.A.
Next 150 days	Half D.A.

- (ii) In all cases of Govt. 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 Govt. 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 *plus* daily allowance at 25 per cent of the rate admissible for the place of halt.

Local participants Actual expenditure on board and lodging only.

8. Payment of Incidental charges

For the limited purpose of drawal of incidental charges, First, Second, Third and Fourth Grade employees will mean for journeys by Rail, Steamer, Air or by Road under Rules 37A, 38, 42, 49 and 54 respectively of WBSR Part-II.

- (1) Officers drawing Rs. 2,800 and above ;
- (2) Officers drawing Rs. 1,900 and above but less than Rs. 2,800/- ;

(3) Officers drawing Rs. 1,100 and above but less than Rs. 1,900/- ;

and

(4) Officers drawing less than Rs. 1,100 respectively.

9. Journey by Govt. vehicles

The "State Govt. decision" under Note-6 below rule 157 of WBSR-II regarding use of Govt. vehicles and admissibility of daily allowance thereunder shall be modified as follows :—

Govt. vehicles should not be used between places connected by Railways 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 Govt. vehicle.

10. Transfer Travelling Allowance entitlements

(I) Transfer Grant and Packing Allowance

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

Pay range	Lump sum transfer grant	Packing allowance
Rs. 5,100 and above	Rs. 1,500	Rs. 1,000
Rs. 2,800 and above, but less than Rs. 5,100	Rs. 1,200	Rs. 800
Rs. 1,900 and above, but less than Rs. 2,800	Rs. 900	Rs. 600
Rs. 1,400 and above, but less than Rs. 1,900	Rs. 600	Rs. 450
Rs. 1,100 and above, but less than Rs. 1,400	Rs. 450	Rs. 450
Below Rs. 1,100	Rs. 300	Rs. 300

Note : Packing allowance is admissible to a Govt. employee subject to the conditions detailed below :

- (i) Packing allowance is in the nature of lump sum transfer grant and is sanctioned at flat rate. The same can be sanctioned without insisting of production of receipts relating to packing of personal effects.

- (ii) Packing allowance will be admissible if any quantum of luggage is carried by the Officer irrespective of the fact whether he has claimed transportation charges for the personal effects or not.
- (iii) Packing allowance is admissible even if the Officer does not shift his family but shifts his personal effects.
- (iv) Packing allowance is admissible in full even if the Officers carries only very little personal effects.
- (v) No packing allowance will be admissible for transfers within the same Station or for transfers between two Stations, if the distance between the two Stations is less than 20 km.

(II). 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. 5,100 and above	Full Four Wheeler Wagon, or 6000 kgs. by goods train, or one double container.
Rs. 2,800 and above, but less than Rs. 5,100	Full Four Wheeler Wagon, or 6000 kgs. by goods train, or one single container.
Rs. 1,900 and above, but less than Rs. 2,800	3000 kgs. by goods train.
Rs. 1,400 and above, but less than Rs. 1,900	1500 kgs. by goods train.
Rs. 1,100 and above, but less than Rs. 1,400	1500 kgs. by goods train.
Below Rs. 1,100	1000 kgs. by goods train.

(b) When Personal effects are carried by road between places connected by rail

A Govt. 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 by rail *plus* an additional amount of not more than 25% of the maximum admissible quantity to which an officer is entitled to carry by goods train, 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 locality per km.	Calcutta per km.
Rs. 2,800 and above	Rs. 9.00	Rs. 15.00
Rs. 1,900 and above, but less than Rs. 2,800	Rs. 4.50	Rs. 7.50
Rs. 1,100 and above but less than Rs. 1,900	Rs. 2.30	Rs. 3.80
Below Rs. 1,100	Rs. 2.00	Rs. 3.00

III. 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 Govt. employee on transfer will be entitled to transportation of Conveyance in the following scales :

Pay range	Scale
Rs. 1,900 and above	One Motor Car, or one Motor Cycle/Scooter, or one Horse.
Less than Rs. 1,900	One Motor Cycle/Scooter, or one Bi-cycle.

(b) The rates of allowance for transportation of Motor Car or Motor Cycle/Scooter by road on transfer will be as follows :

(i) *When the conveyance is sent under its own propulsion*

Between places connected by rail	Between places not connected by rail
As per rates prescribed for road-mileage on tour limited to expenditure on transportation by passenger train or rail.	As per rates prescribed for road-mileage on tour.

(ii) *When conveyance is sent loaded on truck*

Between places connected by rail	Between places not connected by rail
Actual expenses limited to prescribed rates for road-mileage or expenditure on transportation by passenger train on rail, whichever is less.	Actual expenses limited to road-mileage prescribed for journey on tour.

Note : Prescribed rates mean Rs. 1.65 per km. for Taxi and 65 paise per km. for Auto-rickshaw, Scooter/Motor Cycle etc.

(IV) Mileage for journey by road on transfer

Other conditions remaining the same, for journeys between places connected by road only in full taxi or own car as laid down in Section III of Rule 100 of WBSR-II, the rates of road-mileage, henceforth, will be Rs. 1.65 per km.

(V) Additional to and fro fare by entitled class to Govt. 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 Govt. residential accommodation at the new place of posting :

Provided that—

- (i) Whether the Govt. accommodation is available and the officer does not accept the Govt. 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 Govt. accommodation is available and the officer had refused it.
- (ii) When a Govt. 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 Govt. employee.
- (iii) Non-availability of private accommodation will not be treated as a ground for additional fare.

11. Conveyance Allowance to Blind and Orthopaedically handicapped employees

In partial modification of Rule 29-A of WBSR-II, the rate of conveyance allowance to blind and orthopaedically handicapped State Govt. employee will be 5% of basic pay subject to a maximum of Rs. 100/- p.m.

12. Income ceiling for dependent relatives

In partial modification of Note (2) below Rule 4(7) of WBSR-II, a legitimate child or step child/parent/sister/minor brother who resides with the Govt. employee and whose income from all sources including pension (inclusive of temporary increase in Pension and Pension equivalent of gratuity) does not exceed Rs. 500/- p.m. may be deemed to be "*wholly dependent*" upon the Govt. employee.

Government of West Bengal FINANCE DEPARTMENT AUDIT BRANCH

No. 5300-F

Calcutta, the 1st June, 1990

Consequent upon revision of travelling allowance and daily allowance admissible to the State Government employees under this

Deptt. Memo. No. 5299-F dated 1st June, 1990, 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 State Govt. Officers drawing pay of Rs. 5,100 and above, unless there is any specific provision to the contrary for drawal of such travelling allowances in the Rules laid down in Appendix 17 of WBSR-II.
- (ii) *Journey by road* : Other conditions remaining unchanged, the Ministers may, at their option, charge road-mileage at a rate of Rs. 1.65 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. 60/- |
| (b) For Darjeeling District
(except Siliguri Sub-division) | Rs. 80/- |

(II) When daily allowance is claimed for tours outside the State—

- | | |
|--|----------|
| (a) For 'A' Class cities and specially expensive localities | Rs. 80/- |
| (b) For B-I Class cities and expensive localities | Rs. 65/- |
| (c) For localities other than those mentioned in (a) and (b) above | Rs. 60/- |

Note : 'A' or B-I Class cities are those which are classified by Govt. of India as 'A' or B-I for the purpose of sanctioning compensatory city allowance to their employees.

3. The rates of daily allowance as laid down in para 2(iii) above will also be admissible to the Special Assistant to Chief Minister as well as to the Confidential Assistants to Chief Minister, Ministers and Ministers of State.

4. This order will take effect from 1st January, 1990. The past cases decided otherwise however, need not be reopened.

5. Necessary amendments in the relevant Rules will be done in due course.

Sd/- Samar Ghosh
*Joint Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 11929-F

Calcutta, the 28th November, 1990

A reference is invited to para 2 of the Finance Department Memo. No. 5299-F, dated 1.6.90 where the term 'Pay' for the purpose of drawal of T.A./D.A. has been defined. A question has been raised as to what will be the actual definition of 'Pay' in the case of the employees who are drawing pay in the revised scaled under the WBS (ROPA) Rules, 1990.

After careful consideration of the matter the undersigned is directed by order of the Governor to say that the term 'Pay' for the purpose of drawal of T.A./D.A. in the case of those employees will mean '*Basic pay*' as defined in Clause (3) of Rule 5 of WBSR-I except in the cases of Medical Officers where 'Pay' will mean '*Basic Pay plus Non-Practising pay*' admissible to and drawn by the individual Medical Officer.

For the employees drawing pay in the unrevised scales the term 'Pay' shall, however, continue to mean 'Pay' as defined in their case in the aforesaid Memorandum

*Sd/- Samar Ghosh
Joint Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 789-F

Calcutta, the 28th January, 1991

In continuation of para 6(a) of the Annexure to this Department Memo. No. 5299-F, dated 1.6.90, the undersigned is directed to say that State Service Officers drawing pay of Rs. 2,800 and above, and All India Service Officers irrespective of the amount of pay drawn by them and posted in Calcutta, may be allowed to undertake air journey to the districts of Coochbehar, Jalpaiguri, Darjeeling and West Dinajpur from Calcutta and back, subject to the terms and conditions as laid down in Rule 53A of WBSR-II.

*Sd/- Samar Ghosh
Joint Secretary to the
Government of West Bengal
Finance Department*

**ORDERS RELATED TO NON-GOVT. EDUCATIONAL
INSTITUTIONS**

**Government of West Bengal
EDUCATION DEPARTMENT**

BUDGET BRANCH

No. 293-Edn(B)
IM-6/83

Calcutta, the 15th June, 1983

From : Shri M.M. Sinha Roy, I.A.S.

Deputy Secretary to the Govt. of West Bengal.

To : The Director of Secondary Education, West Bengal.

Sub. : Clarification on some points about House Rent
Allowance to the teaching and non-teaching staff.

With reference to his Memo. No. 3193-Sc/S dated 8.10.82 on the subject mentioned above, the undersigned is directed by order of the Governor to say that the Governor is pleased to direct to give the following clarification :

Points

Clarification

- | | |
|---|--|
| (a) Whether the teachers' of aided/ Government sponsored schools living in their own house or rented houses (owned or rented by himself/herself or by his wife/husband), either of them drawing pay above Rs.500/- are eligible to draw house rent allowance at admissible rates? | If either of the spouses, living in their own houses or rented houses owned/ rented by his wife/her husband (other than a house owned by Government/ Semi-Government Organisation on payment of subsidised rent) draws pay above Rs.500/- p.m., house rent allowance at admissible rate will be drawn <i>either by husband or by wife</i> , whichever is favourable to them (not by both). |
| (b) If some teachers reside in quarters provided by the Management are they eligible to draw house rent allowance if they pay "assessed" rent for their quarters? | (b) If the "assessed" rent in terms of Finance Department Memo. No. 3743-F dated 9.6.73 is paid by the occupier he will draw house rent allowance as admissible under the Rules, laid down in Government Order No. 475-Edn(B) dated 17.10.81 read with Government Order No. 5-Edn(B), dated 11.1.82. |

This order issues with the concurrence of the Finance Department vide their u.o. No. Gr. 3/351, dated 10th June, 1983.
All concerned have been informed.

Sd/- **M. M. Sinha Roy,**
Deputy Secretary.

**TO BE SUBSTITUTED THE ORDER BEARING THE
SAME NUMBER AND DATE
Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 4271-F

dt. Calcutta, the 10th April, 1984

MEMORANDUM

Sub. : Opening of deposit Accounts for booking of transactions under the Provident Fund of employees of Non-Government Educational Institutions and Local Authorities deposited in Treasury.

In terms of section 3 of the West Bengal Non-Government Educational Institutions and Local Authorities (Control of Provident Fund of Employees) Act, 1983 (Act XXXIX of 1983) all balances in the Provident Fund on the appointed day held in cash or in fixed deposits, Government Securities, Savings Certificates, Bank Accounts, Postal Savings Accounts, Debentures or in any other form of financial instrument shall be transferred to the State Government and thereafter all accruals to the Provident Fund of employees of Non-Government Educational Institutions and Local Authorities by way of monthly subscription to the Provident Fund, repayment of advance from the fund taken by any such employee or interest on balances in the Provident Fund which may fall due month by month or periodically, shall be deposited in a Treasury.

For proper implementation of the above Scheme, and for booking of transactions under the Provident Fund of employees of Non-Government Educational Institutions and Local Authorities, the undersigned is directed by order of the Governor to say that the Governor has been pleased to direct that "Deposit Accounts" be opened in the Calcutta Pay and Accounts Office for Calcutta based Institutions and Local Bodies and in Treasuries and Sub-Treasuries all over the State for institutions and local bodies in other areas of the State in the name of Government officials and Non-Government officials as indicated below in the Public Account of the State Government. The Government officials and Non-Government officials will administer the Deposit Accounts opened in their respective names :

Name of the Organisation	Name of the Government official/Non-Government official in whose name the Deposit Account is to be opened	Number of Deposit Accounts
(1)	(2)	(3)
(a) *	*	*
(b) *	*	*
(c) *	*	*
(d) *	*	*
(e) *	*	*
(f) Municipal Corporations	Mayor of the Corporation or his authorised agent concerned	One of each Corporation concerned covered under the Act
(g) Municipalities/Town Committees	Chairman of the Municipality or his authorised Agent/Chief Executive Officer to Town Committee concerned	One for each Municipality/Town Committee concerned covered under the Act

2. These Deposit Accounts will be of purely banking account nature. All deposits in and withdrawals from the Provident Fund of employees of Non-Government Educational Institutions/Local bodies

covered by the Act, will proceed through the said Deposit Accounts under the Receipt and Disbursement sides as the case may be of the following heads :

I. Receipt Side

“K”—Deposits and Advances

(a) Deposits bearing Interests

836—Civil Deposits

II—Other Deposits

Detailed sub-heads

Provident Fund Deposits of —

- (i) Employees of Universities—
Name of the University—
- (ii) Employees of Non-Government Arts, Science,
Commerce, Teachers’ Training Colleges—
Director of Public Instruction
Name of the College
- (iii) Employees of Non-Govt, grant-in-aid Sponsored
Secondary/Higher Secondary Schools—
 - (a) Director of School Education—
Name of the School.
 - (b) District Inspectors of Schools—
Name of the District
Name of the School.
- (iv) Employees of Primary Schools—
 - (a) District School Boards—
Name of the School.
 - (b) District Inspectors of Schools—
Name of the School.
- (v) Employees of Municipal Corporation—
Name of the Corporation.
- (vi) Employees of Municipality—
Name of the Municipality.

II. Disbursement Side

“K”—Deposits and Advances—

(a) Deposits bearing Interest

836—Civil Deposits

II—Other Deposits.

Detailed sub-heads

Disbursement to subscribers from the Provident Fund Deposits of—

- (i) Employees of Universities—
Name of the University.
- (ii) Employees of Non-Govt. Arts, Science, Commerce, Teachers' Training Colleges—
Director of Public Instruction—
Name of the College.
- (iii) Employees of Non-Govt. grant-in-aid Sponsored Secondary/Higher Secondary Schools—
 - (a) Director of School Education—
Name of the School.
 - (b) District Inspectors of Schools—
Name of the District
Name of the School.
- (iv) Employees of Primary Schools—
 - (a) District School Boards—
Name of the School
 - (b) District Inspectors of Schools—
Name of the School.
- (v) Employees of Municipal Corporations—
Name of the Corporation.
- (vi) Employees of Municipalities—
Name of the Municipality.

While booking the transactions the appropriate sub-head shall only be used. Town Committees will use the sub-head meant for municipalities.

3. The Governor has been further pleased to order that—

(i) Transactions under the Deposit Accounts will be maintained by the Calcutta Pay and Accounts Office or the Treasury concerned institution-wise.

(ii) (a) Subscriber-wise individual accounts will be maintained by Universities, Municipal Corporations, Municipalities, Non-Government Colleges and Secondary or Higher Secondary Schools.

(b) The District School Boards and District Inspector of Schools (Primary) will continue to maintain detailed subscriber-wise individual accounts.

The Government Officials and Non-Government Officials administering the Deposit Accounts for these organisations will reconcile their figures with respective Pay and Accounts Office and Treasury Office every month.

The respective organisations will, however, reconcile their figures with the Administrator of the Deposit Accounts concerned.

(iii) The limit of withdrawals from these Deposit Accounts shall be the balance standing at the credit of each institution at the material point of time.

(iv) Deposit to these accounts shall be by transfer credit by Government Officials, and through challans to be drawn in T.R. Form No. 7 by Non-Government Officials.

(v) Withdrawals from these accounts will be made by cheques to be drawn by the Administrator of the Deposit Account concerned duly passed for payment by the Pay and Accounts Officer or Treasury Officer concerned.

(vi) Necessary forms and registers for opening and operating the Deposit Accounts including cheque books and pass books will be made available to the Administrator of the Deposit Accounts by the Calcutta Pay and Accounts Office or the Treasury concerned. Detailed instructions for operating the Deposit Accounts will be issued shortly.

4. The Pay and Accounts Officer, Calcutta Pay and Accounts Office and Treasury Officers of different Treasuries shall render every month plus-minus statement in respect of each Deposit Account showing therein Institution-wise/Local Authority-wise/District School Board-wise details to the Accountant General, West Bengal with copies to the Director of Treasuries and Accounts, West Bengal, 4, B.B.D. Bag (East), Calcutta 700 001 and the Director of Pension, Provident Fund and Group Insurance, Purta Bhawan, 2nd floor, Salt Lake, Calcutta-700 064.

5. This is issued with the concurrence of the Accountant General-(I), West Bengal vide his u/o No. Accts. Co-ordn/1, dated 10/4/84.

Sd/- S. S. Chattopadhyay
Special Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
EDUCATION DEPARTMENT
C. S. BRANCH

No. 82-Edn(CS)
IG-26/84

Calcutta, the 16th January, 1986

From : Shri H. P. Ganguly,
Asstt. Secretary to the Govt. of West Bengal

To : The Director of Public Instruction,
West Bengal

Sub. : Release of grants to Non-Govt. colleges under the
West Bengal Colleges (Payment of Salaries) Act,
1978—Revision of procedure regarding.

The undersigned is directed to say that in terms of G.O. No. 661-Edn(CS) dated 10.5.84 certain procedure was prescribed for release of grants to Non-Govt. colleges brought under the Pay Packet scheme. It has been experienced that in some cases there has been delay in disbursement of salaries after receipt of grant by the colleges in pursuance of the procedure as prescribed in the aforesaid G.O.

The entire position has since been reviewed by the Governor who is now pleased to decide that from the financial year 1986-87, the grants towards payment of salaries to Non-Govt. colleges under Pay Packet scheme shall be released in the following manner :—

(i) Every year by the 7th March, the colleges shall submit to the Director of Public Instruction, West Bengal, an estimate of requirement of fund with detailed quarterly break-up towards payment of salaries in the following financial year in such manner as may be prescribed by the Education Directorate. The Colleges shall also submit to the Director of Public Instruction disbursement certificate in respect of grants sanctioned for the quarter ending in March along with the documents, such as acquittance rolls, challans for deposit of tuition fees, etc., as may be required by the Director of Public Instruction, West Bengal, by the 10th April every year.

(ii) On receipt of the particulars/documents, stated in Clause (i) above, the Director of Public Instruction, West Bengal, will determine the likely requirement of fund of the colleges for payment of salaries for the period April-June and release grant for the period accordingly.

(iii) By 10th July every year, the colleges shall submit disbursement certificates in respect of salaries for the period April-June along with other documents as may be required by the Director of Public Instruction, West Bengal. The Director of Public Instruction will then determine the requirement of salaries for the six months July-December and release grants. Any amount necessary for making outstanding payment for the quarter April-June may also be released simultaneously and if that be not possible, separately soon thereafter.

(iv) By the 10th January every year, the colleges shall submit disbursement certificate for the period July-December along with other documents as may be required by the Director of Public Instruction. The Director of Public Instruction will determine the requirement of fund towards payment of salary for the period from January to March and release grant for the purpose as soon as possible preferably by the third week of January.

(v) If there be any outstanding payment for the period April to December the Director of Public Instruction may take the same into account while releasing grant for the period January-March or release grant separately within March for the purpose.

(vi) Grants towards payment of salary for the preceding financial year/years shall be released separately at the appropriate time without usual scrutiny. Any amount drawn in excess of salary in any particular quarter shall be adjusted against grant for following quarter.

2. With a view to enabling the college authorities to draw salary from the Banks in time Government have decided that the Pay & Accounts Officer, Calcutta Pay and Accounts Office, the Treasury/Sub-Treasury Officers shall issue cheques on the 25th of a month for drawal of fund towards payment of salaries for the month.

3. The cheques shall not, however, be encashed before the 1st day of the next month.

4. The Pay & Accounts Officer, Calcutta Pay & Accounts Office, Treasury/Sub-Treasury Officers are being requested to issue cheque on the 25th day of a month as decided above.

5. This order issues with the concurrence of the Finance Department vide their u/o. No. Gr. B. 69 dated 8.1.86.

Sd/- Illegible
Assistant Secretary

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 589(50)-F.

Calcutta, the 22nd January, 1987.

Sub. : Payment of pension to retired employees of Non-Government educational institutions through Banks.

The undersigned is directed to inform him that the question of making payment under the above scheme through single name Special Account to be opened with the State Bank of India has already been taken up with the appropriate authority of the State Bank of India and the final reply of the Bank is awaited. Pending receipt of clearance from the State Bank of India and/or further instructions from this department, the Treasury/Sub-Treasury may make payment to this class of pensioners from the Treasury/Sub-Treasury direct making pay order on individual bill after observing all necessary formalities.

Sd/-Illegible
*Deputy Secretary to the
Govt. of West Bengal,
Finance Deptt.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 6209-F.

Calcutta, the 22nd June, 1990.

Sub. : Scheme for payment of salaries to Teaching and Non-Teaching Staff of Non-Government aided Secondary Schools covered by Salary Deficit Scheme through Public Sector Banks—Question of payment of collection/clearing charges to the banks.

The undersigned is directed to say that in terms of rule 14(5) of Appendix 3 of W.B.T.R.-I the Public Sector Banks whose services

are utilised for implementing the Salary Deficit Scheme for payment of salaries to teaching and non-teaching staff of Non-Govt. aided Secondary Schools, are entitled to get payment of collection/clearing charges of cheques as per rules of the concerned bank. Unless the payment of such charges are waived by the competent authority of the concerned bank the Treasury Officer/Pay and Accounts Officer, Calcutta shall ensure payment of such bills submitted by the concerned branch of the Public Sector Banks. Such charges/commissions would be debited to the head to which the claims of Grant-in-aid on account of Salary Deficit Scheme would be devited. The Education Department will make necessary allotment of fund from time to time in favour of the Treasury Officer/Pay & Accounts Officer, Calcutta.

Sd/-Illegible
*Deputy Secretary to the
Govt. of West Bengal,
Finance Deptt.*

**Government of West Bengal
EDUCATION DEPARTMENT
APPOINTMENT BRANCH**

No. 1508-Edn(A)
5P-44/88

Dated Calcutta, the 30th July, 1990.

*From : Shri P. K. Bhattacharyya,
Deputy Secretary to the
Government of West Bengal.*

*To : The Director of Public Instruction,
West Bengal.*

*Sub. : Fixation of pay of Govt. College teachers in terms of
memo. No. 213-Edn(A) dt. 23.2.89.*

*In rule 3 of Annexure II of Government Order No. 213-Edn(A)
dated the 23rd February, 1989 it has been stated that the date of increment*

of a teacher whose pay has been fixed in the revised scale according to the formula given in the Annexure shall remain the same as it was in the unrevised scale. The revised scale referred to here is the corresponding revised scale in relation to unrevised scale. Some teachers have been awarded/promoted to higher scale on the basis of career advancement with effect from 1.1.86 and/or after 1.1.86. Some points have been raised with regard to the fixation of payment of Government college teachers in terms of the above formula.

After due consideration, the Governor has been pleased to direct as follows :

In case of teachers who have been awarded/promoted to higher scales on the basis of career advancement programme on or after 1.1.86 pay fixation of such teachers should first be made in the corresponding revised scale on 1.1.86 and thereafter their pay should be revised in the higher scale awarded to them with effect from the date of such award and in such cases the date of increment after fixation in the higher scale should be on completion of one year of service in the higher scale.

This Government order issues with the concurrence of the Finance Department vide their u/o No. 1506-(Gr. B) dt. 25.7.90.

The Accountant General, West Bengal is being informed.

This supercedes all other clarifications issued earlier on this particular subject.

Sd/-Illegible
Deputy Secretary

Government of West Bengal
EDUCATION DEPARTMENT
BUDGET BRANCH
WRITERS' BUILDINGS, CALCUTTA-1

No. $\frac{408-Edn(B)}{1M-6/90 Pt. II}$

Dated Calcutta, the 30th July, 1990.

MEMORANDUM

Certain points have been raised in connection with the implementation of the revision of Pay and Allowances Rules for

teachers and non-teaching employees as per Education Department Memo. No. 33-Edn(B) dated 7.3.90. The undersigned is directed by order of the Governor to forward herewith the following clarifications with regards to the points raised for information and guidance :

Point raised

1. No form of option has been earmarked in respect of those who continued up to 60 years of age and retired between 1.1.86 and 1.1.90 without enjoying benefits of extension of service. This may be clarified.

2. It has been stated in para 5(2) of the above Government Order that a teacher or a non-teaching employee who are in service on 31.12.85 may, at his discretion, retain existing scale of pay and existing terms and conditions of service. Now it is to be clarified whether a written declaration is required for retaining existing scale of pay.

3. It may be confirmed whether a Non-Government employee who is on deputation / leave or suspension may be allowed to exercise option within 90 days of the date of return / rejoining.

4. Whether benefits of Government Order No. 33-Edn(B) dt. 7.3.90 may be extended to Non-Government employees of aided institutions who died on a date between 1.1.86 and 7.3.90 and if so, from which date considering the fact that the question of exercising option to 33-Edn(B) dated 7.3.90 does not arise in these cases.

Clarification

From VIII B will be applicable.

No written declaration in this respect is necessary. If any employed does not opt or fails to opt within the prescribed date, revised terms and conditions of service with effect from 1.1.86 would not be applicable in his/her case.

Presumption is confirmed.

Revised scale of pay may be made applicable from 1.1.86 or from such subsequent date prior to the date of death of the employee as may be deemed most advantageous to his/her dependents.

Point raised

5. It has been laid down in para 16(2) of the above Government order that all teaching and non-teaching employees will be allowed additional increment on completion of 10/20 years of continuous service from the date of appointment. A question has been raised as to the allowance of this benefit to Assistant Headmaster/Headmistress who is now in receipt of pay as per qualification plus special pay of Rs. 75/-, but in 1966, 1970 and 1975 pay revisions they were allowed a separate scale of pay. A separate sanction and approval of appointment is issued in respect of the post. Now the question is whether 10/20 years benefit is to be counted from the date of appointment as Assistant Headmaster/Headmistress in which no benefit except special pay is allowed or from the very date of appointment as an Assistant Teacher.

6. If the date of additional increment due to completion of 10/20 years of service is other than the date of normal increment, then the date of normal increment will remain unchanged. This may kindly be confirmed.

7. It may be clarified if an advancement to a higher scale of

Clarification

As there is no separate scale of pay for the Assistant Headmaster/Assistant Headmistress of the High or Higher Secondary Schools and the Headmaster/Headmistress of Junior Schools and as Assistant Headmaster/Assistant Headmistress of the High or Higher Secondary Schools and the Headmaster/Headmistress of Junior Schools enjoy the relevant scale of pay of Assistant teacher, they would be entitled to such additional increments with reference to the very date of their appointment as Assistant teacher.

Presumption is confirmed.

Reply is in the negative.

Point raised

pay due to improvement of qualification should be treated as promotion for the purpose of benefit to be allowed in terms of para 16(1) of the Government Order.

8. As per existing Government Orders, 10 years' continuous teaching experience prior to the date of appointment as Headmaster/Headmistress. But in Annexure VI of Government Order No. 33-Edn(B) dated 7.3.90 no mention in respect of continuous service has been made there. It is to be stated whether 10 years' continuous teaching experience prior to the date of appointment is still necessary for appointment of Headmaster/Headmistress.

9. Whether distinction marks is necessary in each part of the Degree Examination or on the basis of total marks obtained in part I and part II examinations.

10. Whether an employee whose pay is fixed in any of the revised scales of pay as shown in Serial Nos. 1 to 12 of the Annexure III and who has not got a single promotion/advancement to a higher scale in the same post even after completion of 18 years' continuous and satisfactory service to entitled to get an additional increment in revised

Clarification

10 (Ten) years continuous teaching experience prior to the date of appointments still necessary for appointment as Headmaster/Headmistress of High or Higher Secondary Schools.

Distinction marks is necessary in each part at the Degree Examination.

Reply is in the affirmative.

Point raised

Clarification

scale of pay for every 10 (ten) years continuous and satisfactory service, counted from the date of appointment, subject to maximum of 2 (two) such increments in addition to the benefit which are admissible under sub-para (1) of the rule 16 of the aforesaid Government Order.

11. In Government Order No. 81-Edn(B) dated the 31st March, 1986 there was no provision to give extension beyond superannuation at the age of 60 years to the teaching and non-teaching staff of different Training Institutions for primary teachers. But some employees of the Training Institutions filed civil suits against the Government challenging non-action in respect of extension of their services beyond the age of superannuation and they have been continuing in their services beyond the age of superannuation by the orders of the Hon'ble High Court. Now the question arises how the extra period of services that is the services beyond superannuation will be regularised in view of the orders issued by Government in Order No. 33-Edn(B) dated the 7th March, 1990.

Such cases are outside the purview of Memo. No. 33-Edn (B) dated 7.3.90. Each such case should be decided separately on individual merits subject to the results of the Court cases.

Sd/- N. K. S. Jhala,
*Secretary to the Govt. of
West Bengal.*

**Government of West Bengal
EDUCATION DEPARTMENT
APPOINTMENT BRANCH**

No. 2007-Edn.(A)
5P-44/88 (VIII)

Calcutta, the 6th December, 1990.

From : Shri P. K. Bhattacharyya,
Deputy Secretary to the Government of West Bengal.
To : The Director of Public Instruction,
West Bengal.

*Sub. : Policy on deduction of DA from the salary of the
Govt. College teachers.*

In G.O. No. 692-Edn.(A) dated 4.5.90 it was ordered that where the pay of the teachers of Govt. colleges has been fixed at the minimum stage of U.G.C. Scale on 1.1.86 even by taking into account notionally the additional element of DA and interim relief shall not be deducted from their entitlement towards their arrear.

A question has been raised as to whether the above provision is applicable only in cases where pay is fixed at the minimum of the corresponding revised scales on 1.1.86 or in all other cases where pay is fixed on 1.1.86 at the minimum of the higher scales of Rs. 3,000-5,000/- and Rs. 3,700-5,000/- as per award made by the State Government.

After careful consideration the Governor has been pleased to direct that where the pay of the teachers of Govt. colleges has been fixed at the minimum of any of the revised U.G.C. Scales actually awarded to them on 1.1.86 even by taking into account notionally the additional amount of DA and interim relief, the said amount of additional DA and interim relief shall not be deducted from their pay entitlements towards the arrears.

This order issues with the concurrence of Finance Department vide their u/o No. 2037 dated 27.11.90.

Sd/-Illegible
Deputy Secretary

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.6229-F.

Calcutta, the 5th July, 1991.

MEMORANDUM

It has been observed while scrutinising the process of fixation of Pay of Officers of Non-Govt. Colleges that relevant provisions and rules have not been properly followed in some cases. In respect of Officers on scale promotion to the scale of Rs. 3,000-5,000/- and Rs. 3,700-5,700/-, their date of increment will fall on the anniversary of the joining the higher scale. But in contravention of the above provision, these Officers have been allowed increment on their usual date of increment in the lower scale and not after one year from the date of joining in the higher scale.

It is presumed that due to this faulty fixation there may be overpayment to the tune of nearly Rupees One crore.

It is requested that all such fixations already done in respect of Non-Govt. teaching staff be reviewed immediately and necessary action may be taken to recover or adjust overpayments made on this account under intimation to this department.

In the cases of Non-Govt. teachers retiring from service recovery of overdrawal, if any, should be made while finalising their retiring benefits.

The responsibility of overpayment may also be fixed under intimation to the Finance Department.

Sd/-Illegible
*Joint Secretary to the
Government of West Bengal.*

PENSION
Government of West Bengal
FINANCE DEPARTMENT

Memo. No.1369-F.

Dated 13.2.1979.

A question has been raised whether M.A. will be admissible with the cash equivalent of leave salary in respect of the period of earned leave at the credit of a Govt. servant at the time of his retirement. As the medical allowance is not a compensatory allowance, the Governor has been pleased to decide that medical allowance will also be admissible with case equivalent of leave salary in respect of leave due at the time of retirement in terms of this Deptt. No. 3871-F dt. 25.3.78.

2. The decision contained in this memorandum will be applicable to all employees under the rules making authority of the State Govt. retiring and superannuation on or after 1.2.78.

Sd/- **N. R. Bhattacharjee.**
Deputy Secretary.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 691-F.

Calcutta, the 30th January, 1981.

MEMORANDUM

Sub. : Requirement of Audit Report on admissibility of pension before sanction of provisional pension under rule 10(2) of the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971.

In terms of rule 10(2) of the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 where any departmental or

judicial proceeding is instituted under sub-rule (1) of rule 10 *ibid* or where a departmental proceeding is continued against an officer who has retired on attaining the age of compulsory retirement or otherwise, he shall be paid during the period commencing from the date of his retirement to the date on which, upon conclusion of such proceeding, final orders are passed, a provisional pension not exceeding the maximum pension which would have been admissible on the basis of his qualifying service up to the date of retirement or if he was under suspension on the date of retirement up to the date immediately preceding the date on which he was placed under suspension ; but no gratuity or death-cum-retirement gratuity shall be paid to him until the conclusion of such proceeding and the issue of final orders thereon. A question has arisen whether the report on the admissibility of pension is to be obtained from the Accountant General, West Bengal prior to the sanction of provisional pension as the calculation of the said provisional pension is based on the pension that would have otherwise been admissible but for the departmental or judicial proceeding.

2. The Governor has, accordingly, been pleased to decide that in sanctioning provisional pension under rule 10(2) *ibid* the report on the admissibility of pension will have to be obtained from the Accountant General, West Bengal. The amendment of the rule will be made in due course.

Sd/- N. R. Bhattacharyya,
*Deputy Secretary to the
Government of West Bengal.*

**Government of West Bengal
EDUCATION DEPARTMENT
AUDIT BRANCH**

No.4661-F.

Dated Calcutta, the 4th May, 1982.

From : Shri N. R. Bhattacharyya,
Deputy Secretary to the
Government of West Bengal.

To : The Secretary to the
Government of India,
Ministry of Home Affairs,
Department of Personnel and
Administrative Reforms,
New Delhi.

Sub. : Allocation of pensionary liability in respect of
temporary service rendered under the State Govern-
ment and Central Government.

Sir,

With reference to your letter No. 3(20) Pen(A)/79 dated 31.3.1982 on the subject mentioned above, I am directed to say that the State Government have been considering, in consultation with the Central Government, the question of sharing, on reciprocal basis, the proportionated pensionary liability in respect of these temporary employees who had rendered temporary service under the State Government prior to securing service under the Central Government on their own volition in response to advertisements or circulars including those by the Union Public Service Commission and who are eventually confirmed in their new posts under the Central Government. It has since been decided in consultation with the Central Government that rendered under the State Govt. to the extent such service would have qualified for grant of pension under the rules of the State Government, will be shared by the State Government on a service-share basis, so that the Government servants are allowed the benefit of counting their qualifying service both under the State Government and the Central Government for grant of pension by the Central Government from where they eventually retire. The gratuity, if any, received by the Government employees for temporary service under the State Government will have to be refunded by him to the State Government.

2. The Government servants claiming the benefit of combined service in terms of the above decision are likely to fall into one of the following categories :—

- (i) Those who having been retrenched from the service of State Government secured on their own volition, employment under the Central Government either with or without interruption between the date of retrenchment and the date of new appointment ;

- (ii) Those who while holding temporary posts under the State Government apply for posts under the Central Government ; through proper channel/with proper permission of the administrative authority concerned ;
- (iii) Those who while holding temporary posts under State Government apply for posts under Central Government direct without the permission of the administrative authority concerned and resign their previous posts under the State Government to join the new appointments under Central Government.

The benefit may be allowed to the Government servants in categories (i) and (ii) above. Where an employee in category (ii) is required for administrative reasons for satisfying a technical requirement, to tender resignation from the temporary post held by him before joining to new appointment, a certificate to the effect that such resignation had been tendered for administrative reasons and/or to satisfy a technical requirement, to join, with proper permission, the new posts, may be issued by the authority accepting the resignation. A record of this certificate may also be made in his service book under proper attestation to enable him to get this benefit at the time of retirement. Government servants in category (iii) will not be entitled to count their past service for pension.

3. These orders shall be deemed to have taken effect from 31st March, 1982 and cases of Government servants retiring on this date and thereafter will be regulated accordingly.

4. The provision made in letter No. 3934-F dated 20.5.81 shall be deemed to have been superseded with effect from 31st March, 1982.

5. Formal amendment of rule 186 of the W.B.S. (D.C.R.B.) Rules, 1971 will be made in due course.

Yours faithfully,

Sd/- **N. R. Bhattacharyya,**
Deputy Secretary.

Government of West Bengal
HOME DEPARTMENT
PERSONNEL AND ADMINISTRATIVE
REFORMS BRANCH

No. 408-P & AR (Vig.).

Dated Calcutta, the 3rd July, 1982.

MEMORANDUM

Sub. : Withholding of pension/gratuity due to retired Govt. employees on the Govt. of West Bengal on ground of pending Vigilance cases.

It has been brought to the notice of the Govt. that in some cases pension/gratuity and other retirement benefits due to a Govt. servant retiring after attaining the age of superannuation have been withheld by the authority competent to grant such retirement benefits on the ground that vigilance cases are pending against such employees.

2. The Govt. employees thus deprived of their retirement benefits are put to great hardship in the absence of any income for maintaining themselves after retirement from service.

3. The attention of all departments under this Govt. is, therefore, drawn to the provisions of sub-rule (2) of rule 10 of West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, which provides that where any departmental or judicial proceeding is pending against an officer, who has retired on attaining the age of compulsory retirement or otherwise, he shall be paid during the period commencing from the date of his retirement to the date on which upon conclusion of such proceeding, final orders are passed, provisional pension not exceeding the maximum pension which would have been admissible on the basis of his qualifying service up to the date of his retirement, or if he was under suspension on the date of retirement up to the date immediately preceding the date on which he was placed under suspension.

4. The sub-rule (2) of rule 10 *ibid* further provides that no gratuity or death-cum-retirement gratuity shall be paid to him until the conclusion of such proceeding and issue of final orders thereon.

5. Sub-rule (3) of rule 10 *ibid* says that provisional pension sanctioned in any such case shall be adjusted against final retirement benefits sanctioned to such an officer on the conclusion of such proceeding but no necessary adjustment shall be made where the pension finally sanctioned is less than the provisional pension.

6. All officers and authorities competent to sanction retirement benefits in terms of West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, under the administrative control of your department may be advised to follow the aforesaid provisions of the rules to avoid unnecessary harassment and hardship to retired Govt. employees.

7. It is further pointed out that where allegations are being inquired into by the Vigilance Commission but disciplinary proceedings have not been commenced by the appropriate disciplinary authority, pension/gratuity etc. should not normally be withheld as rule 10(1) *ibid* enables the appropriate authority to draw up disciplinary proceedings even after the retirement of a Govt. employee subject to complying with conditions laid down therein. There is lawful scope of withdrawing or withholding the pension in whole or in part, after the conclusion of such departmental/judicial proceeding. It is not, therefore, proper to keep retirement benefit cases pending for indefinite periods only because some allegations are being inquired into against a retired officer. However, cases in which the authority competent to sanctioning retirement benefits in such circumstances may be referred to the Home (P & AR) Deptt. (Vigilance Cell) for containing orders of the Chief Minister in such cases.

Sd/- A. K. Sen,
Chief Secretary to the
Govt. of West Bengal.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 10000-F

Calcutta, the 13th September, 1982

MEMORANDUM

Sub. : Grant of Provisional Pension

The undersigned is directed by order of the Governor to state that the Governor has been pleased to decide in partial modification of Para 1(iv) of Finance Department Memo. No. 3267-F dated 22.4.76 that the Head of office may sanction provisional pension both in respect of Gazetted and Non-Gazetted Government servants under him for a period of twelve months on the terms and conditions as laid down in the Memo. quoted above. In no case provisional pension will continue beyond twelve months without concurrence of Finance Department.

Sd/- N. R. Bhattacharyya
Dy. Secy. to the
Government of West Bengal
Finance Department

No. 11980-F

Dated 30.9.1983

MEMORANDUM

Sub. : Grant of Provisional Pension

The undersigned is directed by order of the Governor to state that the Governor has been pleased to decide that the Head of office may sanction provisional pension from the day following the date of

retirement till final pension is sanctioned and Pension Payment Order is issued thereon in respect of the employees belonging to Groups A, B, C and D whose pension cases could not be finalised for want of verification of their respective Initial Pay fixation Statement by the Finance Department, subject to the conditions laid down in this Department Memo. No. 3267-F, dt. 22.4.76. A copy of the order sanctioning provisional pension in each case may be endorsed to the Finance Department, Pay Implementation Cell, 10 Rainey Park, Calcutta-19 indication therein the reference number and date through which the case was referred to the Finance Department for verification of Initial Pay fixation Statement. In case of delay in finalisation of pension of a retired Government employee for reasons other than those mentioned above, provisional pension may be sanctioned in terms of this Department Memo. No. 10000-F dt. 13.9.82.

Sd/- Illegible
Dy. Secy. to the
Government of West Bengal,
Finance Department.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 13071-F

Calcutta, the 1st November, 1983

MEMORANDUM

Sub. : Expedious disposal of pension cases-delegation of power to sanction pension by the Head of office.

The undersigned is directed by order of the Governor to state that the Governor has been pleased to decide that henceforth the Head of office as defined in Rule 5(16A) of W.B.S.R. Part I where the

Government employee was attached at the time of retirement will be the pension sanctioning authority. The sanction of the competent authority as defined in Rule 7(1)(c) read with Rule 127 of the W.B.S. (Death-cum-Retirement Benefit) Rules, 1971 need not be obtained.

Formal amendment of the relevant Rules in the W.B.S. (Death-cum-Retirement Benefit) Rules, 1971 will be made in due course.

Sd/- G. Venkataramanan
Secy. to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 13715-F

Dated Calcutta, the November 14, 1983

NOTIFICATION

In exercise of the power conferred by the proviso to Article 399 of the Constitution of India, the Governor is pleased hereby to make the following amendments in the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, as subsequently amended (hereinafter referred to as the said Rules) :—

AMENDMENTS

In the said Rules, in Note 1 below sub-Rule (2) of Rule 83,—

(i) for the figures "125", substitute the figures "250", and

- (ii) for the words "fifty rupees" in the two places where they occur, *substitute* the words "two hundred and fifty rupees".

By order of the Governor
Sd/- S. K. Chakraborty
Deputy Secretary to the
Government of West Bengal

*TO BE SUBSTITUTED FOR THE ORDERS BEARING THE
SAME NUMBER AND DATE*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 8287-F

Calcutta, the 23rd July, 1984

MEMORANDUM

Sub. : Treatment of extraordinary leave for the purpose of grant of pensionary benefits

Under Rule 28A of the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 extraordinary leave granted on medical certificate, qualifies for pensionary benefits. The appointing authority may, at the time of granting extraordinary leave, also allow the period of such leave to count as qualifying for pension if the leave is granted to a Government servant—

- (i) due to his inability to join or rejoin duty on account of civil commotion, or
- (ii) for prosecuting higher technical and scientific studies.

Extraordinary leave taken on other grounds is treated as non-qualifying and, therefore, a definite entry is to be made in the Service Records to that effect.

The undersigned is directed, accordingly, by order of the Governor to say that the Governor has been pleased to decide that the entries regarding service being qualifying or otherwise are required to be made in the Service Records simultaneously with the event. Even where this is not done, it should still be possible to rectify the omission during the periods allowed for preparatory work i.e. two years in advance of the retirement date up to eight months before retirement. At the end of that period, however, (i.e. when the actual preparation of the pension papers is taken in hand) no further enquiry into past events or checking of past records should be undertaken. Specific entries in the Service Records regarding non-qualifying periods will be taken note of and such periods excluded from the service. All spells of extraordinary leave not covered by such specific entries will be deemed to be qualifying service.

Sd/- S. K. Chakraborty
*Deputy Secretary to the
Government of West Bengal,*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 11377-F

Calcutta, the 9th November, 1984

MEMORANDUM

Sub. : Recovery of Govt. dues from Pensioners' relief.

Government dues cannot be recovered from pension without the consent of the pensioner as per provisions of the Pension Act. The State Govt. has been considering the question whether such dues can be recovered from relief sanctioned to pensioners from time to time without the consent of the pensioners.

2. The Governor has, therefore, been pleased to decide that there may be no objection to recover Govt. dues from relief in pension without the consent of the pensioner since such relief is not covered by the provisions of the Pension Act.

Sd/- S. K. Chakraborty
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 3212-F

Calcutta, the 18th March, 1989

MEMORANDUM

Sub. : Rationalisation of pension structure for pre-1.1.86 pensioners in terms of Memo. No. 7532-F, dated 6.7.88.

The undersigned is directed to state that the question whether the additional amount due to consolidation of pension as per Para 7 of this Department Memo. No. 7532-F, dated 6.7.88 will be considered for commutation has been under consideration for sometime past.

After careful consideration of the matter, the Governor has been pleased to clarify that the increased pension due to consolidation will not be considered for further commutation, as the increase in pension is only due to taking into account the relief and the additional relief on pension.

Sd/- S. K. Chakraborty
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 3590-F

Calcutta, the 11th April, 1985

MEMORANDUM

West Bengal Government Pensioners' Association represented to this Directorate that in many cases in the district the amount of the pension is not being credited to the respective account of the pensioner till the 2nd week of the following month. As per Rule 3.2 of the Rules for Payment of Pension under simplified procedure the Treasuries will forward to the bank the cheques in respect of pensioners in the last week of the preceding month. As per Rule 3.3 *ibid* the cheque will be marked not payable before 1st proximo. This results in delay in pension payment. In view of the difficulty of the pensioners the Governor has been pleased to decide that the cheques on account of pension payment under the simplified procedure may be issued by the 3rd week of each month. It will not be necessary to enface on the cheque "not payable before the first proximo".

The Treasury Officer/sub-Treasury Officers are requested to arrange despatch of the cheque on account of pension payment to the banks, particularly, to banks at the outlying places by the 3rd week of the month so that the bank may arrange immediate encashment of the cheque and credit the same into the pensioner's account by the first day of the following month. The pensioners may draw their pension on the second working day of each month.

This order will take effect in respect of pension for the month of April payable on or after 1st working day of the month of May, 1985. This order is issued in modification of the Director of Treasuries letter bearing No. 8/2/278(15)-DTA, dated 7.2.85 on the subject.

Sd/- **T. K. Bhattacharyya**
Director of Treasuries & Accounts,
W.B. & Ex-officio
Deputy Secretary to the
Government of West Bengal

Office of the Accountant General-I
WEST BENGAL
TREASURY BUILDINGS
Calcutta-700 001

No. Pen-IV/58

Dated : 31.5.85.

Sub. : Record of payment of pension after the introduction of "Simplified procedure for payment of pension to State Govt. pensioners drawing pension from Treasuries and sub-Treasuries in West Bengal".

It has come to our notice that after the introduction of "Simplified procedure for payment of pension of State Govt. pensioners drawing pension from Treasuries and Sub-Treasuries in West Bengal", some Treasury Officers are not recording every payment of pension on the reverse of both portions of P.P.O. duly countersigned by the Treasury/sub-Treasury Officers as required under S.R. 290 of W.B.T.R. Vol. I.

In terms of Para 7 of "Simplified procedure for payment of pension from Treasuries and sub-Treasuries in West Bengal", the Treasury/sub-Treasury Officers should exercise various checks prescribed under the Rules of the State Govt. to the extent they inconsistent with the scheme. Provisions of S.R. 290 containing noting of payment in both halves of the P.P.O. are neither inconsistent with the provisions of the Bank payment and nor they have been dispensed with even after introduction/revised procedure of payment of pension. Hence, at the time of drawing the consolidated bill in terms of Para 3.2 of simplified procedure....." the fact of payment may be recorded on reverse of both halves of P.P.O. as contained in S.R. 290 of West Bengal Treasury Rules, Vol. I.

Sd/- Illegible
Accounts Officer.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 10060-F

Calcutta, the 22nd November, 1985

MEMORANDUM

Sub. : Payment of pension and gratuity on the date of retirement

It has been decided by the Committee of Ministers on the recommendation of the Administrative Reforms Committee that arrangement should be made to settle pension cases on or before the date of retirement of an employee. It has also been decided that, in cases where, for unavoidable reasons this is not possible, the Pension Sanctioning Authority should invariably follow the existing provisions of payment of provisional pension at the rate of 100 per cent pension on the basis of available information together with a provisional gratuity excluding 10 per cent of the gratuity admissible or Rs. 1,000/-, whichever is less. At all events, the Pension Sanctioning Authority must finalise the final pension in such cases within the course of one year from the date of retirement of an employee.

The undersigned is, therefore, directed to request all concerned to take necessary steps, so that the above mentioned decision is implemented properly. Guidelines regarding processing pension cases (in booklet form) are enclosed for guidance.

Sd/- **S. K. Chakraborty**
Deputy Secretary to the
Government of West Bengal,

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

Memo. No. 1313-F

Dated Calcutta, the 6th February, 1986

Sub. : Watching of nomination papers for Death-cum-Retiring Gratuity, G.P. Fund and Group Insurance.

Pension Rules required filling of nomination papers by the employees of the State Govt. and proper maintenance thereof by the Heads of offices. But it has been noticed that in death cases there is considerable delay in the payment of Death-cum-Retiring Gratuity in the absence of nomination for payment of death gratuity in a considerable number of cases.

The undersigned is, therefore, directed by order of the Governor to state that along with the annual verification of Service Books, the availability of the nominations in respect of Death/Gratuity, G.P. Fund and Group-Insurance should also be checked and verified in the Service Book itself. In case of non-existence of such nominations, the employees concerned shall be directed in writing to file such nominations without delay.

Sd/- S. K. Chakraborty,
Dy. Secy. to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 7091-F.

Calcutta, the 19th July, 1986.

MEMORANDUM

Sub. : Counting of service for the purpose of pension of employees of State Govt. and State Autonomous Bodies/Statutory Bodies seeking absorption under Central Autonomous Bodies/Statutory Bodies.

At present permanent or temporary State Government employees subsequently appointed under Central Government enjoy the benefit of counting their past services under State Government for pensionary benefits subject to fulfilment of certain conditions. Permanent State Government employees subsequently absorbed in a body corporate owned and controlled by State Government are also entitled to Pro-rata Pensionary benefits in terms of Rule 189A of W.B.S. (Death-cum-Retirement Benefit) Rules, 1971. Some employees of State Government/State Autonomous Bodies/State Statutory Bodies may join or might have joined Central Autonomous Bodies/Statutory Bodies and may be desirous of counting their past services for pensionary benefits. The question of making reciprocal arrangement with Government of India in this respect was under consideration of Government for sometime past and the issue was taken up by Government of India. Government of India has since agreed to enter into such an arrangement and their Deptt. of Pension & Pensioners' Welfare has issued order in G.O. No. 28(10)/84-P&PW Vol. II, dated 7.2.86.

2. The Governor has, therefore, been pleased to decide that employees of this State Government/State Autonomous Bodies/State Statutory Bodies, whether permanent or temporary, will be entitled to pensionary benefits on their subsequent absorption under Central

Autonomous Bodies/Statutory Bodies in the following manner, provided they move or have moved to serve under those Central Bodies applying through proper channel and taking proper permission of the competent authority :—

(1) Permanent or temporary employees of State Government guided by State Government Pension Rules of Govt. will be entitled to Pro-rata pension and Death-cum-Retirement Gratuity or their subsequent absorption under those Central Bodies, provided they have rendered a minimum period of 10 years' qualifying service under Government. Such benefit will be paid in lump sum as one-time payment in the manner prescribed under Rule 189A of W.B.S. (Death-cum-Retirement Benefit) Rules, 1971 and will be disbursable on the date of their permanent absorption under those Central Bodies or the date on which they would have retired voluntarily under Rules of this State Govt., whichever is later. Employees rendering less than 10 years of service under this Government before moving to such Central Bodies will be entitled to Death-cum-Retirement Gratuity only in accordance with the provisions of Pension Rules of this Government.

(2) Permanent or temporary employees of State Government governed by Contributory Provident Fund Scheme joining such Central Bodies where Pension Scheme is in operation will be entitled to receive payment of C.P.F. benefits (both employer's share and employee's share with interest) which have accrued to them and start their service afresh in such Central Bodies or count their past services under State Government as qualifying service towards pensionary benefits under those Central Bodies on surrendering employer's share of contribution together with interest accrued thereon to such Central Bodies with the consent of such Central Bodies. Such employees of State Government joining such Central Bodies where Contributory Provident Fund Scheme is in operation may either receive payment of the C.P.F. benefit (both employer's share and employee's share with interest) and start his service afresh in such a body or the amount of his subscriptions and the Govt.'s contributions, if any together with interest thereon, shall be transferred to his new C.P.F. account of such a Central Body on his exercising option with the consent of such a body.

(3) Permanent or temporary employees of State Autonomous Bodies/Statutory Bodies where Pension Scheme is in operation will be entitled to Pro-rata retirement benefits and Death-cum-Retirement Gratuity on their subsequent absorption under such Central Bodies,

provided that such service under that State Body qualifies for pension under Pension Rules of such State Body. Such pro-rata retirement benefit will be paid in lump sum as one-time payment in accordance with the Commutation Rules and Tables of such State Body or Commutation Rules and Tables of State Government if such State Body have no such Commutation Rules and Tables and will be disbursable on the date of permanent absorption under such Central Body or the date on which he would have retired voluntarily under Rules of such State Body, whichever is later if such State Body has such Rules of voluntary retirement.

(4) The cases of permanent or temporary employees of State Autonomous Bodies/Statutory Bodies who are under operation of C.P.F. Scheme will be governed by provisions made at preceding Para (2) on their subsequent absorption under such Central Body.

(5) The benefit of Rule 189A of W.B.S. (Death-cum-Retirement Benefit) Rules, 1971 will be, *mutatis mutandis*, extended to permanent State Government employees joining such Central Bodies on deputation with lien and subsequently absorbed under such Central Bodies.

(6) Neither State Government nor any State Autonomous Body/Statutory Body will bear any liability for pension in respect of such employees subsequently joining and absorbed under such Central Bodies.

(7) These orders will apply to the employees of State Government/State Autonomous Bodies/Statutory Bodies moving to Central Autonomous Bodies/Statutory Bodies who were in service on or after 7.2.86.

(8) "Central Autonomous Body" means body which is financed wholly or substantially from cess or Central Government grants. "Substantially" means that more than 50 per cent of the expenditure of the autonomous body is met through Central Government grants. Autonomous Body includes a Central Statutory Body or Central University but does not include a public undertaking.

(9) State Autonomous Body/Statutory Body means a body which is wholly or substantially financed by State Government.

(10) Necessary amendment to W.B.S. (Death-cum-Retirement Benefit) Rules, 1971 will follow in due course.

Sd/- S. K. Chakraborty
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 8161-F

Calcutta, the 14th August, 1986

NOTIFICATION

In exercise of the power conferred by Clause (2) of Article 283 of the Constitution of India, the Governor is pleased hereby to make the following amendment in the Treasury Rules, West Bengal and the subsidiary Rules made thereunder, Volume I, as subsequently amended (Hereinafter referred to as the said Rules), viz. :—

AMENDMENT

C.S. No. 2/13

In the said Rules, after S.R. 279—*insert* the following subsidiary Rule, Viz. :—

“S.R. 279A, if a person, to whom any amount of pension and/or gratuity is to be paid, is a lunatic for whose estate a Manager has been appointed in this behalf under the Indian Lunacy Act, 1912, the payment is to be made to such Manager and not to the lunatic. In a case where no such Manager has been appointed the payment may be made in terms of Section 95 of the Indian Lunacy Act, 1912, to the person having charge of the lunatic under the orders of the Collector or to such a person under orders of the Court as well. The disbursing officer has to pay only the amount which he thinks fit to the person having the charge of the lunatic and the balance, if any, or such part thereof as he thinks fit is to be paid for the maintenance of such members of the lunatics family as are dependent on him for maintenance. But before this is done, the person to whom the

payment becomes payable under Rule, will have to be certified by a Magistrate as defined in the Indian Lunacy Act, 1912, as a lunatic.”

By order of the Governor
Sd/- S. N. Ghose
*Special Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 10885-F

Calcutta, the 24th October, 1986

NOTIFICATION

In exercise of the power conferred by the proviso to Article 309 of the Constitution of India, the Governor is pleased hereby to make the Following Rules :—

1. Short title and commencement

(1) These Rules may be called the payment of Arrears of Pension (Nomination) Rules, 1986.

(2) They shall come into force on the date of their publication in the *Official Gazette*.

2. Application

These Rules shall apply to the State Government pensioners who are in receipt of any pension under the Rules which govern such pensioners and which is payable by the State Government out of the Consolidated Fund of West Bengal. These Rules shall also apply to the All India Service Officers borne on the State Cadre.

3. Definitions

In these Rules, unless there is anything repugnant in the subject or context—

- (a) "The Act" means the Pensions Act, 1871 (23 of 1871) ;
- (b) "Form" means a Form appended to these Rules ;
- (c) "Nomination" means nomination made under these Rules ;
- (d) "Pension Disbursing Authority" means the authority through whom pension is drawn and includes :—
 - (i) branch of a nominated public sector bank, or
 - (ii) Treasury including Sub-Treasury, or
 - (iii) the Accountant General, West Bengal.

4. Nominee of pensioner to receive arrears of Pension

Any pensioner to whom any pension is payable by the State Government out of the Consolidated Fund of West Bengal may nominate any other person (hereinafter referred to as the nominee) in accordance with the provisions of Rule 5, who shall receive, after the death of the pensioner, all moneys payable to the pensioner on account of such pension before or after the date of such nomination and which remain unpaid immediately before the death of the pensioner.

5. Nomination

(1) Every pensioner who has retired on or before the date of commencement of these Rules shall, within six months from the date of such commencement nominate any person for the purpose of Rule 4 in Form 'A' and submit it, in triplicate, by personal service after taking receipt or by sending through registered post with acknowledgement due to the respective pension disbursing authority through whom pension is drawn.

(2) Within thirty days of the receipt of nomination in Form 'A' under Sub-Rule (1) the pension disbursing authority shall get the particulars of the pensioner, mentioned in Form 'A', verified with reference to the available records and return to the pensioner, after obtaining a receipt thereof, the duplicate copy of the nomination in Form 'A' duly attested by him or an officer authorised by him in this behalf. The triplicate copy shall be sent to the Accountant General, West Bengal for onward transmission to the office of the respective pension sanctioning authority from where the pensioner had retired while the original copy of the nomination shall be recorded.

(3) Every employee who is due to retire after the date of commencement of these Rules shall submit the nomination, in triplicate, in Form 'A' to the Head of Office from where he/she retiring within three months before or after the date of such retirement.

(4) Within thirty days of the receipt of the nomination in Form 'A' under Sub-Rule (3), the Head of Office shall get the particulars of the pensioner, mentioned in Form 'A', verified with reference to the records of the establishment and return to the pensioner, after obtaining the receipt thereof, a duplicate copy of the nomination in Form 'A', duly attested by him or by an officer authorised by him in this behalf. The triplicate copy duly accepted shall be sent to the Accountant General, West Bengal who shall pass it on to the pension disbursing authority along with the Pension Payment order. If the Pension Payment Order has already been issued, the nomination shall be sent separately quoting the Pension Payment Order Number and other particulars of the Pensioner to enable the pension disbursing authority to link it up with the Pension Payment Order.

(5) A notice of modification of nomination including cases where a nominee pre-deceases the pensioner shall be submitted in triplicate in Form 'B' to the pension disbursing authority in the manner specified in Sub-Rule (1) and thereafter the provisions of Sub-Rule (2) shall apply *mutatis mutandis* with modifications as if it were made under Sub-Rule (1).

(6) A nomination, a fresh nomination or a notice of modification of nomination shall be signed by the pensioner or, if he is illiterate shall bear his thumb impression given in the presence of two witnesses who shall also sign a declaration to that effect in the nomination or fresh nomination or notice of modification of nomination as the case may be.

(7) Nomination, fresh nomination or notice of modification of nomination shall take effect from the date of receipt thereof by the pension disbursing authority or the Head of Office, as the case may be.

6. Accepted Nomination to be conclusive proof

A nomination made under Rule 5 and accepted by the pension disbursing authority or the Head of Office, as the case may be, shall be a conclusive proof with regard to the person nominated receive arrears of pension of the pensioner under these Rules.

7. Mode of payment of arrears

The arrears of pension payable under these Rules shall be paid in accordance with the provisions of the existing Rules governing the mode of payment of pension.

8. Interpretation

Where any doubt arises as to the interpretation of these Rules the matter shall be referred to State Government in the Finance Department whose decision thereon shall be final.

The Payment of Arrears of Pension (Nomination) Rules, 1986

FORM A

[See Rule 5 (5)]

Pension Disbursing Authority/Head of Office
 Name of Bank/Treasury/Accountant General, West Bengal
 (Place).....

I, hereby nominate the person named below under Rule 5
 (Name of the pensioner in capital letters)

of the Payment of Arrears of Pension (Nomination) Rules, 1986.

Name and Address of the nominee	Relation-ship with pensioner	Date of birth	If nominee is minor, name and address of persons who may receive the said pension during the nominee's minority	Name and address of other nominee in case Column (1) pre-deceases the pensioner	Relation-ship with pensioner	Date of birth if the other nominee is minor	Name and address of person who may receive the pension during the other nominee's minority	Contingency on happening of which nomination shall become invalid
1	2	3	4	5	6	7	8	9

Place :

Witness : Signature, Name & Address :

Signature of the Pension Disbursing Authority/Head of Office.

Acknowledgement to be sent by the Pension Disbursing Authority/Head of Office

Certified that application/nomination has been received from Sri/Smt.....

Whose address is.....

Place

Date

Date :

Signature (or thumb impression if illiterate) and name of pensioner and address

.....(Name of Pensioner)

Signature of the Pension Disbursing Authority/Head of Full Address

The Payment of Arrears of Pension (Nomination) Rules, 1986

FORM B

[See Rule 5 (5)]

Pension Disbursing Authority

Name of Bank/Treasury/Accountant General, West Bengal etc.

(Place).....

I,..... hereby make the following alternative nomination in cancellation of the previous nomination made on.....
 (Name of the pensioner in capital letters)

under Rule 5 of the Payment of Arrears of Pension (Nomination) Rules, 1986.

Name and Address of the nominee	Relation-ship with pensioner	Date of birth	If nominee is minor, name and address of persons who may receive the said pension during the nominee's minority	Name and address of other nominee in case Column (1) pre-deceases the pensioner	Relation-ship with pensioner	Date of birth if the other nominee is minor	Name and address of person who may receive the pension during the other nominee's minority	Contingency on happening of which nomination shall become invalid
1	2	3	4	5	6	7	8	9

Place :

Date :

Witness : Signature, Name & Address :

Address :
 Signature of Pension Disbursing Authority with Date & Stamp

Signature (or thumb impression if illiterate) and name of pensioner and address

Certified that application/nomination (Form 'B') has been received from.....(Name of the Pensioner) whose address is.....

Form 'A' has been cancelled and returned to him.

Place

Date :

Signature of Pension Disbursing Authority/Bank/Accountant General, West Bengal/Treasury with full address.

By Order of the Governor
 Sd/- P. K. SARKAR
 Secy. to the Govt. of West Bengal

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Government of West Bengal
Office of the Director of Treasuries & Accounts
Stephen House (4th Floor)
4, B. B. D. Bag (East)
Calcutta-1

No. 57/P/1971-DTA

Dated Calcutta, the 1.12.1986

From : The Director of Treasuries & Accounts,
West Bengal & Ex-officio Deputy Secretary,
Finance Department

To : The Accountant General (A & E),
West Bengal, Treasury Buildings,
Calcutta-1

Sub. : Record of Payment of Pension after the introduction of "Simplified Procedure for payment of pension to the State Government Pensioners drawing pension from Treasuries and Sub-Treasuries in West Bengal".

Sir,

I am to refer to your letter bearing No. Pen IV/58 dt. 31.5.85 (copy enclosed for ready reference), on the above subject and to say that the simplified procedure pension payment stands incorporated in Appendix 17B of the Treasury Rules, West Bengal. The simplified procedure was adopted to reduce the workload of the Treasuries and at the same time to arrange timely payment of pension to the pensioners.

2. There was specific direction to keep all the P.P.O.s in a fire-proof double lock steel Almirah so as to prevent any misuse of the P.P.O. There was no instruction to the Treasuries to record individual payment in the P.P.O. in each month. The Treasuries prepare a bill in respect of all pensioners attached to a Paying Bank. Such a bill is prepared on the basis of a register maintained Paying bank-wise by each Treasury. The pension bill serves as a document of drawal of pension and its disbursement to the Bank. In the old system of pension payment by cash, no duplicate copy of the bill was prepared and it was necessary to record each payment of pension in the P.P.O. on the disbursers portion and also on the pensioners portion.

3. There has been a further direction under F. D. No. 2312-F dt. 11.3.85 to the Treasuries that they will preserve the disburser's portion of the P.P.O. and pensioner's portion will be returned to them with endorsement "Pension is payable under simplified procedure from the Treasury".

4. In terms of Rules for pension payment vide Rule 13 of Appendix 17B of the Treasury Rules, West Bengal as and when any Transfer of pension is made the amount of pension and month up to which pension has been paid are recorded on both copies of P.P.O.s to facilitate payment of pension at the new office of pension payment.

In view of the position explained above the Treasuries/sub-Treasuries may not kindly be asked to record pension payment on both copies of P.P.O.s and the same has been considered as duplication of works.

A very early reply from your end will be highly appreciated.

Yours faithfully

Sd/- Illegible

*Director of Treasuries & Accounts,
West bengal & Ex-officio Deputy
Secretary, Finance Deptt.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 17-F

Calcutta, the 2nd Janary, 1987

MEMORANDUM

Sub. : Grant of Dearness Allowance to the re-employed officers of the West Bengal Higher Judicial Service/ All India Services.

In partial modification of this Department's Order No.11539-F dated 22.9.83 the undersigned is direct to say that the Governor is pleased to decide that the retired members of All India Services and the West Bengal Higher Judicial Service on their

re-employment under the State Government may draw Dearness Allowance at their option either (a) as applicable to the State Government employees or (b) as applicable to the All India Service Officers.

This principle will also apply in case of the retired High Court Judges.

Sd/- D. K. Chakraborty
Joint Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 4521-F

Calcutta, the 2nd May, 1987

MEMORANDUM

Sub. : Adoption of the simplified procedure for expeditious settlement of pensionary claims.

The undersigned is directed to state that in terms of this Department Memo. No. 6388-F dated 24.6.86 (copy enclosed for ready reference) all pension sanctioning authorities will prepare the list in Annexure-I as prescribed in the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 every six months i.e. on 1st January and 1st July each year of all Government employees who are due to retire within the next 24/30 months from the date of preparation of such list and send such list to the concerned Audit Authorities i.e. Accountant General, West Bengal not later than the 31st January or the 31st July, as the case may be, of the year.

2. The question of adoption of simplified procedure for expeditious settlement of pensionary claims has been under

consideration of Government for sometime past. After careful consideration of the matter, the Governor has been pleased to substitute the form of Annexure-I to the W.B.S. (DCRS) Rules, 1971 as follows :—

ANNEXURE I

Rule 124

(To be sent in triplicate to the concerned Audit Authorities by the 31st January/31st July at the latest.)

1. Serial No
2. Name of Officer
3. Date of Birth
4. Appointment held in the substantive capacity, scale of pay etc.
5. Appointment held in the Officiating capacity and scale of pay etc.
6. Date of Superannuation.
7. If on extension of service, the date of expiry of the present extension.
8. The No. and date of communication with which attention of the officer has been invited to Rules 125 to 129.
9. Whether the Officer has made a formal application for pension, if so, the date of receipt of such application.
10. Provident Fund Account Number.

Particulars of loan/advance sanctioned

11. No. and date of sanction.
12. Total No. of instalments of recovery.
13. Amount of loan/advance sanctioned.
14. No. of instalments of principal/interest outstanding recovery.
15. Amount of outstanding principal/interest.

3. All pension sanctioning authorities will send invariably the Annexure-I as amended above in triplicate to the Accountant General, West Bengal as usual.

4. A 'Nil' statement may be sent, if no employee is due for retirement in the next 24-30 months on 1st January/1st July of each year.

5. Formal amendment of West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 will be made in due course.

Sd/- S. K. Chakraborty,
*Joint Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 4989(50)-F

Calcutta, the 14th May, 1987

Sub. : Payment of interest on delayed payment of Death-cum-Retirement gratuity on normal retirement cases to Armed Forces Officers and Personnel below Officers rank.

The undersigned is directed to forward herewith the copies of Memo. No. 27(1)/79/2905/C/D (Pension/Services) dt. 8.8.86 and Memo. No. 27(1)/79/C/D (Pension/Services) dated 12.2.87 from the Ministry of Defence, Govt. of India for favour of information and necessary action at their end.

Sd/- Illegible
*Asstt. Secretary to the
Government of West Bengal,
Finance Department.*

Government of India/Bharat Sarkar
MINISTRY OF DEFENCE/RAKSHA MANTRALAYA

No. 27(1)/79/2905/C/D
(Pension/Services)

New Delhi, the 8th August, 1986

To
The Chief of the Army Staff,
The Chief of the Naval Staff,
The Chief of the Air Staff

Sub.: Payment of interest on delayed payment of Death-cum-Retirement gratuity on normal retirement cases to Armed Forces Officers and Personnel below officers rank.

Sir,

I am directed to say that the President is pleased to decide that interest at the following rate may be allowed on delayed payment of Death-cum-Retirement gratuity in normal retirement cases (i.e. retirement on attaining the age of retirement or on completion of terms of engagement) to Commissioned Officers and personnel below officers rank, for the period beyond three months after the gratuity becomes due :-

- (i) Beyond three months and up to one year... 7% per annum.
- (ii) Beyond one year ... 10% ,,

The interest would be payable till the end of the month preceding the month in which the payment of DCR gratuity is actually made. The interest will be allowed only where it is clearly established that the payment or DCRG was delayed on account of Administrative lapse or for reasons beyond the control of the individual concerned. Each case of payment of interest shall be considered by the Ministry of Defence in consultation with the services Headquarters and the audit authorities concerned and the payment of interest will be authorised through a Govt. Sanction. In all cases where interest has to be paid, action

should be taken to fix responsibility for the delay and disciplinary action should be taken against the official(s) responsible for it.

2. A detailed procedure for finalising pension cases has been laid down in Ministry of Defence letter No. A/40977/AG/PS4(b)/44/S/D (Pension/Services) dated 18th January, 1978. Under the rules, DCR Gratuity becomes due immediately on retirement.

3. Where disciplinary or judicial proceedings are pending on the date of retirement of a service men, the provisional pension is authorised under Regulation 38 (inserted vide CS No. 152/VII/76) Pension Regulation for the Army Part-I (1961) and corresponding regulations on the Navy and Air Force side. Gratuity is paid in such cases until the conclusion of the proceedings and the issue of final orders thereon. The DCRG if allowed to be drawn by the competent authority on the conclusion of the proceedings will be deemed to have fallen due on the date following the date of retirement. In other words, in such cases the gratuity will be deemed to have fallen due on the date following the date of retirement for the purpose of payment of interest on delayed payment of gratuity. Interest will be paid only to those servicemen who are full ex-operated on conclusion of the disciplinary proceeding. The benefit of these instructions will, however, not be available to such of the servicemen who die during the pendency of judicial/disciplinary proceedings against them and against whom such proceedings are consequently dropped.

4. The provisions of this letter will not apply to the payment of arrears of DCRG which may become due as a result of enhancement of the emoluments after retirement or liberalisation of the pensionary awards from a date prior to the date of retirement of the individual. The cases of those servicemen who die while in service, invalidment and premature retirement would also not be covered under these orders.

5. These orders shall apply to defence service officers and personnel who retire after the date of issue of this letter. The cases of those servicemen who retired before this date, would also be covered if DCRG has not been paid as on the date of issue of this letter and there has been delay in its payment beyond 3 months of the date of their retirement by the interest would be payable only from the date of issue of this letter or 3 months from the date of retirement whichever date is later.

This letter issues with the concurrence of the Ministry of Defence (Finance) vide their u.o. No. 3488-Pen. of 1986..

Yours faithfully,
Sd/- M.K Aggarwal,
Desk Officer.

Government of India/Bharat Sarkar
MINISTRY OF DEFENCE/RAKSHA MANTRALAYA

No. 27(1)/79/C/D New Delhi, the 12th February, 1987
(pension/Services)

The Finance Secretary,
All State Govts./Union Territories.

Sub.: Payment of interest on delayed payment of Death-cum-Retirement gratuity on normal retirement cases to Armed Forces Officers and Personnel below officers rank.

Sir,

I am directed to forward herewith a copy of this Ministry's letter No. 27(1)/79/C/D (Pension/Services) dt. 8.8.86 containing Govt. instructions on the above subject which may be circulated among the Treasuries for necessary action. It is pertinent to mention that payment on this account has to be made on priority basis and responsibility for any delay in payment beyond 3 months on the part of Disbursing Authorities has been envisaged to be fixed.

Yours faithfully,

Sd/- Shiv Raj Nafir
Deputy Secretary to the
Govt. of India

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.7716-F

Calcutta, the 26th June, 1987

MEMORANDUM

The undersigned is directed to issue the following instructions on some points regarding payment of commuted value of pension and lifetime arrear pertaining to the deceased pensioner :-

Points raised

Clarification

1. What procedure is to be maintained to arrange for payment of C.V.P., when the prayer for which has been accepted in the lifetime of the pensioner and the authority has been issued from the Accountant General, W.B. and received by the Treasury after expiry of the pensioner.

2. Whether family pension can be released in favour of widow/widower of the pension holder before payment of pension to the pensioner in the case of death of pensioner, in the same P.P.O.

Provision of S.R. 293 is the general instruction to Treasury Officer for payment of commuted value of pension. Fresh authority from the Accountant General, W.B. separately in favour of each legal heir/need not be insisted upon. In this connection S.R. 298 (ii) may also be taken into consideration.

At present family pension is sanctioned at the same time when pension is sanctioned. This fact is recorded in the P.P.O. of the pension holder. Therefore, there is no bar to commence family pension on receipt of death report of the pensioner even if the pensioner failed to receive his pension.

At the same time steps shall be taken to release lifetime arrears of pension with due regard to S.R. 297 and 298 of WBTR, Volume I.

Points raised

3. Whether Treasury Officer is competent enough to pay the L.T.A. to the legal heirs of the deceased pensioner where the pensioner died before receiving first payment of pension.

4. Treasury Officer concerned has no scope to be confirmed about the fact whether prayer for commutation has been made absolute by the Accountant General, West Bengal, for this is required by the Treasury to ascertain legal heirs of pensioner concerned for payment of C.V.P. money.

Clarification

In terms of S.R. 298 of WBTR, Vol. I and Rules 169 and 170 of the WBS (DCRB) Rules, 1971 L.T.A. may be paid to the legal heirs of the pensioner even where the pensioner dies before receiving first payment of pension, subject to the conditions mentioned in the said Rules.

Under rules regulating commutation of pension matters, prayer for commutation becomes absolute on the date on which an application in the prescribed form is received by the pension sanctioning authority concerned or on the date on which medical authority issue certificate in this behalf, as the case may be.

However, Treasury Officer has no concern in the matter whether an application for commutation of pension has become absolute.

He will only act when an authority for C.V.P. payment has come from the Accountant General, W.B. in favour of a pensioner who died earlier, and follow the procedure as indicated in the preceding paragraphs.

Sd/- S. K. Chakrabarti
Deputy Secretary to the
Govt. of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 9206-F

Calcutta, the 1st August, 1987

Sub.: Payment of pension at sub-Treasuries.

The undersigned is directed to say that in terms of S.R. 266 of W.B.T.R.-I when the payment of a pension is authorised at a sub-Treasury, the Sub-Treasury Officer shall be furnished by the District Treasury Officer with an authenticated copy of the disburser's portion of the pension payment order with the Collector's order for payment at the sub-Treasury endorsed thereon. In issuing copies of pension payment orders aforesaid, the Treasury Officer shall reproduce the full order of the Accountant General, West Bengal and make the endorsement "made payable at..... sub-Treasury with effect from.....". Also in such cases the Treasury Officer makes an endorsement of the disburser's portion of pension payment order so that payment may not be made at the District Treasury as well.

It has now been decided in consultation with the Accountant General, West Bengal that in the matter of pension payment from a District Treasury, a Subdivisional Treasury or a sub-Treasury, there will be no necessity of obtaining prior approval of the Collector to the pension payment. The Treasuries will be able to make pension payment without any order of the Collector. In respect of first payment

PROFORMA

To
The

.....
(Head of the office)

Sub. : Restoration of commuted portion of pension after 15 years.

Sir,

Kindly restore my commuted portion of pension in terms of Govt. of West Bengal, Finance Department Memo. No. 9765-F, dt. 19th August, 1987.

Requisite particulars are given below :

1. Name in Block Letters :
2. Date of retirement :
3. P.P.O. No. :
4. Amount of original pension :
5. Amount of pension commuted :
6. Name of Treasury/sub-Treasury/Bank through which pension is now being drawn :

Dated :

Present address of the pensioner

Signature of Pensioner.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No.11585-F

Calcutta, the 19th October, 1987

MEMORANDUM

Sub. : Grant of ad-hoc family pension to the widows of State Government employees.

The question of granting some financial assistance to the widows of State Government employees who died while in service prior to 1.4.65 but after 15.8.47 has been under consideration of Government for sometime past. After careful consideration of the matter, the Governor has been pleased to decide that such widows of State Government employees who died while in service prior to 1.4.65 but after 15.8.47 may be granted lump sum ad-hoc family pension of Rs. 150/- (Rupees one hundred fifty only) per month with effect from October 1, 1987 irrespective of the pay drawn by the deceased employee concerned.

2. The Governor has further been pleased to decide that the amount of monthly ad-hoc family pension admissible in terms of Finance Department Memo. No. 6153-F dt. 13.8.81 read with Memo. No. 6755-F dt. 24.6.82 be enhanced to Rs. 150/- (Rupees one hundred fifty only) per month with effect from October 1, 1987.

3. The ad-hoc family pension as mentioned above will be admissible to such widows of State Government employees who at present are not in receipt of any kind of pension whatsoever from any Government, provided that if anybody otherwise eligible to get this ad-hoc family pension be now in receipt of widow/old age "Pension" under the Scheme for such pension sanctioned by the Relief and Welfare Department applies for this pension, she will be sanctioned this pension in lieu of the existing widow/old age pension of the Relief and Welfare Department, if she is otherwise eligible. The widows who are in receipt of ex-gratia family pension in terms of Finance Department Memo. No. 3258-F dated 28.3.80 read with Memo. No. 5982-F dated 5.8.81 will also be sanctioned ad-hoc family pension

with effect from the date of expiry of the term of ex-gratia family pension or with effect from 1.10.87, whichever is later. Henceforth no ex-gratia family pension will be sanctioned. The ad-hoc family pension will be paid till death of the widow(s) concerned. The ad-hoc family pension will not be admissible in those cases where the widows were alive on 1.10.87 but died subsequently before they could apply for the ad-hoc family pension. In cases where ex-gratia family pension has been sanctioned for life of the widow, those cases need not be reopened.

4. The widows will have to submit application to the competent authority in the form as at Annexure 'A' in duplicate and 4 (four) copies of passport size photographs duly named and attested, descriptive roll in the form as at Annexure 'C' in triplicate duly attested and 3 (three) slips bearing their signature or Left Thumb and Fingers Impressions duly attested and the application form in duplicate for payment of pension through Public Sector Banks in Calcutta as at Annexure 'D'.

Sanction to this ad-hoc family pension will be issued by the authority competent to sanction pension to the Government employee concerned, to the Accountant General, West Bengal along with a copy of application in Annexure 'A', certificate in Annexure 'B' (to be issued by the competent authority), three copies of passport size photographs duly named and attested, descriptive roll in duplicate duly attested, three slips bearing signature or Left Thumb and Fingers Impressions duly attested and application for payment of pension through Public Sector Banks in duplicate.

5. The Accountant General, West Bengal will issue Pension Payment Orders in these cases in the same manner as normal pension is paid to superannuated/retired Government employees.

6. The ad-hoc increases/relief on pension sanctioned to the State Government pensioners will not be admissible to the holders of ad-hoc family pension sanctioned in this order.

7. The charge will be debited to the head "2071-Pension and Other Retirement Benefits".

Sd/- S. N. Chakrabarti
Deputy Secretary to the
Govt. of West Bengal

ANNEXURE 'A'

**Form of Application for Ad-hoc
Family Pension**

(To be submitted in duplicate)

Memo.....

Dated.....

1. Name of the Widow :
2. Age :
3. (a) Present Postal address :
- (b) Permanent Postal address :
4. Whether the widow is in receipt of any kind of pension from any Government with details thereof (including widow/old age pension of the Relief and Welfare Department) :
5. Name of the husband :
6. Last appointment held (including the name of the office) :
7. Date of death and copy of death certificate, if available :
8. Whether death gratuity was paid and if so the amount thereof :
9. Name of the Public Sector Bank/ Treasury from which payment of ad-hoc family pension is desired :

I declare that the facts mentioned above are correct. I have also enclosed certificate in duplicate in Annexure 'D' from.....

.....
where my husband was attached at the time of death 4 copies of passport size photographs of mine and descriptive roll in Annexure 'E' in triplicate, slips bearing specimen signature/left thumb and fingers impression in triplicate duly attested and application for payment of ad-hoc family pension through Public Sector Bank in Annexure 'F' in duplicate.

(Signature or Left Thumb Impression
of the Widow).

Dated

ANNEXURE 'B'

(To be issued by the competent authority in duplicate)

Memo. No.....

Dated.....

Certified that (1) Smt.
now residing at

.....
is the widow of Late

(herein indicate the designation and office of the deceased Government Employee) who died on..... while in service after rendering service for the period from to

(2) She is not in receipt of any kind of pension whatsoever from any Government.

(3) (i) A death gratuity amounting to Rs..... was sanctioned in respect of the deceased Government servant in this Department Order No..... dated.....

(ii) No death gratuity was sanctioned in respect of the deceased Government servant as (give reasons).....

(4) The Service Book of Late
.....is submitted herewith/not available.

Full Signature :

Designation :

Date :

Office Seal :

ANNEXURE 'C'

(To be submitted in triplicate duly attested)

Descriptive Roll of Smt.....,

widow of Late.....

(i) Date of birth in Christian era :

(ii) Height :

(iii) Identification mark :

(iv) Signature or thumb and fingers impression :

(Thumb), (Fore-finger), (Middle-finger),

(Ring-finger), (Little-finger).

ANNEXURE 'D'

Application for drawal of pension through Public Sector Banks

(To be submitted in duplicate)

To
The Accountant General,
West Bengal, Calcutta-1

Sir,

I shall draw my pension through Public Sector Bank and give below necessary particulars to enable you to make arrangements in this regard:

(1) Particulars of Pensioner—

- (a) Name :
- (b) P.P.O. No. :
- (c) Present address :

(2) Particulars of authorised PSB—

- (a) Name :
- (b) Branch where payments desired :

2. *Pensioner's Savings Bank/Current Account No. at the Branch to which pension is to be credited.

Yours faithfully,

Place.....

(Pensioner)

Date.....

*(Not 'Joint' or 'Either or Survivor' account)

Pensioner's specimen Signature

Government of West Bengal
FINANCE (AUDIT) DEPARTMENT
P.S.P. BRANCH

No. 653-F.P.S.

Calcutta, the 1st July, 1988

From: Shri S.N.Dutta,
Dy. Secretary to the
Government of West Bengal

To : The Principal Accountant General (A & E),
West Bengal, Treasury Buildings,
Calcutta-1

Sub.: Scheme for granting monthly allowances by the State Government to the Freedom fighters as well as to the persons who suffered for their participation in the Post-Independence Democratic Movements.

Sir,

I am directed to state that the State Government were considering for sometime past a proposal for grant of some relief by enhancement of the existing monthly allowances to the Freedom fighters as well as to the persons who suffered for their participation in the Post Independence Democratic Movements in the State and were drawing their pension only from the State Government.

2. I am thus directed by order of the Governor to say that the Governor, after careful consideration, has been pleased to sanction with effect from 1.4.1988 a monthly allowance at the enhanced rate of Rs. 300/- (Rupees three hundred) only to each of those Freedom fighters and also to the participants in the Post-Independence Democratic Movements who are in receipt of pension only from the State Revenues.

3. I am also directed to say that before making payments of the enhanced monthly allowance herein sanctioned, a written declaration be obtained from the pensioners concerned to the effect that they are, drawing pension from the State Government only and are not receiving any pension from the Government of India.

4. Payment of the differences of monthly allowances between the existing rate and that of the same at the enhanced rate as sanctioned herein, may be made with effect from 1.4.88 in those cases where sanction orders at the existing rate of monthly allowance have already been issued from this Department.

5. The charges on this account are debitable to the head (i) "60-Other Social Security and Welfare Programmes-102-Pension under Social Security Schemes-Non-Plan-(3) Allowances and Gratuities to Political Sufferers, their families and institutions-Pension/Gratuities" and (ii) "60-Other Social Security and Welfare Programmes-200-Other Schemes-Non-Plan-(15) Payment of Pension to Political Sufferers for Post-Independence Democratic Movement-Pension/Gratuities", as the case may be both subordinate to the Major Head "2235-Social Security and Welfare (Social Welfare)" in the State Budget during the year, necessary funds under which will be provided by reappropriation or otherwise, if necessary, in due course.

Yours faithfully,
Sd/- Illegible
*Deputy Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

Memo. No. 8252/1(350)-F

Dt. 29.7.88

Under Section 17 of the Hindu Marriage Act, 1955, second marriage solemnised during the life-time of the first wife is void. Such second wife, not being a legitimate heir, is not entitled to receive any benefit due on the death of a Government employee while in service or after retirement as per provision of this Department Order No. 9388-F dt. 4.8.83.

A question has now been under consideration of the Government as to whether the children born out of the second marriage will be entitled to such benefit. Under Section 16(1) of the said Act, though the second marriage is null and void, any children of such marriage shall be legitimate.

2. In view of the provision of the Hindu Marriage Act, 1955, the Governnor has been pleased to decide that such children born out of the second marriage are to be accepted as members of the family/ legal heirs within the meaning of Rule 7(1)(c)(1) and (2) and Rule 170 of the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971.

Sd/- Illegible
*Deputy Secretary to the
Government of West Bengal
Finance Department*

Government of West Bengal
DEPARTMENT OF HEALTH AND FAMILY WELFARE
M. A. BRANCH

No. H/MA/261/5R-2/88

Calcutta, the 16th January, 1989

CIRCULAR

In this Deptt.'s Circular No. H/MA/1367/1R-80-82/II dated 6.4.88 stipulating the principles followed in the matter of fixation of re-employment pay of re-employed Medical Officers of the W.B.H.S. it was indicated in Clause (i) of Pay (6) through typhographical mistake that in the case of officers whose pay plus pension and P.E.G. exceeds the maximum of the pay scale of the post to which they are employed the allowances should be calculated on the minimum.

Actual provision in this regard should, however, be as indicated below :--

“In the case of officers whose pay plus pension and P.E.G. exceeds the maximum of the pay scale of the post to which they are employed the allowances should be calculated on that maximum.”

2. Clause (i) of Para (6) of the Circular No. H/MA/1367/IR-8082/II dated 6.4.88 should be treated to have been modified accordingly.

3. All concerned are being informed.

Sd/- Illegible
*Deputy Secretary to the
Government of West Bengal.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 1112-F

Calcutta, the 2nd February, 1989.

MEMORANDUM

Sub.: Guidelines for Heads of Offices/Pension Sanctioning Authorities for Processing and Submission of Pension cases.

With a view to expediting sanction of pension etc. guidelines for the Head of the Offices/Pension Sanctioning Authority for processing and submission of pension cases to the Office of the Accountant General, West Bengal have been prepared.

2. In enclosing the said Guidelines, the undersigned is directed to request all Departments/Directorates to follow the same in their offices and to circulate to all subordinate offices under their control.

Sd/- **S.K.Chakrabarti**
*Deputy Secretary to the
Government of West Bengal.*

(A) DUTIES OF HEADS OF OFFICES

I. Steps to be taken in connection with the pension work of the staff of his office

(1) One senior-most officers available should invariably be placed in charge of pension work who will be held responsible in case on any default.

(2) One or two as deemed necessary, senior and experienced staff, conversant with pension rules should be entrusted with the pension work.

(3) The Head of office should obtain from the Government servants working under him—

- (a) the statement of Family members as defined in Rule 7(1) (e) (2) of D.C.R.B Rules for the purpose of Family Pension just after the Government servant has completed one year's service ;
- (b) the nomination in the proper Form for the purpose of death gratuity.

Those documents should be countersigned and pasted in the Service Book.

(4) Service Books should be maintained properly.

(i) At the close of each year, service of each employee should be verified with reference to pay bills and acquittance rolls and necessary certificate of Verification should be recorded in the Service Book under proper attestation.

(ii) Pay fixation under revised scale/new Intermediate Selection Grades etc. should be done quickly and got checked by concerned authority as may be prescribed viz. Pay fixation under ROPA '81 will have to be got checked by Finance Deptt.

(5) A Register should be maintained showing the following particulars with reference to date, month and year of the birth of the Government servant, working under him to detect whose pension case should be taken up for its actual preparation :--

Name	Designation	Class of Service Inferior/Superior	Date of Birth	Date of Superannuation	Remarks
1	2	3	4	5	6

(6) Service Books of all the Government servants due to retire during next five years should be presented before the Civil Audit Party visiting his office for checking.

(7) Some suitable Register should be maintained to watch the progress and disposal of pension cases. The proforma indicated in Annexure-I and Annexure-II (prescribed under Finance Department No. 8122-F dated 28.11.75 for submission of monthly report of outstanding pension cases) may serve the purpose well.

The initial entry in this Register will be made at the beginning of each month from the Register referred to in Serial 5 above.

(8) Every Head of office should be very particular about timely finalisation of the pension cases. For undue delay, he would be personally held responsible. Payment of interest would also be involved in which even the question of fixation of responsibility would also arise.

II. Steps to be taken by Heads of office for preparation and submission of pension papers of a retired Government servant

(1) The work in connection with preparation of pension case should be initiated two years' prior to the date of retirement. So at the beginning of each month the register referred to in I(5) and (7) should be consulted to detect the cases to be taken up.

(2) Head of the office shall send to each such Government servant a copy of Form No 5 (Formal application for pension) one year in advance of the date on which the Government servant is due to retire on superannuation requesting him to submit the same early duly complied along with 4 copies of Joint Photos and three sets of specimen signature.

(3) The Head of office shall not wait for the receipt back of the formal application (Form 5) from the Government servant before undertaking the work of preparation of the pension case. He will first start reviewing the Service Book specially on the following points :-

- (i) Whether date of birth has been correctly recorded ; if there is any alteration/correction, it was done by proper authority and for valid reasons.
- (ii) Over-age at entry, if any, has been condoned.
- (iii) Order of confirmation, declaring of quasi permanent/permanent status is properly recorded.

- (iv) Full particulars of leave granted are recorded : in case of extra-ordinary leave, it should be mentioned whet it was on medical ground.
- (v) Orders of suspension, reinstatement etc. are properly recorded.
- (iv) Annual verification of service is properly recorded. If anyportion of service was left unverified, the possibility of dispensing with the verification within the purview of G. O. No. 2255-F dated 22.3.73 should be considered and order passed and recorded in the Service Book.
- (vii) Fixation of pay on promotion, appointment to the new intermediate selection grade, revision of pay scale etc. is correctly made and statement of pay fixation under revised scales are pasted in Service Book. Fixation of pay under ROPA '81 should be got checked by Finance Department ; if it was included in the category of "non-checked" cases, it should be rechecked in the light of observations made by Finance Department in similar checked cases and certificate of doing so, should be recorded on the relevant pay fixation statement.

(4) If any omission/defect is detected in course of checking of the Service Book, the same should be got rectified well in advance of the date of retirement.

(5) After completion of checking of the Service Book and making good of the omissions/defects, actual preparation of the pension case should be taken up at least 8 months before retirement. At this stage, Form I will be filled in properly; calculation sheet for emoluments, amount of pension gratuity and Family Pension will be prepared. Form 5 should be obtained from the Government servant with photos and specimen signature by that time.

(6) The outstanding dues, if any, will be ascertained.

(7) Provisional gratuity and pension will then be sanctioned and arrangement made for their drawal and disbursement in due time.

(8) Form 3 (sanction in general terms) will be prepared. Details of provisional pension/gratuity to be drawn and disbursed should be recorded in relevant portion of Form 3 with special case to indicate the period of payment of provisional pension.

(9) After completion of the pension case, all the documents/forms should be checked up, signed and submitted to the Accountant General with a forwarding letter at least 3 months before the date of retirement. In the forwarding letter, the following information should be indicated :-

- (i) Whether re-employment granted. If so, details thereof along with information as to whether Pension and PEG will be deducted from re-employment pay.
- (ii) Details of provisional pension and gratuity paid/to be paid.

(10) In many cases, pension case is not properly documented resulting in protracted correspondence between Accountant General and departmental authorities for which finalisation of the case is delayed ultimately causing troubles and hardship to the retired personnel. Every Head of office will take care to see that the following documents are sent to Audit Office along with a pension case:-

- (i) Form-I
- (ii) Form-3 (sanction in general term)
- (iii) Form-5 (pensioners' formal application for pension)
- (iv) Calculation sheet for emoluments, pension, gratuity and Family Pension
- (v) 3 copies of joint photo duly named and attested on the front side
- (vi) Two sets of specimen signature duly attested
- (vii) Statement of outstanding dues
- (viii) Service Book.
- (ix) Medical certificate of Invalidation (in case of invalid pension only).

(11) After disbursement of pay and allowances for the last month of the service, the LPC should be prepared and sent to the Accountant General quoting the reference of the letter with which the pension case was sent. In case the Service Book has already been sent back by Accountant General certifying the amount of pension etc. the reference of Accountant General's letter should invariably be quoted in the letter with which the LPC is sent.

III. Steps to be taken for preparation and submission of Family Pension/Death gratuity cases in case of a Government servant while in service.

(1) Immediately on receipt of information of death of a Government servant in service, Head of office will consult the Service Book

and find out the statement of Family members and nomination for death gratuity. If there is no nomination, immediate steps will be taken to ascertain the members of Family. Arrangement should also be made for sanction and disbursement of "Immediate Relief" viz. 3 months' pay Limited to Rs. 1000/-.

(2) He will immediately send application form for Family Pension [Annexure-II in Appendix-I to Rule 109 of WBS (DCRB) Rules, 1971] to the widow/widower/beneficiary with a forwarding letter in Form Annexure-I *ibid* requesting for immediate consequence and submission with the following documents :—

- (i) Death certificate in respect of the Government servant;
- (ii) 4 copies of photo duly named and attested ;
- (iii) 3 sets of specimen signature duly attested ;
- (iv) Guardianship certificate in respect of any minor payee if there is no natural guardian.

(3) He will simultaneously start checking of Service Book and filling in Form I and Preparing calculation sheet for death gratuity and Family Pension in the same manner as mentioned under "II" above.

(4) Outstanding dues will be ascertained, LPC will be prepared after making the payment of last pay etc.

(5) Provisional family pension and provisional death gratuity will be sanctioned. Action should also be taken for its immediate drawal and disbursement. A copy of the sanction for provisional Family Pension and death gratuity will be attached to Pension case.

(6) Sanction for death gratuity in general terms, will be prepared indicating the names of the payees (nominees/family members as the case may be) with their respective shares. Sanction for Family Pension will also be prepared in Annexure-III *ibid*. By that time, application Form along with the requisite documents should also be obtained from the beneficiaries.

(7) After completion of the case, the same will be checked, signed and will be submitted to the Accountant General within 30 days after death of the Government servant with the following documents :—

- (i) Form-I,
- (ii) Application for Family Pension (Annexure-II)
- (iii) Sanction in general terms (Form 3 for death gratuity and Annexure-III for Family Pension)
- (iv) Calculation Sheet for Family Pension and death gratuity.

- (v) 3 copies of photo, 3 sets of specimen signature of the widow/widower/other beneficiary duly named and attested. Where family pension is payable to minors, the photo of the minor as well as that of their guardian should be furnished.
- (iv) LPC indicating recoveries, if any.
- (vii) Death certificate.
- (viii) Guardianship certificate where payment is to be made minors.
- (ix) Service Book
- (8) The forwarding letter should invariably indicate :--
 - (i) Whether the widow/widower was re-married. If so, full details thereof.
 - (ii) Whether the widow/widower has been appointed in Government service. If so, the date of appointment is to be indicated.
 - (iii) Details of Immediate Relief, Provisional Family Pension and death gratuity paid.

IV. Steps to be taken after submission of the case to Audit

(1) After submission of pension papers to Audit, period of payment of Provisional pension should not normally be extended beyond the date of payment already indicated in Form 3.

(2) Final disposal of the case by Audit Office should be closely watched. If intimation regarding issue of PPO/GPO is not received within 3 months from the date of submission of the case, it should immediately be taken up with the office of the Accountant General (A & E). The person dealing with pension cases may also be deputed to Accountant General's office with prior intimation at least of two weeks in advance.

(3) Audit queries/objections issued by the Accountant General should be replied quickly. If any case is returned with objections, Head of office will immediately take up the case and re-submit the same after meeting the objections within 7 days from the date of receipt. With a view to ensuring early settlement of pending cases, Pension Peripatetic Party of the Accountant General visit different offices with prior intimation. The service of the Party should also be utilised for getting the objections settled.

ANNEXURE I

Register to Watch Progress and Disposal of Pension Cases (Retirement Cases)

Serial No.	Name of Government servant	Desingation with class (Superior/Inferior)	Date of superannuation/ retirement
1	2	3	4
Date of issue of Form 5 to the Government servant	Date of receipt back of the Form 5 from the Government servant	Due date of submission of pension case to A. G., West Bengal	
5	6	7	
Reference No. & date under which the pension case sent to A.G., West Bengal	Reasons for delay, if any	A.G's reference No. & date in which admissibility report/objection Memo.issued	
8	9	10	

Reference No. & date of the reply to A. G., West Bengal	Reference No. & date of the sanction, if issued separately with reasons therefor	A.G.'s reference No. & date in which intimation of the issue of PPO is sent	Remarks
11	12	13	14

ANNEXURE II

Register to Watch Progress and Disposal of Death Gratuity and Family Pension Cases (Retirement Cases)

Serial No.	Name of the deceased Government servant	Designation with class (Superior/Inferior)	Date of death	Date of receipt of death report
1	2	3	4	5

Date of sending Annexure I & Annexure II to the members of the family of deceased Government servant	Date of receipt back from the members of the family (Annexure II & other papers)	Due date of submission to the A. G., West Bengal
6	7	8

Reference No. & date of submission of Family Pension case to the A.G., West Bengal together with Annexure II & Annexure III	Reasons for delay, if any	Date of issue of Admissibility report by A.G., West Bengal, if any
9	10	11

A.G's reference No. and date of issue of family P.P.O.	A.G's reference No. & date of issue of Authority for death gratuity	Date of payment of death gratuity	Remarks
12	13	14	15

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Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 1633-F.

Calcutta, the 17th February, 1989

NOTIFICATION

In exercise of the power conferred by the proviso to Article 309 of the Constitution of India, the Governor is pleased hereby to make the following amendments in the Payment of Arrears of Pension (Nomination) Rules, 1986, published under this Department notification No. 10885-F, dated the 24th October, 1986 (hereinafter referred to as the said rules) :-

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AMENDMENTS

In the said rules :-

- (1) for sub-Rule (2) of Rule 1, *substitute* the following sub-rule :-
“(2) They shall come into force on the 24th October, 1986”;
 - (2) for clause (a) of rule 3, *substitute* the following clause :—
‘(a) “family” includes the following relatives of a pensioner--
 - (i) wife, in the case of a male pensioner,
 - (ii) husband, in the case of a female pensioner,
 - (iii) sons including step sons and adopted sons,
 - (iv) unmarried and widowed daughters (including step daughters and adopted daughters),
 - (v) mother, and
 - (vi) father’;
 - (3) in rule 4, after the word “nominate”, *insert* the words “if he has a family as defined in Clause (a) of Rule 3, one or more members of the family, and, if he has no family”;
- ✍

(4) in rule 5,--

(a) in sub-rule (1),

(i) for the word "who has retired on or before, substitute the words "retiring before on or after";

(ii) for the words, "figure and letter", within six months from the date of such commencement, nominate any person for the purpose of rule 4 in Form 'A' and submit it, in triplicate, *substitute* the words make a nomination as required by rule 4 in Form 'A' and submit the same in duplicate";

(b) in sub-Rule (2) omit the words beginning with "The triplicate Copy" and ending with "recorded";

(c) in sub-rule (3),

(i) for the word "triplicate". *substitute* the word "duplicate";

(ii) *omit* the words "within three months before or after the date of such retirement";

(d) in sub-rule (4),

(i) for the words "a duplicate copy", *substitute* the words "the duplicate Copy".

(ii) for the word "triplicate", *substitute* the word "original";

(e) in sub-rule (5), for the words "A notice of modification of nomination including cases where a nominee predeceases the pensioner shall be submitted in triplicate in Form 'B'", *substitute* the words, "A pensioner may at any time, including cases where the nominee predeceases the pensioner, submit, in supersession of the earlier nomination, a fresh nomination in Form 'B' in duplicate";

(f) for sub-rule (6), *substitute* the following sub-Rule :--

"(b) A nomination or fresh nomination, as the case may be, shall be signed by the pensioner, or if he is illiterate, shall bear his thumb impression given, in the presence of two witnesses."

(g) in sub-Rule (7), for the words "fresh nomination or notice of modification of nomination", *substitute* the words "or fresh nomination".

2. These amendments shall be deemed to have taken effect on the 24th October, 1986.

By order of the Governor,
Sd/- S.N.Roy,
Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 2385-F

Calcutta, the 4th March, 1989

MEMORANDUM

Sub.: Restoration of commuted portion of pension of the State Government pensioners-Change of procedure regarding.

The undersigned is directed to state that the question of simplification of the procedure prescribed in Paras 4 and 5 of this Department Memo. No. 9765-F dt. 19.8.87 in the matter of restoration of commuted portion of pension has been under examination of the Government for sometime past. After careful examination of the matter, the Governor has been pleased to decide that each eligible pensioner is required to apply in the form prescribed in the said Memo. duly filled in directly to the Accountant General (A & E), West Bengal, Treasury Buildings, Calcutta-700 001.

On receipt of application directly from the pensioner, the Accountant General (A & E), West Bengal, will verify the admissibility of the benefit of restoration of commuted portion of pension with reference to the records maintained in his office and will

issue authority for restoration of commuted portion of pension to the respective pension disbursing authority with a copy to the pensioner concerned.

Similarly, in eligible cases as provided in Para 5 of the said Memo., the legal heir(s) will also submit application directly to the Accountant General (A & E), West Bengal, Treasury Buildings, Calcutta-700 001.

Paras 4 and 5 of this Department Memo. No. 9765-F dt. 19.8.87 shall be deemed to have been amended to the extent of this order.

Sd/-S. N. Roy
Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 2792(125)-F.

Dated 10.3.89.

Cheque system of payment has been introduced at a good number of Treasuries but they have not yet adopted payment of individual pension by cheques. In view of reports received about fraudulent withdrawal of money from Treasuries against taking pension payment orders, it has since been decided that payment of first pension including gratuity, commuted value of pension as also life-time arrears from Treasuries with cheque system of payment shall be made by Account payee cheques except in the case of Central Civil and Central Political pension which are accounted for in the accounts submitted to the Director of Audit, Central, Calcutta.

This order will not apply also in cases of pensions which are already paid through Banks either on the simplified procedure or under any scheme introduced by the State Government or other Governments.

This is in continuation of No. 12/P/1085(52)-DTA, dated 26.5.88 of the Director of Treasuries and Accounts, West Bengal and shall be applicable to the Defence pension.

Sd/- Illegible
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 11322-F

Calcutta, the 4th October, 1989

MEMORANDUM

Sub. : Counting of service for the purpose of pension of employees of State Government and State Autonomous Bodies/Statutory Bodies seeking absorption under Central autonomous and statutory bodies.

The undersigned is directed to invite a reference to this Department Memo. No. 7091-F dt. 19.7.86. A question has arisen whether Nationalised Banks will be treated as autonomous bodies for the purpose of extension of the benefit contemplated therein. The issue was taken up with the Government of India, which has since clarified that Nationalised Banks including Reserve Bank of India have been treated as autonomous bodies for the purpose of extension of the abovementioned benefit.

The undersigned is, therefore, directed to state that all Nationalised Banks including Reserve Bank of India will be treated as autonomous bodies for the purpose of extension of the benefit contemplated in this Department Memo. No. 7091-F dt. 19.7.86.

This will take effect from 7th February, 1986 i.e. employees who were in service on that date under Nationalised Banks including Reserve Bank of India will get the said benefit.

Sd/- S.K. Chakrabarti
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 11621-F

Calcutta, the 21st October, 1989

MEMORANDUM

Sub. : Early finalisation of pension cases.

In terms of existing rules/orders of the State Government, a pension case should be submitted to the office of the Accountant General, West Bengal, duly completed in all respects 6 months before retirement of a Government employee, and family pension case within 30 days after death of the Government employees.

2. It is reported by the A.G.W.B. that these rules/orders are not being following by many pension sanctioning authorities. Moreover, in many deserving cases provisional pension and provisional gratuity are not being paid by such authority.

3. The Government is very much concerned over the position reported by the A.G.W.B. accordingly, the undersigned is directed to say that every pension sanctioning authority must invariably submit pension/family pension cases to the office of the A.G.W.B. within the time period as per rules as mentioned in Para 1 above.

Where pension papers are detained for some reasons, steps must invariably be taken for payment of provisional pension and provisional gratuity as per existing rules/orders.

4. All Departments/Dtes. are requested to circulate this instruction widely amongst their sub-ordinate offices.

Sd/- A. K. Roy
Joint Secretary to the
Government of West Bengal

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Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 12146-F

Calcutta, the 4th November, 1989

MEMORANDUM

A point has arisen as to how the revision of pension in terms of G.O. No. 7532-F dated 6.7.88 will be regulated in cases where a pensioner is in receipt of two pensions sanctioned separately by two Governments (One by Government of West Bengal and the other by Central Government or other State Governments) and authorised to draw under separate PPOs; and also how the payment of relief in such cases will be regulated.

2. After careful consideration of the matter, the Governor has been pleased to clarify that where a pensioner is in receipt of pension/family pension from this Government and also a pension/family pension from the Central Government/other State Governments/Public Sector Undertaking/Autonomous Body, the pension/family pension drawn from the Central Government/other State Governments/Public Sector Undertaking/Autonomous Body, shall not be taken into account for consolidation as well as for applying the minimum limit of Rs. 375/- in terms of G.O. No. 7532-F dated 6.7.88.

In such cases relief on pension will be determined with reference to the pension sanctioned by this Government. This Government shall have no objection if the Central Government/other State Governments/Public Sector Undertaking/Autonomous Body allows relief in respect of their pension in accordance with the orders issued by them.

Sd/- S.K. Chakrabarti
Deputy Secretary to the
Government of West Bengal
Finance Department

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 13248-F

Calcutta, the 4th December, 1989

NOTIFICATION

In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor has been pleased to make with immediate effect the following amendment in the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, as subsequently amended (hereinafter referred to as the said Rules):--

AMENDMENT

After sub-paragraph (v) of Note below Sub-Rule (9) of Rule 100 of the said Rules, *add* the following proviso:

“Provided that the death-gratuity payable under Rule 98 shall be payable to the person in whose favour Succession Certificate in respect of the gratuity in question has been granted by a Court of Law.”

By order of the Governor,
Sd/- **S.K. Chakrabarti**
*Deputy Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 13349-F

Calcutta, the 8th December, 1989

MEMORANDUM

Information has been received by the Directorate of Treasuries and Accounts, West Bengal that payment of undrawn pension and arrears

including payment of life-time arrears of pension in case of Non-Government Educational Institution Employees Pension and West Bengal Legislature Members' Pension is delayed as there is no specified Rule in this regard.

In view of the above the undersigned is directed by order of the Governor to state that the Governor has been pleased to decide that provision laid down in S.R. 297 and S.R. 298 of W.B.T.R. Vol.-I read with G.O. No. 13137-F dated 28.12.88. (copy enclosed) shall be applicable for making payment of undrawn pension and arrears including payment of life-time arrears of pension in case of Non-Government Educational Institution Employees' Pension and West Bengal Legislature Member's Pension.

Sd/- S. Ghosh
*Joint Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 13137-F

Calcutta, the 28th December, 1988

NOTIFICATION

In exercise of the power conferred by sub-clause (2) of article 283 of the Constitution of India, the Governor is pleased hereby to make the following amendment in the Treasury Rules, West Bengal and the Subsidiary Rules made thereunder Volume-I, as subsequently amended (hereinafter referred to as the said Rules), namely:--

AMENDMENT

In the said Rules, after "Note IA" below Sub-Rule (2) of Subsidiary Rule 174, *insert* the following Note, viz:--

'Note I(B), Life-time arrear of pension of any amount, becoming due for payment to the legal heirs of a deceased pensioner of this Government consequent on the liberalisation and/or revision of pensions as and when made by this Government with retrospective effect or otherwise, may be paid by the Treasury Officer/Sub-Treasury Officer with the approval of the Collector of the concerned district and for the cases due for payment in payment points in Calcutta, by the Accountant General, West Bengal (A & E) or by the "Banks", as the case may be, with the approval of the Director of Treasuries and Accounts, West Bengal. In all such cases the payment will be made on production of an Indemnity Bond for double the gross amount due for payment duly stamped with two sureties unless there is scope of any doubt. In the event of any doubt regarding the identity of the claimant, the payment in such cases shall be made on production of succession certificate. Such payment will also attract the provisions of S.R. 298. No other case will come under the purview of the provision of this note.'

Sd/- G.N. Chatterjee
*Deputy Secretary to the
Government of West Bengal
Finance Department*

**Office of the Accountant General (A & E)
WEST BENGAL
TREASURY BUILDINGS, CALCUTTA-1**

Circular No. Pen. Co-ordn./DCRB/IV/Vol-IV/466 Dated: 7.9.1989

17. All Treasury Officers in West Bengal -do-

Sub.: Payment of family pension to the dependent parents of deceased Government servants of the Government of West Bengal.

Sir,

Clarification on certain point on the subject indicated above since received from Government of West Bengal is circulated for general information and guidance of all concerned.

Clarification called for

*Decision of the Government of
West Bengal*

In this office letter No. Pen. Co-
ordn./IV/Vol-IV/496, dt.
15.12.88, it was requested to
clarify the definition of dependent
parents for the purpose of
payment of family pension within
the meaning of Rule 7(1)(e)(2) of
West Bengal Services (D.C.R.B.)
Rules, 1971.

Government of West Bengal, in
their Finance Department (Audit
Branch)'s order No. 8546-F,
dated 20.7.89 have since clarified
that parents earning less than
Rs. 250/- p.m. for pension,
salary, or any other source
including P.E.G. will be treated
as 'dependent' for the purpose of
payment of family pension.

All Pension disbursing authorities are therefore, requested to keep note of the above fact while making payment of family pension to the 'dependent' parents in regard to West Bengal Government pensioners. A declaration/certificate as the case may be in support of the above should, therefore, be obtained from all such pensioners and it may be ensured that family pension is paid to parents only when they are deemed to be dependant as per decision indicated above.

Yours faithfully,

Sd/- Illegible
Accounts Officer (Pen. Co-orn.)

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 4055-F

Calcutta, the 25th April, 1990

MEMORANDUM

Sub.: Revision of pensionary benefits of State Government employees consequent of the Revision of Pay.

The undersigned is directed to state that the question of modification of rules granting pensionary benefits to the State Government employees consequent of the revision of pay under the West Bengal Services (Revision of Pay and Allowance) Rules, 1990 has been under consideration of Government. After careful consideration of the matter, the Governor has been pleased to decide that the pensionary benefits in respect of State Government employees whose pay has been fixed under the West Bengal Services (Revision of Pay and Allowance) Rules, 1990 *actually* or in whose favour such revised pay has been allowed *notionally* shall be determined as follows:

(i) The pensionary benefits of the State Government employees who retired on or after 1.1.88 and are guided by the West Bengal Services (Revision of Pay and Allowance) Rules, 1990 shall be calculated on the basis of last drawn "emoluments" as defined in Rule 7(1)(d) of the West Bengal Services (Death-cum-Retirement Benefits) Rules, 1971 instead of the "amount reckonable for pension etc." as laid down in para (iii) of this Department Memo. No. 7530-F dated 6.7.88. Pensionary benefits of the employees who retired between 1.1.86 and 31.12.87 shall be recalculated likewise on the basis of last "emoluments" as defined in Rule 7(1)(d) *ibid* allowed to them *notionally* in the manner as stated in para (vi) of this order.

(ii) The existing maximum amount of monthly pension of Rs. 2,675/- (Rupees two thousand six hundred and seventy-five only) as laid down in para (iv) of this Department Memo. No. 7530-F dated 6.7.88 shall be raised to Rs. 3,650/- (Rupees three thousand six hundred and fifty only).

(iii) The maximum amount of retiring gratuity of Rs. 75,000/- (Rupees seventy-five thousand only) as laid down in para (vi) of this Department Memo. No. 7530-F dated 6.7.88 shall be raised to Rs. 85,000/- (Rupees eighty-five thousand only).

(iv) The maximum amount of death gratuity of Rs. 75,000/- (Rupees seventy-five thousand only) as laid down in para (vii) of this Department Memo. No. 7530-F dated 6.7.88 shall be raised to Rs. 85,000/- (Rupees eighty-five thousand only).

(v) The amount of maximum monthly family pension of Rs. 800/- (Rupees eight hundred only) as laid down in para (viii) of this Department Memo. No. 7530-F dated 6.7.88 shall be raised to Rs. 1,000/- (Rupees one thousand only).

(vi) State Government employees who retired during the period from 1.1.86 to 31.12.87 are also entitled to have their pensionary benefits revised *notionally* on the basis of revised pay fixed notionally in terms of the West Bengal Services (Revision of Pay and Allowance) Rules, 1990 for the period prior to 1.1.88. They shall not get any arrears representing the difference between revised pension and existing pension for the period up to 31.12.87. They shall continue to draw the existing amount of pension which was fixed without taking into account the benefit of notional fixation of pay up to 31.12.87. They shall get actual payment of revised pensionary benefits, i.e. pension, death/retiring gratuity and family pension arrived at on the basis of "emoluments," allowed notionally with effect from 1.1.88. In their cases, pensionary benefits shall be calculated on the basis of notional pay fixed under West Bengal Services (Revision of Pay and Allowance) Rules, 1990 and initial pay fixation statement checked by Finance Department and also on the basis of certificate of notional emoluments to be issued by the respective pension sanctioning authority on the date of superannuation/death based on initial notional pay checked by Finance Department, as a special case and in relaxation of normal rules. The Accountant General, West Bengal will issue authority for payment of revised pensionary benefits with effect from 1.1.88. onwards on the basis of certificate of notional "emoluments" and initial pay fixation statement checked by Finance Department as stated above without insisting on issuing of last pay certificate. The pension sanctioning authority will prepare pension papers in those cases as usual on the basis of notional "emoluments" and submit the same to the Accountant General, West Bengal for issue of authority for payment of pensionary benefits at revised rate as

stated in the order. In the cases of State Government employees who are already in receipt of pension as stated above, the pension sanctioning authority in their cases will send previous pension papers along with Service Book, initial pay fixation statement checked by Finance Department and certificate of notional "emoluments" and also revised calculation sheet showing calculation of revised pensionary benefits. The Accountant General, West Bengal will authorise payment of pensionary benefits at revised rate accordingly to the pension disbursing officer concerned. The amount of gratuity, if any, paid earlier in respect of the employees of this category according to the rules prevailing at the material time will be adjusted against the revised gratuity calculated on the basis of notional "emoluments" now authorised by the Accountant General, West Bengal on the basis of this order. In the cases of pensioners who are otherwise eligible to have their pay fixed notionally under the West Bengal Services (Revision of Pay and Allowance) Rules, 1990 and who died on any date before or after being eligible to get actual payment of revised pension and gratuity determined on the basis of notional "emoluments", pension/family pension and gratuity in respect of them shall also be determined as stated above and life-time arrears of such benefits with effect from 1.1.88 shall be paid to the nominee/legal heir(s)/family as usual after adjustment of the amount already paid on this account earlier.

(vii) The benefit of commutation of pension without medical examination not exceeding one-third of the difference between the revised pension and the pre-revised pension will also be admissible to the pensioners in accordance with the normal rules, provided :

- (a) they previously commuted a portion of their unrevised pension without medical examination and now apply for commutation of a portion of revised pension in the prescribed form within one year from the date of sanction of their revised pension ;
- (b) the commutation in such cases shall become absolute on the date on which the application is received by the respective pension sanctioning authority ;
- (c) the commuted value will be determined on the basis of age next birthday on the date on which the said commutation of pension shall become absolute ;
- (d) this commuted portion of pension as stated above shall be restored as usual in accordance with the existing rules prescribed for this purpose.

(viii) The provision in the West Bengal Services (Death-cum Retirement Benefits) Rules, 1971, West Bengal Services (Commutation of Pension), Rules, 1983 and this Department Memo. No. 7530-F dated 6.7.88 shall be deemed to have been modified/amended to the extent of the provisions contained in this order.

(ix) Formal amendments of the said Rules and Orders will be made in due course.

Sd/- S. K. Chakrabarti
*Officer-on-Special Duty &
Ex-officio Joint Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 4002-F

Calcutta, the 24th April, 1990

MEMORANDUM

Sub. : Simplification of the procedure of adjustments on account of allocation of leave salary and pension between the State Government and the Central Government.

The undersigned is directed to state that the Government of India, Ministry of Finance, Department of Expenditure requested the State Government to comment on the proposal for simplification of the procedure adjustment on account of allocation of leave salary and pension contribution between the State Government and Central

Government. After due consideration of the matter the State Government has agreed to accept the simplification of procedure as suggested by the Government of India.

2. The Government of India issued a general order in this respect in Ministry of Finance, Department of Expenditure, Comptroller General of Accounts's letter No. 14(5)86/TA/1029 dated 9.10.86. Now to maintain reciprocity in this respect and with a view to dispensing with the system of allocation of leave salary and pension contribution between the Central Government and this State Government the Governor has been pleased to decide as follows :

(a) *Leave Salary* : The existing system of allocation or sharing of the liability on account of leave salary contributions by State Government to Central Government or vice-versa will be dispensed with. The liability for leave salary will be borne in full by the Department from which the Government employee proceeds on leave whether it be his parent Department or a borrowing Department with whom he is on deputation.

(b) *Pension* : The liability for pension including gratuity will be borne in full by the State/Central Government to which the Government employee permanently belongs at the time of retirement. No recovery of proportionate pension will be made from State/Central Government under whom he had served.

(c) *Contributory Provident Fund* : The liability for Government contributions will be borne by the parent Department of State or Central Government and no share of contributions will be recovered from any borrowing Department.

(d) As to cases of promotion to higher posts made by the borrowing authority, para 6 of this Department Memo. No. 9326-F dated 12.10.79 clearly requires the prior concurrence of the lending authority in such cases. Where such concurrence is given, the pay drawn during deputation will be treated as "emolument"/"Pay" as the case may be for the purpose of calculation of pensionary benefits or the benefit of Contributory Provident Fund. Where the condition of para 6 of the said Memo. is not satisfied, "emolument"/"Pay" for the purpose of calculation of pensionary benefits or the benefit of Contributory Provident Fund, as the case may be, should be restricted to what the Government employee would have drawn but for his deputation.

3. These orders will take effect from 1.4.87 and will apply in all cases of leave salary and pension sanctioned on or after that date.

4. Necessary amendments to the relevant rules of the State Government will be made in due course.

Sd/- S. K. Chakrabarti
*Officer-on-Special Duty &
Ex-officio Joint Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

Memo. No. 4274-F.

Calcutta, the 3rd May, 1990

Sub. : Rationalisation of pension structure for pre-1.1.86 pensioners in terms of Memo. No. 7532-F dt. 6.7.88— Clarification regarding.

A question has arisen as to who will consolidate/step up the ex-gratia family pension in cases where such pension commences from a date after 1.1.86.

2. The undersigned is directed by order of the Governor to clarify that the disbursing authorities concerned will consolidate the ex-gratia family pension with effect from 1.1.86 or with effect from the date of sanction of ex-gratia family pension, whichever is later.

Sd/- S. K. Chakrabarti
*Officer-on-Special Duty &
Ex-officio Joint Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

Memo. No. 4451-F

Calcutta, the 8th May, 1990

MEMORANDUM

Consequent on the revised rates of family pension as contained in Finance Department Memo. No. 7530-F dated 6.7.88.

The following question has arisen—

When both husband and wife are Government employees, on death of both of them, the surviving child or children may become entitled to two family pensions in respect of the deceased parents. What will be the rate of family pension taken together in such cases?

2. After careful consideration of the matter the Governor has been pleased to decide as follows :—

- (a) If the surviving child/children is/are entitled to family pension at enhanced rate in respect of both the family pension or any one of them, the amount of the two family pensions taken together should not exceed Rs. 1,600/- p.m. w.e.f 1.1.86 and Rs. 2,000/- w.e.f. 1.1.88.
- (b) When both the family pensions become payable at normal rates, the amount of both the family pensions taken together should not exceed Rs. 800/- p.m. w.e.f. 1.1.86 and Rs. 1,000/- p.m. w.e.f. 1.1.88.

Sd/- S. K. Chakrabarti
*Officer-on-Special Duty &
Ex-officio Joint Secretary to the
Government of West Bengal
Finance Department.*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 4671-F

Calcutta, the 14th May, 1990

MEMORANDUM

The undersigned is directed to say that a number of cases are referred to this Department for grant of Family Pension etc. to the eligible family members of employees/pensioners who have suddenly disappeared and whose whereabouts are not known. At present all such cases are considered on merits in consultation with this Department. In the normal cases unless a period of 7 years has elapsed since the date of disappearance of the employee/pensioner he cannot be deemed to be dead and the retirement benefits cannot be paid to the family.

2. The matter has been under consideration of Government for sometime past, and after careful consideration of the matter, the Governor has been pleased to decide that when an employee/pensioner disappears leaving his family, family pension etc. may be granted to the family concerned, subject to the fulfilment of the following conditions :

- (i) The family must lodge a report with the concerned Police Station and obtain a report that the employee/pensioner has not been traced after all efforts had been made by the Police.
- (ii) An Idemnity Bond should be taken from beneficiaries concerned to the effect that all payments received from Government shall be refunded to Government in the event the missing employee/pensioner re-appears and claims his dues.

3. The above benefit may be sanctioned by the administrative Department concerned.

4. All Government dues outstanding against the Government employees/pensioners shall be recovered under normal rules/orders.

5. The family concerned shall apply to the Head of the Office of the Government employee/pensioner for grant of family pension etc. after one year from the date of disappearance of the Government employee/pensioner.

The Head of Office, after scrutiny of the case, will recommend for sanction of family pension etc. to the administrative department concerned.

Sd/- S. K. Chakrabarti
*Officer-on-Special Duty &
Ex-officio Joint Secretary,
Finance Department.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

Memo. No. 4749-F

Calcutta, the 16th May, 1990

Sub. : Early finalisation of Pen. cases.

The State Government is very much keen on early settlement of pension cases of State Government employees for this purpose, Government is issuing instructions from time to time reminding all concerned about the importance of timely settlement of pension cases.

2. It has been reported by the Accountant General, West Bengal that the observations made by his office on the pension cases sent by different Heads of Offices are not attended to for months together for which finalisation of pension cases are badly delayed.

3. Government is very much concerned about the matter and the undersigned is directed to say that observations, if any, made by the office of the Accountant General, West Bengal on the pension cases should be replied to by Heads of Offices concerned *within 7 days without fail.*

4. All Department/Directorates are requested to circulate this instruction widely amongst their subordinate offices.

Sd/- S. K. Chakrabarti
*Officer-on-Special Duty &
Ex-officio Joint Secretary to the
Government of West Bengal
Finance Department*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 5025-F

Calcutta, the 23rd May, 1990

MEMORANDUM

Under existing rules of State Government a retiring employee can submit application for commutation of a portion of his pension on or after the date of his retirement but not on any date prior to the date of retirement. There is, however, provision in rules for submission of formal application for pension one year prior to the date of retirement.

Government for sometime past have been considering a proposal for making provision in State Government Rules for allowing a retiring employee to submit application for commutation of pension prior to the date retirement, so that Accounts Office can issue authority for payment of commuted value of pension along with P.P.O.

The Governor, after careful consideration of the matter has been pleased to decide that following provisions may be made in State Commutation of Pension Rules, viz.

- (1) A retiring employee may submit application for commutation of pension prior to the date of retirement but not before *one year not later than six months* before the date of retirement.
- (2) No such application will be entertained if the period is less than six months from the date of superannuation of the employee concerned.
- (3) This benefit will be admissible in case of retirement on superannuation pension only.
- (4) In that case no medical examination will be necessary.
- (5) The Government shall have no liability for payment of the commuted value of pension if the Government employee dies prior to the date of retirement on superannuation or forfeits his claim to pension before such retirement.
- (6) Commutation in that case will be absolute on the date of superannuation and not on any date prior to the date of superannuation.

2. Formal amendment of the West Bengal Service (Commutation of Pension) Rules, 1983 will be made in due course.

Sd/- S.K. Chakraborty
*Officer on Special Duty &
Ex-officio Joint Secretary,
Finance Department
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 5535-F

Calcutta, the 8th June, 1990

CLARIFICATION

Consequent upon the issue of this Department Memo. No 5025-F, dated 23.5.90, a question has arisen whether rule 13 or other relevant rules of the West Bengal Services (Commutation of Pension) Rules, 1983 still hold good in case of an employee due for retirement on superannuation pension. The reply is in the affirmative.

2. It is further clarified that if an employee due for retirement on superannuation pension., fails, due to some reason or other to make application for commutation of a fraction of his pension before six months of his retirement, in that case he may apply only after his retirement in accordance with relevant rules of the West Bengal Services (Commutation of Pension) Rules, 1983.

Sd/- S.K. Chakrabarti
*Officer on Special Duty &
Ex-officio Joint Secretary to the
Government of West Bengal
Finance Department*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 6725-F

Calcutta, the 7th July, 1990

MEMORANDUM

The payment of life-time arrears of pension and gratuity in respect of Government employees of the State is regulated by notification No. 13137-F dt. 28.12.88. in Finance Department Memo. No. 13349-F dt. 8.12.89 (copy enclosed) it was brought to the notice of all concerned that the provisions of the aforesaid notification of the Finance Department shall be made applicable in respect of pensioners of non-Government Educational Institutions and West Bengal Legislative Assembly.

2. In terms of notification No. 1633-F dt. 17.2.89 (copy enclosed) there is a provision for making nomination in respect of pensions/gratuity remaining undrawn. This provision is hereby extended mutatis-mutandis to all categories of non-Government pensioners and pensioners of West Bengal Legislative Assembly with immediate effect.

3. The simplification now made for payment of life-time arrears of pension may be widely circulated by the pension sanctioning authority, so that while preparing pension papers the nomination may be recorded and while forwarding the P.P.O and G.P.Os. to the Treasuries, nomination may be communicated to the Disbursing Officers.

4. On receiving the P.P.O. and G.P.O. in respect of all such pensions issued by (1) The Accountant General (A & E), West Bengal, (2) Director of Pension Provident Fund and Group Insurance and (3) Legislative Assembly Secretariat if the payment cannot be made by the Pension Disbursing Officer on account of death of the pensioner, it would be necessary to make payment to the persons as nominated by the pensioner and kept on record beforehand. If such nomination has not been made, the members of the family of the pensioners who are eligible to receive such life-time arrears may be allowed to draw the amount on execution of an indemnity bond in T.R. Form No. 17

for double the gross amount due for payment duly stamped upon the orders of the Collector in the district and the Directorate of Treasuries and Accounts, West Bengal in Calcutta. Where the Disbursing Officer or Collector or D.T.A. will have any doubt about the eligibility and identity of the claimant, the payment shall be made on production of succession certificate.

5. These orders will be applicable for payment of any entitlement of the pensioners, family pensions including bonus or ex-gratia or pension, gratuity etc. on the death of the pensioners.

6. All Departments are requested to circulate these instructions and also the make necessary amendment to the relevant pension rules in due course. Pending such amendments, the Pension Disbursing Officers are authorised to release life-time arrears in the manner explained above.

Sd/- Samar Ghosh
Joint Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 13090-F

Calcutta, the 26th December, 1990

MEMORANDUM

Sub.: Payment of Pension to ex-members of the WestBengal Legislative Assembly through Public Sector Banks.

The undersigned is directed to enclose a copy of United Bank of India letter No. GT/WB State MLA Pension/4405/115-90, dt. 9.7.90 in terms of which the U.B.I. district Town Branches will make payment of M.L.A. Pension.

The pension payment scheme as in Appendix 17B of TRWB, Volume-I will apply *mutatis mutandis*--only the Town Branches will make pension payment.

On the option of Ex-MLA's pensioners, the Treasury Officer will arrange credit of month by month pension by the third of weak of each month to the concerned Town Branches. Where a single name pension account is to be opened by the Ex-M.L.A. pensioner. The pensioner will receive his monthly pension by the 1st weak of the following month.

The Treasury Officers will continue to make pension payment on individual pension claim submitted by the pensioners till they opt for payment through Town Branches. This will apply in respect of future Ex-MLA pensioners also.

Sd/- G.N. Chatterjee
Deputy Secretary to the
Government of West Bengal

United Bank of India
Government Transaction Department
Head Office
16, Old Court House Street
Calcutta 700 001

No. GT/WB State MLA Pension/4405/115-90

Date: 9.7.90

The Assistant Secretary,
Finance Department (Bank Pension Cell),
Government of West Bengal,
Writers' Buildings
Calcutta-1

Reg. :Payment of Pension to ex-members of the West Bengal Legislative Assembly through Public Sector Banks.

Dear Sir,

We are glad to inform that our management is pleased to accept the

scheme in principle to make payment of pension to ex-members of the West Bengal Legislative Assembly through our District Town Branches.

On hearing from you further in this regard (i.e. the date of commencement etc.) we will advise our concerned branches in the District Town.

Yours faithfully
Sd/- Illegible
Chief Officer

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH
“Hemanta Bhawan” (Top Floor)
12, B.B.D. Bag (East)
Calcutta-1

No. 44-F(Pen.)

Calcutta, the 9th January, 1991

MEMORANDUM

A Government employee is sometime sent on deputation to foreign service. In some such cases, an employee junior to him moves to a position in his parent department which carries special pay, countable for pensionary benefits. The senior employee would have been entitled to such special pay due to his position in the cadre had he continued in his parent department. But as he does not draw the special pay, he cannot enjoy the benefit of the said special pay to be counted towards pensionary benefits in case he retires from the foreign service. This seems to be an apparent injustice.

2. The Governor, after careful consideration, is, therefore, pleased to decide that if a junior employee moves to a position in the parent department which carries special pay and if it is certified by the administrative department that the senior employee sent on deputation would have been entitled to such special pay due to this position in the

parent cadre had he continued in his parent department, such special pay, though not actually drawn, shall be notionally taken into account for calculation of pensionary benefits including death gratuity and family pension.

3. Clause V of F.D. Memo. No. 2255-F, dated 22.3.73 will be deemed to have been modified to this extent.

4. This department's letter No. 7218-F, dated 18.7.90 will be deemed to have been superseded.

5. Formal amendment to WBS (DCRB) Rules, 1971 will be made in due course.

Sd/- **S.K. Chakrabarti**
O.S.D. & Ex-officio
Joint Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 299-F

Calcutta, the 11th January, 1991

Sub. : Definition of 'Family'—Scope of the term 'Children'.

The undersigned is directed to refer to Rule 4(7) of WBSR-II in which definition of 'Family' has been laid down. The Governor is pleased to decide that the term 'Children' appearing therein will from now on 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 a natural-born child.

2. This order will take immediate effect.

3. Necessary amendments in the rule will be made in due course.

Sd/- **A. K. Chakrabarti**
Deputy Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
Finance Department
AUDIT BRANCH
“Hemanta Bhawan” (Top Floor)
12, B.B.D. Bag (East)
Calcutta-1

No. 235-F(Pen.)

Dated, Calcutta, the 7th February, 1991

MOMORANDUM

Sub. : Constitution of Pension Adalat.

The grievances of retired/retiring Government employees in respect of pensionary matters have been engaging the attention of the Government for sometime past. In order to ensure that pensionary claims of the Government employees are settled expeditiously, the Governor is pleased to set up a Pension Adalat which shall comprise the following :—

- | | | | |
|----|---|---|-----------------|
| 1. | Special Secretary,
Finance Department
In-charge of Pension | : | <i>Chairman</i> |
| 2. | Deputy Secretary,
Home (P & AR) Department | : | <i>Member</i> |
| 3. | Deputy Secretary,
Law Department | : | <i>Member</i> |
| 4. | Deputy Accountant
General (Pension),
West Bengal, Office of the
Principal Accountant
General (A & E), West Bengal | : | <i>Member</i> |
| 5. | Collector of the Concerned
District | : | <i>Member</i> |

2. The Head of Department/Office shall also be requested to be present at the time when pension cases of the Department/Office are considered/settled by the Adalat on the spot.

3. The following matters shall be considered by the Pension Adalat :—

- (a) Cases where Government employees have retired (including new cases where retirement will be within next 6 months) but pensionary benefits have not been sanctioned ;
- (b) Wrong fixation of pension at the initial stage as a result of revision of pension against which the pensioner may have represented and/or his representation may be pending in the Office/Department ;
- (c) Other grievances pertaining to pensioners ; and
- (d) Cases of such pensioners who may have gone to the Court of Law with a view to ensuring the finalisation of pension cases outside the court.

4. Retired/Retiring Government employees may make representations on any of the items listed above to the Assistant Secretary, Finance Department, Pension Cell, "Hemanta Bhawan" (Top Floor), 12, B.B.D. Bag, Calcutta-700 001 with a copy endorsed to the Head of the Department/Head of Office under whom he served and also to the Principal Accountant General (A & E), West Bengal, Treasury Buildings, Calcutta-700 001.

5. The concerned Head of Office will ensure that relevant papers along with his comments in the matter with reference to relevant rules etc. are sent to the Head of the Department within 15 days from the date of receipt of the representation. The Head of Department shall forward the case complete in all respects along with his opinion to the Assistant Secretary, Finance Department, Pension Cell for placing the same before the Pension Adalat for a decision.

6. Pension Adalat will be organised at Divisional Headquarters/ District Headquarters as fixed by the Finance Department and an advance programme will be sent to the concerned Divisional Commissioner with a copy to the Collector(s) concerned. Care will be taken to see that as far as possible intimation one month in advance is sent.

7. On receipt of this information, the Collector concerned should endorse a copy thereof to all Heads of Offices in his district, with instructions, to send a list of pending pension cases in their offices, in the enclosed form, to the Assistant Secretary, Finance Department, Pension Cell, "Hemanta Bhawan" (Top Floor), 12, B.B.D. Bag (East), Calcutta-700 001 under intimation to the Collector concerned. In an office where no case is pending, a "nil"

report should be sent. The intimation of Programme of the Pension Adalat should be sent by the Collector to all Heads of Offices in his district within a week's time of its receipt in his office and the Heads of Offices must ensure that the list of the cases in their offices is sent to the Finance Department within a week's time. This will provide about a week's time in the Finance Department to review the stage of the various cases and make other necessary arrangements.

8. On receipt of intimation of the Programme from the Finance Department, by the Commissioner of Division, he should nominate a Liaison Officer who will contact Finance Department for various related matters. Arrangements may also be made to locate a suitable place capable of accommodating about 40-50 persons with necessary furniture etc. and issue a Press release in local newspapers notifying the place, where the Pension Adalat will be held for the information of all concerned. It is hoped that there would not be much difficulty in providing accommodation etc. to the members of the Adalat coming to finalise the Pension Cases.

9. Heads of Offices in the various districts where pension cases are pending should send those cases through a knowledgeable officer/official who may be able to answer the queries, if any, at the time of settlement of the cases. While sending a case to the pension Adalat, it is the personal responsibility of the Head of Office to ensure that the case is complete with all necessary documents, such as Last Pay Certificate, No Demand Certificate, Service Book and other Pension Papers etc. The entries in the Service Books should be completed and verified with proper attestation. Nominations and details of the family etc. should also be sent with the case where necessary and it should be seen that objections, if any, in the past are duly met.

10. It is noticed that finalisation of several pension cases is held up for want of check of Initial Pay Fixation Statements. The same may first be presented to the Finance Department officials present on the occasion for checking of Initial Pay Fixation Statement. After checking of pay, the case may be presented to the Pension Adalat.

11. The prime objective of the Pension Adalat is to settle pending pension/family pension/gratuity cases with speed, at a single place, so that the pensioners are not required to move from place to place to get their dues settled. The objective being to give the dues of the retiring Government employees from due date and to finalise the

pending cases with the utmost promptitude, every Officer dealing with the pension case must give it the same care which he would like to give in his own case.

12. The pension cases presented at these Adalats will be decided on the spot within the framework of rules and orders on the subject Government Orders may be issued on the spot relaxing minor and procedural matters as has been done in the past, so that a case is not held up unnecessarily. The Chairman of Pension Adalat, who is also Special Secretary, Finance Department would at his discretion issue specific orders in such cases and endorse a copy of the same to the Principal Accountant General (A & E), West Bengal. An official from the Finance Department would also remain present on the occasion. The Accountant General, West Bengal will issue authority for payment of pensionary benefits on the spot.

13. After each Adalat, a report will be submitted to Finance Minister showing the number of cases presented, results achieved and other matters of importance.

Sd/- S. N. Roy
*Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 3870-F

Calcutta, the 26th April, 1991

C. S. No. 1/91

NOTIFICATION

In exercise of the power conferred by clause (2) of article 283 of the Constitution of India, the Governor is pleased hereby to make

the following amendments in the Treasury Rules, West Bengal and the Subsidiary Rules made thereunder, Volume-II as subsequently amended hereinafter referred to as the said Rules :—

AMENDMENT

In the said Rule,—

(1) in Appendix 17A,—

(a) for Sub-Rule (2) of Rule 11, *substitute* the following Sub-Rule

“(2) (a) Retired State Government employees shall be required to furnish a declaration in the month of November each year in the form prescribed in Annexure D(II) to the paying branch of the concerned public sector banks about acceptance/non-acceptance of commercial employment within two years from the date of their retirement and also about acceptance/non-acceptance of any employment under any Government outside India. On receipt of the declaration the bank concerned shall forward the same to the Accountant General (A & E), West Bengal. The provision of this Sub-Rule shall also apply in the case of the family pensioners of the State Government ;

(b) On receipt of the employment certificate from any pensioner/family pensioner of the State Government the Accountant General (A & E), West Bengal and the bank shall stop payment of relief, as is granted to the pensioners by the State Government from time to time, to such pensioner and resume the payment of the same as soon as such re-employment ceases”;

(c) after Annexure D(I), *insert* the following Annexure :

“ANNEXURE D(II)

[Vide Rule 11(2), Part A]

Non-employment Certificate

* I declare that I have not received any remuneration for serving in any capacity in an establishment of the Central Government or a State Government or a Government Undertaking or from a Local Fund during the period November to October 19.....

* I declare that I have been employed/re-employed in the office of and was in receipt of the following emoluments during the period.†

* I declare that I have accepted commercial employment after obtaining/without obtaining sanction of the Government.

* I declare that I have/have not accepted any employment under any Government outside India after obtaining/without obtaining sanction of the Government.

Place : *Signature* :
Date : *Name of Pensioner/Family Pensioner*
.....
P.P.O. No.

* Delete whichever is not applicable.

+ To be specified. ;

(2) in Appendix 17B,--

(a) in Part B, for Clause (b) of Rule 12, *substitute* the following clause ;

“(b) Retired State Government employees shall be required to furnish a declaration in the month of November each year in the form prescribed in Annexure IX to the concerned Treasury Officer about acceptance/non-acceptance of commercial employment within two years from the date of their retirement and also about acceptance/non-acceptance of any employment under any Government outside India.

In the cases where the commercial employment/employment under a Government outside India has been accepted within two years from the date of retirement without the Government approval, the approval of the Government shall be obtained before making further pension payments.

The provisions of this clause shall also apply in the case of family pensioners of the State Government.

On receipt of employment certificate from any pensioner or family pensioner of the State Government the Treasury Officer shall stop payment of any relief, as is granted by the State Government from time to time, to such pensioner/family pensioner and resume the payment of the same as soon as such re-employment ceases.”;

(b) for Annexure IX, *substitute* the following Annexure:

“ANNEXURE IX
[Vide Rule 12]
Non-employment Certificate

* I declare that I have not received any remuneration for serving in any capacity in an establishment of the Central Government or a State Government or a Government undertaking or from a Local Fund during the period November to October 19.....

* I declare that I have been employed/re-employed in the office of.....
and was in receipt of the following emoluments during the period.†

* I declare that I have accepted commercial employment after obtaining/without obtaining sanction of the Government.

* I declare that I have/have not accepted any employment under any Government outside India after obtaining/without obtaining sanction of the Government.

Place : *Signature* :.....
Date : *Name of the Pensioner*.....
.....
P.P.O. No......

* Delete whichever is not applicable.

† To be specified.

By order of the Governor
Sd/- G. N. Chatterjee
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH
(Pension Cell)
“Hemanta Bhavan” (Top Floor)
12 B.B.D Bag (East)
Calcutta-1

No. 861-F(Pen.)

Dated Calcutta, the 4th May, 1991

From : Shri A. K. Das,
Assistant Secretary to the Government of West Bengal.

To : The Accountant General (A & E), West Bengal,
Treasury Buildings,
Calcutta-1.

Sir,

I am directed to refer to your office D.O. Letter No. Pen. Co-ordn. 85/661, dated 12.12.90 and to furnish the clarification as follows :

2. Grant of ad hoc family pension in terms of Finance Department Memo. No. 6153-F, dated 13.8.81 and No. 11585-F, dt. 19.10.87 shall not be a bar if the widows concerned happens to be a Government employee; but, if after her retirement she becomes entitled to both gratuity and pension—in that case the ad hoc family pension will cease with effect from the date she becomes entitled to service pension. However, if she gets only service gratuity—in that case her ad hoc family pension shall continue.

3. Ad hoc family pension shall not be available to the widows whose husbands retired/died in harness before 1.4.65 with C.P.F. benefits unless and until Government's share of C.P.F. contribution along with interest accrued thereon, plus additional interest as per rules is refunded to Government.

Yours faithfully,
Sd/- **A. K. Das,**
Assistant Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH
“Hemanta Bhavan” (Top Floor)
12 B.B.D. Bag (East)
Calcutta-1

No. 1007(200)-F(Pen.)

Dated Calcutta, the 1st June, 1991

Sub.: Payment of relief on pension to the Central Government Pensioners (including family pensioners) during the period of their employment/re-employment.

The undersigned is directed to forward herewith a copy of Government of India, Ministry of Finance, Department of Expenditure O. M. No. M-23013/152/8/90/MF-CGA/Pen./792 dt. 5.12.90 on the subject noted above and to request the Department/Directorate to issue necessary instruction to all offices/undertakings/autonomous bodies/local bodies etc. in terms of Government of India's O. M. Number cited hereinabove.

Sd/- A. K. Das,
Assistant Secretary to the
Government of West Bengal.

Government of India
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
Controller General of Accounts
7th floor, Lok Nayak Bhavan
Khan Market, New Delhi-110 003

No. M-23013/152/8/90/MF-CGA/Pen/792

Dated the 5th December, 1990

OFFICE MEMORANDUM

Sub.: Payment of relief on pension to the Central Government Pensioners (including family pensioners) during the period of their employment/re-employment.

As per this Ministry's O.M. No. M-23013/152/MF-CGA/VI(Pt.)/1118 dated 26.3.84 (copy enclosed), Dearness Relief is not payable with pension to Central Government Pensioners who are re-employed in Central/State Government Departments/Offices, Public Undertakings, Autonomous Bodies etc. In so far as Defence Pensioners are concerned these provisions have been extended to them *vide* Ministry of Defence letter No. F-4(3)/84/1872/C/D Pension/Services, dated 1.8.84.

2. A pensioner is required to intimate the fact of his/her taking up/having taken up employment/re-employment, to the Pension Disbursing Authority immediately on doing so. The pensioners are

also required to submit to the Pension Disbursing Authority a declaration every year regarding his/her re-employment/employment for the purpose of regulating the payment of Dearness Relief.

3. The Ex-Servicemen constitute a sizeable majority of re-employed pensioners as they retire early from Defence Services. It has been reported by the Controller General of Defence Accounts that many of these military pensioners may not have revealed the fact of their re-employment to the Pension Disbursing Authority and huge amounts would get admitted as Dearness Relief to which they are not otherwise entitled as per the above orders. Pension Disbursing Authorities are also not getting intimations regarding the re-employment of Pensioners from the re-employing authorities as enjoined in the O. M. dated 26.3.84 referred to above. In case this information is received by the Pension Disbursing Authorities from the re-employing authorities, the irregular drawal of Dearness Relief by such re-employed pensioners can be detected and further payment stopped.

4. In view of the above, it is requested to bring the provisions of O. M. dated 26.3.84 to the notice of all the subordinate offices, all Government Undertakings/Corporations, Autonomous Bodies, Local Funds etc. under the respective Ministry/Department/State Government with instructions to the effect that information regarding the pension details viz. PPO No., name of the Pension Disbursing Authority, PS/TS/HO Number allotted by the Pension Disbursing Authority in respect of the pensioners re-employed in their Office, Department/Organisation may be promptly furnished to the Pension Disbursing Authority concerned together with the date(s) of their re-employment.

Sd/- P. D. Khemani
*Joint Controller General of
Accounts*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH
“Hemanta Bhavan” (Top Floor)
12 B.B.D. Bag (East)
Calcutta-1

No. 1097-F(Pen.)

Dated Calcutta, the 18th June, 1991

MEMORANDUM

Sub.: Raising the age limit of minor children for receiving the benefit of family pension.

In terms of rule 104 of WBS (DCRB) Rules, 1971 a minor son is entitled to receive family pension up to the age of 18 years and a minor daughter up to the age of 21 years or till her marriage, whichever is earlier.

2. The Governor, after careful consideration, has now been pleased to decide that in both the cases the age limit will be raised to 25 years. Other conditions of the rules will remain unchanged.

3. Formal amendment of WBS (DCRB) Rules will be made in due course.

Sd/- S. K. Chakrabarti
O.S.D. & Ex-officio
Joint Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH
“Hemanta Bhavan” (Top Floor)
12, B.B.D. Bag (East)
Calcutta-1

From : Shri S. K. Chakrabarti,
O.S.D. & Ex-officio Joint Secretary to the
Government of West Bengal.

To : The Principal Accountant General (A & E),
West Bengal,
Treasury Buildings,
Calcutta-1.

No. 1098-F (Pen.)

Dated Calcutta, the 18th June, 1991

I am directed to refer to your office D.O. letter No. Pen. Co-ordn./162/32, dt. 19.4.91 and to say by order of the Governor that cases of family pension etc. in respect of Government employees dying in harness on 31.12.85 will be covered by Memo. No. 7530-F, dt. 6.7.88 and not by Memo. No. 7532-F, dt. 6.7.88, because of the fact that date of death of a serving employee is treated as working day.

2. This letter is being circulated to all concerned for information and guidance.

Yours faithfully,
Sd/- S. K. Chakrabarti
O.S.D. & Ex-officio
Joint Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH
“Hemanta Bhavan” (Top Floor)
12 B.B.D. Bag (East)
Calcutta-1

No. 1110-F (Pen.)

Dated Calcutta, the 25th June, 1991

NOTIFICATION

In exercise of the power conferred by the proviso to Article 309

of the Constitution of India, the Governor is pleased hereby to make the following amendment in the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, as subsequently amended (here in after referred to as the said rules) :—

AMENDMENT

In the *Note* below Rule 104 of the said rules,—

- (1) for the words “pension shall cease :”, substitute the words “pension shall cease.”, and
- (2) after the words “pension shall cease.”, insert the following words :—

“In case the minor children are twins, the family pension shall, if the twins are of the same sex, be divided between them in equal shares. If the twins are of different sexes, the family pension shall be paid to them in accordance with the provisions of these rules -”.

By order of the Governor,
Sd/- **S. K. Chakrabarti**,
Officer-on-Special Duty and Ex-officio
Joint Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 6122-F

Calcutta, the 1st July, 1991

Sub. : Grant of financial relief to the family of a Government employee who dies while in service.

In terms of this Department Memo. No. 3639-F, dated 1.8.62, read with subsequent Notification No. 4155-F, dated 29.6.72, financial relief in the shape of funeral expenses is allowed to the family of a Government employee who dies while in service at the uniform rate of Rs. 75.00 irrespective of pay drawn by the deceased Government employee.

2. The question of enhancement of the existing limit of funeral expenses has been under consideration of the Government for sometime past. After careful consideration of the matter, the Governor has been pleased to decide in partial modification of the Government. Orders referred to above that the financial relief in the shape of funeral expenses shall be raised from the existing Rs. 75.00 to Rs. 250.00 irrespective of the pay drawn by the deceased Government employee.

Sd/- A. K. Chakraborty
Deputy Secretary to the
Government of West Bengal
Finance Department

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 10849-F

Dated Calcutta, the 31st October, 1990

MEMORANDUM

Sub.: Scheme for providing immediate relief to the families of Government servants who die while in service.

The undersigned is directed by order of the Governor to state that the Governor has been pleased to make the following amendment to this Department Memo. No. 7325-F dt. 11.7.78 (copy enclosed) :-

- (a) In Para (i) of the said Memo. *substitute* the figure 'Rs. 1,000/-p.m.' by 'Rs. 2,500/p.m.'.
- (b) In Para (ii) substitute the figure 'Rs. 1,000/-' by 'Rs. 2,500/-'.

2. This will take effect from the date of issue of this Memo.

Sd/- S. K. Chakrabarti
Officer-on-Special Duty &
Ex-officio Joint Secretary
Finance Department
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 7325-F.

Calcutta, the 11th July, 1978.

MEMORANDUM

Sub.: Scheme for providing immediate relief to the families of Government servant who die while in service.

The Government of West Bengal have for sometime past been considering the question of formulating a scheme for providing immediate relief to the families of Government servants who die while in service in consideration of the fact that immediately on death of a Government servant his family loses the benefit of his regular monthly salary and any delay in sanctioning the dues in respect of the deceased such as arrear pay, death gratuity and family pension etc. places the family in a position of financial hardship. After careful consideration the Governor has now been pleased to formulate the following Scheme for providing immediate relief of the families of the Government servants who die while in service :--

(i) In case a Government servant, other than a casual or daily rated employee holding a gazetted or non-gazetted post in a permanent, quasi-permanent, permanent status and temporary capacity dies while in service (whether on duty or on leave with or without leave salary) and in receipt of pay not exceeding Rs. 1,000/-p.m. his family will be eligible for relief in the shape of an advance in accordance with the provisions of this Memorandum.

Note : The term 'pay' should include all elements of pay as defined in rule 5(28) of the West Bengal Service Rules, Part-I.

(ii) *Amount of Relief :* The relief may be allowed in the form of advance limited to three months' pay of the deceased Government servant or Rs. 1,000/-, whichever is less, provided that the amount so

sanctioned does not exceed the estimated payments due to the family as indicated in Clause (v) below. In doing so the outstanding Government dues should also be taken into account.

(iii) *Sanction of advance*: The sanction of advance should be communicated to the Audit Officer by the Head of the office and should contain the following particulars :—

- (a) Name and designation of the Government servant.
- (b) Status of Government servant (whether gazetted or non-gazetted).
- (c) The emoluments last drawn.
- (d) Amount of advance sanctioned.
- (e) Name or names of the beneficiaries to whom the payment of advance is to be made.

(iv) *Head of Account* : Advance paid under this Memorandum should be detited under the Head of Account "850--Civil Advances--Other Advances".

(v) *Adjustment of Advance* : The advance will be adjusted against the arrears of pay and allowances including leave salary, death gratuity, balances in the Contributory Provident Fund or General Provident Fund or any other payment due in respect of deceased Government servant and becoming payable to the family. The adjustment of advance should be made as soon as possible but should not be delayed beyond the period of six months reckoning from the date of sanction of the advance.

(vi) *Beneficiaries* : (a) In case the deceased Government servant was governed by the provisions of the West Bengal Services (Death-cum-Retirement Benefits) Rules, 1971 or was a subscriber to the Contributory Provident Fund, the payment of advance should be made to the person or persons in the same manner as the payment of the death gratuity or the payment of the balances in the Contributory Provident Fund would have been made.

(b) In a case other than the one referred to in sub-Clause (a), above the payment of the advance should be made to the person eligible to receive the death gratuity becoming payable on the death of the Government servant.

(c) A separate undertaking should be taken from each person where the payment of advance is made to the effect that he or she agrees to the amount of advance being recovered from any accounts payable on the death of the Government servant.

(vii) *Payment of Advance* : To enable the Head of Office to make immediate payment to the family of the deceased Government servant, the Head of Office is authorised to use, for this purpose the imprest or other resources. If those resources are not sufficient to cover the payment, the Head of Office should draw the amount from the Treasury on a simple receipt in a form similar to Form T. R. 48 provided in S. R. 456 of Treasury Rules, West Bengal and the Subsidiary Rules made thereunder. As soon as the payment of advance has been made, the Head of Office will immediately inform the Audit Officer, and also advise him as to how the advance is to be adjusted against the payments becoming payable in respect of the deceased Government servant. The fact of the payment of advance should be incorporated in Form No. 1 and 3 of the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971. The fact of the payment of advance should also be recorded by the Head of Office/Treasury or sub-Treasury Officer of Pay and Accounts Officer, Calcutta Pay and Accounts Office in the last pay certificate of deceased Government servant concerned. A copy of the letter sanctioning advance in respect of deceased Government servants may be endorsed to the Treasury/sub-Treasury Officer, Calcutta Pay and Accounts Office concerned.

(viii) In the case of a Government servant who dies while on deputation in foreign service the advance may be sanctioned by the parent department.

(ix) Formal amendment to the Financial Rules will be issued in due course.

Sd/- S. Goswami,
Deputy Secretary to the
Government of West Bengal.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH
Pension Cell
“Hemanta Bhawan” (Top Floor)
12, B.B.D.Bag (East)
Calcutta-1

No. 2000-F(Pen.)

Dated Calcutta, the 3rd October, 1991

NOTIFICATION

In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make the following amendment in the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 as subsequently amended (here in after referred to as the said rules):--

AMENDMENT

In Rule 104A of the said rules, for Paragraph (ii), *substitute* the following paragraph :—

“(ii) if there are more than one such son or daughter suffering from disorder and disability of mind or physically crippled and disabled, the family pension shall be payable in the order of their birth and the younger shall get the family pension only after the elder next above him/her ceases 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 child/twin children. This shall apply to children of Government employees dying/retiring on or after the date of issue of this order.”

By order of the Governor

Sd/- **S. K. Chakrabarti**

Officer-on-Special Duty and Ex-officio
Joint Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH
Pension Cell
“Hemanta Bhavan” (Top Floor)
12 B.B.D. Bag (East)
Calcutta-1

No. 1996-F(Pen)

Dated Calcutta, the 27th September, 1991

MEMORANDUM

Sub.: Extension of benefit of family pension to the post-retiral spouses.

Under the existing rules of State Government vide ‘Note’ below Rule 7(2) of WBS (DCRB) Rules, 1971, marriage after retirement is not recognised for the purpose of family pension. Similar provision also existed in the relevant Rules of the Government of India, i.e. C.C.S. (Pension) Rules, 1972. Following Hon’ble Supreme Court’s Judgement, Government of India have amended their Rules to the extent that the post-retiral spouses will also be eligible for family pension. State Government has been contemplating making similar provision in the State Government Pension Rules.

2. The Governor, after careful consideration, has now been pleased to decide that the benefit of family pension payable under Family Pension Scheme, 1965 and WBS (DCRB) Rules, 1971 will also be admissible to the post-retiral spouses. The person eligible for such family pension will receive the same from the date following the date of death of the pensioner.

3. This shall be deemed to have taken effect from 1.4.65.

4. Life time arrears of family pension, wherever admissible in respect of the deceased post-retiral spouses would also be paid to their legal heirs where the spouse eligible for family pension was alive on the date of eligibility and who died subsequent to that date, for the period from the date of eligibility to the date of death.

5. The sanction of family pension and its payment will be regulated in accordance with the procedure laid down in the relevant rule which was in force at the time of retirement of the pensioner concerned.

6. Relevant rules in this respect shall be deemed to have been amended to the extent of this order. Formal amendment of rules will be made in due course.

Sd/- S. K. Chakrabarti
O.S.D. & Ex-officio
Joint Secretary to the
Government of West Bengal
Finance Department

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 2255-F

Calcutta, the 22nd March, 1973

MEMORANDUM

Sub. : Measure for further liberalisation and simplification of the Pension Rules.

Government had for some time past under consideration the question of taking certain measure for further liberalisation and simplification of the rules regulating the grant of pension. After careful consideration of the matter in all its aspects, the Governor has been pleased to decide that the following additional benefits in respect of pension will be given :

- (i) Average emoluments for the purpose of grant of pension will be calculated upon last twelve months of service instead of three years :

- (ii) The period spent of extra-ordinary leave without pay will be taken into account as service qualifying for pension;
- (iii) Temporary Government servants rendering continuous service for ten years or more will be granted pension and gratuity as admissible to permanent Government servants under the normal rules ;
- (iv) Entire whole-time continuous service rendered in contingent/ work-charged establishment (except piece-rate or daily rated service) will be allowed as service qualifying for pension subject to the condition that the service rendered under any establishment wherein contributory provident fund benefits are allowed, will not count unless the Government contribution including interest accrued thereon is refunded in full to Government ;
- (v) The pension of Government employees who had been drawing special pay prior to their deputation to foreign service will be calculated on the basis of their pay and special pay, provided that it is duly certified by the administrative department that they would have invariably drawn the special pay but for their deputation to foreign service ;
- (vi) A Government servant who was in service before 1.4.65, will, if he so desires, be allowed to exercise a fresh option to be guided by the Family Pension Scheme or to come out of it at the time of applying for pension.

2. The Governor has further been pleased to make the following simplification in the procedure relating to the grant of pension and provisional pension :

- (i) In the cases where the Service Book is maintained properly, the requirement of annual verification of service may be dispensed with ;
- (ii) In the cases of non-gazetted Government servants provisional pension calculated on the basis of 90% of the pay last drawn may be sanctioned only on the basis of application in Form No. 5 of West Bengal Service (Death-cum-Retirement Benefit) Rules, 1971 and information available in the Service Book of the last drawn by the Drawing Officer along with 75% of the gratuity also on the basis of the pay last drawn. Sanction to this provisional pension and gratuity will be issued at least four months before the date of retirement. If pension and

gratuity allowed provisionally is found to be in excess of the final pension and gratuity, it will be open to the pension sanctioning authority to adjust/recover excess amount by short payment of final pension payable in future. A written undertaking to this effect will be taken from the pensioner in the enclosed form before the provisional pension and gratuity is sanctioned ;

- (iii) In cases where the Service Book is not readily available, the provisional pension and gratuity will, in the case of non-gazetted Government servants, be sanctioned on the basis of written statement of service records with an affidavit from the pensioner concerned along with two certificates of contemporary evidence to the satisfaction of the pension sanctioning authority ;
- (iv) A copy of the order sanctioning provisional pension and gratuity in terms of Clauses (ii) and (iii) above should be sent to the Accountant General, West Bengal ;
- (v) After sanction of provisional pension and gratuity, the Drawing Officer will send the Service Book and/or other connected relevant document with the copies of the provisional payment orders to the competent authority who will have Form 1 of the West Bengal Service (Death-cum-Retirement Benefit) Rules, 1971 for pension and gratuity filled up. The competent authority will then with reference to the records available to him and with such other enquiries as he may deem fit, sanction the final pension and gratuity within a period not exceeding one year from the date of retirement. In the order granting final pension and gratuity adjustment of provisional pension and gratuity and of any other excess payment will be indicated.

3. The relevant rules in the West Bengal Service (Death-cum-Retirement Benefit) Rules, 1971 will be amended in due course.

Sd/- A. K. Mukherji
*Special Secretary to the
Government of West Bengal.*

Whereas the(here state the designation of the office sanctioning the pension/service/gratuity/death-cum-retirement gratuity) has consented to grant me the sum of Rs.....per month as the amount of my pension with effect from..... and/or the sum of Rs.as the amount of my gratuity/death-cum-retirement gratuity, I hereby acknowledge that in accepting the said amount(s). I fully understand that the pension/gratuity/ death-cum-retirement gratuity is subject to revision on the same being found to be in excess of that to which I am entitled under the rules, and I promise to base no objection to such revision. I further promise to refund any amount paid to me in excess that to which I may be eventually found entitled.

Signature of the Pensioner.

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. $\frac{5404-F}{1T-4(233)/66}$

Calcutta, the 16th December, 1966

MEMORANDUM

The undersigned is directed to say that a question has arisen as to whether a typewritten bill duly signed by the drawing officer in ink satisfies the provisions of sub-Rule 92(iii) of the Treasury Rules, West Bengal, Vol. 1, which enjoins inter-alia that all bill must be filled in and signed in ink.

The matter has been carefully considered and the Governor has been pleased to decide that as the sub-Rule does not insist that bills should be written by hand in ink. typewritten bills signed and dated by the drawing officer in ink shall be accepted by the disbursing officer in terms of the aforesaid sub-rule.

Sd/- D. N. Mukherjee,
*Deputy secretary to the
Government of West Bengal.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 2939-F

Calcutta, the 2nd May, 1973

MEMORANDUM

The Governor has been pleased to declare the Director of Treasuries & Accounts, West Bengal to be the appointing authority in respect of Non-Gazetted staff of his Directorate.

Sd/- D. N. Mukherjee
*Deputy Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 4650-F

Calcutta, the 20th July, 1973

MEMORANDUM

The Governor is pleased to order that the Director of Treasuries & Accounts, West Bengal will be the Controlling Officer in respect of the T.A. bills of the Gazetted and the Non-Gazetted Officers of the Directorate of Treasuries & Accounts, West Bengal. The T.A. bills of the Director of Treasuries & Accounts will be countersigned by Shri K. Mishra, I.A.S., Joint Secretary, Finance Department.

Sd/- G. C. Choudhury
*Deputy Secretary to the
Government of West Bengal*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 8012(20)-F

Calcutta, the 5th Nov., 1973

From : Shri A. K. Banerjee, I.A.S.,
Joint Secretary to the Govt. of West Bengal.

- To :
1. The Manager, Reserve Bank of India, Calcutta.
 2. Accountant General, West Bengal.
 3. Deputy Secretary (Operation),
State Bank of India, 1, Middleton Street,
Calcutta-16.
 4. The Collector/Dy. Commissioner,.....

Sir,

I am directed by order of the Governor to say that the Governor has been pleased to order that all references relating to the administration of Treasuries, Treasury Irregularities, Treasury Rules and all other ancillary matters relating to Treasury and Accounts and returns rendered by Treasuries may be made to the Directorate of Treasuries & Accounts, West Bengal, Writers' Buildings, Block-III, 1st floor, Calcutta-1 henceforth direct. The Director of Treasuries & Accounts, West Bengal will dispose of all such references except those involving important issues and matters relating to interpretation of rules including those cases where under rules, orders and statutory provisions the power to dispose of such matters rest with Government. In respect of any change in the present set up of the administration of Treasuries & sub-Treasuries, the Director of Treasuries and Accounts will act in consultation with the Government, in Finance Department. In respect of all cases of important nature copies of references made to the Directorate of Treasuries & Accounts, West Bengal, may be sent to the Finance Department for information.

Yours faithfully,
Sd/- **A. K. Banerjee**
Joint Secretary to the
Government of West Bengal.

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 2056-F

Calcutta, the 5th March, 1974

MEMORANDUM

The Governor is pleased to authorise the Director of Treasuries & Accounts, West Bengal to exercise the powers of Head of Department for the purpose of G. O. No. 900-F dated 28.2.72 for sanctioning contingent charges in respect of his office subject to the budget provision made from time to time.

*Sd/- G. C. Chowdhury
Deputy Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No.6016-F

Calcutta, the 30th August, 1975

MEMORANDUM

Sub.: Use of ball-point pens.

In continuation and partial-modification of this Department Memo. No. 4466-F dated 8-10-69 (copy enclosed) on the above subject, the Governor is pleased to direct that the following procedure on the basis of that followed by Government of India in this regard as laid down in their office Memorandum No. F.10(65)-G/74 dated 12-5-75 (copy-enclosed) shall be followed by the Treasuries and the Banks transaction in Government business :-

1. Challans written in ball-point pens will be accepted at the receiving Bank/Treasury where money is tendered for credit to Government Account.

2. Cheques written and signed with ball-point pens and tendered in payment of Government dues will also be acceptable, provided they are clear, legible and otherwise in order.
3. Transfer endorsements on Government securities by ball-point pens will be accepted if such endorsements are clear and legible.
4. Acknowledgements on the challans may also be given in ball-point pens.
5. Cheques issued for Government payments will however continue to be written and signed in ink and provision of rules T. R. 92(iii) should be strictly followed.

Necessary amendments to the rules will be issued in due course.

Sd/- A. K. Banerjee,
Joint Secretary to the
Government of West Bengal.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 123-F

Calcutta, the 7th January, 1976

MEMORANDUM

Sub.: Use of ball-point pens.

In partial modification of this Department Memo. No. 6016-F dated 30-8-75 on the above subject, the Governor is pleased to direct that Item (6) of the above stated Memo ; shall be read as follows :—

(6) Cheques issued for Government payments will however continue to be written and signed in ink and provision of Note 2 below S.R. 110 of Treasury Rules, West Bengal Volume I should be strictly followed.

Sd/- A. K. Banerjee,
Joint Secretary to the
Government of West Bengal.

**Government of West Bengal
LABOUR DEPARTMENT**

No. 4502(13)-GE

Dated the 19th August, 1976

From : The Asstt. Secy. to the Govt. of West Bengal.

*To : The Director, ESI (MB) Scheme, West Bengal,
64, G.C.Ave., Calcutta-13.*

*Subject : West Bengal Services (Medical Benefit for Retired
Government Servants) Rules, 1976.*

The undersigned is directed to send herewith a copy of Memo. No. Estt. 6012 dated the 31st May, 1976, received from Health & F.P. Department on the above subject for his information and necessary guidance.

*Sd/- Illegible,
Assistant Secretary*

Copy

**Government of West Bengal
DEPTT. OF HEALTH & FAMILY PLANNING
ESTABLISHMENT BRANCH**

No. Estt./6012/9m-42/76

Dated the 31st May, 1976

NOTIFICATION

In exercise of the power conferred by the proviso to Article 309 of the Constitution of India, the Governor is pleased hereby to make the following rules regulating the conditions of medical attendance and treatment of all retired Government servants in Government hospitals.

RULES

1. *Short title, commencement and application.*—(1) These rules may be called the West Bengal Services (Medical Benefit for Retired Government Servants) Rules, 1976.

(2) They shall come into force with effect from the 1st June, '76.

(3) They shall apply to all retired Government servants.

2. *Definitions.*—In this rules, unless there is anything repugnant in the subject or context,—

(a) “family” means the wife or husband, children (including step children) or a retired Government servant, residing with and wholly dependent upon him or her, and includes children of a retired Government servant living away from their parent, anywhere within the State of West Bengal, with the permission of the parent, for the purpose of receiving education or for any other purposes;

(b) “Government” means the Government of West Bengal;

(c) “medical attendance” means attendance for professional advice in a Government hospital and includes such pathological, bacteriological, radiological, or other methods of examination for the purpose of diagnosis as are considered necessary by the medical officer of the Government hospital concerned and are carried out in a Government hospital;

(d) “patient” means a retired Government servant or a member of his or her family who is sick or who needs medical or surgical service or confinement ;

(e) “retired Government servant” includes persons who were being paid from the revenue of the Government before retirement from service ;

(f) “treatment” means the use of medical and surgical facilities at a Government hospital and includes :

(i) the employment of such pathological, bacteriological, radiological or other methods are considered necessary by the medical officer of the Government hospital concerned;

(ii) the use, in accordance with the provisions in sub-Rule (2) of rule 3, of such medicines, vaccines, sera

or other therapeutic substances as may be considered necessary by the medical officer of the Government hospital concerned;

- (iii) medical and surgical service at confinement ;
- (iv) dental treatment;
- (v) accommodation in a Government hospital in the class specified below :
 - (a) in respect of retired Gazetted Officers, accommodation in cabin,
 - (b) in respect of retired non-Gazetted Class III employees, accommodation in paying bed,
 - (c) in respect of retired Class IV employees, accommodation in free bed,
- (vi) such nursing as is provided at the Government hospital but does not include provision of denture, artificial eye, spectacles, hearing aids or artificial limbs.

3. *Facilities for medical attendance and treatment.*—(1) Medical attendance shall be provided to a retired Government servant free of charge in a Government hospital.

(2) A retired Government servant shall be entitled to indoor and outdoor treatment in a Government hospital free of charge and if he or she received treatment as indoor patient, he or she shall be entitled to free accommodation suitable to his or her status as specified in sub-Clause (v) of Clause (f) of Rule 2, provided that such indoor treatment is certified to be Necessary by the medical officer of the Government hospital concerned. He or she shall be entitled to receive all facilities which are available to indoor patients in the hospital, free of cost all such facilities including facilities for pathological, bacteriological, radiological, biochemical and other examination, blood transfusion, delivery and surgical operation as may be considered essential.

(3) All medicines, vaccines sera and other therapeutic substances required for the treatment of the patient shall be supplied free of charge by the Government hospital where treatment is received, provided that such medicines, vaccines, sera and other therapeutic substances are available in the hospital stock.

4. *Medical attendance and treatment of families of retired Government servants.*—The members of the family of a retired Government servant shall be entitled to facilities for medical attendance and treatment similar to those allowed to the retired Government servant himself under these rules.

5. *Duties of a Government Hospital Authority.*—When a retired Government servant requiring medical attendance and treatment approaches a Government hospital and establishes his or her identity, he or she shall be given all facilities for attendance and treatment as are permissible under rules. Arrangement shall also be made, whenever possible, to admit a retired Government servant to indoor beds where such admission is considered necessary by the medical officer of the hospital, and after all necessary treatment has been completed such certificates as may be necessary shall be given to the retired Government servant free of charge over the signature of the medical officer in charge of treatment with the seal of his office. Certificate to the effect that the patient is a retired Government servant or a member of the family of a retired Government servant issued by a Gazetted Officer, may be accepted for the purpose of establishing identity of the patient for obtaining the benefit of these rules. Attested copy of pension payment order may also be accepted as proof of the identity of a retired Government servant.

6. *Interpretation.*—If any question arises relating to the interpretation of these rules, it shall be referred to the Government in the Department of Health and Family Planning and the decision of Government thereon shall be final.

By order of the Governor,

Sd/- A. Sen,
Secy. to the Govt.
of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 7042-F

Calcutta, the 24th August, 1976

MEMORANDUM

In terms of sub-Rule 7 of West Bengal Treasury Rules, Volume I, Deputy Magistrate and Deputy Collector with 5 years of service and sub-Deputy Magistrate and sub-Deputy Collector with 10 years of service are eligible for appointment as Treasury Officers. The posts of Treasury Officer and sub-Treasury Officer have been included in the West Bengal Audit & Accounts Service and West Bengal Junior Audit & Accounts Service respectively vide Finance Department Notification No. 935-F dated 27.3.71. The undersigned is directed by order of the Governor to state that permanent officers of the West Bengal Audit & Accounts Service and West Bengal Junior Audit & Accounts Service are, therefore, eligible for appointment as Treasury Officer and Sub-Treasury Officer respectively.

Sub-rule 7 of West Bengal Treasury Rules, Volume I will be amended in due course.

Sd/-A. K. Banerjee,
Joint Secretary to the
Government of West Bengal.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 7809-F

Calcutta, the 16th September, 1976

MEMORANDUM

The Governor is pleased to declare the Director of Treasuries & Accounts, West Bengal as Head of Department in respect of the

Directorate of Treasuries & Accounts in terms of Rule 5(16) of W.B.S.R. Part I.

Sd/- S. Goswami
Deputy Secretary to the
Government of West Bengal

Copy of the Memo. No. F.1(57)-B/74 dated New Delhi, 12.10.1976 from the Under-Secretary to the Government of India, Ministry of Finance, Department of Economic Affairs

Sub.: Inter-Governmental transactions—Procedure to be followed for settlement of.

I am directed to state that the question of adoption on a reciprocal basis the procedure in regard to settlement of inter-Governmental transaction on account of supplies made or services rendered by one Government to another, as recommended in Paragraph 13.7 of the Second Report of the Team of reforms in the structure of Budget and Accounts, has been considered by the Government of India in consultation with the State Governments. All the Governments have accepted the recommendation of the Team in this regard. Accordingly, it has been decided that effective from the 1st October, 1976 the principles and procedure set out in the following paragraphs will be followed for settlement of inter-Governmental transactions on account of supplies made or services rendered by one Government to another.

2. In all cases of claims for an amount not exceeding Rs. 1000/ , in each case, no monetary settlement will be resorted to. However, in respect of the following claims monetary settlement should be made irrespective of the amount—

- (i) claims relating to commercial departments/undertakings of a Government, which are required to work to a financial result, for services rendered or supplies made to or by them; and
- (ii) incidence of charges, viz. leave salary, pension etc. arising out of inter-Governmental deputations of individual Government servants, which will continue to be regulated by the rules laid in Appendix 3-B to Account Code, Volume I.

3. For transactions above the limit of Rs. 1000/- and where the supplies/services are to be paid for irrespective of any monetary limit. the settlement will be made through cheques/bank drafts by the supplied Government. The procedure to be followed for making the monetary settlements in these cases, (i) between the State Governments inter se and (ii) in respect of supplies/services to a Central Government Department, will be as indicated below:--

(i) Between the State Governments inter se:

The concerned officers of the Government in receipt of the supplies or services will present a bill at the Treasury for the cost of services or supplies, along with the accepted invoice and a requisition for a bank draft in favour of the officer concerned in the supplying Government and remit the bank draft so obtained to the latter who will present it at the Treasury for encashment and crediting to the proper head of account.

(ii) Between a State Government and a Central Government Department (including Defence, Railways and Posts and Telegraphs Departments besides Civil) :

The Department of the Central Government which received the supplies/services will present a bill along with the accepted invoice to its own Accounts Officer concerned who will make the payment by cheques/bank drafts drawn in favour of the officer concerned of the supplying Government, in settlement of its claims.

In the reverse case of supplies/services rendered by a Central Government Department, the cheques/bank drafts received by it from the supplied Government will be presented by it to its Accounts Officer for encashment and credit to the proper head of account. In case the departmental officer is himself in account with a branch of the bank, the cheque/bank draft will be remitted by him to the bank with challan showing particulars of the head of account, for credit to Government account.

4. The Union Territory Governments will also follow the procedure indicated above as may be applicable to them for settlement of their inter-Governmental transactions arising out of services rendered or supplies made by/to them.

5. These instructions will not apply to payments to suppliers, arranged by the Department of Supply in the Ministry of Supply and

Rehabilitation, for purchases made by the State Governments, etc. through the Directorate General, Supplies and Disposals, in regard to which the procedure laid down in this Ministry's letter No. F.1(43)-B/73 dated the 31st July, 1975 will continue to hold good.

6. The procedure to be followed for realisation of Customs duty on goods imported by the various Governments/Departments will be laid down separately by the Department of Revenue and Banking (Revenue Wing). Similarly, the procedure to be followed for settlement of claims relating to supplies made by the Medical Stores Depots to various Governments/Departments will be prescribed separately by the Department of Health in the Ministry of Health and Family Planning.

The receipt of this letter may please be acknowledged.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 2326-F

Calcutta, the 21st March, 1977

MEMORANDUM

The undersigned is directed to say that inter-departmental adjustments of costs of supplies or services are made by book transfer through the Accountant General and these often result into delay in settlement of claims and large amount of unadjusted transactions. The Task Force (Central) on Treasury System etc. recommended that the adjustment on account of cost of supplies or services between two departments of the same Government should be made in cash either by presentation of bills at the Treasury by the Departmental Officer who receives the supplies or services, or through cheques or demand drafts in favour of the supplying officer.

As the system recommended by the Task Force has some advantages, the Governor has been pleased to order in partial modification of the provisions of sub-Rule 255 of the Treasury Rules, West Bengal, Volume-I that the system of inter-departmental adjustment of costs for supplies or services by book transfer shall be

abolished with effect from 1.4.77 and from that date the system of settlement of those claims by cash/draft/cheque shall be introduced.

The bills will be presented to the Treasury/Sub-Treasury Officer to obtain cash/draft/cheque. Payment up to Rs. 50/- will be made by cash. In Treasury with system of payment by cheque the limit for cash payment will be Rs. 10/- in each case.

Where the officer receiving the supplies and officer giving such supplies are within jurisdiction of same Treasury or sub-Treasury, the adjustment of cost for supplies or services by transfer, where exists will continue to remain in force. Under this system the Treasury/sub-Treasury officer instead of making cash payment, effect payment by crediting the Department supplying and debiting the Department served/supplied. The bills presented to the Treasury in such cases should show clearly the head of account to which the amount is creditable. The Treasuries where cheque system has been introduced the payment to supplying Department shall be made by cheque in these cases.

In respect of inter-Governmental transactions the procedure indicated in the Government of India Letter No. F1(SI)-B/74 dated 12.10.76 (copy enclosed) should be followed.

Suitable amendment to sub-Rule 255 *ibid* and other similar rules will be made in due course.

Sd/- M. G. Kutty
*Special Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 2354-F

Calcutta, the 22nd March, 1977

MEMORANDUM

The undersigned is directed to say that with the decision of closing of sub-Treasury Accounts at the end of a month and also of

modification of the procedure of reconciliation of discrepancy in the Reserve Bank Deposit with effect from 1.11.76, the due dates for submission of Accounts to the Accountant General by the Treasury was revised as follows :—

<i>Name of document</i>	<i>Revised due date for submission to the Accountant General, West Bengal</i>
(1) 1st list of payment	13th of the month.
(2) 2nd list of payment and monthly Treasury Cash Accounts.	5th of the following month.

(Vide G. O. No. 6383-F dated 23.7.76.)

In the Treasuries where payment by cheque has been introduced and is likely to be introduced the dates for submission of these Accounts are respectively 16th of the month and 6th of the following month (vide 10.1 of the rules relating to the payment by cheque at the Treasuries).

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 585-F

Dated, the 16th January, 1978

MEMORANDUM

It has been brought to the notice of this Department that the Drawing Officers who are posted at Calcutta and at District Headquarters are drawing bills both from concerned Headquarters Treasury and sub-Treasuries at different places. This practice is not in consonance with the provisions of the note below Subsidiary Rules 175 or S. R. 177(b) of Treasury Rules, West Bengal, Volume I and there is difficulty as well as risk in paying bills from a Treasury or sub-Treasury, other than a fixed one from where Drawing Officer should draw all his claim.

2. In such cases of necessity of making payment from different Treasuries/sub-Treasuries the Drawing Officer may make payment at places outside the jurisdiction of the particular fixed Treasury/sub-Treasury by draft obtained at par from the Bank treating the remittance as bona fide Government transaction. This may result delay in making payment and so the administrative Department may also consider in consultation with this Department if for drawal of salary etc. in respect of outlying offices an officer of such outlying offices can be declared as Drawing Officer for this purpose.

3. Pending such declaration of Drawing Officer, it has been decided that as a very interim arrangement the Drawing Officers may at his own responsibility continue endorse a bill in favour of a Gazetted Officer for collection of the proceeds of the bill from another Treasury/sub-Treasury as a special case only in respect of salary bills of the Gazetted and non-Gazetted Officers. The Drawing Officer will sub-allot fund to the endorsee to cover the expenditure. The officer in whose favour bill is endorsed should maintain a bill register and present such bills to the Treasury/sub-Treasury through the bill register. After encashment the officer in whose favour bill is endorsed will disburse the amount to the local staff/officer recording the transaction in cash being as per rule. The signature of both the Drawing Officer and the officer in whose favour bill is endorsed should be kept on record with the Treasury/sub-Treasury Officer. Payment of these bills should be made after verification of signature and also if the payment is admissible.

4. The cheques in respect of personal claims of non-Gazetted Officers may be drawn in favour of the endorsee in these cases at Treasuries where payment by cheque has been introduced.

Subject to conditions mentioned in Para 3 above the salary bills of the Gazetted Officers may be encashed by officers in whose favour the bill is endorsed and disbursement made either by cheque (where payment by cheque has started at Treasury) or cash as per rule.

Sd/- S. Goswami
*Deputy Secretary to the
Government of West Bengal*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No: 7325-F

Calcutta, the 11th July, 1978

MEMORANDUM

Sub. : Scheme for providing immediate relief to the families of Government servants who die while in service.

The Government of West Bengal have for sometime past been considering the question of formulating a scheme for providing immediate relief to the families of Government servants who die while in service in consideration of the fact that immediately on death of a Government servant his family loses the benefit of his regular monthly salary and any delay in sanctioning the dues in respect of the deceased such as arrear pay, death gratuity and family pension etc. places the family in a position of financial hardship. After careful consideration the Governor has now been pleased to formulate the following scheme for providing immediate relief to the families of the Government servants who die while in service :

(i) In case of a Government servant, other than a casual or daily rated employee holding a gazetted or non-gazetted post in a permanent, quasi-permanent, permanent status and temporary capacity dies while in service (whether on duty or on leave with or without leave salary) and in receipt of pay not exceeding Rs. 1,000/- p.m. his family will be eligible for relief in the shape of an advance in accordance with the provisions of this memorandum.

Note : The term 'pay' should include all elements of pay as acting in rule 5(28) of the West Bengal Service Rules, Part I.

(ii) *Amount of Relief* : The relief may be allowed in the form an advance limited to three months' pay of the deceased Government servant or Rs. 1,000/-, whichever is less, provided that the amount so sanctioned does not exceed the estimated payments due to the family as indicated in clause (v) below. In doing so the outstanding Government dues should also be taken into account.

(iii) *Sanction of Advance* : The sanction of advance should be communicated to the Audit Officer by the Head of the Office and should contain the following particulars :

- (a) Name and designation of the Government servant ;
- (b) Status of Government servant (whether Gazetted or non-Gazetted) ;
- (c) The emoluments last drawn ;
- (d) Amount of advance sanctioned ;
- (e) Name or names of the beneficiaries to whom the payment of advance is to be made.

(iv) *Head of Account* : Advance paid under this Memorandum should be debited under the head of account "850—Civil Advance—Other Advances—Other Advances".

(v) *Adjustment of Advance* : The advance will be adjusted against the arrears of pay and allowance including leave salary, death gratuity, balances in the Contributory Provident Fund or General Provident Fund or any other payment due in respect of deceased Government servant and becoming payable to the family. Adjustment of advance should be made as soon as possible but should be delayed beyond the period of six months reckoning from the date of sanction of the advance.

(vi) *Beneficiaries* :

- (a) In case the deceased Government servant was governed by the provisions of the West Bengal Services (Death-cum-Retirement Benefits) Act, 1971 or was a subscriber to the Contributory Provident Fund, the payment of advance should be made to the person or persons in the same manner as the payment of death gratuity or the payment of the balances the Contributory Provident Fund would have been made.
- (b) In a case other than the one referred to in sub-clause (a) above the payment of the advance should be made to the person eligible to receive the death gratuity of the Government servant.
- (c) A separate undertaking should be taken from each person where the payment of advance is made to the effect that he or she agrees to the amount of advance being recovered from any accounts payable on the death of the Government servant.

(vii) Payment of Advance : To enable the Head of the office to make immediate payment to the family of the deceased Government servant, the Head of the office is authorised to use, for this purpose the imprest from other resources. If those resources are not sufficient to cover the payment, the Head of office should draw the amount from the Treasury on a simple receipt in a form similar to Form TR 48 as provided in S.R. 456 of the Treasury Rules, West Bengal and the subsidiary rules made thereunder. As soon as the payment of advance has been made, the head of office will immediately inform the Audit Officer, and also advise him as to how the advance is to be adjusted against the payments becoming payable in respect of the deceased Government servant. The fact of the payment of advance should be incorporated in Form No. 1 and of the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971. The fact of the payment of advance should also be recorded by the head of office/Treasury or Sub-Treasury Officer or Pay & Accounts Officer, Calcutta Pay and Accounts Office in the last pay certificates of deceased Government servant concerned. A copy of the letter sanctioning the advance in respect of deceased Government servants may be endorsed to the Treasury/Sub-Treasury Office/Calcutta Pay & Accounts Office concerned.

(viii) In the case of a Government servant who dies while on deputation in foreign service the advance may be sanctioned by the parent Department.

(ix) Formal amendment to the Financial Rules will be issued in the due course.

Sd/- S. Goswami,
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 2200 (15)-F

Calcutta, the 6th March, 1979

The Government constituted study teams for the purpose of examination of (a) volume and nature of work in the Treasuries and

sub-Treasuries, (b) norms for determining the staff requirements of Treasuries and sub-Treasuries, (c) books and forms maintained by the Treasuries, (d) causes of recurrence of frauds reported from Treasuries and Sub-Treasuries and (e) to examine and recommend on all other related and ancillary matters.

2. The study teams so constituted visited Burdwan, 24-Parganas (Alipore), Siliguri, Jalpaiguri, Malda, Purulia and Barrackpur Treasuries. The sub-Treasuries at Raiganj, Contai, Tamluk & Jangipur were also visited by the members of the study teams.

3. These study teams reported on the nature of the changes in the work of treasuries and sub-Treasuries due to (a) transfer of determination of personal entitlements of erstwhile Gazetted Officers' claims from the Accountant General, West Bengal and their drawals in establishment bills, (b) introduction of maintenance of Allotment Registers at the Treasuries/sub-Treasuries for watching payments within grant/allotment, (c) payment of State Government pension and salaries of teaching and non-teaching staff of non-Government aided Secondary Schools under salary deficit scheme through Banks, (d) abolition of the system of issue of the authority on the Treasury by the Accountant General, West Bengal for payment of grants-in-aid and loans, (e) withdrawal of control of Accountant General, West Bengal on repayment of deposit of over three years old, (f) Banks discontinuing the system of rendering daily accounts to the Treasuries arranging papers as per head of account.

4. Study teams have reported that in most of the Treasuries/sub-Treasuries the work is not organised properly as per requirement of rules and orders and specifically, the following items of work are not being given adequate attention :—

- (a) Maintenance of Register for the purpose of verifying whether the pay bills have been made in accordance with the sanction.
- (b) Maintenance of allotment Register for control of expenditure.
- (c) Keeping of specimen signatures in proper custody and verification of signatures of the Drawing Officers on bills with specimen signatures.
- (d) Sending of advice list to banks in locked boxes.
- (e) Sending of copies of challans and bill extracts to departmental officers.

5. The study teams have enumerated that following items of work are required to be done and should be done as per rules and orders by each Treasury and sub-Treasury :—

(1) Passing of bills as noted in the margin other than pension bills :

Establishment Bill. Supplementary Bill. T.A. Bill. Office Expense Bill. Grants-in-aid Bill. Arrear Bills.
--

(a) receiving of Bills through bill register and issue of tokens ;

(b) filling up of the columns of registers of bills received, passed and cheques drawn;

(c) checking and passing of bills with reference to availability of fund, admissibility of claim preferred (that is financial power and competence of issuing sanction), verification of strength of establishment in case of establishment bill, checking of head of account as also D.P. Code Number, verification of signature, checking of arithmetical accuracy of the claim, checking of schedule and noting of transfer payments ;

(d) writing of objection memo. when bill cannot be admitted for payment.

(2) Passing of Civil Pension Bills of individual pensioners :—

(a) linking of pensioner's copy of pension payment order with the disburser's portion of pension payment order.

(b) identification of pensioner,

(c) checking of bills as to whether those have been presented in the proper form and writing of pay order after verifying the payable amount.

(3) Passing of Civil Pension Bills under the simplified procedure of pension (Payment through money order/Public Sector Banks) :—

(a) preparation of bills ;

(b) checking of bills ;

(c) maintenance of bill register ;

(d) maintenance of cash book ;

- (e) issue of P.L. Account cheque ;
- (f) sending of advice to the Bank with cheque ;
- (g) keeping of acknowledgement sent by the Bank ;
- (h) maintenance of Bank-wise register,
- (i) maintenance of P.P.O. ;
- (j) checking of certificates as per rules.

(4) Passing of Military Pension Bills :—

- (a) preparation of bills ;
- (b) linking of the pension bills with the payment order issued from time to time by the Controller of Defence Accounts ;
- (c) identification of pensioner ;
- (d) checking of bills as to whether those have been presented in the proper form and writing of pay order after verifying the payable amount.

(5) Refund of deposits :—

- (a) receiving of bills and issue of tokens ;
- (b) filling in of the register of bills received, passed and cheques drawn ;
- (c) noting of the payment in the subsidiary registers ;
- (d) tracing out of the credit by calling the subsidiary register of receipts and keeping note of payment therein ;
- (e) giving of pay order after checking the form of bill, signature of drawer of the bill.
- (6) Sending of bills to the Cheque Section or Bank (Advice).
- (7) Passing of challans.

The Treasury Officer will be required to pass challans only in respect of which Departmental Officers are not posted at headquarters, at which Treasury or sub-Treasury is situated.

(8) Preparation of accounts of challans :—

- (a) ticking off the individual challans with reference to entries in the receipts scroll ;
- (b) noting of head of account, counting of challans, sorting of challans head-wise ;
- (c) posting of the particulars of challans in the subsidiary receipt (challan) register ;
- (d) posting of challans of the sub-Treasuries in the receipt register ;
- (e) agreement of postings in challan registers with those figures furnished by Banks.

(9) Sending of copies of receipted challans to Departmental Officers alongwith statement of individual receipts.

(10) Preparation of accounts of payments from vouchers received from Bank :—

- (a) ticking of the individual vouchers with reference to the entries in the payment scroll ;
- (b) noting of head of account, counting of number of vouchers and sorting of vouchers head-wise for distribution to concerned assistant ;
- (c) posting of vouchers in the subsidiary payment register ;
- (d) posting of vouchers of Sub-Treasury in subsidiary payment register ;
- (e) agreement of postings of subsidiary payment registers with those figures furnished by Banks ;
- (f) noting of by transfer payment i.e. credit to a head by debiting to another head.

(11) Writing of the Cash Book.

(12) Writing list of payments and cash account in approved forms.

(13) Writing schedules as per articles 98, 99, 100, 101, 102, 103, 103A, 104, 108, 109 of Account Code, Volume II.

(14) Preparation of plus-minus memorandum as per articles 110 to 116 of Account Code, Volume II.

(15) Preparation of adjusting account between Central and State Governments in accordance with article 46 of Account Code, Volume II.

(16) Sending of extract of register of receipts and payments of personal deposit (supported by original paid cheques).

(17) Schedule of Forest Cheques paid.

(18) Schedule of payment on account of P.W. Deptt. supported by paid cheques.

(19) Sending of statement of accounts to the C.D.A. Pension, Allahabad.

(20) Preparation of lapse deposit statement (annual work).

(21) Departmental verification of accounts. As per provision of Appendix 21 of W.B.F.R., Volume II, the departmental accounts are to be verified with reference to Treasury records and for this purpose the Treasury staff should give sometime for rendering assistance to the staff of the Drawing Officers who calls at the Treasury for verification of accounts (once in a month this work is generally done).

(22) Issue of certificate of credit to the persons who may desire to have such certificate.

(23) Payment arising out of Government securities as per Reserve Bank's instructions and sending of accounts.

(24) Correspondence work.

[Correspondence in respect of L.P.C., T.V. No., posting of payments and receipts from wrong head of account to correct head of account, defects in compilation of account, vouchers wanting, verification of departmental figures is difficult to attend to without tracing relevant record.]

(25) Reserve Bank Deposit work.

(26) Input for Data Processing Centre.

(27) Receiving of Government money orders and making arrangement to credit the amount received.

[Government revenue money orders addressed to different Officers of Collectorate are sent to the Treasury with a cheque and a statement of money orders. After receiving the money orders the Treasury sorts them out according to heads of office and these are sent to concerned office through Peon Book. After the Department returns the money orders keeping note of the remittance, the Treasury deposit the amount received through cheque.]

6. On the basis of the suggestions made by the Study Teams after conducting detailed study of various items of work as mentioned above it has been decided to adopt the following norms for assessment of requirement of staff in the Treasuries and Sub-Treasuries :—

(a) *Passing of bills* :

(i) Establishment bills—one Clerk for every six thousand five hundred bills per annum.

(ii) Contingent bills & T.A. bills—one Clerk for every eight thousand bills per annum.

(iii) Refund bills—one Clerk for every 6,500 bills per annum.

(iv) Grants-in-aid bills—one Clerk for every 8,000 bills per annum.

(v) Grants-in-aid bills drawn and paid by the Treasuries—one Clerk for 1,000 Schools under the Scheme.

(b) *Pension bills* :

(i) Payment through Public Sector Bank—one Clerk for every 2,000 State Government Pensioners. Bill forms are to

and one Addl. Accountant in each Treasury. Government may sanction additional post of Additional Accountant when number of assistants in a Treasury will be more than 20 (twenty).

- (p) The U.D. Clerks of the Treasuries and Sub-Treasuries may be designated as Assistant Accountant. The ratio of L.D. Clerk and Assisnt Accountant will be 5:1.
- (q) The Deputy Accountants of the Treasuries will remain as at present in charge of Compilation Section. The staff preparing input statements for Date Processing Centre of Finance Department will work under his supervision.
- (r) The Stamp Section and the double lock of the Treasury shall be looked after by a U.D. Clerk (Asstt. Accountant) and additional post of L.D. Clerk may be sanctioned for this section depending on the volume of transaction. In big sub-Treasuries, the Stamp Section and double lock should also be looked after by a U.D. Clerk (Assistant Accountant).

7. After careful consideration of the reports of the Study Teams, Government have accepted their recommendations in the matter of norm for sanction of staff as indicated above so that the Treasuries and sub-Treasuries may function properly as indicated in paragraph 5 above. Accordingly data as per paragraph 6 above are to be collected from the Treasuries and sub-Treasuries with detailed calculation of staff admissible and examined in the Finance Department in order to strengthen the staff position of the Treasuries. The relevant data for each item of work as enumerated above for the years 1976, 1977 and 1978 on the line of the proforma enclosed should be submitted to Finance Department within 30th April, 1979.

8. The Study Teams have also suggested improvement of physical working conditions of Treasuries/sub-Treasuries. Suitable accommodation for the staff may be made with provision that the unauthorised persons cannot enter into Tresury/sub-Treasury where the records are kept. Proper arrangement for storing of records should also be kept in view. The Governemnt have already suggested introduction of Cheque system of payment in the Treasuries where it

has not yet been done and upgrading of existing sub-Treasuries into Treasuries with simultaneous introduction of Cheque system. The Collector and Deputy Commissioners are requested to take time-bound programme for—

- (a) improving the physical facilities for Treasuries ;
- (b) introducing the Cheque system of payment at Treasuries where it has not yet been done ; and
- (c) upgrading existing sub-Treasuries into Treasuries.

Proposals in regard to the above matter may be submitted to the Finance Department if not already done, within 30th April, 1979.

9. The Study Teams have also noted lack of proper co-operation between the Cheque Section and Accounts Section at the Treasuries where payment by cheque has been introduced particularly in the matter of sending of vouchers to the Accounts Section after issue of cheques. The Accounts Section should send bills to the Cheque Section in convenient batches particularly at the end of a month. The Cheque Section should also send daily accounts to the Accounts Section arranging vouchers headwise and making posting in cheque delivery Registers serially according to head of account to avoid delay in the preparation of accounts. The Additional Treasury Officer (Cheque) and the Treasury Officer will work out suitable arrangement in this respect, if not already done, under intimation to Finance Department.

10. The undersigned is directed to request him that receipt of this memorandum may please be acknowledged and action taken thereon as indicated above.

Sd/- Illegible
Secretary
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 6137-F

Calcutta, the 21st June, 1980

MEMORANDUM

Sub.: Use of ball-point pens on cheques.

The undersigned is directed to refer to their Circular No. PAD/Genl.203/79-80 dated 8.6.80 on the subject cited above and to say that on the lines of the Government of India decision in the matter identical circulars have since been issued under this Department Nos. 6016-F dated 30.8.75 and 123-F dated 7.1.76 (copies enclosed for ready reference).

Sd/- A. K. Datta
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 9087-F

Calcutta, the 9th October, 1980

MEMORANDUM

The question of difficulty in payment in respect of bill of Dairy Development Directorate was discussed with the Milk Commissioner, Dy. Secretary, A.H. & V.S. Deptt., Director of Treasury and Pay and Accounts Officer on 29.9.80 by the Joint Secy., Finance Deptt. Points raised in the meeting and decision taken are indicated below:--

Points raised

1. Permanent Advance in the form of P.L. Account operated by the Dy. Milk Commissioner (Accounts)--whether the existing arrangement will be continued.

Decision taken

Detailed instructions regarding the operation of P.L. Account by the Dy. Milk Commissioner (Accounts) have been indicated in the file of the A.H. & V.S. Deptt. A copy of the note is enclosed.

Points raised

2. Whether in absence of Dy. Milk Commissioner (Accounts) the P.L. Account can be operated by an officer as per order of the Head of the Deptt. in terms of Govt. decision quoted below rule 15 of Delegation of Financial Powers Rules.

3. As per provision contained in S.R. 228 of T.R.W.B. Vol. I "all charges actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from grant of another year". A question was raised whether order of Government in relaxation of above rule will be necessary to pay charges of previous year in the current year.

4. A question was raised whether Government order would be necessary to pay old outstanding claims i.e. a clarification has been wanted whether a charge sanctioned in 1978 can be paid in 1980 on the basis of same sanction.

Decision taken

A permanent advance is placed at the disposal of a drawing and disbursing officer and so with the change of D.D.O. the permanent advance can be handled by the second officer who received the charge of the D.D.O. But permission to operate a P.L. Account is issued in terms of S.R. 410 of the Treasury Rules Vol. I and so any change in the matter of operation of P.L. Account will require prior approval of Government.

The provision of S.R. 228 are general limitation which should be followed by all officers but no order in relaxation of S.R. 228 will be necessary to pay charges on account of outstanding claims in the current year, provided the competent authority sanctions the charge and allotment of fund is made to meet the expenditure from the current year's budget.

It is clarified that a charge sanctioned earlier but not drawn and paid due to some administrative reasons or otherwise, the same may be paid on the basis of a *fresh* sanction by the authority which earlier sanctioned the charges. If the authority competent to sanction the charge countersigning the relevant bill that countersignature will be treated as fresh sanction.

Points raised

5. A question was raised whether in case of advance drawal, the amount to be drawn (or ceiling amount to be drawn) is to be indicated. A few purchase orders with sanction for drawal of advance were produced where the amount to be drawn as advance has not been indicated in the sanction order issued by A.H. & V.S. Deptt.

6. A question was raised whether persons who have completed more than one year's service will be allowed to draw their salary without any deduction of Provident Fund contribution on the ground that the relevant account number has not been received from the Accountant

Decision taken

But in the matter of drawing arrear outstanding claims, the provisions of pre-audit will have to be complied with (vide G.O. No. 8415-F dt. 16.8.78).

Normally in the order for drawal of advance the amount (or the ceiling amount) to be drawn is to be specified in the G.O. A few sanctioned orders have already been issued indicating the rate and quantity to be purchased, but the amount to be drawn as advance has not been specifically indicated. The A.H. & V.S. Deptt. will henceforth issue sanctions specifying the amount of advance to be drawn. It was agreed that for a period up to December '80, the bill for drawal of advance for purchase of bottles, aluminium foils, water and caustic soda and other materials used for milk supply may be admitted and passed by the Calcutta Pay & Accounts Office on the basis of existing sanction where the ceiling amount to be drawn as advance had not been indicated.

Normally, the request for allotting P.F. number should be sent to the Accountant General, West Bengal well in time. The Milk Commissioner will have to ensure that request for allotting P.F. numbers are sent 3 months before the completion of one year's service. In case the

Points raised

General, West Bengal. It was stated by the Pay and Accounts Officer that the Accountant General, West Bengal raised objection to the passing of bills without deduction of P.F. contribution.

7. Clarification was wanted whether cash bag or bag for official use can be purchased on the order of the Head of the Deptt. under item 31 of Annexure 'A' to the delegation of Financial Power Rules.

Decision taken

Accountant General, West Bengal do not allot the P.F. number, the matter should be brought to the notice of the concerned Accounts Officer of the office of the Accountant General, West Bengal and simultaneously, the matter should be referred to the Group 'J' of Finance Deptt. for further action., The Calcutta Pay and Accounts Office will not withhold payment on the ground of not making deduction on account of Provident Fund contribution in the relevant pay bill, provided it is certified that the account number has not been allotted by the Accountant General, West Bengal in spite of sending request for allotment of Provident Fund number. A period of three months may be allowed as a grace period by which the account number must be obtained by the D.D.O. where necessary by making personal contact with the concerned officer of the Accountant General, West Bengal.

Bag for carrying cash or for carrying records where necessary may be purchased but purchase of V.I.P. bags or brief cases cannot be purchased without the sanction of Government. Normally, V.I.P. bags or brief cases cannot be purchased for officers not below the rank of Secretary of a Department or Minister or Dy. Minister, where also sanction of Government will be necessary.

Points raised

8. A point was raised whether details of sub-vouchers which are not enclosed with bills are to be given for the purpose of Pre-check by the Ccutta Pay & Accounts Office.

Decision taken

As per provision of S.R. 245, sub-voucher for more than Rs. 100/- are only required to be sent to the Accountant General, West Bengal. In order that the Calcutta Pay & Accounts Office may check the charges claimed under a bill, full details of the charges are to be indicated in respect of which the sub-voucher is retained by the Drawing and Disbursing Officer. It was particularly mentioned that the taxi hire charges should be paid out of the Head "Office expenses" only when the provisions of note 2 below rule 88 of West Bengal Service Rules are satisfied.

The undersigned is directed by order of the Governor to say that the action may be taken by all concerned according to the decisions indicated above.

Sd/- **D.K. Ghosh,**
*Joint Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 1880(42)-F

Dated the March 5, 1982

*From : Shri N.P. Bagchee, IAS
Special Secretary to the Government of West Bengal
Finance Department*

To : The Secretary,
C.&S.S; I. Department

Sub.: Transfer of funds, lying undisbursed to the relevant receipts head of accounts, etc.

Sir,

I am directed to invite a reference to the provisions enjoyed in S.R. 229 of W.B.T.R., Volume I which provides inter alia that no money shall be drawn from the Treasury unless it is required for immediate disbursement. But it is our sad experience that in violation of the said cardinal principle, governing the administration of the finances of the State, funds are being drawn and kept idle at various levels in different offices. Such drawal of funds without ensuring their immediate disbursement, not only gives rise to complications in the field of accounting but also has a tremendous adverse effect of the overall ways and means position of the State. This state of affairs, it has been felt, necessitates certain corrective measures in order to bring back to Government account all unspent balances of Government funds drawn prior to the financial year 1981-82. After careful consideration of all the aspect of the matter it has been decided that:-

- (1) The Heads of administrative departments may please ascertain the quantum of the accumulated unspent balances at various levels under their administrative control and arrange for refund of these idle balances to the appropriate receipt head by the 15th March, 1982, under an intimation to the Finance Secretary. In this connection, it has been decided that as and when required, funds may be drawn for completion of incomplete schemes/projects on the basis of fresh sanctions to be issued by the concerned administrative departments with the concurrence of the Finance Department, where necessary.

Amounts drawn after 31.8.81 and not disbursed within the current financial year should be credited to the appropriate receipt head by 31.3.82 in terms of this Department Memo. No. 881-F, dated 3.2.82.

- (2) Some of the administrative departments have been drawing funds in Abstract Contingent Bills for implementation of different projects and placing the same with the various Corporations under their administrative control. It has been

noticed that such funds drawn even years back are lying idle with these Corporations. This is highly objectionable. It has, therefore, been decided that immediate steps should be taken by the concerned administrative departments to refund to the appropriate receipt head all such amounts drawn prior to 1981-82 and lying with the Corporations. A compliance report in this regard may kindly be sent to the Finance Secretary by 15.3.82.

Yours faithfully
Sd/- Illegible
*Special Secretary to the
Government of West Bengal*

Shri N. P. Bagchee, I.A.S.
Special Secretary.

**Finance Department
Government of West Bengal
Writers' Buildings
Calcutta 700 001**

D.O.No. 9020(42)-F

Dated the 21st August , 1982

Dear Shri,

It has been reported by the Accountant General, West Bengal that verification of Departmental accounts with that prepared and maintained in Accountant General's Office is not being done regularly by a majority of Controlling Officers. In some cases such verification is in arrears for several years. Unless reconciliation of departmental figures with those booked in the accounts of the Accountant General, West Bengal is made up-to-date, it may be difficult on the part of the Accountant General to close the accounts of the State Government for the year 1981-82.

The existing rules with regard to verification of Departmental accounts, as incorporated in Appendix 21 of W.B.F.R. Vol. It have been recast. A set of the revised rules is enclosed for ready reference. You are requested to cyclostyle sufficient number of copies of the rules for distribution among the DDOs for immediate perusal and necessary action.

I would be grateful if you kindly acknowledge receipt of this letter and let me know the steps taken by you in this regard.

Yours sincerely
Sd/- N. P. Bagchee

Departmental Accounts Rules

The amount of grant or appropriation as included in the Appropriation Act are communicated by Finance Deptt. to the administrative departments of the Government. The administrative departments concerned then makes arrangement for distributing the sanctioned funds among the Controlling and Disbursing Officers. The appropriation for a unit can be increased or decreased only by an order of the administrative department authorising transfer of fund from one unit to another or otherwise within the grant with the concurrence of Finance Deptt. The Controlling Officer will so arrange that the expenditure incurred is kept within the grant.

Maintenance of accounts of the appropriation and its allotments

The distribution of appropriation under primary units will be noted in a register in broad-sheet form in the office of the Controlling Officer and any undistributed balance under a primary or secondary unit will be kept as a reserve for further distribution. Any subsequent distribution out of the reserve or any re-distribution of the grant placed at the disposal of the sub-ordinate officer will also be noted in this register so that a complete information of the available balance of an appropriation under a head can be readily known. The supplementary grant and re-appropriation or any reduction made in the original grant will be similarly noted in this register to know the correct position of the grant/appropriation.

Procedure to be followed by sub-ordinate Officers including Drawing & Disbursing Officers

On receipt of the grant separate registers will be opened showing the allotment under different primary units:

1. Salaries
2. Wages
3. Travel expenses

4. Office expenses
5. Payment for professional special services
6. Rent, Rates & Taxes/Royalty
7. Publications
8. Advertising, Sales & Publicity expenses
9. Hospitality expenses/Sumptuary allowances
10. Major works/Minor works
11. Machinery and equipment/Tools & Plants
12. Motor Vehicles
13. Maintenance and
14. Other charges.

When bills are prepared for a particular class of expenditure complete details of the head of account are to be indicated on the bill and name of the Controlling Officer should be entered on all bills. Details of each bill will be entered in the appropriate register mentioned above under the respective detailed head and at the end of each month the expenditure against each detailed head of account will be totalled. The total expenditure will be at the same time be deducted from the allotment shown at the top of each column and the allotment thus reduced will be brought forward to the account of the next month as available allotment. Excepting the bills for permanent establishment, particulars of all bills need be entered in this register. Should there be any increase or reduction of allotment, the same will be noted in red ink. Any misclassification as soon as brought to the notice by the Controlling Officer will be shown under appropriate detailed head by means of minus or plus entries in red ink. All bills except for permanent establishment will be presented to the Treasury/sub-Treasury or Calcutta Pay and Accounts Office with a small slip called Bill Extract in Form 'A' giving a brief description of the charges and the amount of the bill. It will be returned to the Drawing & Disbursing Officer by the Treasury stamped 'paid' and with T.V. No. noted thereon. The Sub-Treasury will return it stamped 'paid' and with the S.T.V. No. The Calcutta Pay & Accounts Office will return alongwith the relevant cheque the bill extract stamped 'paid' with the seal of the Calcutta Pay & Accounts Office. The relevant token number and date will also be quoted on it.

All the sums drawn from the Treasury/Sub-Treasury will be reported to the Controlling Officer in the statement of accounts in Form 'B' noting the number and date of Treasury vouchers or

sub-Treasury vouchers against each entry and supporting them by the individual slip (bill extract, if any received back from the Calcutta Pay & Accounts Office or Treasury or sub-Treasury). The statement in Form 'B' prepared by the Disbursing Officer should be carefully compared with the Treasury records i.e. subsidiary register of payments wherein the transaction of all the offices are recorded for the purpose of preparing monthly accounts submitted to the Accountant General, by the Treasury.

All Drawing & Disbursing Officers should see that correct designation of the Controlling Officers is noted on the bill extract and that all bill extracts are received back from the Treasury/sub-Treasury/Calcutta Pay & Accounts Office.

Procedure to be followed in the office of the Controlling Officer on receipt of Drawing & Disbursing Officer's statement of account.

Timely receipt of the statements from the sub-ordinate Drawing & Disbursing Officers in the office of the Controlling Officer will be checked through a broad-sheet (Form C) in which a serial number should be allotted to each individual Drawing & Disbursing Officer recorded vertically. There will be 12 monthly horizontal columns in which to note the date of the receipts of the statements in the office of the Controlling Officer. If any monthly statement of a particular Disbursing Officer is blank, a nil statement should invariably be sent by him on the prescribed date. Receipt of the statement should be scrupulously watched as the accuracy of the Controlling Officer's account will depend on the receipt of complete statements of charges drawn by all the Drawing & Disbursing Officers under him in any month. Prompt reminder should, therefore, be sent if in any case the statement is not received by the tenth of the following month.

Examination of the statement

On receipt of the statements from Drawing & Disbursing Officers these should be carefully examined to see (a) that the accounts classification has been correctly given up to the detailed head (i.e. up to primary units of appropriation), (b) that the expenditure already incurred is within the appropriation and allotment of fund made, (c) that the statements have been signed by the Drawing & Disbursing Officer and countersigned by the head of the office (where the Drawing & Disbursing Officer is not the head of the office, the statement will be countersigned by the head of the office). In case the head of the office does not hold office at the place where the Drawing

& Disbursing Officer holds office, the statement may be signed by the D.D.O. and sent to the Controlling Officer without the countersignature of the head of the office, (d) that the bill extract, where necessary, has been enclosed stamped with the Treasury/Sub-Treasury/Pay & Accounts Office's seal.

Consolidation of the Drawing & Disbursing Officer's statements

After examination of the statements of expenditure the amounts of the monthly expenditure of the Drawing & Disbursing Officer under each detailed head will be posted in a departmental account in Form D. The totals of the separate columns will give the total expenditure for various detailed head sub-ordinate to different major, sub-major and minor heads.

The Controlling Officer should complete the preparation of the account in Form D by the 15th of the month following that to which the expenditure relates.

The Accountant General will communicate to the Controlling Officers at the end of each month the figures by detailed head or transfer adjustment, as well as the expenditure debited through various accounts, i.e. the expenditure incurred in another State or Department communicated to the Accountant General by the authorities of the other States or Departments for inclusion in his statement of accounts. These figures should be posted at the bottom of each column in Form D and the totals struck.

The totals of each detailed head will then be transferred to a separate account in Form E and arranged according to major, sub-major and minor heads in which the first money columns will show the appropriation sanctioned under each detailed head, the second money column, the appropriations distributed among the several Disbursing Officers and monthly columns will record the total expenditure during a month under detailed head. Separate columns have been provided in that form after each monthly column to show the progressive totals at the end of every month.

The Controlling Officer will send to the Accountant General a monthly account of expenditure under each detailed head of account or by primary units as the case may be to be compared with his own accounts, prepared from the vouchers received direct from the Treasuries and Pay & Accounts Office.

The Controlling Officers will submit their account to the Accountant General so as to reach him not later than 25th of the

month following that to which the accounts relate. The Controlling Officer and the Accountant General will be jointly responsible for reconciling differences and for correcting misclassification, if any. Difference in two sets of figures up to 5% in annual total may be ignored. In all cases where discrepancies are below 5% in annual totals, the Accountant General, West Bengal's figures after verification will be adopted. The work of reconciling the discrepancies should be done in personal collaboration between clerks of the offices concerned and auditors of the Accountant General's office.

The term 'Controlling Officer' used in this rule will generally mean Secretary of the Administrative Department which controls the grant. The Secretary may nominate an officer under him to do all functions of the Controlling Officer but the overall responsibility for control of expenditure will always rest with the Secretary of the Department. The officer nominated for the control of expenditure by the Secretary should not be an officer below the rank of Deputy Secretary of the Department or the Head of the Directorate under the Department.

As regards control of expenditure, the Controlling Officer may adopt any alternative method also suitable for his office, but the same should conform generally to the foregoing rules. When a Controlling Officer will require further fund for distribution among the Disbursing Officers which he cannot arrange within the grant, he may apply to Finance Department for further provision of fund. With the approval of the Finance Department, the Administrative Department may provide further fund to Controlling Officer/Disbursing Officers. In the relevant order, it would be stated that necessary provision will be made through reappropriation or otherwise in due course.

A Controlling Officer will report to Finance Department savings or excess under different units of appropriation with explanation for such savings or excess preferably by the 21st of February each year. At the time of reporting of savings or excess he will report the supplementary grant necessary as per revised budget furnished by him.

Warnings are issued by the Accountant General to the Controlling Officers concerned as soon as it is noticed in audit that the expenditure has been incurred without any appropriation or in excess of sanctioned appropriation under any grant or under any primary unit. It must be clearly understood, however, that the authority administering a grant and the Accountant General is ultimately responsible for the control of expenditure against the grant.

The Controlling Officer must see not only that total expenditure is kept within the limit of the authorised appropriation but also that the funds allotted for spending units are expended in the public interest and on objects for which the money was provided. He should arrange to be kept informed, not only of what has actually been spent from an appropriation but also of commitments made, liabilities incurred and likely to 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. In discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at the disposal, every officer incurring or authorising expenditure from Public Fund must satisfy himself not only that adequate provision exists within Departmental Organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of office/ subordinate offices and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.

A Drawing & Disbursing Officer will be held responsible for any overcharge in respect of salary or other bills. The Treasury Officer/ sub-Treasury Officer/ Calcutta Pay & Accounts Officer will be responsible for checking any palpable errors and for passing the new rate (regarding pay, allowances etc.) with reference to the orders directing the change. He is also required to examine the accuracy of the claim. The responsibility for an overcharge will thus rest primarily with the Drawing & Disbursing Officer and failing recovery from him the overcharge will be recovered from the Treasury/ sub-Treasury/ Calcutta Pay & Accounts Officer or the Countersigning Officer only in the event of palpable negligence on the part of either of them.

The Forest Directorate, the P.W. Directorate, I. & W. Directorate and all other Engineering Directorates and their officers have been authorised in some cases to draw fund from the Treasury by cheque against assignment or letter of credit account. The expenditure made by Drawing Cheque should be included in the 'B' Statement of Account and reported to the Controlling Officer unless some other arrangement exists for reporting total expenditure including the amount by cheques to the Controlling Officer in these Directorates.

FORM A

(Slip or bill extract to be attached to the bill)

Head of Account (up to detailed head)

No. of Voucher	Particulars	Amount
----------------	-------------	--------

Date

Place

Dated.....

Signature & Designation

(Treasury Seal)

- Note* : 1. Gross amount inclusive of income-tax, fund deductions etc. should be shown against the column, 'amount'.
2. In respect of advance for travelling allowance or advance drawn in abstract contingent bill, bill extracts will also be attached.

FORM B
(Register showing expenses by heads of accounts)
Head of Account (up to detailed head)

Name of the Office	Month																
	Salaries	Travel Expenses	Wage	Office Expenses	Payment for professional & Spl. Services	Rent, Rates & Taxes/Royalty	Publication	Advertising Sale & Publicity Exps.	Hospitality expenses/Supernary allowances	Major Works/Minor Works	Machinery & Equipment/Tools & Plant	Motor Vehicle	Maintenance	Other changes	Deduction if any	Net amount of the bill	
Amount																	
Voucher No. Treasury/Sub-Try. Calcutta P.A.O. Date																	
Total for the month																	
Total from 1st April																	
Balance of the appropriation																	

Note : This account should be despatched by 7th of the following month supported by bill extracts. In case where bill extracts have not been received from the Try./sub-Try./Cal. P.A.O.'s Office, the account may be sent without bill extracts, but Head of the Office/DDO must arrange verification of his account with concerned Try./sub-Treasury/P.A.O.

Signature and Designation

Date :

FORM C

Broad-Sheet for watching receipt of account from the Disbursing Officer (Heads of Offices, D.D.O. etc.)

Head of Account

Sl. No.	Name of the Office	District	Date of receipt of account																		
			April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.							

1. Names of offices in one district should be written consequently.
2. Reminder should be sent by the 10th of the month in case of non-receipt of account from an office.

FORM D

Compilation Sheet Head of Account

To be used in the office of the Controlling Officer

Particulars	Month	Sl. No. of the head of the office or D.D.O.	Salaries	Wages	Travel Expenses	Office Expenses	Payment for Professional & Special Services	Rent, Rates & Taxes/Royalty	Publications	Advertising Sales & Publicity Expenses	Hospitality Expenses/Sundry allowances	Major Works/Minor Works	Machinery & Equipment/ Tools & Plant	Motor Vehicles	Maintenance	Other Charges	Total for each office				
																	Gross Basis	Net Basis	Total for each office		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
Total Expenditure																					
Add. adjustment reported to the A.G.W.B.																					
Grand Total																					
Add. total up to previous month																					
Progressive total up-to-date																					

FORM E

Consolidated Accounts of.....

Name of Office..... For the Year.....

Heads of disbursement	Grant Sanctioned		Grant Distributed		April.....		May.....		Total from April to date	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total of all primary units including pay of officers & establishment		Grants to be noted from the sanctioned appropriations communicated by the Administrative Department			Figures to be obtained from the office of the Accountant General					

Note : Progressive actuals should be checked against budget appropriations in Columns 2 and 3 every month.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 9536-F

Calcutta, the 3rd September, 1982

MEMORANDUM

Subject : Letter No. 207(50)-FB(DPC), dt. 31.3.82
regarding reporting of complete picture of
receipts and expenditure including those of
contingency fund and public account.

It was stated in the above letter that G.P. Fund deductions made from pay bill should be shown by transfer to appropriate receipt head. It is now intimated that G.P. Fund deductions in respect of accounts which are maintained by the Accountant-General, West Bengal need not be given by transfer to the receipt head.

2. The amount that will be deducted on account of G.P. Fund from the salary bills will be shown separately in a statement and forwarded to the Data Processing Centre. The transfer of the G.P. Fund deduction to the appropriate receipt head will be made by the Accountant-General's office since the accounts thereof are maintained by Accountant-General's office. In respect of G.P. Fund deductions relating to Group-D staff (Class-IV employees), the Treasuries/ Sub-Treasuries will transfer, the amount deducted, to appropriate receipt head.

Sd/- Illegible
Deputy Secretary to the
Government of West Bengal

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 3603-F

Calcutta, the 19th March, 1983

MEMORANDUM

The undersigned is directed to refer to Memo. No. 693-F, dated 29.1.80, conveying the decision of the Government that in supersession of the provision in Rule 380 of West Bengal Financial Rules, Volume-I and Rule 16 of Delegation of Financial Power Rules, 1977, the Administrative Department/Heads of Department will not sanction any reappropriation without prior concurrence of Finance Department until further orders.

The Governor has further been pleased to order in modification of Rule 378 of West Bengal Financial Rules, Volume-I that no reappropriation from a "revenue" to a "capital" head and vice versa will be admissible even within the same grant. Existing restrictions as provided in Rule 378 *ibid* regarding reappropriation from a "voted" to a "charged" head and vice versa within the same grant will remain in operation.

Necessary amendments to the relevant Rules of the West Bengal Financial Rules, Volume-I and the Delegation of Financial Power Rules, 1977, will be made in due course.

Sd/- G. Venkataramanan
*Secretary to the
Government of West Bengal*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 9510-F

Calcutta, the 9th August, 1983

MEMORANDUM

The undersigned is directed to say that from time to time different authorities are empowered to draw advances in abstract contingent bills on condition that such advances are adjusted by submission of detailed bill. The drawal of such advances are normally made by presenting bills to the Treasury/sub-Treasury/Calcutta Pay & Accounts Office but the adjustment bills are submitted to the Accountant General through respective Controlling Officer by the concerned Head of the Office who draws the advance. As a result of this the Treasury/sub-Treasury and Calcutta Pay & Accounts Office cannot watch adjustment of the advances drawn through them.

2. After careful consideration of the matter the Governor has been pleased to order that the following procedure shall be followed in the matter of drawal of advances and their adjustments :—

(1) Advances may be drawn only when the Administrative Deptt. issues sanction for the drawal of the same with the concurrence of the Finance Department. Advances may also be drawn under delegated power where specific delegation has been made to the Heads of Directorate, Heads of Offices, etc.

(2) Advances will be drawn by presentation of bill in T.R. Form No. 35 on the condition that detailed bill in adjustment thereof will be presented to the Controlling Officer without avoidable delay for countersigning and transmission to the Accountant General through the concerned Treasury/sub-Treasury/Calcutta Pay & Accounts Office in accordance with the procedure hereinafter prescribed.

(3) As soon as a bill relating to an advance presented in T.R. Form No. 35 is passed for payment, a note will be kept in the Check Register to be maintained by the Treasury Officer/sub-Treasury Officer/Pay & Accounts Officer, Calcutta Pay & Accounts Office indicating the particulars of the bill showing bill no., token no., date, amount and name of the Drawing Officer. There should be another column showing the detailed bill no. and date on which adjustment of

the advances is made. Treasury Officer/Additional Treasury Officer/sub-Treasury Officer/Additional Pay & Accounts Officer will sign this register as soon as a bill is passed and also when the advance is adjusted.

(4) A detailed bill in adjustment of an advance shall be submitted within one month from the date of completion of the purpose for which advance was drawn and in no case beyond the period of sixty days from the date of drawal of such advance unless otherwise permitted by the Administrative Deptt. with the concurrence of the Finance Department. A certificate to the effect that the aforesaid conditions have been fulfilled shall be recorded in the bill for drawing second such advance. A statement of advances remaining unadjusted in respect of each quarter shall be submitted to the Controlling Officer, Finance Department and Treasury/sub-Treasury Officer or Pay & Accounts Officer, Calcutta Pay & Accounts Office as the case may be. Such statement in respect of the quarter April to June shall be submitted by 10th of July and so on. The Check Register mentioned in para (3) above should be closed at the end of a financial year and details of any unadjusted advance shall be brought forward in the new Register for the next financial year. If there be any advance remaining unadjusted for a period over six months, a report of such outstanding advance with relevant particulars of drawal shall be sent to the Drawing & Disbursing Officer, Controlling Officer and Finance Department.

(5) The detailed bill in adjustment of an advance shall be prepared in T.R. Form No. 36 headed "not payable at the Treasury". All sub-vouchers above Rs. 500/- will be enclosed with the detailed bill. The detailed bill shall be signed by the Head of the Office besides the Drawing & Disbursing Officer and submitted to the Controlling Officer. In cases where the Drawing and Disbursing Officer and the Controlling Officer do not hold their office at the same place, the detailed bill may be submitted direct to the Treasury/sub-Treasury/Calcutta Pay & Accounts Office for onward transmission to the Accountant General without being countersigned by the Controlling Officer. In such cases a copy of the detailed bill (without sub-voucher) shall be submitted to the Controlling Officer for scrutiny and record.

(6) The Administrative Deptt. will ensure that no advance is sanctioned without considering availability of fund. The Treasury/sub-Treasury/Calcutta Pay & Accounts Office will also watch that the advances are drawn within the grant/allotment of fund.

(7) Ordinarily, Secretary of the Administrative Deptt. is the Controlling Officer in respect of a grant. The Secretary may nominate an officer under him to do all the functions of the Controlling Officer. But the overall responsibility for control of expenditure will always rest with the Secretary of the Deptt. The Officer nominated to act as Controlling Officer should not be an officer below the rank of Deputy Secretary of the Deptt. or the Head of the Directorate under the Department. On receipt of the detailed bill in the office of the Controlling Officer, it shall be reviewed by the Controlling Officer with the assistance of such staff as may be necessary. After scrutiny of the bill with reference to sub-vouchers and where there is no sub-voucher with reference to the details of expenditure, the Controlling Officer will countersign the bill and despatch it to the Treasury/Sub-Treasury/Calcutta Pay & Accounts Office direct within 15 days along with the sub-vouchers for items for more than Rs. 500/- for onward transmission to the Accountant General. The Controlling Officer will keep record of all bills countersigned by him and any amount disallowed by the Controlling Officer will be noted in the Register maintained in his Office. The copies of adjustment bills, the original of which are sent by the Drawing and Disbursing Officer direct to the Treasury/sub-Treasury or Calcutta Pay & Accounts Office, shall also be adjusted to same nature of scrutiny at the Office of Controlling Officer and record of such bill should also be kept in the Register mentioned above.

(8) On receipt of adjustment bill from the Controlling Officer/ Drawing and Disbursing Officer, the Treasury/sub-Treasury Officer/ Calcutta Pay & Accounts Office will sent it to the Accountant General after examination of the charges, with references to existing Rules and Order besides verifying arithmetical accuracy of the claim and also keeping necessary note in the Check Register mentioned hereinbefore. Transmission of the bill to the Accountant General, West Bengal, should be made within 15 days from the date of the receipt of the bill under intimation to the Controlling Officer/Drawing and Disbursing Officer.

(9) After despatch of the bill to the Accountant General through the Treasury/sub-Treasury/Calcutta Pay & Accounts Office, the Controlling Officer shall communicate any disallowance to the Head of the Offices as also the Drawing Officer and this amount shall without fail be refunded by short drawing in the next bill presented to the Treasury/sub-Treasury/Calcutta Pay & Accounts Office. The

gross amount of each sub-voucher shall be entered in such bill and below the total shall be entered "deduct disallowed from the bill of Rs.....", the receipt being given for the net amount only. If after correspondence the Controlling Officer withdraws his objection, the amount may be redrawn in the next bill presented to the Treasury/sub-Treasury/Calcutta Pay & Accounts Office by entering after the total of the sub-vouchers "add amount of disallowance from bill of.....refunded by deduction from bill No..... dated..... and since allowed as per Controlling Officer's Order No..... dated.....", the receipt being for the total amount.

(10) For the purpose of adjustment of advance if the detailed bill does not cover the entire amount, the balance should be deposited into the Government account under appropriate head. In respect of advances drawn in a financial year adjusted within the same financial year, the balance amount will be shown as a reduction of expenditure of the head from which the amount was originally drawn. In cases where the adjustment of the advance is made in the next financial year and if certain amount is required to be deposited to Government Account for full adjustment of the advance, the amount will be credited to the corresponding receipt head of the relevant department/office.

(11) In respect of advances drawn by different Heads of Offices, Drawing Officers etc. where adjustment of the advance is not made by 31st August, 1983, the adjustment bill will be submitted to the Treasury/sub-Treasury/Calcutta Pay & Accounts Office by the Heads of Offices and where possible the same be countersigned by the Controlling Officer. The Treasury/sub-Treasury and Calcutta Pay & Accounts Office will pursue the adjustment of old advances and every Drawing and Disbursing Officer, Head of the Office/Directorate etc. will be required to furnish a certificate by 15th May each year to the effect that it has disbursed all the amounts drawn up to the end of the last financial year.

(12) The Drawing and Disbursing Officer and Head of Offices will record such certificate of disbursement after carefully verifying the cash balance and cash book. Finance Deptt. will arrange through its own Officer (or Officers) nominated for the purpose sample test check of the amounts of the Drawing Officer/Head of Offices etc. to find out whether the orders issued hereby have been complied with. Lapse on the part of Drawing and Disbursing Office and Heads of Offices in adjustment of the advance and disbursement of the amount

drawn will be viewed seriously and the Administrative Department will initiate disciplinary action where necessary.

3. The Governor has been pleased to decide that with effect from 1.9.83 the above procedure will be followed and this order is issued in modification of S.R. 247, 248, 249, 251 and 252 of the Treasury Rules, Vol. I.

Sd/- G. Venkataramanan
*Secretary to the Govt. of
West Bengal, Finance Deptt.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 12366-F

Calcutta, the 7th October, 1983

MEMORANDUM

Under the existing system the Drawing & Disbursing Officers are not informed of the fate of a Nil Bill submitted to the Calcutta Pay & Accounts Office/Treasury/sub-Treasury. This Nil Bill generally relates to adjustment of advance for travelling expenses, arrear additional dearness allowance credited to G.P. Fund, adjustment of advance drawn for meeting office expenses (Abstract contingent Bill) etc.

2. As Drawing & Disbursing Officers may justifiably desire to be informed about the accounting of such Nil Bills and to satisfy themselves that no such bill has been missed and excluded from the accounts, the procedure as indicated hereunder will be followed :—

(1) The Nil Bill shall be presented at the Token Counter or Receiving Counter through the departmental Bill Transit Register in which there will be an acknowledgement from the Calcutta Pay & Accounts Office/Treasury/sub-Treasury.

(2) The Nil Bill will be sent to the Pre-check Section of the Calcutta Pay & Accounts Office/Accounts Section of the Treasury/Sub-Treasury from the Token Counter. The charges mentioned in the

bill will be subjected to usual pre-check/treasury check and a note will be kept in the Check Register maintained in respect of adjustment of advances drawn from the Calcutta Pay & Accounts Office/Treasuries and sub-Treasuries in terms of para 2(3) of Memo. No. 9510-F dated 9.8.83. If the bill is found otherwise in order, the same will be sent to the Cheque Section in treasuries where the payment of cheque has been introduced. In cases, where payment by cheque has not been introduced the relevant bill will be sent to the Counter-clerk engaged for handing over passed bills to the representative of the Drawing and Disbursing Officer.

(3) The Cheque Section or the Counter-clerk as the case may be, will issue an intimation card to the representative of the Drawing & Disbursing Officer against the relevant passed bill. In case the bill is held under objection the same will be returned through return memo. Officer/Heads of Offices etc. to find out whether the orders issued hereby have been complied with. Lapses on the part of Drawing & Disbursing Officer and Heads of Offices in adjustment of the advances and disbursement of the amount drawn will be viewed seriously and the Administrative Deptt. will initiate disciplinary action where necessary.

3. The Governor has been pleased to decide that with effect from 1.8.83 the above procedure will be followed and this order is issued in modification of S. R. 247, 248, 249, 251 and 252 of the Treasury Rules, Vol. I.

Sd/- G. Venkataramanan
*Secretary to the
Govt. of West Bengal
Finance Department*

**Government of West Bengal
Finance Department
Audit Branch**

No. 13092-F

Dated Calcutta, the 1st Nov. 1983

In terms of S.R. 410(d) and S.R. 444 of the Treasury Rules, Vol. I verification of balances of personal ledger accounts or deposit

accounts or local fund accounts shall be made at the end of the year. Reports have been received that timely verification is not carried out by some of the holders of personal ledger accounts and as a result the possibility of serious discrepancies in accounts as also chances of irregular drawals cannot be altogether ruled out. It has been felt necessary that balances of personal ledger accounts, deposit accounts and local fund accounts and other banking accounts should be verified month by month instead of doing it at the end of the year. *It has also been considered necessary not to allow drawal of fund out of these accounts, if the balances remain unverified for consecutive three months. The balances of all these accounts should be verified by the 10th of the following month.* In respect of personal ledger accounts, deposit accounts, local fund accounts and accounts of similar nature maintained with the Reserve Bank of India, Calcutta the work of verification of balances will have to be carried out in consultation with the Reserve Bank of India, Calcutta.

After careful consideration of the matter the Governor has been pleased to order in modification of existing provisions in S.R. 410 and 444 of the Treasury Rules that verification of balances of personal ledger accounts, deposit accounts, local fund accounts and any other accounts of banking nature will have to be made by the operators of these accounts month by month with the Treasury, Sub-Treasury in respect of districts and with the Reserve Bank of India, Calcutta in respect of Calcutta, by the 10th of the following month and in case the accounts of the Treasury or Reserve Bank of India, Calcutta are not ready for such verification it will be done as soon as these accounts are prepared. Without verification of accounts for three consecutive months no payment will be made by the Treasury/sub-Treasury and Reserve Bank of India, Calcutta. The verification of balances for the period prior to July, 1983 will have to be completed by 31.12.83 failing which no withdrawal out of these accounts shall be permitted by the Treasury/sub-Treasury and Reserve Bank of India, Calcutta.

The relevant Treasury Rules mentioned above will be amended in due course.

Sd/- P. K. Sarkar
Secretary
Finance Department

From : Director of Treasuries & Accounts, West Bengal.

To : The Pay & Accounts Officer,
Calcutta Pay & Accounts Office.

Treasury/Sub-Treasury Officer.....
P.O.Dist.....

Sir,

In continuation of our letter No. 34/B/1537(52) dt. 21.12.83, regarding adjustment of advances and the procedure of disposal of nil-bills I am to intimate you that the following procedure be followed in the matter of transfer credit to Personal Ledger Accounts or Deposit Accounts.

2. (1) In Government orders or sanctions issued by subordinate authorities it is often desired to transfer the amount claimed in a bill to a Personal Ledger Account or Deposit Account of the Zilla Parishad or Panchayat Samity or Municipality or Pension Personal Ledger Account or any other account of banking nature maintained by the Treasury. In such cases it is not necessary to issue an intimation card to the Drawing and Disbursing Officer, because along with the Transfer Bill three copies of challans in T.R. Form No. 7, are presented and one of the challans is returned to the Drawing and Disbursing Officer who has submitted the bill.

(2) Such bills shall be presented at the Token Counter or Receiving Counter through the departmental Bill Transit Register in which there will be an acknowledgement from the Calcutta Pay & Accounts Office/Treasury/sub-Treasury.

(3) This by-transfer bill will then be sent to the Pre-Check Section of the Calcutta Pay & Accounts Office/Accounts Section of the Treasury/sub-Treasury from the Token Counter or Receiving Counter. The charges mentioned in the bill will be subjected to usual Pre-Check/Treasury Check. If the bill is found otherwise in order, the same will be sent to the Treasury Officer who being satisfied about the admissibility of the claim will mark the bill to the concerned Dealing Assistant/Assistant Accountant for keeping necessary record in the

Personal Ledger Account/Deposit Account Register. After necessary note has been kept, the bill with the Deposit Register or Personal Ledger Account Register will be placed to the T.O./Additional P. & A.O. for signature on the register and also on the challans. The bill will be then sent to the Check Section in Treasuries and Pay & Accounts Office, where the payment by cheque has been introduced. In cases where payment by cheque has not been introduced the relevant bill will be sent to the Counter Clerk.

(4) The intimation card will be issued on submission of the acknowledgement in Form Annexure-I by the representative of the Drawing & Disbursing Officer. The form of the intimation card will be as indicated below :

Intimation Card

To
The.....
Your Bill No.....dated.....
for Nil Amount..... drawn under the head.....
..... has been accepted for transmission to the Accountant
General, West Bengal along with the monthly accounts ofto.....

*Addl. Pay & Accounts Officer/
Treasury Officer/Addl. Treasury
Officer/Sub-Treasury Officer.*

(5) Acknowledgement so obtained in Annexure-I will be pasted on the bill. A separate Register for each major head of account will be maintained for the purpose of recording all the transactions and the relevant voucher will be sent by the Compilation Section to the Accountant General, W.B. at the close of the month along with the monthly accounts.

(6) Action about the adjustment of bill will have to be taken within 10 (ten) days by Treasuries/Sub-Treasuries/Calcutta Pay & Accounts Office.

3. The receipt of this memorandum may please be acknowledged.

Sd/- T. K. Bhattacharyya
*Director of Treasuries & Accounts
and Ex-officio Deputy Secretary*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 1755(15)-F.

Dated, the 18th February, 1984.

Reference is invited to Finance Department Memo. No. 13092-F dt. 1st November, 1983 (copy enclosed for ready reference) regarding systematic and regular verification by the treasury of the balances lying at the credit of different Local Fund Accounts, P.L. Accounts and Deposit Accounts.

2. It will be appreciated that unless steps are taken by the holders of the accounts and the treasuries to ensure regular verification of the balances lying at the credit of different accounts, serious discrepancies in accounts might arise. The possibility of excess drawal cannot also be ruled out. In terms of Memo. No. 13092-F dt. 1st Nov. 1983 verification of the balance lying at the end of a month should be done by the 10th of the following month and if such verification is not made for three consecutive months in respect of any account, the treasuries *should not allow any further withdrawal from the said account*. It was further made clear in the Memo. quoted above that verification of balances for the period prior to July 1983 should be completed by 31.12.83 failing which no withdrawal would be allowed from any such account.

3. Despite clear instructions from the Finance Deptt. balances at the credit of some of the accounts still remain unverified. It seems that in such cases neither the treasury nor the holders of these accounts have taken any positive steps to bring things to order.

4. In the circumstances stated above, you are requested to look into the matter personally so that the provisions of Memo. No. 13092-F dated 1st Nov. 1983 are strictly followed by all concerned. The Treasury Officers under you and the holders of Local Fund Accounts, P.L. Accounts and Deposit Accounts may also be suitably advised.

5. This may be treated as extremely urgent and a report in respect of each of the treasuries under you sent to me by 7.3.84.

Sd/- P. K. Sarkar
Secretary
Finance Department.

Government of West Bengal
Finance Department
Audit Branch

No. 9886-F

Calcutta, the 16th October, 1990

MEMORANDUM

The undersigned is directed to say that consequent on the promulgation of the West Bengal Services (Revision of Pay and Allowances) Rules, 1990, Government have had under consideration the question of re-fixation of the amount of security deposits in modification of the orders contained in para 2 of this Department Memo. No. 4460-F dated the 13th April, 1984.

2. The Governor has accordingly been pleased to decide that Government employees handling cash and/or stores shall be required to furnish security deposits as shown below :

Amount of Security

Pay Scales	Cash (Rs.)	In one or more forms as mentioned in items (ii) to (vi) under Rule 25 of W.B.F.R., Volume-I (Rs.)
Rs. 875-1460 (3)	300/-	700/-
Rs. 920-1617 (4)		
Rs. 980-1755 (5)		
Rs. 1040-1920 (6)	700/-	1300/-
Rs. 1140-2120 (7)		
Rs. 1200-2360 (8)		
Rs. 1260-2610 (9)	1500/-	2000/-
Rs. 1390-2970 (10)	3000/-	3000/-
Rs. 1420-3130 (11)		

3. If a Government employee wants to furnish security in the form of fidelity bond, the premia for fidelity bonds shall be paid by the employee concerned.

4. In cases where the amount of security is required to be fixed at a figure less than that indicated at paragraph 2 above, the provision of Note 1 below Rule 22 of the West Bengal Financial Rules, Volume-I shall apply.

5. Fixation of security deposit in respect of Government employees in pay scales above Rs. 1420-3130/- shall be decided on the merits of each case in consultation with the Finance Deptt.

6. In consonance with the principal envisaged in the concluding portion of Note 1 of Rule 22 of the West Bengal Financial Rules, Volume-I, the Governor has also been pleased to decide as follows :

Double-lock system should be introduced as enjoined in S.R. 63 of the Treasury Rules, West Bengal, Vol. I in all offices where there is a treasurer or a cashier or a staff to handle cash, one of the keys being retained by the Officer concerned and the other by the Treasurer or the Cashier or the Staff as the case may be. The cash chest shall be opened and closed in the presence of the officer in charge of cash or D.D.O. The amount of cash to be handled by the Government employee concerned at any one time should not be more than the amount of his security deposit except on the pay day for disbursement of the pay and allowances of staff subject to the ultimate responsibility of Drawing Officer.

As transactions in the departmental offices include items of both receipt and payment, it may sometimes happen that cash received by the Cashier or the Treasurer or Staff authorised to handle cash may exceed the amount he is authorised to keep with him at any one time. Where limit is reached, the amount should be put into the departmental cash chest.

7. Past cases where the security deposits were already fixed need not be reopened.

Sd/- G. N. Chatterjee
Deputy Secretary to the
Government of West Bengal
Finance Department

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Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 3797-F

Calcutta, the 20th April, 1985.

MEMORANDUM

In modification of provisions of S.R. 90 of the Treasury Rules, Volume-I and Memo. No. 8415-F dated 16th August, 1978 the Governor is pleased to lay down the following Rules regulating payment of arrear claims :

(1) It would be the duty of every Drawing & Disbursing Officer to arrange drawal of a claim immediately after it becomes due. If, however, for any reason a claim falls into arrear, the same may be drawn in the manner as indicated below :

(a) Claims of Government employees to arrears of pay, allowances, increments etc. and claims of persons not in Government service which have been allowed to remain in abeyance for a period exceeding one year but not exceeding three years shall be sanctioned by the Head of the Office for drawal after verification of the records of the concerned office and noting in the Service Book of the concerned Govt. employee as also after obtaining other relevant records and a certificate from the D.D.O. about non-drawal of the claim. The reasons for non-drawal should be justified by the Drawing and Disbursing Officer and the Head of the Office must satisfy himself that the delay is not due to negligence or carelessness on the part of the Drawing and Disbursing Officer. If the head of the Office is himself the Drawing and Disbursing Officer in respect of a claim, such verification of claim shall be made by the next higher authority, *unless the amount of claim is for Rs. 500/- or less.*

(b) Claims of Government employees to arrears of pay, allowances, increments etc. and claims of persons not in Government service which have been allowed to remain in abeyance for a period exceeding three years but not exceeding six years shall be paid only after the same is verified and sanctioned by the Head of the Department with

reference to Service record, non-drawal certificate of the Drawing and Disbursing Officer, the reasons explaining the non-drawal and with reference to any other record as may be considered necessary for verification of the claim. In respect of arrear claims of the office of the Head of the Department, the Head of the Department will himself verify the genuineness of the claim and accord sanction to the drawal if he is satisfied. In respect of personal claims of the heads of Department himself and the officer above him, the sanction should be accorded in each case by the Administrative Department after verification of the entitlement to the arrears with reference to records mentioned above.

- (c) Claims of Government employees to arrears of pay, allowances, increments etc. and claims of persons not in Government service which have fallen into arrears for a period exceeding six years, but not time barred in accordance with the provisions of law relating to limitations shall be investigated and sanctioned by the Administrative Department.

2. In all cases of sanction to arrear claims, it should be clearly indicated that the officers and staff allowed to draw the arrear claim will refund the amount if it is found subsequently that he/she was not entitled to the claim. 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. In all such cases sanctions for drawal will be communicated to the concerned Treasury/sub-Treasury or Pay & Accounts Office, the Administrative Department, the Accountant General (I), West Bengal and the Director of Treasuries & Accounts West Bengal.

3. These provisions should not apply to the following categories of claims which are regulated by separate Rules :

- (a) Arrear Pension Payment ;
- (b) Arrear pay and allowances of such employees whose names are not required to be shown in pay bills ;
- (c) Arrear interests on Government Securities ;
- (d) Any other arrear claims payments on which are governed by special Rules or Orders of the Government or Orders of the Court.

4. The Drawing and Disbursing Officers will be required to follow the provisions of S.R. 216 of the Treasury Rules, Volume-I.

5. A claim will be deemed to have arisen from the date on which it has been sanctioned. In case of sanctions recorded with retrospective effect, the period of one year or three years or six years referred to above should be calculated from the date of sanction and not from the date on which the sanction takes effect.

Amendment of Treasury Rules, West Bengal, will be made in due course.

Sd/- S. N. Ghosh
*Special Secretary to the
Government of West Bengal*

Government of West Bengal
Finance Department
Audit Branch

No. 5315-F

Dated, the 6th June, 1985

MEMORANDUM

It has been noted that in the matter of transfer of charge in many cases appropriate forms are not being used. With the abolition of the system of maintaining records by the Accountant General, West Bengal of the erstwhile Gazetted Officers in respect of their salaries and other personal entitlements, it is no longer necessary to forward to the Accountant General, West Bengal, a copy of the charge report. This is applicable to High Court Judges and other self-drawing officers also.

A revised form (viz. F.R. Form No. 3 of the West Bengal Financial Rules, Volume II) is hereby circulated for the purpose of recording transfer of charge.

The Governor has been pleased to order that henceforth in respect of Transfer of charge this form shall be used by all Group 'A' Officers other than Collectors, Deputy Commissioners, Sub-Divisional Officers and Treasury/Sub-Treasury Officers in whose case the T.R. Form No. 1 of West Bengal Treasury Rules, Volume-II shall be used.

Sd/- S. N. Ghosh
*Special Secretary to the
Government of West Bengal*

F. R. Form No. 3

CERTIFICATE OF TRANSFER OF CHARGE

(See Rule 61 of West Bengal Financial Rules, Volume I)

To

1. (Head of Department)
2. (Head of the Office)
3. (Pay & Accounts Officer/
Treasury/Sub-Treasury Officer)

With reference to Rule 61 of West Bengal Financial Rules, Volume I, we, the undersigned have to report that we have this day.....at.....O'clock in thenoon respectively, delivered over and received charge of the Office of the.....of.....in the.....District.

Signature of the Relieved Officer.....
(Name in Block Letters)

Service—Designation.....

Note 1.—The occasion of the transfer of charge should be stated briefly in the margin quoting the Government Order or notification if already issued.

Note 2.—When signature of one of the Officers is for delivering or receiving an additional charge the work “Additional” or “Formal”, when the transfer of charge is technical, should be noted against the signature of that Officer.

Note 3.—If the relieving officer is joining a new station on return from leave the place at which order of appointment was received should be stated as otherwise the place of posting will be taken as the place of receiving order.

The place at which the order of appointment was received.

.....
(Signature of the Relieving Officer)

And, with reference to Rule 88(7) of the West Bengal Financial Rules, Volume I, I (the relieving officer) acknowledge to have received Rs.....(Rulees.....) of the Permanent Advance and that the full amount of such advance is due and to be accounted for by me.

And, with reference to Rule 62(2) of the West Bengal Financial Rules, Volume I, I, (the relieving officer) certify that I have examined the accounts, counted the cash, inspected the counted, weighed and measured certain selected article in order to test the accuracy of the returns and that no discrepancy or defect has been found, exceptI also state that the State of records is
District..... Signature.....
Relieving Officer..... Designation.....

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 1899-F

Calcutta, the 27th February, 1986.

MEMORANDUM

In Government Order bearing No. 4472-F dated 8th April, 1983, and No. 7615-F dated 20th August, 1985, instructions were issued for payment to contractors, suppliers and others by Crossed or Account Payee Cheque where amount of payment will be more than Rs. 50/-. In view of large number of request received from the DDOs with reference to last para of G.O. dated 28.8.85, the Governor has been pleased to order that the Treasuries/Calcutta Pay & Accounts Office will issue, irrespective of the endorsement made by the DDOs, the Account Payee Cheques in favour of suppliers and persons not in Government service in respect of amounts exceeding Rs. 500/-.

The normal facility of purchasing demand draft by the DDOs will be available for bonafide Government remittance to suppliers etc. at the outstation. The payment made out of permanent advance will not attract this order and recoupment bills of the permanent advance to any supplier of amounts within the available balance of permanent advance will not attract this order and recoupment bills of the permanent advance may be admitted by the Pay & Accounts Office/

Treasuries. Emergent payment where possible if met out of undisbursed amount lying with the Cashier may also be paid by the Calcutta Pay & Accounts Office/Treasuries by cheque in favour of the DDO for the purpose of recoupment of the amount spent out of undisbursed amount. Petrol, diesel and other fuel bills where payable at the outstation and cannot be paid by cheque without paying additional charges on account of commission of clearance of the cheque may also be paid in the favour of DDOs at the request of the DDOs and on the basis of their certificate that the payment cannot be made by Demand Draft or Account Payee Cheque in view of non-availability of facility of clearance of the cheque.

In terms of Note 4 of sub-Clause (c) of Clause (2) of Rule 6 of Appendix 11 of Treasury Rules, Vol. 2, all personal claims including G.P.F. advance etc. may be paid by cheque in favour of the employee concerned. If, however, concerned employee and the DDO desires payment by cheque in favour of the DDO that may also be allowed in terms of the provision of this rule. At the Treasuries and Calcutta Pay & Accounts Office where cheque system of payment is in vogue, and payment to Government Officer and staff other than salary payment may be made by Account Payee Cheque invariably for amounts over Rs. 5000/-

The guidelines given above may be adopted with effect from 15th March, 1986. Suitable amendment to S.R. 242 of West Bengal Treasury Rules, Vol. I. will be made in due course.

Sd/- K. K. Bagchi
*Jt. Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 1027-F

Dated, Calcutta, the 27th February, 1986.

MEMORANDUM

Sub. : Simplification of adjustment on account of Pay and T. A. advance on transfer—avoidance of Inter-Governmental settlement.

The undersigned is directed to forward herewith a copy of Memorandum No. 14(6)/86/TA/1143 dt. 17.11.86 from the Government of India, Ministry of Finance, Department of Expenditure, Controller General of Accounts, on the above subject and to request that the procedure enjoined therein may be followed scrupulously in this State's sphere with immediate effect.

Sd/- G. N. Chatterjee
*Deputy Secretary to the
Government of West Bengal*

**Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
8th Floor, Lok Nayak Bhawan
Khan Market, New Delhi-110 003**

No. 14(6)/86/TA/1143

Dated, the 17th Nov. 1986

OFFICE MEMORANDUM

Sub. : Simplification of adjustment on account of Pay and T. A. advance on transfer—avoidance of Inter-Governmental Settlement.

Under the provisions of Article 36(b)(ii) of Account Code, Volume I, dealing with settlement of Pay and T.A. advances in cases of transfer of Government servants from one Government to another, travelling expenses, (both ways) are borne by the borrowing Government and the advance of pay is accounted for in the books of that Government to which the official proceeds on transfer.

2. The existing procedure involves settlement of inter-State transactions with its attendant complication of operation of suspense heads ; issuance of cheques and bank reconciliation etc. With a view to avoiding inter-Governmental settlements in respect of advance of pay and T.A. made to Governmental servants, on their transfer between Central and State Governments, the high powered Committee appointed by the Government under the Chairmanship of Shri K. P. Geethakrishnan, Additional Secretary, Ministry of Finance to rationalise and simplify CERs, CTRs and Account Code Vol. I has recommended that the Government which released an officer on transfer may finally adjust the advances of pay and T.A. sanctioned to the Officer. The receiving Government would then book the net amount of T.A. and recoveries of advance of pay in its books.

3. In pursuance of the above recommendations and in consultation with State Governments it has been decided that in case of transfer of Government servants, from one Government to another, any advance towards pay/T. A. paid by the lending Government would be finally booked as revenue expenditure in its books. Recovery/adjustment of these advances from the Officers Pay/T.A. bills will be watched, as at present, through the last pay certificate, and credit/net debit would be accounted for in the same manner in the books of borrowing Government. The same drill will operate in reverse when the Government servant reverts to the parent Government.

4. In all cases of transfer of Government servants between two Governments whether for providing on deputation or on reversion taking place on or after 1.1.1987 settlement of advances of Pay and T.A. will be regulated in accordance with the revised orders.

5. This issues in consultation with the Comptroller and Auditor General of India vide their H.O. No. 1217-AC. 1/32-86 dated 29.10.1986.

Sd/- P. V. Desai
*Jt. Controller General
of Accounts*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 1137-F

Calcutta, the 11th February, 1987

MEMORANDUM

The undersigned is directed to refer to provisions of Appendix 11 of West Bengal Treasury Rules, Vol. II in terms of which payment by cheques at the Treasuries and Calcutta Pay and Accounts Office is regulated. Period of preservation of records maintained by Cheque Section of the Treasuries and Calcutta Pay and Accounts Office was under consideration of the Government for some time past.

After careful consideration of the matter, Governor has been pleased to order that the records mentioned below with reference to Appendix 11 of Treasury Rules, Vol. I shall be preserved for the period as indicated below :

Sl. No.	Records	Period of Preservation
1. Annexure-A	Register of bills received, passed and cheques drawn	6 years
2. Annexure-C	Register of Cheque forms issued to the Cheque Section	6 years
3. Annexure-D	Retrenchment slip	3 years
4. Annexure-E	Cheque Memo.	6 years
5. Annexure-F	Register showing distribution of bills among the Cheque Writers	3 years
6. Annexure-G	Register of Cheque drawn	12 years

Sl. No.	Records	Period of Preservation
7. Annexure-H	Notebook showing the distribution of cheque forms among Cheque Writers	3 years
8. Annexure-I	Acknowledgement	Form part of the bill against which acknowledgement is issued.
9. Annexure-J	Register of Cheques delivered	12 years
10. Annexure-K	Token Register	3 years
11. Annexure-L	Token Census Register	3 years
12. Counterfoil of cheques		6 years
13. Paid Cheques		6 years or till the verification with reference to Register of Cheques delivered.

The records to be preserved as indicated will be subject to further condition :

- (1) Whenever there will be any litigation or drawal of proceedings on account of which the records mentioned above will be necessary, these will be preserved till disposal of the proceedings ;
- (2) The destruction of records after period of preservation will be subject to further condition that the audit of the transaction of the relevant period has been completed.

The Treasuries and Calcutta Pay and Accounts Office which are now paying by cheques will review the position of records and arrange immediate destruction of records which are not required to be preserved in accordance with the instructions given above.

Sd/- G. N. Chatterjee
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 2753-F

Calcutta, the 13th March, 1987.

From : Shri G. N. Chatterjee
Deputy Secretary to the
Government of West Bengal

To : The Treasury Officer, Jalpaiguri
P.O. and District : Jalpaiguri

Sir,

With reference to your Letter No. 2392-T.A. dated 27th November, 1986 addressed to Joint Secretary, Finance Department regarding facility of purchasing demand drafts by the Drawing and Disbursing Officers, I am to inform you that "Outstation" means a place outside the limit of the city or town at which the Treasury/Bank is situated. Any supplier from outstation may be paid by demand draft, provided the supplier desires so and amount to be paid is not less than Rs. 50/-. Payments to suppliers within the limits of Jalpaiguri town cannot be made by demand draft. If the office of the Superintendent of Police wants to purchase demand draft on account of such payment, the circumstances of taking such action will require the approval of the Administrative Department viz. Home (Police) Department, who in turn will have to consult Finance Department for deviation in the payment procedure.

Yours faithfully
Sd/- G. N. Chatterjee
Deputy Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 3540-F

Calcutta, the 8th April, 1987.

MEMORANDUM

Additional Dearness Allowance to the State Government Employees etc. has been sanctioned with effect from 1st March, 1987 under Government Order Nos. 3360-F, dt. 4.4.87, 3367-F, dt. 4.4.87 read with G.O. No. 3455-F, dated 6.4.87.

In order to avoid additional work load of the Offices for presentation of separate bills for the purpose of drawing arrears of Additional Dearness Allowance for March, 1987, the Governor has been pleased to order in modification of SR 216 of Treasury Rules, Vol. I that in the salary bill for April, 1987 the arrear on account of March, 1987 shall be drawn recording the amount as a separate item just below the item of Additional Dearness Allowance payable for the month of April, 1987.

In cases where the Offices have already presented the bills for Additional Dearness Allowance, the Treasuries/sub-Treasuries, Calcutta Pay and Accounts Office may pass the arrear bills on this account.

In cases where the Drawing and Disbursing Officers cannot give effect to the sanction issued under the above mentioned Government orders in the salary bill for April, 1987 and the effect of it is given in a subsequent month, the arrears shall be drawn in the current bill for May, 1987 or so on. As a standing instruction the arrears on account of Additional Dearness Allowance or Dearness Allowance shall be drawn in the current bill.

Sd/- G. N. Chatterjee
Deputy Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 7059(48)-F

Calcutta, the 12th June, 1987.

From : The Deputy Secretary,
Finance Department

To : The Secretary,
.....Department.

Sir,

In order that expenditure made by various offices is reflected under proper major, sub-major, minor, sub-head and detailed head, it is necessary that Treasury/Calcutta Pay and Accounts Office should pass bills after checking the fund provision recorded in the allotment column. Finance Department order bearing No. 7628-F dt. 6.7.84 (copy enclosed) may be recalled. In the current financial year with the change in the structure of accounts it is more necessary to communicate immediately the allotment of fund to the DDOs from the Departments. We have drawn attention of all the Departments and our Special Secretary has also written to you in this behalf.

It has since been decided that Treasuries and Calcutta Pay and Accounts Office will not pay any bill presented by different offices under different Departments unless the allotment columns are filled in recording the provision of fund and progressive expenditure. This will be enforced in respect of salary bills for the month of July, 1987. In respect of salary bills for the current month, this provision if not fulfilled, the Treasuries and Calcutta Pay and Accounts Office may pass such bills, provided the progressive expenditure is indicated.

Finance Department will not be responsible for any situation of non-payment of salary for the month of July, 1987 due to non-communication of fund from the Department.

Yours faithfully
Sd/- Illegible
Deputy Secretary.

Government of West Bengal
FINANCE DEPARTMENT
ORGANISATION & METHODS BRANCH

No. 178-O & M

Calcutta, the 14th September, 1987

*Sub. : Enhance of carrying charges of drinking water
for different offices.*

In supersession of this Deptt. Order No. 3392-F dt. 28.4.1976, the Governor has been pleased to direct that Peons/Orderlies who supply drinking water may be allowed as monthly allowance of Rs. 4/- (Rupees four only) per pitcher (Kuja) subject to a maximum of Rs. 20/- (Rupees twenty only) per month per head.

The expenditure will be incurred from contingency fund as usual. This order will have effect from 1st October, 1987.

Sd/- S. N. Dutta
Deputy Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
Office of the Director of Treasuries & Accounts
Stephen House, 4th Floor
4 B.B.D. Bag (East), Calcutta-700 001

No. 27/1/163-DTA

Dated, the 27th January, 1988.

ORDER

In continuation of radiogram message bearing No. 27/1/2189-DTA dt. 9.11.87, the Governor has been pleased to order that henceforth no consolidation of cheques shall be made. The supply of cheque books will be available at Calcutta Pay & Accounts Office. Against one bill one cheque may be issued. In cases where against one bill claims of several persons are drawn issue of more than one cheque may be made from the Treasury at the request of the Drawing & Disbursing Officer.

Sd/- Illegible
Director of Treasuries &
Accounts and Ex-officio Dy. Secretary
Finance Department.

**Office of the Accountant General (A & E),
W. B. Treasury Buildings
Calcutta-700 001**

No. T.F.V.-Jal-9

Dated 5th May, 1988

From : The A.G. (A & E), West Bengal

To : The Treasury Officer, Jalpaiguri

Sub. : Reporting of complete picture in the treasury accounts of receipts & payments including those of contingency fund and public account.

Ref. : Your Memo. No. 892/T.A, dt. 19.6.87, enclosed with a copy of Govt. of West Bengal Finance Deptt. Letter No. 9536 (39)-F, dt. 3.9.82.

It is noticed from the accounts submitted by your Treasury month by month the practice in respect of deduction of G.P.F. from pay bills of grade IV staff and corresponding the amount requiring to be transfer credited to the receipt side of the A/cs. is not being followed at your end.

In this connection kindly refer to Para 25 of Account Code, Volume II wherein it has been stated that when a payment is authorised to be made "by transfer" that is by entry of the amount in the accounts as received under some head of receipt, the amount should be debited to the appropriate head of payment by per contra credit to the receipt head concerned.

Now as the account of G.P.F. deductions made from pay bills of Grade III staff in your Treasury are being maintained by this office. They need not be shown by transfer to the receipt head. But in respect of G.P.F. deductions of Grade IV staff, the accounts are being maintained picture of such transaction, the Treasuries will require to transfer from the gross amount of the respective head of payments of

Grade IV staff of appropriate receipt head by furnishing a headwise top schedule of G.P.F. deductions of Grade IV staff in agreement with the total of such deductions shown in the cash A/cs. for the month.

Yours faithfully
Sd/- Illegible
Accounts Officer

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 6471-F

Calcutta, the 4th June, 1988

MEMORANDUM

The undersigned is directed to say that due to bifurcation of certain Treasuries, setting up of new Treasuries and upgradation of certain sub-Treasuries to Treasuries in this State different Non-Government Institutions and Local Bodies (Municipalities etc.) have been facing much difficulty in the matter of operation and transfer of their Personal Ledger Account, Local Fund Account, P. F. Deposit Account and Deposit Account from one reconstituted Treasury to another due to certain technical reasons. After careful consideration of all the aspects of the issue in consultation with the Accountant General (A & E), West Bengal the undersigned is directed to say that the Governor is pleased hereby to authorise the Treasury Officer/sub-Treasury Officer of the very Treasury/sub-Treasury from which the P.L. Account, Local Fund Account, P.F. Deposit Account and Deposit Account is intended to be transferred, to transfer the entire amount of the balance standing in the particular Banking Account on the date of transfer by a demand draft drawn as account payee. The Treasury Officer/sub-Treasury Officer will act in relaxation of S.R. 410 of WBTR-I with the approval of the Collector/sub-Divisional Officer concerned who is in charge of the Treasury/sub-Treasury from which fund is transferred. The order of transfer as accorded by the Collector/sub-divisional Officer shall be noted against the relevant entry in the subsidiary register as a debit entry. The order of such transfer shall be in triplicate—first copy being sent to the Treasury/sub-Treasury

Officer where the transfer is intended, the second one will be the record for transfer and it shall be sent to the Accountant General, West Bengal (A & E) along with the list of payment and the third one will be kept as the office copy of the Treasury/sub-Treasury. The Treasury Officer will remit the money by an Account Payee Demand Draft purchased from the State Bank of India and it will be remitted by registered post to the operator of the Banking Account in question and report showing the details including the number, etc. of the Bank Draft will be sent to the Treasury Officer/sub-Treasury Officer where the Banking Account in question is transferred who on receipt of the credit challan will make necessary entry (credit) through the relevant subsidiary register, and include the amount in the Cash Account as on item of cash receipt. Both the treasuries transferring the fund and receiving the same will include the amounts in the plus-minus memos. of the Treasury in question. The remittance will be certified by the Treasury Officer as "bona fide Government purpose" on the application form to be used for the purchase of draft at par (vide Appendix 17 of T.R., Volume-II).

2. This order will remain in force until further order.

Sd/- S. Roy
*Deputy Secretary to the
Government of West Bengal
Finance Department*

Government of West Bengal
Office of the Director of Treasuries & Accounts
Stephen House, 4th Floor
4, B. B. D. Bag (East), Calcutta-700 001

No. 3/C-88/2433 (53)-DTA

Dated, the 11th August, 1988

From : The Director of Treasuries & Accounts & Ex-officio
Deputy Secretary, Finance Department, West Bengal

Sir,

The conditions governing issue of drafts and telegraphic transfers on Government account by the Bank applicable in respect of

Government Officers and Local Fund Authorities have been prescribed in Appendix 16 of West Bengal Treasury Rules, Volume II. The Instructions therein are based on remittance facility scheme. This facility is available from Reserve Bank of India and their Agency Banks, namely, State Bank of India or any other Bank to which the custody of currency chest of the Issue Department has been entrusted at any centre by the Reserve Bank.

Often we receive reference from Government Officers that these facilities are not received by them from the Banks. On our reference to the State Bank of India they have issued an instruction to one of their branches. A copy of the said instruction is enclosed for your perusal and further necessary action to keep all the Heads of the Offices informed of the position.

Yours faithfully,
Sd/- Illegible
*Director of Treasuries &
Accounts and Ex-officio
Deputy Secretary
Finance Department
West Bengal*

State Bank of India

R.M.S.L. No. 29/90

*Regional Office :
Region V, Nagaland House
11 & 13, Shakespeare Sarani
Calcutta-700 071
P.O. Box 531, Calcutta-700 001
Telegram : CALREMAR
Dated 27th July, 1988*

Dear Sir,

Issue of Government draft at par

With reference to the letter no. 3/c-88/2059/1 (4) dt. 23.6.88 written by office of the Director of Treasuries & Accounts, Govt. of

West engal, to you and copy endorsed to us on the above subject, you are advised to issue the draft, being purchased by the govt. departments for bonafied public purposes free of exchange. Please refer to item (xiii), page-5 of the book style "Tabular presentation of various service charges" issued by SBI Staff Training Centre, Calcutta-700 071, a copy of which has already been supplied to you.

Yours faithfully,
Sd/- Illegible
Regional Manager

Copy to the Special Officer, Govt. of West Bengal, Office of the Director of Treasuries & Accounts, Stephen House (4th floor), 4, B.B.D. Bag (East), Calcutta-700 001 for Information.

Sd/- Illegible
Regional Manager

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

Memo. No. 1407-F

Dated 9th February, 1989

The undersigned is directed to state that in terms of the provisions enjoined in Rule 229 of the W.B.F.R., Vol. I the Executive Engineers of the Public Works Executing Departments of the State Govt. have been authorised to draw fund out of letter of credit account maintained at the State Bank of India attached to the Treasury/sub-Treasury in the Districts in Sub-divisions and in the Reserve Bank of India, Calcutta, in respect of the Calcutta Pay and Accounts Office, for payment of works expenditure including the pay of work-charged establishment. The Pay bills of the work-charged establishments are not presented to the Treasury/sub-Treasury and the Calcutta Pay and Accounts Office. Their salary bills are cashed directly by the

Executive Engineer from the concerned Bank by drawing cheques out of letter of credit issued in their favour by the concerned Chief Engineer. Of late a question has been raised by the Calcutta Pay and Accounts Office and some of the Treasuries/sub-Treasuries whether the G.P.F. advance and various other loans and advances in respect of such staff shall be paid by the Treasuries/sub-Treasuries/Calcutta Pay and Accounts Office. In this connection it is pertinent to observe that the deduction/recovery towards the said accounts are made by the Executive Engineers and the accounts thereof are also rendered to the Accountant General (A & E), W.B. by them. Hence, there is no scope for watching recovery of the amounts of said loans and advances either by the Treasuries/sub-Treasuries/Calcutta Pay and Accounts Office of the Accountant General-I, W.B. maintaining the Works Accounts.

After careful consideration of all the aspects of the issue and in consultation with the Accountant General-I, W.B. it has been decided that all drawals/recovery of an account of G.P. Fund. Other loans and advances in respect of the staff borne in the Work-charged Establishment shall be made by the Divisional Officers (i.e. Executive Engineers of the Division) within the letter of credit account by drawing cheques on the Bank attached to the Treasuries/sub-Treasuries and Calcutta Pay and Accounts Office as the case may be.

The fund which will be drawn by the Executive Engineers on account of payment for these purpose will be replenished to them from time to time since these charges are not charges on account of Works Expenditure. The concerned Chief Engineer, while moving the Finance Deptt. for issuing necessary authorisation of letter of credit in their favour, will specifically indicate the amount of replenishment and the purpose of replenishment required.

This order will come into effect after a month from the date of issue.

Sd/- S. Roy
*Deputy Secretary to the
Government of West Bengal
Finance Department*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 1934-F
DTA-33/P-89

Dated, the 23rd February, 1989

MEMORANDUM

Provisions of S.R 92 of Treasury Rules, Volume-I contains general instructions regarding preparation and form of bills. There is now decentralisation and Delegation of Financial Powers. As a result, the Head of the Offices are not the Drawing and Disbursing Officers and in some cases the Officers other than the DDOs are now required to pass the sub-vouchers e.g. the Assistant Secretary, the Register and Section Officer of each department pass the sub-vouchers while the Accounts Officer, West Bengal Secretariat acts as DDO. Some of the Treasuries have misgivings about the procedure to be followed in this behalf. After careful consideration following guideline is issued :

1. Passed for Payment Order on sub-vouchers shall be signed by the DDO where the DDO has the power to sanction the charge.

2. If the DDO has not the required financial power, sub-vouchers shall be passed by the Head of the Office/ Head of the Department/Secretary of the Department unless they choose to issue an order separately in writing sanctioning the charges. In the event of financial sanction recorded separately as stated above, the DDO will have to pass the sub-voucher for the purpose of presentation of claim.

3. Where the sanction of Government is issued for the services or purchase, the relevant sub-voucher shall be passed by the DDOs. As stated and explained in the Para 7 of the chapter on 'Procedure of Drawal of Bills' in the DDOs' Hand Book, circulated by the Director of Treasuries & Accounts, West Bengal, if the sanctioning authority countersigns a bill/sub-voucher, it will be treated as sanctioned and in that case the Pay Order may be signed by the DDO or any Officer nominated by the Head of the Office.

4. The Head of the Office/Department will be competent to designate any other Officer to pass the sub-vouchers but the order should conform the guideline given above.

An example in the matter of passing the sub-voucher is given below. A Block Development Officer is Head of the Office in respect of his own Office. A joint Block Development Officer acts as DDO of the establishment, B.D.O. may sign Pay Order himself or he may choose to countersign the Pay Order on sub-voucher recorded by the jt. B.D.O./Officer nominated by the B.D.O. if there are number of sub-vouchers in a bill, the B.D.O. may countersign the bill after Jt. B.D.O. has signed it and the countersignature of the B.D.O. will be treated as sanction for drawal of charges of all items included in the bill.

All Heads of the Departments are requested to circulate this instruction to all Offices. This instruction is issued in partial modification of S.R. 92 of Treasury Rules, Volume-I.

Sd/- Illegible
Deputy Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 11464-F

Calcutta, the 18th October, 1989

From : Shri S. N. Roy Choudhury,
Asstt. Secretary to the Government of West Bengal.
To : Shri M. N. Roy, IAS
District Magistrate, Jalpaiguri, P.O. & Dist. Jalpaiguri.
Sub : Countersignature of bills as proof of sanction of charges.

Sir,

I am directed to refer to your Memo. No. 562/NZT dt. 5.7.89 on the above subject and to say that the A.D.M. may exercise the power of the Head of Office if the D.M. has no objection. The A.D.M.

may also countersign the bills as a measure of sanction of the expenditure in question on behalf of D.M. in terms of Finance Dept. Memo. No. 1930-F dt. 23.2.89.

Yours faithfully,

Sd/- S. N. Roy Choudhury
*Asstt. Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 1952(16)-F

Calcutta, the 27th February, 1990

*From: Shri T. K. Bose,
Special Secretary to the Government of West Bengal,
Finance Department.*

Sir,

I am directed to send herewith a copy of the proceedings of the meeting held on the 19th January, 1990 in connection with partial decentralisation of the work of maintenance of Cash Balance of the Government of West Bengal.

2. You are requested to instruct the Treasury Officers under your control to take steps for avoiding the discrepancy in Cash Balance of the State as per minutes of discussion.

3. If this is not done, there are chances of "Cash Loss" to the State Government on account of negligence on the part of Treasuries/Bank. The Treasury Officers and the Managers of Bank should meet on every third working day of each month in order to sort out outstanding problems in regard to accounts of the State Government.

4. The Officers of the Directorate of Treasuries & Accounts, West Bengal and the link office of the Agency Banks in Calcutta would jointly visit some of the Treasuries/Banks to find out how this work is being done.

Yours faithfully,

Sd/- Illegible
*Special Secretary to the
Government of West Bengal*

**Proceedings of the meeting held with State Government
Officials and Agency Bank on 19.1.1990
in the Bank's Conference Room in connection with
Partial Decentralisation of maintenance of Cash Balance
of Government of West Bengal**

The meeting was arranged to discuss the problems experienced by the Accountant General, West Bengal in regard to reconciliation of West Bengal State Government Accounts and to evolve ways and means for early reconciliation of discrepancies. A list of participants who attended the meeting is given in the Annexure.

Initiating the discussions Sri M. G. Srivastava, Joint Manager, Reserve Bank of India, invited Sri B. Mazumder, Senior Deputy Accountant General, West Bengal to place his views in the matter. Sri Mazumder stated that it had been observed that in the process of preparation of discrepancy statements in form 'K', the net amount of the verified datewise monthly statements agreed with the Treasury figures furnished by the Treasuries to his Office. There were, however, discrepancies between the Treasury figures and the corresponding Bank figures reported by the Reserve Bank of India, Central Accounts Section, Nagpur in the monthly Cash Balance Report. These differences were generally due to under reporting by the Link Offices of the agency Banks.

Difficulties experienced by State Bank of India branches in matters relating to reconciliation of discrepancies, were explained by

Sri G. S. Ganguly, Manager, State Bank of India, Govt. Accounts Department. Major difficulties according to him, were as under :

- (a) In certain cases Pass Books tendered by the branches were not verified by the Treasury Officers. As a result, corrections, mis-classification etc., if any, in the daily account, remained unattended and it became difficult for the bank to identify the discrepancies at a latter date.
- (b) Consolidated projection of figures of two Treasuries instead of separate Treasurywise figures (Where one branch was attached to two Treasuries) in the discrepancy statements in form 'K', made it difficult for the concerned branch to identify the Treasury to which the discrepancy related.

Shri G. N. Chatterjee, Director of Treasuries and Ex-officio Dy. Secretary, Finance Department who represented the Directorate of Treasuries and Accounts as also Finance Department, Govt. of West Bengal pointed out that as per their records 7 branches of State Bank of India, viz. Malda, Barasat, Chandannagar, Siliguri, Serampore, Purulia and Midnapore were persistent defaulters in submission of datewise monthly statement.

Decision taken at the meeting as enumerated by Sri Srivastava, were as follows :

- (1) Daily scrolls, challans, bills, cheques etc. shall have to be sent to the Treasury by the Bank branches on the following day and the Treasury Officer will arrange thorough scrutiny of these papers within 24 hrs. before returning the Pass Book.
- (2) If there be any mistake in the scroll, that has also to be indicated within 24 hrs. by the Treasury Officers by a memorandum to the branches who will in turn return within 24 hrs. the same (error scroll) after correction.
- (3) Representatives of the Directorate of Treasuries and Link Offices of the agency Bnaks would jointly visit, at an early date. 7 branches of State Bank of India viz. Malda, Barasat, Farakka, Arambag, Siliguri, Midnapore and Purulia and

arrange to take immediate steps to ensure regular and timely submission of the statement (action : State Govt., State Bank of India and Central Bank of India).

- (4) Link Offices of the agency Banks shall issue necessary instructions to their branches (which were submitting datewise monthly statement at irregular intervals) for timely submission of the datewise monthly statement (action : State Bank of India and Central Bank of India). the Director of Treasuries shall issue instruction to concerned Treasuries to return the datewise monthly statement after *actual* verification within 3 days.
- (5) Necessary steps/instructions would be taken issued jointly by the Directorate of Treasuries and Link Offices of the agency Banks to ensure that the Treasuries and concerned Bank branches to which they were linked, should convene a meeting on the third working day of the following month to settle discrepancies etc. pertaining to the month's accounts across the table, keeping in view that datewise monthly statement being the basic input, unless it was finalised in time the whole process of reconciliation of discrepancies would be frustrated.

Shri M. G. Srivastava, Joint Director, Reserve Bank of India assured that Reserve Bank of India, Public Accounts Department Inspection Teams, would also be advised that in course of their routine inspection of Bank branches, they would look into the aspect of timely submission of datewise monthly statement by the branches.

The participants also felt the similar types of meetings should be held at regular intervals for exchange of views by the functioning agencies.

The meeting ended with thanks offered by Shri N. G. Srivastava, Joint Manager to all the participants.

N.B.: Next meeting would be held in may, 1990.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 5253-F

Calcutta, the 31st may, 1990.

MEMORANDUM

Subject : Rounding off of financial transactions in Government Accounts to nearest whole-rupee.

The undersigned is directed to say that the question of simplification of accounting procedure and management of receipts and payments arising out of Government transactions has been under consideration for sometime past and after careful consideration of all aspects of the issue the undersigned is directed by order of the Governor to say that the Governor has been pleased to decide that all State Government transactions involving fractions of a rupee shall be brought into accounts by rounding off to the nearest rupee (fractions of 50 paise and above to be rounded off to the next higher rupee and the fractions of less than 50 paise to be ignored).

2. Having regard to scope, magnitude and variety of Government transactions, it has been decided as under :—

- (i) Except for petty cash (i.e. across the counter type) transactions which are reflected in departmental cash books, all Government transactions, whether involving actual receipts/payments or book adjustments should be in whole rupee.
- (ii) The only type of transactions which have to involve paise would be cash transactions for petty purchases or sales, tram-bus fare which are reflected in subsidiary books of accounts like cash books.

3. Interest on loans/advances to Government employees which is computed as a percentage of base amount and recovery of which is effected in instalments, will now be made recoverable in whole rupee.

In Departments where across the counter, sale of articles takes place there should be no difficulty in accounting because the cash

book will be rounded off. All 'Inner Column' deductions from salary bills on account of PLI/Income Tax/Professional Tax, etc, will be rounded off to the nearest rupee. Similarly, all entitlements due to an employee of the Government by way of HRA/DA/TA, etc. will be rounded off to the nearest rupee. All books transactions including entries appearing in 'Inner Columns' of bills will have to be in whole rupee. All transactions through Cheques/Drafts/Challans will only be in whole rupee.

All claims on Government by utility/service institutions like the Electricity Boards/Corporations, etc. will have to be made in whole rupee. Since the State Government will discharge its liability on their claims in whole rupees such service institutions are advised to change over to bills in whole rupee for *all customers* with a view to reducing workload in their own office. All local bodies/undertakings, etc. under the control of the State Government should restructure their tax claims, Octroi, etc. so that amounts are realised in whole rupee. All Organisations/Institutions like the West Bengal Public Service Commission, etc. which receive revenues in terms of examination fees, etc. should rationalise the fee structure so that fractions are eliminated.

The Sales Tax Authority of the State will advise their assesses who are responsible for remitting sales tax collected from customers to make the deposits to Government Accounts in whole rupee.

4. All transactions relating to payment of pensions to the State Government Pensioners shall be made in whole rupee.

5. The amount of Government transactions converted into Indian currency from foreign currencies should be rounded off to whole rupee.

6. Payments for claims in respect of office expenses, other charges etc., where claimants have no objection, shall be rounded off to the whole rupee, provided that the rounding off of the fraction of a rupee shall be done in respect of the net amount payable on a bill and not in respect of the individual items of claims or adjustments in the bill.

7. In the case of travelling allowance bill of a Government employee the rounding off shall be done only at the last stage and not in respect of each item, e.g. Railway fare, Mileage, Daily Allowance, etc. comprising the claims of the individual.

8. All Administrative Departments/Heads of Departments/ Heads of Offices are hereby advised to eliminate paise from their transactions which are settled in Cheques/Drafts/Challans or through Book adjustments.

9. Necessary amendments to S.R. 93 of WBTR, Volume I, will be carried out in due course.

Sd/- T. K. Bose
Special Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 5577-F

Calcutta, the 8th June, 1990.

MEMORANDUM

The undersigned is directed to invite a reference to this Department Memo. No. 1899-F, dated 27.2.86 (copy enclosed) wherein it has been provided that where the amount of any payment involves Rs. 500/- or more, the payment should be made by "Account Payee" cheque in favour of suppliers and persons not in Government service. This relates to normal Government transactions in the discharge of its obligations to the general body of Public who rendered service(s) or supplies materials to different authorities of this Government. A question has since been raised as to whether the operation of P. L. Account, Local Fund Account, Deposit Accounts, P.F. Deposit Accounts etc. comes under the purview of the said Government order and whether the Treasury Officers are authorised to inscribe the terms "Account Payee" over the cheques while passing such cheques. The undersigned is directed to say that as per existing Income Tax Act payment for more than Rs. 2,500/- in cash by any organisation to any suppliers and contractors should not be allowed. Having regard to this statutory provision it is hereby decided that all payments out of Banking Accounts for more than Rs. 2,500/- by Local Bodies or others to suppliers and contractors etc. should be made by "Account Payee" cheque.

In this connection it is also directed that all cheque issuing authorities of the Government as well as of the Local Bodies must furnish advice list of cheques issued daily by them to the Treasury Officer/Calcutta Pay and Accounts Officer, Calcutta showing name of payee, amount, cheque number and other particulars as considered necessary.

Provision of sub-Rule 441 of the T.R.W.B., Vol. I shall be amended in due course.

Sd/- G. N. Chatterjee,
*Deputy Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
Department of Health & Family Welfare
M. A. Branch**

No. Health/MA/784/JS-9/90

Calcutta, the 20th June, 1990

From : The Joint Secretary to the Government of West Bengal.

To : The Director of Health Services, West Bengal.

MEMORANDUM

In continuation of this Department Order No. Health/ MA/460/ JS-9/90 dated 2.3.90, the undersigned is directed by order of the Governor to say that the Governor has further been pleased to order that the Non-practising Allowance as allowed to the members of the West Bengal Health Service with effect from 1.1.88 vide the Government order, *ibid* shall be treated as 'Pay' for all service matters inclusive of computing D.A. entitlement of T.A./D.A. for sanctioning advance of house building loan as well as retirement benefits.

2. This order is issued with the concurrence of the Finance Department vide their U.O. No. Group 'P' 1844 dated 28.5.90.

3. The Accountant General, West Bengal, and all other concerned are being informed.

Sd/- Ashit Roy
Joint Secretary

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 8313-F

Calcutta, the 20th August, 1990

MEMORANDUM

The undersigned is directed to invite a reference to Finance Department's Memo. No. 597-F dt. 20.1.82 wherein it has been provided that the cheques issued against (a) Personal Ledger Account debited to the head '8443-00-106-Personal Deposit' and (b) Local Fund Account debited to the head '8448-Deposit of Local Fund' etc. remain valid for a period of not exceeding thirty days.

Of late, it has come to the notice of the Government that in many cases such cheques could not be encashed by the payee/recipient within the said stipulated period. After careful consideration it is hereby conveyed that the Governor has been pleased to decide that the currency of the pay order issued on the Personal Ledger Account cheques of all kinds will remain valid for a period not exceeding three months after the month of issue.

Necessary amendment to S.R. 374 of W.B.T.R.—I will be made shortly.

Sd/- G. N. Chatterjee
Deputy Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 8734(54)-F

Calcutta, the 29th August, 1990.

From : Shri T. K. Bose, Special Secretary to the
Government of West Bengal.

To : The Secretary,

Deptt.

Sub. : Verification and Reconciliation of Departmental
Accounts with those as maintained by Accountant
General (A & E), West Bengal.

Sir,

I am directed to refer to this Department Memo. No. 7214(22)-F dated 18.7.1990 on the subject mentioned above and to inform you that two seminars on Departmental Accounts were held with representatives of some of the Secretariat Department on 30.7.90 and 31.7.90. We are grateful to your officers who participated in the seminar and expressed their views on reconciling the Departmental Accounts.

2. It appears that month to month reconciliation of accounts is not always possible. Your staff may therefore, concentrate on visiting the office of the Accountant General (A & E), West Bengal during the period from *1st August to the end of September, 1990* to reconcile the discrepancies as the entire accounts for the previous financial year will be available during the period of August-September. Verification of accounts if attempted in October or thereafter will be abortive and Accountant General (A & E), West Bengal will not be in a position to correct the errors as the appropriation account of the previous year closed by the end of September. It may be noted that reconciliation of Departmental Account is to be executed with the help of the existing staff and no additional staff will be allowed as the work is not a new one.

3. Your staff while visiting the office of the Accountant General (A & E), West Bengal for reconciliation of Departmental Accounts should be equipped with T.V. Nos., date of drawal of the bills and full and proper classification of the expenditure. In case of any difficulties faced by them they may contact the Branch Officer concerned or

Accounts Officer (Book) of the Office of the Accountant General (A & E), West Bengal.

4. For smooth functioning of reconciliation work you are requested to issue instructions to the Controlling Officers/DDOs under your administrative control on the following points :

- (a) Orders on re-appropriation of fund must reach Accountant General (A & E), West Bengal timely and in any case not later than 30th April each year.
- (b) Drawals out of Contingency Fund must be adjusted promptly by issuing an order from the Department with the concurrence of the Finance Department.
- (c) 'B' Statement of Accounts may be simplified as per requirement of the Department.

The B-Statement from the DDOs need not be supported by the original bill extracts. B-Statement for each sub-head should be completed in all respect and incorporate all drawals by each DDO.

- (d) Departments should print 'D' forms as per their requirement for each sub-head (schemewise).
- (e) The sub-heads under all major budget head should be rationalised as far as practicable and consolidated in consultation with Gr. 'N' of Finance Department.
- (f) Illegible rubber stamps for budget heads should be destroyed to avoid possible misclassification. The budget head should be stamped clearly on the body of the bill before the bill is signed by the DDO.
- (g) The Department should promptly acknowledge the acceptance of loan balance reported by Accountant General (A & E), West Bengal to enable that office to keep the loan balance account up-to-date.
- (h) The DDOs shall prepare B-Statement with reference to gross amount and verify the drawals with the subsidiary payment register maintained by the Treasury. The fact of verification shall be recorded on the B-Statement by the DDO under his dated signature (the form of B-Statement as enclosed shall be used).

Yours faithfully

Sd/- Illegible

*Special Secretary to the
Govt. of W. B. Finance Department,*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 9772(54)-F

Calcutta, the 11th October, 1990

MEMORANDUM

Sub. : Drawal of Advances in abstract Contingent Bill.

The undersigned is directed to say that from time to time instructions have been issued not to draw cash from the Treasury/Bank in violation of provision of Rules. As a regularity measure instructions of C.S. have been conveyed to Collectors under No. 2338-F, dt. 9.3.90 (copy enclosed) that they have not been authorised to sanction advances. You are advised to ask your DDOs/ Heads of Offices not to approach the Collectors for sanction of advances. They should approach the Administrative Department through proper channel.

2. The detailed procedure for drawal of such advances and their adjustment is envisaged in this Department Memo. No. 9510-F, dated the 9th August, 1983 and No. 12366-F, dated the 7th October, 1983 (copies enclosed).

3. The regulation for drawal of advance has not been followed by the Collectors. The Treasury Officer have not in some cases maintained record of advances and pursued the recovery of advances as prescribed in clause (4) of Paragraph 2 of the Government Order bearing No. 9510-F, dt. 9.8.83.

4. The unadjusted advance is the source of all irregularity. It further creates problem in getting reimbursement of expenditure. As such at every stage, sincere effort should be made to deposit the Cash lying undisbursed for over three months.

5. It is requested to circulate the contents of this Department Memo. No. 9510-F, dt. 9.8.83 and No. 12366-F, dt. 7.10.83 and Director of Treasuries & Account's Circular No. 34/B/193(52)-DTA, dt. 14.2.84 to the Controlling Officer/DDO under his administrative control immediately and to instruct them to follow the procedure therein scrupulously. Copies of above 3 orders are enclosed for ready reference.

6. It is further requested to send with effect from 25.10.90 the proposal for advances henceforth strictly in prescribed proforma enclosed for proper appreciation.

7. In urgent cases the proposal for advance drawals will be cleared by Group 'T' of Finance Department to whom direct reference may be made from the Departments of the Government. References from other than through the Administrative Department shall not be entertained.

Sd/- Illegible
*Deputy Secretary to the
Government of West Bengal
Finance Department*

PROFORMA

1. Amount of advance proposed for :
2. Purpose for which the present advance is necessary
(The reason should be such that the drawal of fund
in a vouched bill cannot be awaited) :
3. Name of the DDO
4. Name and Designation of the Controlling Officer :
5. Head of Account under which the Expenditure will
be charged :
6. Availability of Fund for the proposed advance :
7. Name of Treasury from which the advance will be
drawn :
8. (a) Date with amount of previous advance, if any
:
(b) If so, whether it is duly adjusted :
(c) If remained unadjusted the reason(s) thereof :

**Government of West Bengal
Finance Department
Audit Branch**

No. 2388-F

Calcutta, the 9th March, 1990

MEMORANDUM

The Accountant General, West Bengal has come across many instances of accumulation and retention of heavy cash balance in

Government Offices in violation of existing Rules on the subject as per provisions of the West Bengal Treasury Rules, Volume I, as well as the instructions contained in Finance Deptt.'s Memo. No. 4498-F dated 8.4.1983 and No. 2668-F dated 9.3.1985. Such heavy accumulation of cash can lead to undesirable results like defalcation, misappropriation of public money etc.

2. It is requested that each Administrative Department shall ensure that :

- (a) Physical verification of cash is made at the end of the month or at the beginning of the month by all Heads of Offices. The concerned DDO will arrange, by personal contact or otherwise with the Head of Office, physical checking of cash and accounts.
- (b) Undisbursed cash for more than three months old are credited to the Government account with details of bills to which undisbursed cash relates.
- (c) Billwise break-up be kept and for this purpose when necessary separate registers be maintained.
- (d) No drawal of fund be made in violation of S.R. 229 by the DDOs/Heads of Offices/Head of Department. Approval of Competent authorities be taken before presenting bills to the Treasury for advance drawal.

3. The Collectors of Districts have not been authorised to sanction advances. If any Collector orders payment of any advance, he shall write to the concerned Administrative Department under intimation to the Director of Treasuries & Accounts for ratification of his action. In respect of Collector's own establishment drawal of advance shall be made with the approval of Government.

4. Each Administrative Department shall evaluate the performance of their officers in charge of cash/accounts with reference to the disposal of the matters by them as incorporated in the above instruction.

Sd/- T.C. Dutt
Chief Secretary to the
Government of West Bengal

Government of West Bengal
Department of Health and family Welfare
G. A. Branch

Health/GA/5411/9M-845/90 Calcutta, the 28th November, 1990

NOTIFICATION

In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make, with effect from the 1st January, 1988, the following amendments in the West Bengal Services (Medical Attendant) Rules, 1964, published with this Department Notification No. Estt./2850/2M-36/64, dated the 22nd June, 1964, at pages 1933 to 1939 of Part-I of the *Calcutta Gazette, Extraordinary*, dated the 25th June, 1964 as subsequently amended (hereinafter referred to as the said rules) :—

AMENDMENTS

In the said Rules,—

- (1) in the proviso to clause (b) of Rule 2, for the letters and figures “Rs. 250”, *substitute* the letters and figures “Rs. 500”.
- (2) in Rule 4,—
 - (i) for the words “up to a maximum of rupees two hundred only”, *substitute* the words “as well as the members of his family up to a maximum of rupees four hundred only”, and
 - (ii) *omit* the last sentence beginning with the words “this privilege” and ending with the words “their families”,
- (3) in Rule 7.—
 - (i) for the letters and figures “Rs. 825/-”, *substitute* the letters and figures “Rs. 1,500/-”, and
 - (ii) for the words “Rupees forty only”, *substitute* the words “Rupees seventy-five only”.

By order of the Governor,
Sd/- L. Chakrabarti
Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 12004-F

Dated Calcutta, the 1st December, 1990.

From : Sri S. N. Roychowdhury,
Assistant Secretary to the Government of
West Bengal, Finance Department.

To : The Accountant-General (A & E), West Bengal,
Treasury Buildings, Calcutta-1.

Sub. : Reduction of the period of preservation of
establishment, pension and other vouchers.

Sir,

With reference to your letter No. AM I/3-5/89-90/354, dated 28.8.90 on the above subject, I am directed by order of the Governor to say that the Governor has been pleased to concur to the period of preservation of vouchers in your office as stated below subject to the condition that if Government brings it to your notice the need for preservation for longer periods of certain vouchers on account of any Court Case or legal proceedings or otherwise, those relevant vouchers shall be preserved till disposal of the legal proceedings or clearance of Finance Department :

Category of bill	Existing period of preservation of vouchers	Period of preservation of vouchers as approved now
(a) Salary bill	6 years	3 complete years
(b) Pension bill	5 years	3 " "
(c) Medical bill	6 years	3 " "
(d) Stipend and Scholarship bill	5 years	3 " "
(e) House Building Advance bills	Not yet prescribed	20 " "
(f) Motor Car Advance	"	8 " "
(g) Marriage and Illness Advance against hypothecating gratuity	"	5 " "
(h) Loans of any kind other than from Sl. (c) to (g)	"	3 " "

Provisions of preservation of these records as mentioned above may be incorporated if no objection in WBFR, Volume-II for reference. You are also requested to send to this Department present period of preservation of various other records at your office with which the DDO and Treasuries are concerned so that a complete list may be maintained.

Yours faithfully
Sd/- S. N. Roy Chowdhury
Assistant Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 12023-F

Calcutta, the 1st December, 1990

NOTIFICATION

In exercise of the power conferred by sub-clause (2) of article 283 of the Constitution of India, the Governor is pleased hereby to make the following amendment in the Treasury Rules, West Bengal and the Subsidiary Rules, made thereunder, Volume-I as subsequently amended (hereinafter referred to as the said rules) :—

AMENDMENT

In the said Rules for the Note below S.R. 66 beginning with the words "The following may be received in the treasury for safe custody" and ending with the words "the Calcutta Collectorate Treasury is not a treasury for the purpose of this item, National Savings Certificate holders in Calcutta may deposit their certificates in the 24-Parganas Treasury", substitute the following Note namely :—

Note.—The following articles/documents may be received in the Treasury for safe custody :

- (a) Sealed packets containing duplicate keys of strong room or currency chests under the control of the State Bank of India,

Central Bank of India and any other public sector banks, acting as agent to the Reserve Bank of India. Detailed Rules regarding this are contained in Appendix 6.

- (b) Post Office Savings Bank Pass Books, deposit receipts of Banks, fidelity bonds, security bonds and agreements, and any other time deposits received as security deposits.

N.B.—The duplicate keys of the divisional and the sub-divisional chests, may at the discretion of the Divisional Officer, be placed in a cover under his seal in the custody of the Treasury Officer concerned. In the event of this practice being adopted a Duplicate Key Register shall be maintained and once in the month of April each year the keys shall be sent for and examined by the Divisional Officer who shall return the same in a fresh cover under his seal to the Treasury Officer concerned, after making a note in the said register to the effect that the keys have been found intact.

- (c) Non-Treasury pad locks and keys and duplicate keys of such locks.—Detailed Rules regarding this are contained in Appendix 7.

N.B.—As an exception to the general Rules, the duplicate keys of safes and chests of the West Bengal Police Offices (including Malkhana chests) should be sent to the local Treasury in sealed covers for safe custody. The Treasury Officer, after satisfying himself that the seal is intact, will record the receipt of the packet in the register prescribed in paragraph 3 of Appendix 7 and acknowledge receipt of the same. At the time of quarterly verification or whenever the charge of the Treasury is transferred, the Treasury Officer should see that the seals are intact and record a certificate to that effect in the remarks column of the registers.

- (d) Sealed boxes containing Government promissory notes and other valuables belonging to the Cantonment authorities.
- (e) Sealed packets containing question papers of the Calcutta University and any other recognised University of this State and the Board of Secondary Education, West Bengal and West Bengal Council of Higher Secondary Education.
- (f) Sealed bags containing undisbursed takavi advances for a maximum period of two weeks.

- (g) Sealed bags containing loan collections to be deposited by Collectors for a period not exceeding 7 days.
- (h) Sealed packets containing duplicate keys of any public sector banks.

By order of the Governor
Sd/- T. K. Bose
*Special Secretary to the
Government of West Bengal*

**Office of the
Principal Accountant General (A & E), West Bengal
Treasury Buildings, Calcutta 700 001**

Circular No. AM-I (Try A/cs-III) 26

Dated : 7.12.90

*Sub. : Classification of transactions up to sub-head level
in the Receipt Schedules.*

It is observed that the sub-heads are not indicated in the Receipt Schedules furnished along with the monthly Cash Account (State). In the absence of the sub-head of account, it is not possible for this office to adjust the transactions under proper head of account. As for example, (i) 'Interest received on account of loan under Low Income Group Housing Scheme' shall be indicated in the Receipt Schedule under "0049-Interest Receipts—800-Other Receipts—Housing—L.I.G.H.", (ii) "Recoveries of Loans under Rural Housing Scheme' shall be indicated under "6515-Loans for Other Rural Development Programmes—00-102-Community Development—Loans under Rural Housing Scheme".

It is, therefore, necessary that the Receipt Schedules for Revenue heads and Loan heads shall be prepared up to the sub-head level as indicated in the Budget Estimate of the Government. The Treasury Officers are requested to ensure preparation of the Receipt Schedules in conformity with the sub-heads indicated in the Budget Estimate.

Sd/- Illegible
*Accounts Officer
West Bengal.*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 3242-F.

Calcutta, the 6th April, 1991.

MEMORANDUM

Subject : Financial Sanctions.

Financial sanctions are accorded by :

- (a) the Administrative Department
 - (1) with the concurrence of Finance Department,
 - (2) within its own financial powers as in Delegation of Financial power Rules, 1977.Normally the Secretary of the Department and any one of the Assistant Secretary declared as Head of Office, exercise the financial power for the purpose of communication of sanction to the Accounts Branch in the Secretariat and subordinate offices. Sanctions in reference to (2) shall be issued without quoting the name of the Governor to give scope to the Treasury/Calcutta Pay and Accounts Office to examine the validity of the order,
- (b) the Head of the Department (list of which is given in Appendix-I of West Bengal Service Rules, Part-I) within powers delegated to him by the Delegation of Financial Power Rules or powers delegated to him by the Administrative Department in terms of rule 15(1) (ii) *ibid* or by specific delegation made with the concurrence of Finance Department;
- (c) the District Officer (District Magistrate, Superintendent of Police and others declared as such by the Government) within his own powers as in D.F.P.R., 1977;
- (d) the Heads of Offices (declared as such by the Administrative Departments in terms of Clause (16A) of rule 5 of W.B.S.R. (Part-I) within his delegated powers. No list of Head of the Office is maintained by the Finance Department;
- (e) the Drawing and Disbursing Officer with reference to rule 79 of West Bengal Financial Rules as explained in details in the DDOs Hand Book ;

- (f) the authorities who are specifically empowered (Reference—specific delegation).

N.B. : The "counter signature" on bill by the above authorities shall be treated as sanction.

2. All Financial sanctions are to be communicated to the Account General (A & E), West Bengal, Accountant General (Audit)-I, West Bengal and Accountant General (Audit)-II, West Bengal, the concerned Treasury (or the Calcutta Pay & Accounts Office), the Drawing and Disbursing Officer and the Finance Department (Financial Adviser or concerned Groups of Finance Department) in certain cases.

3. Financial sanctions must contain following informations:—

- (a) purpose for which sanction is accorded.
- (b) the specific Treasury through which as per financial sanction the amount will be drawn.
- (c) the officer who will act as D.D.O.
- (d) the Head of Account i.e. the Major Head, Sub-Major Head, Minor Head (Programme) with Plan status, Sub-head (Scheme) with detailed head and year of expenditure.
- (e) conditions attached to the payment including advance drawals where called for.
- (f) the Financial Rules and Treasury Rules or other rules to be observed.

4. The Financial sanctions as per specific delegation in G.O. No. 5733-F dt. 16-6-79 accorded by the Secretary of the Department are relevant only for "Works Expenditure" and the expenditure approved in such cases will not be drawn from any Treasury but the nominated Work Executing Department will execute the work obtaining 'Letter of Credit' from the Finance Department. As such these sanction orders issued by the Secretary of the Departments themselves for execution of works shall not contain the name of the DDO or Treasury or Calcutta Pay and Accounts Office. Double drawals may take place and accounting of transactions become difficult, if these instructions are not followed. In fine no Executive Engineer shall draw fund from the Treasury/Calcutta Pay & Accounts Office for Works Expenditure by presenting bill.

5. All authorities exercising the financial powers delegated to him, shall mention the relevant Rule or item and Schedule of D.F.P.

Rules with reference to which the power is exercised. A financial sanction can be issued only by the Officer who is authorised to sign the order. A subordinate officer cannot issue a financial sanction on behalf of a senior officer or Secretary of the Department quoting the approval of his senior officer.

6. The signature of sanctioning authorities shall be kept on record with the concerned Treasury and Calcutta Pay & Accounts Office.

7. These instructions are issued in continuation of existing provision of communication of sanction in Finance Department Memo. No. 11282-F dt. 19.10.78 and No. 11742-F dt. 6.11.78 as irregularities in financial sanctions issued from the Department has come to the notice of the undersigned. Above two orders stand incorporated in W.B.F.R., Volume-I.

Sd/- S. N. Roy Chowdhury
*Assistant Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 5310-F

Calcutta, the 5th June, 1991

MEMORANDUM

The undersigned is directed to say that members of the West Bengal Audit & Accounts Service are posted as Treasury Officers/ Additional Treasury Officers and Additional Pay & Accounts Officers in different Treasuries of this State, Calcutta Pay & Accounts Office and as Accounts Officers, etc. in the Headquarters, Directorates or in the regional offices under the administrative control of different Departments under proper notification issued by the Finance Department from time to time.

2. For the sake of ensuring proper and centralised control over the functioning of such officers it is hereby directed that no such officer should be asked to hand over the charge to any other officer either by the District Officer or by any other authority under whose control their services have been placed without the prior approval of the Finance Department. Interim arrangement, may, however, be made as a stop gap measure during absence or leave of such an officer. But as soon as the regularly appointed officer of the WBA & AS joins he shall be allowed to perform the duty attached to the post to which he has been appointed by the Finance Department.

3. In case any District Magistrate or any other appropriate authority has any point or reason to mention for withdrawal of any such officer, a reference will have to be made to the Finance Department through proper channel and in such cases the existing arrangement shall continue till the order from the Finance Department is obtained.

Sd/- T. K. Bose
*Special Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 7969-F

Calcutta, the 23rd August, 1991

From : Shri S. N. Roy Chowdhury,
Assistant Secretary to the Government of West Bengal,
Finance Department.

To : The District Magistrate, Midnapore,
P.O. & Dist. Midnapore.

Sub.: Who is the custodian of Blank Cheques.

Sir,

I am directed to refer to your Memo. No. 395/T-1-V/5/91 dated 1.8.91 on the above subject and to inform you that according to rule 3 of Appendix 11 of WBTR, Vol. I, the Blank Cheque forms of any

description shall be kept in the safe custody which means that all Blank Cheque forms shall be kept under double lock in the custody of the Treasury Officer and Stamp Clerk. These stocks shall be accounted for in TR 62 B. Accountant has no responsibility of the custody of the stock of blank cheque book. The cheques issued to Additional Treasury Officer for utilization in the Cheque Section will however remain in the custody of the Head Cheque Writer and Additional Treasury Officer, in their joint custody in a steel almirah.

Yours faithfully,
Sd/- S. N. Roy Chowdhury
*Assistant Secretary to the
Government of West Bengal*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 1016(16)-F

Calcutta, the 30th January, 1992

MEMORANDUM

Land acquisition payments, maintenance of accounts thereof and audit of those accounts are done in accordance with provisions in Appendix 15 of Treasury Rules, Volume II. The provisions in this Appendix have undergone changes in view of Government Orders issued under No. 6610-F dated 16.6.78 read with G.O. No. 1527-F dated 17.2.79 and L.U. & R. Department Order bearing No. 10956(38)-LA(II) dated 31.7.79. The list of all the instructions have been circulated under No. 1960(5)/I(42)-LA dated 25.5.88. Following detection of fraudulent drawals in L.A. payment, it was decided to allow payment only out of P.L. Account as described below.

The Collector of the District may authorise the seniormost Land Acquisition Officer and Cashier of his Office for the purpose of operating a P.L. Account to be maintained at a Treasury. In cases of

necessity, the Collector may authorise more than one Officer to sign cheques of the P. L. Account along with a Cashier. It was further decided where there was no Cashier in any office one or two Kanoongo might be authorised to sign the cheques along with Land Acquisition Officer. All payments on account of L.A. cases shall be made by cheques through this P.L. Account.

Now separate cheque books for P. L. Accounts are not printed. Where necessary, the standard cheque forms used by the Treasuries shall be used in these cases. With the help of Rubber Stamp, the officer signing the cheques may indicate their identification seals. For the purpose of disbursement at the outstation, cheques should be written in advance in L.A. Offices and carried to the payment centres. The undisbursed cheques should be carried back to the office and kept in safe custody for subsequent disbursement. After reasonable time, the cheques which would remain undisbursed, might be cancelled. Fresh cheques against those cancelled cheques may where necessary, be issued.

Funds will be available in the P. L. Account on the basis of requisition for such fund sent to the concerned organisation on whose behalf the land is acquired. If the organization is a State Government Office, namely, Executive Engineer, it will send a cheque out of his Letter of Credit Account. An Executive Engineer may allow third advance pending adjustment of the first and second advance. He will not allow fourth advance if the first advance has not been adjusted in full. The time-limit for adjustment of the advance was fixed at four months.

In respect of organizations other than State Government i.e. Calcutta Port Trust, D.V.C. etc., the advance to the L.A. Collectors will be made on their requisition. Such advance will be made either by cheque or draft drawn on a Bank at the station where the L.A. Collector's P.L. Account is maintained. No outstation cheque or draft shall be accepted.

On receiving the cheques/drafts from the Executive Engineers or organisations like C.P.T., D.V.C. etc., the cheques and drafts shall be credited to the P.L. Account through a Challan. At the back of the cheque enfacement in the manner indicated in S.R. 44 of the T.R., West Bengal shall be made.

It was decided that as far as possible payment will be made by cheques (made Account Payee) but cash payment up to Rs. 2,000/- may be allowed by the L.A. Collectors at their discretions.

Only one P. L. Account would be maintained by each Land Acquisition Office.

The payment to the beneficiaries will be made on proper identification and obtaining acknowledgement.

The Land Acquisition Officers will send to the concerned Executive Engineer a Statement of Account showing disbursement to beneficiaries along with a Certificate of Payment covering total amount included in the Statement for the purpose of adjustment of the advance made to L.A. Collector.

All the payment vouchers should be retained in the Office of the land Acquisition Officer to meet Court cases and the requirement of the audit. The Executive Engineers of the concerned department will on receipt of the Statement of Account and Certificate of disbursement, send a copy of it to the Accountant General along with the monthly accounts of the division.

As part adjustment of advance will create problem, each advance should be adjusted at a time. The disbursement certificate shall be given in the following form :

“The amount of Rs..... (Rupees.....)
received on by $\frac{\text{Cheque}}{\text{Draft}}$ No.....
dt..... from the
Officer for payment of compensation in respect of.....
scheme has been disbursed in full.

Signature.”

In the case of payment of enhanced compensation under Court's order drawals shall be made with the approval of the L. & L. R. Department. The decretal amount should be drawn and deposited in the P. L. A/c. by transfer of fund and thereupon the dues be paid directly to the payee or if the Court desires to deposit the amount to the Court, the same may be deposited to the Court by drawing cheques on the P.L. Account.

On account of advance taken from Executive Engineers the Vouchers are retained by L.A. Offices. Only statement of account with certificate of disbursement are to be sent. But in respect of organisation like DVC, CPT etc. the vouchers may be sent to the concerned offices if the request for the same is sent by them.

Appendix-15 prescribes Form A, Form AA & Form B. Of these form on 'A' are to be prepared and sent to the Accountant General. This will serve the purpose of sanction. The Accountant General's audit will be made with reference to this sanction recorded in Form A. Complete statement of land award in Form 'A' and Form 'AA', and vouchers in 'C' and 'CC' will be maintained by the L.A. Collectors, casewise.

The acknowledgement from the payees is to be taken in Form C as prescribed in Appendix-15. This form may continue to be used.

In no case the L.A. Officers will allow drawal of fund on L.A. Cheques (a form used earlier).

L.A. Officers may write P.L. A/c. cheques by Pin Point Typewriters to prevent any misuse of it.

All L.A. Officers will maintain cash book as required under SR 31 of TRWB, Vol-I and also as clarified in F.D. No. 12155-F, dated 4.12.90 (copy enclosed).

L.A. Officers, as required under clause (d) of SR 410 ibid shall, immediately after end of a financial year, have the balance of P.L. Account verified with the Treasury and after verification he shall furnish a certificate of balance to the Treasury on or before 15th May. This is annual verification.

Month by month balance is also to be verified. Treasury will complete pass book and return it to the L.A. Officer who has to verify the entries made in the receipt side as also payment side. He has to sign the pass book noting on it the word "verified", if the entries are in order. In case there is discrepancy the same shall be corrected by the Treasury Officer. If balance is not verified for consecutive three months, Treasury Officer may return the cheques issued by L.A. Collector.

If accounts are not verified, there will be chances of loss to Government.

This is based on existing instructions and is circulated in view of a fraud detected in L.A. Payment reported by Collector, Bankura and Commissioner, Burdwan Division.

Sd/- S. N. Roy Chowdhury
Assistant Secretary to the
Government of West Bengal
Finance Department

MISCELLANEOUS
Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 1374-F

Calcutta, the 21st February, 1977

NOTIFICATION

In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make the following amendment in the rules for the Regulation of Recruitment to the Clerical Services of the Secretariat and certain other offices of the Government of West Bengal published under this Department notification No. 2083-F dated the 21st July 1954, as subsequently amended (hereinafter referred to as the said rules), namely :—

Amendment

For rule 9 of the said rules, *substitute* the following, namely :

“9. Subject to the conditions laid down in sub-Rule (f) of this rule, ten *per cent* of the posts of Lower Division Assistants in a Department of the Secretariat or a Directorate in any of the following cases may be filled up in the manner indicated below :

- (a) A Department of the Secretariat may appoint any Lower Division Assistant in a Directorate under that Department to a post of Lower Division Assistant in the Secretariat after considering the claims of all Lower Division Assistants in the said Directorate.
- (b) A Directorate may appoint any Lower Division Clerk from offices subordinate to it to a post of Lower Division Assistant in that Directorate after considering the claims of all Lower Division Clerks of the offices subordinate to the Directorate.
- (c) A Department of the Secretariat (other than the Accounts Branch of the Finance Department) or a Directorate may

appoint any Typist to a post of Lower Division Assistant in the Secretariat or the Directorate, as the case may be, after considering the claims of all Typists in the said Department or Directorate.

- (d) The Finance Department may appoint any Typist or Copyist in the Accounts Branch of that Department to a post of Lower Division Assistant in that Branch after considering the claims of all the Typists and Copyists in that Branch.
- (e) A Department of the Secretariat or a Directorate may fill up the posts of Lower Division Assistants in that Department or Directorate by promotion from Class IV as also from eligible Class III employees of that Department or Directorate, whose minimum educational qualification is a pass in School Final or Higher Secondary of equivalent examination.
- (f) While filling up the posts by appointment under sub-Rule (a), (b), (c), (d) or (e) preference shall be given to an employee who has rendered not less than five years' continuous service as a permanent, permanent status quasi-permanent or temporary Government servant in that office. The total number of posts to be filled up from time to time in terms of any of the sub-Rules (a), (b), (c), (d) and (e) of this rule shall never exceed ten *per cent* of the sanctioned strength of Lower Division posts in the particular office.
- (g) In all the cases mentioned in sub-Rules (a), (b), (c), (d) and (e) above consultation with Public Service Commission, West Bengal shall not be necessary.

Explanation : For the purpose of this rule the expression 'eligible Class III employees' shall mean all non-technical Class III employees drawing pay in a scale lower than the scale of pay prescribed for Lower Division Clerks/Assistants."

By order of the Governor,

Sd/- A. K. Banerjee
Joint Secretary to the
Government of West Bengal.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 9331-F

Calcutta, the 2nd November, 1977

It has since been reported that the challans signed by departmental officers are presented to the Treasury for signature of the Treasury Officer or Accountant though in terms of S.R. 353(3) of the T.R.W.B., Volume-I "money received with a challan signed by departmental officer under the provision of S.R. 49 *ibid*, may be received direct at the bank without the intervention of the Treasury Officer".

A person who desires to pay tax or other dues of the State is being subjected to unnecessary trouble of visiting Treasury to get challan signed though the challan has been signed by the departmental officer. The main purpose of signing challan by a Treasury is to verify the head of account to which the amount will be credited and also to record the D.P. code number on the challan for correct classification of receipt. All departmental officers who signed challan are well aware of the head of account as well as the relative D.P. code number and they should ensure that the head of account as D.P. code number is quoted correctly on challans. If they have any doubt about the head of account, they must ascertain from the Treasury both head of account and D.P. code number so that the depositors are not required to visit the Treasury for the purpose of getting challan passed by Treasury Officer, or Accountant.

The Treasury Officers, Treasury Accountant are being advised not to sign challans if the office of the Departmental Officer on whose behalf the money is tendered is situated within the limit of the city where the Treasury is situated. They will, however, continue to sign challans in cases where the Treasury and Departmental Officer concerned, are not stationed in the same place.

This instruction will take effect from 1.12.77 and should be brought to the notice of all concerned.

Sd/- A. K. Banerjee
Joint Secretary to the
Government of West Bengal.

Government of West Bengal
Department of Health & Family Welfare
TDE Branch

No. Health/TDE/74/V-14/80 Calcutta, the 21st January, 1981

From : The Secretary to the Government of West Bengal.

To : The Director of Health Services, West Bengal.

Sub. : Decentralisation of maintenance and repair of the Vehicles of the Health Directorate.

MEMORANDUM

The undersigned is directed to say that in consideration of the delay involved in the maintenance and repair to the Family Welfare Programme Vehicles in the Workshop of the Health Transport Organisation necessary orders were issued vide G.O. No. FW/291/4E-1/79 dated 20-2-79 read with FW/696/IV-1/79 dated 2-4-79 for maintenance and repair to those vehicles by the programme officers themselves. It has since been decided by Government that similar arrangements are necessary for maintenance and repairs to vehicles attached to medical Colleges, Hospitals, other Institutions/Units and Health Programmes under this Department.

2. The Governor is accordingly pleased to issue the following instructions for proper maintenance and quick repairs to all Health Department vehicles in Calcutta and districts (other than vehicles under F.W. Programmes) :

(i) Repairs

(a) For minor repairs, Principals of Medical Colleges, Suptds. of State Hospitals and Chief Medical Officers of Health are authorised to undertake repairs up to a ceiling of Rs. 500/- (rupees five hundred) only per vehicle per annum subject to observance of usual formalities, financial rules and subject to ceiling of expenditure on maintenance as embodied in the Delegation of Financial Power Rules, 1977.

(b) For major repairs, the Heads of Calcutta based Medical Colleges, Hospitals and other Health Institutions such as I.P.G.M.E. & R., shall ascertain in writing from the State Health Transport Organisation if that organisation is in a position to repair the vehicle

within a period of one month from the date of sending the vehicle to the S.H.T.O. garage/workshop. It will be incumbent upon the H.T.O. (T-A) to consider such request with utmost expedition and send a reply to the concerned officer, about the organisations ability or otherwise to repair the vehicle within a period of ten days from the date of receipt of the request. If the S.H.T.O. is found unable to repair the vehicle within above time schedule the Heads of the Colleges/Hospitals/Institutions will arrange for repair of such vehicles from private garages subject to observance of usual formalities, Financial Rules and subject to ceiling of expenditure as per Delegation of Financial Power Rules, 1977 and G.O. No. Medl/6871/V-23/79 dated 19-7-79 (copy enclosed for ready reference). Approval of the Director of Health Services or of the Government where necessary in carrying out the above order should be taken by the concerned officer with a report on S.H.T.O.'s inability to undertake the repair job in respect of the vehicle in question.

(c) As regards major repairs of vehicles attached to Medical Colleges Hospitals, situated outside Calcutta and other institutions/programmes of the districts (other than Calcutta)—the clearance from the S.H.T.O. in regard to its ability to repair the vehicle within a month will not be necessary, the Heads of the Medical Colleges, State Hospitals and the Chief Medical Officers of Health are authorised to arrange for repair of such vehicles from private firms subject to conditions as laid down in Para 2(i)(b) above.

3. The respective Heads of the Institutions (Calcutta and Districts) and Chief Medical Officers of Health shall ask for fund to the Deputy Director of Health Services (AAV), West Bengal quoting the vehicle number and the unit to which it is attached and G.O. No. and date sanctioning the expenditure where necessary and endorse a copy of their letter to the S.H.T.O. in the case so that there is no double allotment of fund for the same vehicle receipt of such request. Deputy Director of Health Services (AAV), West Bengal will place necessary fund at the disposal of the concerned Drawing and Disbursing Officer of the respective institutions/offices to meet the cost of repair of the vehicles.

4. The above system of decentralisation of maintenance and repairs of vehicles will be operative for the present up to 31-3-1982.

5. All concerned have been informed.

Sd/- Illegible
Secretary

**Government of West Bengal
Home (Transport) Department**

No. 6982-WT.

Calcutta, the 12th June, 1981,

MEMORANDUM

It has been brought to the notice of this Government that Members of Parliament from West Bengal experience great difficulty and inconvenience while touring their constituencies and adjoining area, particularly the districts and remote areas where public transports do not go, in the absence of their own transport.

In order to ease their difficulty it has been decided, that henceforth cars/jeeps of their preference from the Calcutta Pool or the District Pools under this Department, as the case may be, will be made available to them, subject to availability of vehicles in the respective Pools, on payment of usual hire charges in advance as per Government rates in terms of this Department G.O. No. 8079-WT dated 9/11.7.74 (copy enclosed for ready use).

This has the approval of the Minister-in-Charge, Home (Tr.) Department.

Sd/- Illegible
Deputy Secretary to the
Government of West Bengal

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 8321-F

Dated, the 6th November, 1981

NOTIFICATION

In exercise of the power conferred by the proviso to article 309 of the Constitution of India, the Governor is pleased hereby to make

the following rules regulating recruitment to the posts of Peon in different Departments and Directorates and other offices under the rule making in power of the Government of West Bengal :—

Rules

1. **Short title :** These rules may be called the West Bengal Services (Recruitment of Peons) Rules, 1981.

2. **Application :** These rules shall apply to recruitment to the posts of Peon in different Departments/Directorates and other offices under the rule making power of the Government of West Bengal (here in after referred to as the said posts), and shall come into force at once.

3. **Method of, and qualifications required for, recruitment :** Notwithstanding anything contained elsewhere in any rules and Government orders regulating recruitments the posts of Peon in different Departments/Directorates and other offices under the Government of West Bengal, the method of, and the qualifications required for recruitment to the said posts shall be as prescribed below :

(1) *Method of recruitment :*

By selection (Direct recruitment).

(2) *Qualifications :*

Must be able to read and write in Bengali/Nepali and English.

4. **Age :** Between 18 and 35 years on the 1st day of the year of recruitment.

5. **Relaxation :** Nothing in these rules shall be construed to limit or abridge the power or the Governor to dispense with or relax the requirement of any of these rules to such extent and subject to such conditions as he may consider necessary for dealing with a case in a just and equitable manner.

By order of the Governor,
Sd/- **G. Venkataraman**
Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 10317-F

Calcutta, the 31st December, 1981

NOTIFICATION

In exercise of the power conferred by the proviso to article 309 of the Constitution of India and in supersession of this department notification No. 5893-F, dated the 25th August, 1975, as subsequently amended, the Governor is pleased hereby to make the following rules namely :—

Rules

1. Short title and commencement : (1) These rules may be called the West Bengal Services (Raising of Age-limit) Rules, 1981.

2. They shall come into force on the 1st day of January, 1982 and shall remain in force till the 31st December, 1986.

2. **Raising of age-limit with additional chance to appear at examination** : Notwithstanding anything contained in any rules regulating the recruitment to any service or post under the State Government :

- (1) Where the upper age-limit for recruitment to such service or post is fixed at less than 30 years, such upper age-limit shall be raised to 30 years :

Provided that where recruitment to any service or post is made not through the Public Service Commission, West Bengal, but either through the Employment Exchange or from amongst the exempted categories enumerated in the Labour Department circular No. 5120(60)-L.W., dated the 17th October, 1977 read with that Department Circular No. 129(60)-L.W., dated the 25th January, 1978, the age-limit shall be 35 years ;

- (2) Where recruitment is made on the basis of a competitive examination and the number of chances which a candidate can avail himself of is specified, such number of chances shall be increased by one.

By order of the Governor,
Sd/- **N. K. Zutshi**
Joint Secretary to the
Government of West Bengal.

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 9086-F

Dated Calcutta, the 27th July, 1983

MEMORANDUM

The undersigned is directed to refer to rule 18, Schedule A, item 6 of D.F.P. Rules, 1977 wherein financial power has been delegated to various authorities of the Government of West Bengal to purchase books, periodicals etc. and to say that the Governor has been pleased to decide that as the payments of subscriptions for Newspapers, Journals, etc. are often required to be made in advance, all authorities mentioned in the aforesaid rule are hereby authorised to draw advance in Abstract Contingent Bill where indispensably necessary on the said account without concurrence of the Finance Department in relaxation of normal rules and orders in this respect. The authorities drawing advance in terms of this order should ensure early adjustment of such advance drawal.

Sd/- T. K. Bhattacharyya
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 12628-F

Dated Calcutta, the October 25, 1983

MEMORANDUM

The undersigned is directed to say that in salary bills often the Group 'D' employees' bills are indicated as bills of inferior Government servants and bills in respect of others are indicated as bills of superior Government servants. There should be no differentiation among the employees as superior or inferior. In cases

where it will be necessary to present bills separately in respect of Group 'D' staff because of classifying the P.F. deductions and other deductions properly there should be an indication on the bills that this relates to Group 'D' staff. In respect of employees other than Group 'D' staff separate bills may also be prepared where the number of such staff is large. In respect of small establishments ; it may be possible for them to present claims in respect of employees (i.e. Group A, B, C, D) in a bill, provided separate schedules are prepared in respect of different classes of P. F. deductions or other deductions as may be necessary for the accounting purpose. Treasury Rules, Volume I and II are under revision and in the revised rules suitable provisions for this purpose are being incorporated. Pending revision of rules and their circulation the Governor has been pleased to order that the salary bills for employees (Group A, B, C, D) may be drawn in one bill where it is feasible (i.e. where number of employees are very few). In cases where the number of employees are large the salary bill may be drawn according to the class of employees or designation of employees, temporary or permanent etc. The words 'superior' or 'inferior' establishment should not be used in the bills. Payment of remuneration on account of employment of any person who are not borne in regular establishment are usually to be drawn in T.R. Form No. 33. These bills are debitable to the head "wages" and will be classified as "Wage bills".

Copies of these instructions may be brought to the notice of all Heads of Offices and Drawing Officers under the administrative control of the Department.

Sd/- S. N. Ghosh,
*Joint Secretary to the
Government of West Bengal*

Government of West Bengal
Finance Department
Audit Branch

No. 765—F.T.

Calcutta, the 4th March, 1987.

NOTIFICATION

In exercise of the powers conferred by section 74 of the *Indian Stamp Act, 1899* (2 of 1899), the Governor is pleased hereby to make,

with effect from first day of April, 1987, the following amendments in the rules for regulating the supply and sale of stamps and stamped papers, the persons by whom alone such sale is to be conducted, and the duties and remunerations of such persons, published under the Government of Bengal, Finance Department, notification No. 6442 S.R., dated the 2nd December, 1899, at pages 1498-1500 of Part I of the *Calcutta Gazette*, dated the 6th December, 1899, as subsequently amended (here in after referred to as the said rules) :

Amendments

In the said rules,—

- (1) in Rule V, in column 1, under the heading "Impressed", for the letters and figures "Rs. 400", *substitute* the letters and figures "Rs. 2,000";
- (2) in Rule VI,—
 - (a) for the letters and figures "Rs. 400", substitute the letters and figures "Rs. 2,000" and
 - (b) for the letters and figures "Rs. 100", substitute the letters and figures "Rs. 1,000";
- (3) in rule VIA, for the letters and figures "Rs. 400", wherever they occur, *substitute* the letters and figures "Rs. 2,000".

By order of the Governor

Sd/- H. Chakraborty

Dy. Secy. to the Govt. of West Bengal

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 2315-F

Calcutta, the 9th March, 1987

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 amendment in the Delegation of Financial Power Rules .

1977, published under this Department notification No. 9751-F, dated the 17th November, 1977 as subsequently amended (here in after referred as the said rules) :—

Amendment/C.S. No. 12

In the said rules, in Schedule A, in the entries in the column under the head "Remarks" against item 27, for the existing Note, *substitute* the following Note :

Note.—For renewal of rent including the Rent Compensation Sanction of the Finance Department will not be necessary. The Heads of Offices, District Magistrates/Deputy Commissioners/Heads of Departments and Commissioner/Secretary of a Department will accord necessary sanction to the renewal of the premises hired/acquired unless otherwise directed in the first order authorising the hiring/requisition, subject to the condition that the original terms and conditions including the amount of rent remain the same. The Commissioner/Secretary of a Department will have the full power to accord sanction to the renewal of rent in all cases, irrespective of the limit of monthly rent, subject to the aforesaid condition."

By order of the Governor,
Sd/- G. N. Chatterjee
Deputy Secretary to the
Government of West Bengal.

Government of West Bengal
DEPARTMENT OF HEALTH & FAMILY WELFARE
M. A. BRANCH

No. Health/MA/741/5H-3/86 Calcutta, the 27th March, 1987

From : The Dy. Secretary to the Govt. of West Bengal.

To : The Director of Health Services, West Bengal.

MEMORANDUM

The undersigned is directed by order of the Governor to say that the Governor, by virtue of the powers conferred under Rule 27 of the

West Bengal Health Service (Cadre, pay and Allowances) Rules, 1958, has been pleased to order, in supersession of all previous orders in the subject, as follows :

- (i) Medical Officers of the W.B.H.S. posted in different institutions and occupying Government residences may either pay (a) "assessed rent" fixed in accordance with the accepted principles and draw the admissible House Rent Allowances, or (b) rent at fixed percentage of pay as admissible under the general rules and orders in force and forego the House Rent Allowance ;
- (ii) Only the Medical officers who are debarred from engaging into private practice of any kind and thereby entitled to non-practising allowance shall be eligible for the house rent allowance at the rates as admissible under the general rules of the State Government in force from time to time ;
- (iii) For the purpose of recovery of 'rent' for occupation of Government residences practising and non-practising Medical Officers shall be treated on the same footing.

For the purpose of recovery of rent the term 'pay' shall include besides Basic Pay, Special Pay, Specialist Pay, Public Health Pay, Administrative Pay and also Teaching Allowance (which is a special pay) but not Dearness Pay and any other allowances including non-practising allowance. In respect of the practising Medical Officers special pay and other elements of pay to which they would have been entitled had they opted for non-practising terms, would be taken into account for the purpose of recovery of rent at fixed percentage of pay.

For the purpose of payment of house rent allowance the term 'pay' shall include all the aforesaid pay including Dearness pay.

2. This order which shall be deemed to have taken effect from 1.2.77 is issued with concurrence of the Finance Department vide their U.O. No. Group 'P' 646 dated 19.3.87

Sd/- Ashit Roy
Deputy Secretary to the
Government of West Bengal

Government of West Bengal
HOME (PAR) DEPARTMENT
A.R. CELL

From : Shri R.N. Sengupta
Chief Secy. to the Govt. of West Bengal

To : (1) Secretary, Health & F.W. Department
(2)

No. 199(70)-PAR (AR) *Dated Calcutta, the 18th April, 1987*

Sub.: Official dealings between the Administration and Members of Parliament and State Legislative—Observance of proper Procedure—Instruction regarding.

The principles and procedures that should govern the official dealings between the administration and Members of Parliament and State Legislative were prescribed by the Government of India with their memo. No. 25/19/64-Ests. (A) dated the 8th November, 1974. The said memorandum alongwith other background papers were circulated to all Departments in the form of a booklet bearing No. 861-Prot. dated the 3rd June, 1975 issued by the Home (Political) Department of the State Government. The principal features of the Instructions enumerated therein are briefly summarised below for ready reference.

- (1) Government servants should show proper courtesy and consideration to Members of Parliament and of state Legislatures.
- (2) In meeting visitors, an MP or an MLA should be given priority except when a visitor has come by previous appointment.
- (3) When an MP or an MLA comes to see him, an officer should rise in his seat to receive the Member and to see him off.
- (4) Letters received from MPs and MLAs should be acknowledged promptly. All such letters should be carefully considered and dealt with expeditiously. The officers should furnish to MPs and MLAs, when asked for, such information or statistics relating to matters of local importance as are readily available and are not confidential.

(5) Seats for MPs and MLAs at public functions should be at least as comfortable and as prominently placed as those for officials.

2. Government expects that there shall be no lapse on the part of officials to strictly abide by the aforesaid instructions.

Sd/- R.N. Sengupta
Chief Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
O & M BRANCH

No. 103-0 & M

Dated: 9.6.87

MEMORANDUM

Sub.: Admissibility of stationery articles, crockeries, etc. to Ministers and Officers of different categories in the Secretariat.

It has come to the notice of the Government that officers of the Secretariat are being supplied with different items of stationery articles and crockeries although some of them are not entitled to have the same under the rules and orders in force now.

With a view to putting a stop to this sort of irregularity and to enable all concerned to follow a uniform pattern in this respect, the undersigned in enclosing a statement showing the names of the articles of stationeries, etc. and their admissibility to the ministers and other categories of offices of the Sectt., is directed to request that henceforward the pattern may be followed strictly for maintaining a uniform policy in this respect in the Secretariat Offices.

Encl : As stated above.

Sd/- S. N. Dutta
Deputy Secretary to the
Government of West Bengal
Finance Department.

<i>Sl. Namé of the Articles No.</i>	<i>Admissible</i>
1. Brief case/Portfolio	All Ministers
2. Diary	All Ministers and Officers down to the rank of Joint Secretary
3. Engagement Pad	All Ministers and Secretaries
4. Fountain Pen	All Ministers and Officers down to the rank of Joint Secretary
5. Dot Pen and Refils	All Ministers and Officers down to the rank of Joint Secretary
6. Pen Stand	All Ministers and Officers down to the rank of Section Officer
7. Ashtray	All Ministers and Officers down to the rank of Registrar
8. Crockery	<i>All Ministers and Secretaries</i>
	Tea Pot 1
	Sugar Pot 1
	Milk Pot 1
	Cup and Dish 6 pcs. each
	Tray 1
	Spoon 6 pcs.
	<i>Joint Secretaries</i>
	Cup and Dish 4 pcs. each
	Tea Pot 1
9. Table Glass	All Ministers and Officers down to the rank of Registrar
10. Desk Calendar	All Ministers and Officers down to the rank of Section Officer

Note : The term "Secretaries" include "Special Secretaries".

Shri B. C. Mukherjee

Member
Board of Revenue, West Bengal
Writers' Buildings, Calcutta-1

D.O.No. 11225(16)-DE
354187

Dated Calcutta, the 14/27th July, 1987

My dear Gautam,

Instances of grave financial irregularities, including defalcation of Government money, are coming to the notice of Government from the districts.

This happens because of non-observance of the financial rules, and lack of proper supervision and regular inspection as required by extant rules and procedures.

I like to draw your personal attention to the following provision of the financial rules :

- (i) No money shall be drawn from the Treasury unless it is required for immediate disbursement (S.R. 229 of W.B.T.R. Vol. 1).
- (ii) A register of contingent expenditure is to be maintained. As each payment is made, entries must be made in this register showing the date of payment, name of the payee etc. (S.R. 237-240).
- (iii) All paid vouchers must be stamped "paid" or so cancelled that those cannot be used a second time in an unauthorised way (S.R. 236, 564 to 566).
- (iv) No money should be allowed to pass unnecessarily through the Nazirs' hands (rules 258 of W.B. Practice and Procedure manual).
- (v) Money drawn in abstract bills in T.R. Form 35 is to be adjusted by presentation of detailed bills (S.R. 247 and 249).
- (vi) Payment to parties should be made by endorsing bills to them or payment made by crossed A/c payee cheque/draft.
- (vii) Nazir should give a printed receipt for payments made to him by the Treasury and the Treasurer will cause such receipts to be pasted serially in a guard book (S.R. 264 of Practice and Procedure manual).

You will personally draw the attention of the "Nazarath" Deputy Collector and other drawing and disbursing officers under you to these rules and ensure that these are strictly followed.

You will ensure (i) that the "Nazarath" cash book is written daily and signed by the officer concerned. Before signing, the officer will ensure that the cash book has been properly written and to closing balance struck both in figures and words. He will initial every item of receipt and expenditure after proper verification. This should be done only after the cash book has been closed and closing balance struck. He will, on no account, initial the entries in the cash book before it is closed and closing balance struck. The totalling on the receipt side and disbursement side should be verified. By way of abundant caution, cash analysis must be done daily on the body of the cash book. Erasures in figure work should never be allowed. Any alternation in figures must have the initial of the officer, to signify that it is authentic.

(ii) That the bill register are properly written by the DDOs and reviewed at least once a month. Nazarath Cash should be physically verified by you or your A.D.M. at least once a month.

(iii) That the contingent register is properly maintained and the payments against the bills are properly monitored through the cash book.

(iv) That the "Advance Register" is maintained carefully and any advance given is adjusted as quickly as possible.

(v) The "Advance" is given only from P.A. and never from the undisbursed cash in hand. "Advance" may also be allowed from the money drawn specifically for that purpose.

(vi) That the number of drawing officers is kept at the minimum in your office.

You should personally ensure that the "Nazarath" Cash is kept under "Double Lock". If your Nazarath Section does not have an iron chest with "double lock" system, you should at once buy a new iron chest with double lock. Embedding of the iron chest is also necessary.

As per the financial rules, only the amount of cash should remain with the Nazir, which is required for immediate disbursement. You should ask your Nazarath Deputy Collector to see that any "old money" lying with the Nazir, which is not likely to be disbursed, is immediately refunded. There should be no compromise on this count. If possible, instead of having liquid cash in hand, it should be converted into "Bank Drafts".

Very great caution should be exercised in handling the D.C.R. Books. These should be written with doubled-sided carbon papers. Money collected through the D.C.R.s, must be deposited at the earliest opportunity. The Nazir should write down on the reverse side

of the duplicate copy, the challan number for the deposit. Stock of D.C.R. Books, in hand, should be carefully maintained and stock verified periodically.

You will ensure that in the offices of your S.D.O.s and B.D.O.s these are strictly followed. I would also request you to keep a careful watch on your Motor Vehicle Section where cash is handled.

Before I conclude, I want to remind you about the importance of regular inspection of the Nazarath Section (and also other sections handling cash).

N.D.C. must inspect his "Nazarath" section at least one in three months. The A.D.M. in-Charge, should inspect the "Nazarath" section once in six months. You should personally inspect the Nazarath Section (and also other sections handling cash viz. M.V. Section etc.) at least once a year. Copies of the inspection noted of the Nazarath Section by the D.M. and the A.D.M. should be forwarded to the Board of Revenue regularly. At the time of inspection the inspection officers should make it a point to see that the suggestions made by Audit in their inspection notes have been complied with.

To : Sri G.D. Gautam, IAS
Collector, Jalpaiguri

Yours sincerely,
Sd/- B. C. Mukherjee

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 13641-F

Calcutta, the 18th December, 1987

MEMORANDUM

In Para. 1 (ii) of Finance Department Memo. No. 5303-F dated 29.5.84 (copy enclosed) the following instructions regarding enlargement of scope of promotion for technical and non-clerical personnel in scales up to 6 were issued after due consideration of the statement on promotion policy circulated with Finance Department Memo. No. 5916(62)-F dated 5.8.81:—

"One-third of total posts of all technical and non-clerical personnel in Scale No. 3 (Rs. 245-455/-), Scale No. 4

(Rs. 260-537/-), Scale No. 5 (Rs. 280-617/-) and Scale No. 6 (Rs. 300-685/-) shall be on the next higher scale and shall be termed as Grade-I posts of each such category. The above distribution shall be inclusive of the existing Grade-I posts, if any, in such categories. The additional Grade-I posts, if any, shall be available with effect from 1.4.81. Such posts shall be filled by promotion according to existing rules and orders. The appointment from basic grade to Grade-I posts in respect of different categories shall be treated as promotion. The fixation of pay of such promotion shall be made in terms of rule 11 of WBS (ROPA) Rules, 1981."

2. It has been brought to the notice of the Government that the next higher pay scales allowed to the aforesaid Grade-I posts have afforded little monetary benefit to the employees concerned.

3. After careful consideration of the matter and in partial modification of the Finance Department Memo. No. 6303-F dt. 29.5.84, the Governor is pleased to decide that the pay scales attached to aforesaid Grade-I post shall be second next higher to the basic grade scales of the posts instead of the next higher scales subject to the condition that this will not apply where the normal promotional scale is one the next higher scale in respect of which the Grade-I scale should also be the next higher scale.

Examples :

Basic Scale-Scale No. 5 (Rs. 280-617/-), Grade-I scale will be Scale No. 7 (i.e. Rs. 340-750/-) in place of existing Grade-I Scale No. 6 (i.e. Rs. 300-685/-) where the normal promotion post is not on the next scale (i.e. Scale No. 6 Rs. 300-685/-).

4. The conditions relating to fixation of pay, creation of aforesaid Grade-I posts as laid down in Finance Department Memo. No. 6303-F dt. 29.5.84 shall remain unchanged. The date of effect of the benefit sanctioned in Para. 3 above shall be the same as that of the benefit earlier sanctioned in Finance Department Memo. No. 6303-F dt. 29.5.84 i.e. April 1, 1981.

Sd/- S. Goswami
Joint Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
A & B BRANCH

No. 3822-H2/2M-17/87 (Allotment)

Dated : 29.12.1987

MEMORANDUM

Sub. : Principle for realisation of license-fee (rent) for occupation of Government premises by the State Government employees.

In terms of Housing Department Memo. No. 348-H2/2R-12/77 dt. 20.1.78 the State Government employees occupying Government premises may, at their option, either pay the "assessed rent" as may be fixed by the Government in accordance with the accepted principle as licence-fee and draw the admissible House Rent Allowance or pay a fixed percentage of their pay and special pay (excluding D.P.) as licence-fee and forgo to the admissible House Rent Allowance. It is the responsibility of the Drawing and Disbursing Officers of the Government employees occupying Government flats to realise rent (licence-fee) at source from salaries of the concerned Government employees and to credit the same to the account of the State Government under the appropriate Head of Account.

2. By way of routine reminder, the system of sending rent-rolls to the concerned D.D.O.s by the concerned Executive Engineers was introduced in respect of the Government premises (R. H. flats) under the control of the Housing Department. The other object was to enable the Executive Engineers to keep proper record reg. realisation of licence-fee in respect of all Government premises on getting back the rent-rolls from the D.D.O.s with their report reg. the amount realised recorded thereon. It has been noticed that the system has not worked properly. In many cases the rent-rolls are not reaching the D.D.O.s in time. In some cases D.D.O.s were reported to be reluctant to deduct licence-fee without getting rent-rolls. In the absence of necessary report reg. change of pay etc. from the D.D.O. and/or Controlling/Appointing authorities, the Executive Engineers are forced to indicate the same figures as rent in the rent-roll from year to year as were worked out at fixed percentages on the basis of details of pay etc.

submitted at the time of allotment and some D.D.O.s deduct such amount as licence-fee without calculating actual recoverable amount in terms of Memo. No. 348-H2/2R-12/77 dt. 20.1.78. It has also come to the notice of Government that some D.D.O.s mistook such figures in the rent-rolls for assessed rent and allowed H.R.A. to the employees concerned.

3. With a view to plugging all such loop-holes and to effect realisation of licence-fee as per principles contained in the Memo. No. 348-H2/2R-12/77 dt. 20.1.78 the Government has been pleased to decide as follows :

- (i) The D.D.O.s shall realise licence-fee as per Memo. No. 348-H2/2R-12/77 dt. 20.1.78 no matter whether rent-roll is received or not from the Executive Engineer non-receipt of rent-roll shall not absolve the D.D.O. from his responsibility to realise licence-fee.
- (ii) In all salary bills involving drawing of salary of Government employees occupying Government premises meant for State Government employees the D.D.O. shall incorporate a certificate to the effect that deduction of licence-fee as per Memo. No. 348-H2/2R-12/77 dt. 20.1.78 has been made from the salaries of the Government employees occupying Government premises.
- (iii) The Pay and Accounts Officer, Calcutta Pay and Accounts Office and the Treasury/Sub-Treasury Officer passing salary bills shall ensure that the D.D.O.s have duly observed the instructions contained in (i) & (ii) above.
- (iv) In the appropriate column of the rent-roll the Executive Engineer shall record the following :
"To realise licence-fee as per Memo. No. 348-H2/2R-12/77 dt. 20.1.78".
- (v) The D.D.O. shall return one copy of the rent-rolls recording therein the actual amount of licence-fee realised and the amount of H.R.A. allowed or not, as the cases may be.

4. This order issues with the concurrence of Finance Department vide their u/o No. Group "P" No. 3555 Dt. 23.12.87.

Sd/- Illegible
*Deputy Secretary to the
Government of West Bengal*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. $\frac{4420-F}{C.S. No. 100}$

Calcutta, the 19th April, 1988

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 amendment in the West Bengal Financial Rules, Volume I, as subsequently amended (hereinafter referred to as the said rules), namely :—

Amendment

In the said rules, for rule 88, *substitute* the following rule :

“88. Advances may be granted to Government officials who may have to meet certain classes of expenditure before they can place themselves in funds by drawing bills subject to the observance of the following conditions :

(1) The Heads of Departments may accord sanction to such advances for offices sub-ordinate to them in consultation with the Finance Department. The permanent advances for the offices of the Heads of Departments must, however, be sanctioned by Government.

(2) The minimum amount of such advance will be Rs. 200/- for a particular Head of Office or Drawing and Disbursing Officer and the maximum amount will be an amount not exceeding the monthly average of contingent expenditure of the office/establishment of a particular Head of Office or Drawing and Disbursing Officer for the preceding twelve months.

(3) The application for sanction or revision of the advance by an office/establishment should be accompanied by a statement showing monthwise contingent expenditure for the preceding twelve months. In the case of a new office or establishment, the amount of advance should be fixed on a pragmatic basis subject to review after six months.

(4) The advance should be recouped at least twice a month so that the amount sanctioned does not exceed half the amount of the average monthly contingent expenditure calculated as in (2) above.

(5) The permanent advance is primarily intended for meeting emergent contingent expenditure. The holder of the permanent advance may, however, at his discretion, utilise it to meet any other bona fide expenditure on Government account except for grant of pay advance.

(6) As the advances involve permanent retention of money outside the Treasury, they must not be larger than what is absolutely essential and they should not be multiplied unnecessarily.

(7) The amount of the permanent advance should be adequate enough to meet the needs of every branch of the Department, Office or establishments so as to avoid the necessity of placing separate advance for any subordinate.

(8) The accountability for the permanent advance and its utilization on bona fide Government account in accordance with these rules shall rest wholly on the holder.

(9) Copies of the sanctions alongwith monthly statements of expenditure showing the amount of contingent bills cashed with classified details of items of expenditure should be furnished to the sanctioning authority in the following month.

(10) In the event of transfer of charges and annually on the 15th April, each officer holding a permanent advance shall send an acknowledgement of the amount due from and accountable for by himself as on the 31st March preceding in F.R. Form No. 7 to the authority which sanctioned the permanent advance, namely, the Head of Department, the administrative department or the Finance Department, as the case may be, and the said authority will maintain suitable record to watch receipt of such acknowledgement and endorse a copy of the same to accredited Pay and Accounts Officer or Treasury or Sub-Treasury Officer and the Accountant-General, West Bengal.

Note 1.—The cost of service books required for office establishment should be met in the first instance, from the permanent advance of the office concerned, the permanent advance being subsequently recouped from the amount realised by the sale of the books to the Government employees.

Note 2.—Advance may be made, out of the permanent advance, for journey on tour to a Government employee, the amount of such advance being restricted to personal travelling expenses for a period

not exceeding 30 days as well as expenses on contingent charges arising out of the tour, but such advances and their repayment need not appear in the Government accounts. Travelling allowance advance bills may be made, once for all, for the full claims admissible as soon as the journeys are completed and any advance made out of the permanent advances may be recovered out of amounts drawn from the Treasury or Sub-Treasury or Calcutta Pay and Accounts Office on such travelling allowance bills. The Heads of Offices or the Drawing and Disbursing Officer who allows the payment of advances out of permanent advances shall watch recovery of such advances by opening a suitable register.

(11) Administrative departments should annually compile a list of permanent advance account holders with the amount sanctioned under the administrative control of that department and forward the same by the 10th November to the Finance Department who will consolidate and furnish a certificate of balance of such holding to the Accountant General (A & E), West Bengal by the 31st December for reconciliation and preparation of Annual Finance Accounts."

By order of the Governor,
Sd/- A. K. Roy
Joint Secretary to the
Government of West Bengal

**Government of West Bengal
LABOUR DEPARTMENT
EMPLOYMENT CELL**

No. $\frac{276(100)-Emp.}{I'O-4188}$

Dated : 16-4-88

To : The Secretary, Finance (Audit) Department

Re : Employment policy circular—Appointment of the dependents of the Government employees dying in harness etc.

The provisions contained in paragraph 2(ii) of this department circular No. 5120(60)-LW, dt. 17-10-77 and paragraph (i) of this

department circular No. 196(60) Emp., dt. 19-6-78 envisage inter-alia that the employing authorities will be competent, without referring to the Employment Exchanges, to give appointment to a son/daughter/ near relation of a Government servant who dies in harness or is disabled permanently or otherwise incapacitated rendering him unfit to continue in service any further, provided such dependent possesses prescribed qualifications according to the relevant recruitment rules. Since queries are received from the different departments on various points including the true import of the terms "near relation" and "dependents", as appearing in the provisions above, it has become necessary to clarify the intention of the Government behind the said provisions.

2. It may be stated at the very outset that there is no precise definition of the terms "near relation" and "dependent" as appearing in the circulars mentioned above. Each case has to be decided on its individual merit.

3. However, while considering a particular petition for compassionate employment in the events above-mentioned, the appointing authority has to be satisfied as to whether the petitioner concerned was solely dependent on the earnings of the deceased or incapacitated employee and whether the purpose of meeting the immediate need of assistance to the family will actually be served by offering employment to the petitioner, i.e. the dependent near relation concerned. Then again, it has also to be ensured that a person belonging to a completely separate family is not normally treated as a "near relation" or "dependent" for this purpose. The entire matter should be judged on the basis of the economic relationship prevalent between the ex-employee concerned and the petitioner as also from the point of a normal family ambit.

4. Thus, the following points are required to be examined :

- (i) Whether the family of the deceased or incapacitated employee is in immediate need of assistance.
- (ii) Whether the petitioner concerned was solely dependent on the earnings of the deceased or incapacitated employee.
- (iii) Whether the purpose of giving assistance to the family will actually be served by offering employment to the petitioner, i.e. the near relation or dependent concerned.

5. The contents of this circular may please be communicated to the sub-ordinate offices for information and strict adherence. Any

case requiring further interpretation/clarification may be referred to this department with detailed information after an enquiry by a responsible officer.

Sd/- Illegible
Joint Secretary

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 9005-F

Calcutta, the 23rd August, 1988

MEMORANDUM

Sub.: Some clarifications relating to ad hoc bonus scheme introduced by the State Government.

The State Government has introduced a scheme for sanction of ad hoc bonus for the State Government employees and some other categories of employees in Memo. No. 4611-F dated 22.4.88 and clarification on some points in the matter has already been issued under this Department Memo. No. 4855-F dated 29.4.88. Meanwhile, further enquiries have been received from various sources as to whether eligibility conditions laid down in the aforesaid Memo. dated 22.4.88 may be deemed to be fulfilled in the case of employees in various situations as mentioned in the Annexure to this Memorandum. The undersigned is accordingly directed to issue necessary clarifications indicated in the Annexure to this Memorandum.

Sd/- J. C. Ghosh
*Deputy Secretary to the
Government of West Bengal
Finance Department*

ANNEXURE

Clarification relating to ad hoc Bonus scheme introduced by the State Government

<i>Queries</i>	<i>Clarification</i>
1. Whether ad hoc bonus is admissible to an employee who has rendered the service of six months on 31.3.1988, but out of these six months he was on extra-ordinary leave without pay for three months or less.	<p>1. Where the Service is for less than six months on 31.3.1988 excluding the period of extra-ordinary leave ad hoc bonus is not admissible.</p> <p style="padding-left: 2em;">In cases where in different calender months an employee was on extra-ordinary leave for a portion of the month the number of days of his service in those months excluding extra-ordinary leave should be added together and the total thus arrived at should be converted to months taking a month to be of 30 days. If there remains a fraction of 15 days or more after such conversion the fraction should be counted as one month.</p>
2. How the ad hoc bonus for the employees who are on consolidated pay will be determined.	<p>2. In such cases subject to other terms and conditions laid down in Memo. No. 4611-F dated 22.4.1988. The following formula will be adopted :</p> <p style="padding-left: 2em;">Total amount of consolidated pay/consolidated pay and allowance including medical allowance and house rent allowance drawn in</p> $\frac{1987-1988}{12} \times \frac{25}{31}$

<i>Queries</i>	<i>Clarification</i>
<p>3. How the quantum of ad hoc bonus will be determined in respect of a casual labourer. Who has been absorbed in the regular establishment in 1987-88 and has rendered less than six months' service in the regular establishment in 1987-88 and has rendered less than six months' service in the regular establishment during the said period ?</p>	<p>3. If a casual labourer has been regularised in 1987-88 but does not fulfill the minimum continuous service of six months, in the regular establishment on 31.3.1988 and therefore cannot be granted the benefit of ad hoc bonus as a regular employee, he may be allowed the benefit as a casual labourer taking into account the period of service in the regular establishment, i.e. for the purpose of ad hoc bonus it will be deemed as if he was in service as a casual labourer during the period of his service in the regular establishment in 1987-88 provided that he has worked in the period concerned for a total number of at least 120 days.</p>
<p>4. Whether the period of half-pay leave/extra-ordinary leave without pay/leave not due/study leave at any time during 1987-88 will be included for the purpose of working out eligibility period.</p>	<p>4. Except in the case of leave without pay the period of leave of other kinds will be included for the purpose of working out eligibility period. The period of extra-ordinary leave/dues none will be excluded from eligibility period but will not count as break in service for the purpose of ad hoc bonus.</p>

Queries

Clarification

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| 5. Whether ad hoc bonus to the employees under suspension at any time during 1987-88 will be admissible. | 5. Subsistence allowance given to an employee under suspension cannot be treated as emoluments. Such an employee becomes eligible for the benefit of ad hoc bonus if and when reinstated with benefit of emoluments for the period of suspension, and in other cases such period will be excluded for the purpose of eligibility as in the case of employees on leave without pay. In case of suspension period commencing after 31.3.1988, there is no ban on eligibility for 1987-88. However, for the period of service of at least six months which is not covered by suspension in 1987-88 ad hoc bonus may be paid pro-rata. |
| 6. How the employees who have not yet drawn pay under R.O.P.A. Rules, 1981, will draw ad hoc bonus. | 6. In their case the term "Emoluments" as defined in Para. 3(ii) of the Memo. No. 4611-F dated 22.4.88 will also include ad hoc pay, interim pay, qualification pay, special allowance and administration allowance, if any. |
| 7. How the number of working days in respect of daily rated casual workers will be worked out. | 7. Number of working days for any separate spells of time during 1987-88, taken together will be taken into account for working out the total number of working days in individual cases. |

<i>Queries</i>	<i>Clarification</i>
8. Whether Steno allowance, specialist pay, special pay under rule 5(33) of W.B.S.R., Part-I and fixed pay will be included in the term, "emoluments".	8. Steno allowance, special pay under rule 5(33) of W.B.S.R., Part-I on which no dearness allowance and house rent allowance are admissible and specialist pay will not be included in the term, "emoluments". But, fixed pay will be treated as a part emoluments.
9. Whether the employees who have resigned, retired from service or died in harness before 31.3.1988 will get ad hoc bonus.	9. The employees who have resigned during 1987-88 are not eligible for ad hoc bonus. But, as a special case persons who have superannuated or died in harness before 31.3.1988 after completing at least six months' regular service during 1987-88 will be eligible for ad hoc bonus on pro-rata basis.
10. How the State Government employees on deputation to the Public Undertakings and other organisations will get ad hoc bonus.	10. The State Government employees who are in receipt of deputation (duty) allowance or any other extra additional monetary benefits commensurate with deputation (duty) allowance or were in receipt of such allowance earlier but have now ceased to draw the same in terms of Para. 8 of Finance Department Memo. No. 9326-F dated 12.10.79, shall not be entitled to accept bonus or ex-gratia payment in lieu of bonus thereof that may be made by

such Public Undertakings, Statutory Bodies etc. to their own employees. But such employees will be entitled to ad hoc bonus subject to the terms and conditions laid down in Memo. No. 4611-F dated 22.4.88.

In case such employees never drew any deputation (duty) allowance or any additional monetary benefit commensurate with deputation (duty) allowance, they will get either ad hoc bonus admissible to State Government employees or bonus or ex-gratia in lieu of bonus as may be paid by such Undertaking or Statutory Bodies to their own employees.

11. Whether the Central Government employees on deputation to the State Government will get ad hoc bonus sanctioned by the State Government.

11. The reply is in the affirmative ; ad hoc bonus sanctioned by the State Government is admissible to the Central Government employees on deputation to the State Government subject to terms and conditions laid down in the relevant Memo. No. 4611-F dated 22.4.88 as applicable to the State Government employees.

*Queries**Clarification*

12. How the State Government employees who reverted during 1987-88 from deputation elsewhere or who go on deputation to Public Undertaking/Local Bodies and Statutory Bodies after rendering a period of service under the State Government in 1987-88, will get ad hoc bonus.
12. The employees referred to here will be entitled to ad hoc bonus pro-rata for the period of their service under the State Government, provided total period of such service taken together with the period of service in the deputation post in the year 1987-88 is not less than six months, that the employee concerned was in service on 31.3.88 and that may did not draw any deputation allowance during the period of their deputation and subject to other conditions of Memo. No. 4611-F dated 22.4.88.
- For the period of their service in deputation posts in such cases payment of bonus/ad hoc bonus/ex-gratia in lieu of bonus as the case may be, by the borrowing authority will be made according to the clarification given in Para. 8 above.
13. Whether the employees appointed on purely temporary ad hoc basis will get ad hoc bonus
13. The benefit will be admissible, if there is no break in service subject to other terms and conditions of Memo. No. 4611-F dated 22.4.88.
14. Whether the superannuated employees who were re-employed will get ad hoc bonus
14. The answer is in the affirmative, provided the period of service on re-employment, singly or taken

Queries

Clarification

together with the period of service prior to superannuation is not less than six months. This is, however, subject to conditions laid down in Memo. No. 4611-F dated 22.4.88 in 1987-88. Re-employment being fresh employment eligibility period is to be worked out separately for re-employment period, the total amount admissible if any, for the period prior to superannuation and that for re-employment period being restricted to the maximum admissible in terms of Finance Department Memo. No. 4611-F dated 22.4.88.

15. How the State Government employees who were transferred from one Department to another Department or from one office to another office under this State Government will get the benefit.
15. Such employees who are covered by the Memo. No. 4611-F dated 22.4.88 and have no break in service during the period from 1987-88 will be eligible for the benefit on the basis of the combined period of service in different Departments or offices subject to the conditions laid down in the above Memo. No. 4611-F dated 22.4.88.

Those who are recruited on the basis a limited departmental or open competitive examination and are posted from one office/

Queries

Clarification

department to another office/department under the State Government during 1987-88 will be eligible for ad hoc bonus subject to compliance with the conditions in the Memo. No. 4611-F dated 22.4.88.

The payment will be made by the organisation where such an employee was posted on 31.3.88 and no adjustment with the previous employer will be necessary.

16. Employees of the State Government transferred or deputed to an autonomous organisation/local bodies which is covered by the provisions of Memo. No. 4611-F dt. 22.4.88.
16. The same procedure as in item No. 13 will be applicable.
17. What are the emoluments to be taken into account for working out eligibility and quantum of ad hoc bonus in the following types of cases :
17. In accordance with Para. 2 of Finance Department Memo. No. 4611-F dated 22.4.1988 employees drawing emoluments up to and including Rs. 2,500/- per month as on 31.3.88 are entitled to ad hoc bonus subject to the term and conditions mentioned in the above Government Order.
- The points raised are clarified hereunder.
- (a) The month in 1987-88 the emoluments for which is to be taken into account.
- (a) Emoluments admissible as on 31.3.1988 or the emoluments for the last complete month drawn by

<i>Queries</i>	<i>Clarification</i>
	the employees who superannuated/died in harness during the year 1987-88.
(b) In case of those who were on extra-ordinary leave/half-pay leave/study leave during the month of March, 1988.	(b) Emoluments last drawn before proceeding on leave.
(c) Those promoted on ad hoc basis to higher posts, but who have not completed six months period as on 31.3.1988 in higher post.	(c) The emoluments admissible as on 31.3.1988.
(d) Those who are promoted draw increment which entitle them to emoluments exceeding Rs. 2,500/- per month.	(d) The emoluments admissible on 31.3.1988 alone will be taken into account for the purpose of determining eligibility and payment of ad hoc bonus.
(e) Emoluments in case of pensioners who are re-employed.	(e) The emoluments which the pensioners are entitled to as on 31.3.1988 (including the portion of deduction on account of pension or P.E.G.).
(f) Emoluments in respect of employees on deputation to a Public Undertaking/ Statutory Body.	(f) Emoluments admissible as on 31.3.1988 in the borrowing organisation.

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 9153-F

Calcutta, the 29th August, 1988

CORRIGENDUM

With reference to this department Memo. No. 9005-F dated 23.8.1988, the undersigned is directed to state that—

- (1) the words, "either ad hoc bonus admissible to State Government employees or" appearing in the second para of the reply to the question No. 10 as shown in the annexure to the said Memo. are hereby deleted.
- (2) in the reply to question No. 12, the word, "may" in the eleventh line will be read as "they".
- (3) the word "para 8" occurring in the last line of the reply to question No. 12 will be read as "para 10".
- (4) the words "item No. 13" mentioned in the reply to question No. 16 will be read as "item No. 15".

Sd/- G. K. Nandi
Assistant Secretary to the
Government of West Bengal

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 11160-F

Calcutta, the 29th October, 1988

Sub.: The system of maintaining G.P.F. A/c in respect of Group 'D' employees who become Group 'C' employees on admission to higher grade pay scale.

Reference is invited to this Department Memo. No. 1363-F, dt 19.2.85 regarding age of retirement on superannuation of Group 'D' Government employees who become Group 'C' on admission to higher

grade pay scale. Now a question has arisen whether the system of maintaining G.P.F. A/c in respect of Group 'D' employees who become Group 'C' employees on admission to higher grade pay scale due to implementation of the provisions of WBS (ROPA) Rules, 1981/ Promotion Policy with effect from 1.4.81 will remain unchanged under the existing G.P.F. Rule. The G.P.F. A/cs of Group 'D' employees are maintained by the Heads of Offices and the same of Group 'A', 'B' and 'C' employees are maintained by the office of the Accountant General, West Bengal.

2. After careful consideration, the Governor has been pleased to decide that there will be no change in the existing system of maintenance of G.P.F. A/c of Group 'D' employees merely on appointment/admission to higher grade pay scale within the same categories of Group 'D' posts. So they will continue to subscribe to G.P.F. A/c as Group 'D' employees till they change their status on normal promotion to higher posts belonging to Group 'C' category.

Sd/- S. K. Chakrabarti
*Deputy Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
TAXATION**

No. 1201-F.T

Calcutta, the 17th April, 1988

NOTIFICATION

In exercise of the power conferred by Rule 13A of the Indian Stamp Rules, 1925, the Governor is pleased hereby to direct that whenever the stamp duty payable under the Indian Stamp Act, 1899 (2 of 1899) in respect of instruments referred to in article 4 or in entry (D) of article 5 chargeable with duty under the first proviso to section 3 of, read with Schedule 1A to, the said Act cannot be paid exactly by reason of the fact that necessary stamps are not in circulation, the amount by

which the payment of duty on that account is in deficit, shall be made up by affixing of adhesive Court-fee stamps for the said instrument under the provisions of any law for the time being in force.

By order of the Governor

Sd/- H. Chakrabarty
Deputy Secretary to the
Government of West Bengal

**Government of West Bengal
FINANCE DEPARTMENT
ORGANISATION AND METHODS**

No. 100-O & M
F-11-5/83

Calcutta, the 22nd May, 1989

MEMORANDUM

Sub.: Amendment to the Government Order No. 82-O&M dated 17.6.85, regarding supply of liveries to the eligible Group 'D' employees.

Since the issue of the Government Order 82-O & M dt. 17.6.85 some representations have been received in Finance Department for revision of the pattern of summer liveries of eligible Group 'D' male employees.

After careful consideration of the matter the Governor, in partial modification of the annexure to the Government Order No. 82-O & M dated 17.6.85, has been pleased to revise the pattern of summer liveries admissible to the eligible Group 'D' employees in the following manner:—

Summer liveries

“(a) For male employees—

Two sets of liveries, each set consisting of a full-shirt and a trouser made of white, khaki or navy blue terry-cotton cloth.”

The Governor has also been pleased to direct that purchase of livery in accordance with the Government Order No. 82-O-& M dt. 17.6.85 shall be made from the West Bengal Handloom and Powerloom Development Corporation Ltd. (Tantusree).

Sd/- S.N.Dutta
Deputy Secretary
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 6702-F

Calcutta, the 8th June, 1989

MEMORANDUM

Sub.: Payment of ad hoc Bonus to the State Government employees—Revised clarification regarding.

The undersigned is directed to refer to this department Memo. No. 4645-F dated 19.4.89 under which the State Government employees have been sanctioned ad hoc bonus for the year 1988-89 subject to fulfilment of certain conditions as laid down therein. The question which may be raised in connection with the payment of ad hoc bonus and clarifications thereto are forwarded herewith for guidance.

Sd/- S. Ghosh,
Joint Secretary to the
Government of West Bengal

ANNEXURE

Clarification relating to ad hoc Bonus Scheme

<i>Queries</i>	<i>Clarification</i>
1. Whether ad hoc bonus is admissible to an employee who has rendered the service of six months on the 31st March, but out of these six months he was on extraordinary leave without pay for three months or less.	1. Where the service is for less than six months on the 31st March excluding the period of extraordinary leave ad hoc bonus is not admissible. In cases where in different calendar months an employee was on extraordinary leave for a portion of the month, the number of days of his service in these months excluding extraordinary leave should be added together and the total thus arrived at should be converted into months taking a month to be of 30 days. If there remains a fraction of 15 days or more after such conversion the fraction should be counted as one month.
2. How the quantum of ad hoc bonus will be determined in respect of a casual worker, who has been absorbed in the regular establishment in the accounting year and has rendered less than six months' service in the regular establishment during the said period.	2. If a casual worker has been regularised in the accounting year but does not fulfil the minimum continuous service of six months in the regular establishment on 31st March, and therefore, cannot be granted the benefit of ad hoc bonus as a regular employee, he may be allowed the benefit as a casual worker taking into account the period of service

Queries

Clarification

in the regular establishment, i.e. for the purpose of ad hoc bonus it will be deemed as if he has been in service as a casual worker during the period of his service in the regular establishment in the accounting year, provided he has worked in the accounting year concerned for a total number of at least 120 days.

3. Whether the period of half-pay leave/extra-ordinary leave without pay/leave not due/study leave at any time during the accounting year will be included for the purpose of working out eligibility period.
3. Except in the case of leave without pay, the period of leave of other kinds will be taken into account for the purpose of working out eligibility period. The period of extra-ordinary leave/dies none will be excluded from eligibility period but will not count as a break in service for the purpose of ad hoc bonus.
4. Whether ad hoc bonus to the employees under suspension at any time during the accounting year will be admissible.
4. Subsistence allowance given to an employee under suspension for a period in the accounting year cannot be treated as emoluments. Such an employee becomes eligible for the benefit of ad hoc bonus if and when reinstated with benefit of emoluments for the period of suspension, and in other cases such period will be excluded for the purpose of eligibility as in the case of employees on leave without pay.

<i>Queries</i>	<i>Clarification</i>
5. How will the employees who have not yet drawn pay under R.O.P.A. Rules, 1981 draw ad hoc bonus ?	5. In such cases the term "emoluments" as defined in the orders will also include ad hoc pay, interim pay, qualification pay, special allowance and administrative allowance, if any.
6. How will the number of working days in respect of daily rated casual workers be worked out ?	6. Number of working days for separate spells of time during the accounting year taken together will be taken into account for working out the total number of working days in individual cases.
7. Whether the employee who have resigned, retired from service, died in harness or retired from service being declared permanently incapacitated during the accounting year will get ad hoc bonus.	7: The employees who have resigned are not eligible for ad hoc bonus. But as a special case, persons who have superannuated or died in harness or retired from service being declared permanently incapacitated by the competent authority after completing at least six months' regular service during the accounting year, will be eligible for ad hoc bonus on pro-rata basis. Disbursement of ad hoc bonus in these cases will be made by the D.D.O. attached to the offices wherefrom the concerned employee retired from service, or where they were in service at the time of their death in harness, or being declared permanently incapacitated for further service, as the case may be.

Queries

Clarification

8. How the State Government employees on deputation to the Public Undertakings and other organisations will get ad hoc bonus.

8. The State Government employees who are in receipt of deputation (duty) allowance or any other extra additional monetary benefits which is commensurate with deputation (duty) allowance or were in receipt of such allowance earlier but have now ceased to draw the same in terms of para 8 of Finance Department Memo. No. 9326-F dated 12.10 79, shall not be entitled to accept bonus or ex-gratia payment in lieu of bonus that may be sanctioned by such Public Undertakings/ Statutory Bodies etc. to their own employees. But such employees will be entitled to ad hoc bonus subject to the terms and conditions laid down in the orders.

In case such employees never drew any deputation (duty) allowance or any additional monetary benefit which is commensurate with deputation (duty) allowance, they will get bonus or ex-gratia grant in lieu of bonus as may be paid by such Undertakings or Statutory Bodies to their own employees.

Queries

Clarification

9. Whether the Central Government employees on deputation to the State Government will get ad hoc bonus sanctioned by the State Government.

10. How the State Government employees who reverted during the accounting year from deputation elsewhere or who go on deputation to Public Undertakings/Local Bodies and Statutory Bodies after rendering a period of service under the State Government in the accounting year will get ad hoc bonus.

9. The reply is in the affirmative; ad hoc bonus sanctioned by the State Government is admissible to the Central Government employees on deputation to the State Government, subject to terms and conditions laid down in the order.

10. The employees referred to here will be entitled to ad hoc bonus on pro-rata basis for the period of their service under the State Government, provided total period of such service taken together with the period of service in the deputation post in the accounting year, is not less than six months. The other terms and conditions for payment of ad hoc bonus in these cases will be the same as for the State Government employees.

For the period of their service in deputation posts in such cases payment of bonus/ad hoc bonus/ex-gratia in lieu of bonus, as the case may be, by the borrowing authority will be made according to the clarification given in item 8 above. The total amount of bonus/ex-gratia received for the accounting year from the

Queries

Clarification

11. Whether the employees appointed on purely temporary ad hoc basis will get ad hoc bonus.
12. Whether the superannuated employees who were re-employed will get ad hoc bonus.
11. The benefit will be admissible, if there is no break in service subject to other terms and conditions laid down in ad hoc bonus orders.
12. The answer is in the affirmative; provided the period of service on re-employment, singly or taken together with the period of service prior to superannuation is not less than six months. This is, however, subject to conditions laid down in ad hoc bonus orders.

Re-employment being fresh employment, eligibility period is to be worked out separately for re-employment period; the total amount admissible, if any, for the period prior to superannuation and that for re-employment period being restricted to the maximum amount admissible in terms of ad hoc bonus orders.

Queries

Clarification

13. How the State Government employees who were transferred from one Department to another Department or from one office to another office under the State Government will get the benefit.

13. Such employees who are covered by the ad hoc bonus orders and have no break in service during the accounting year will be eligible for the benefit on the basis of the combined period of service in different Departments or Offices subject to the terms and conditions laid down in the orders.

Those who are recruited on the basis of a limited departmental or open competitive examination and are posted from one office/department to another office/department under the State Government during the accounting year will be eligible for ad hoc bonus subject to compliance with the terms and conditions in the orders.

The payment will be made by the organisation where such an employee is posted at the time of payment of ad hoc bonus and no adjustment with the previous employer will be necessary.

14. How the employees of the State Government transferred or deputed to an autonomous organisation/local body which is covered by the ad hoc bonus orders, will get the benefit.

14. The same procedure as indicated in Item No. 13 will be applicable.

Queries

Clarification

15. What are the emoluments to be taken into account for working out eligibility and quantum of ad hoc bonus in the following types of cases :
- (a) The month in the accounting year the emoluments for which are to be taken into account.
- (b) In case of those who were on extra-ordinary leave/half-pay leave/study leave during the month of March.
- (c) Those promoted on ad hoc basis to higher posts, but who have not completed six months period as on 31st March in higher post.
- (d) Those who are promoted, draw increment which entitle them to emoluments exceeding Rs. 2,500/- per month.
15. In accordance with ad hoc bonus orders employees drawing emoluments up to and including Rs. 2,500/- per month as on 31st March of the accounting year concerned are entitled to ad hoc bonus subject to the terms and conditions mentioned in the order.
- The points raised are clarified hereunder.
- (a) Emoluments admissible as on 31st March or the emoluments for the last complete month drawn by the employees who superannuated/died in harness/retired being declared permanently incapacitated during the accounting year.
- (b) Emoluments last drawn before proceeding on leave.
- (c) The emoluments admissible as on 31st march.
- (d) The emoluments admissible on 31st March alone will be taken into account for the purpose of determining eligibility for payment of ad hoc bonus.

<i>Queries</i>	<i>Clarification</i>
(e) Emoluments in case of pensioners who are re-employed.	(e) The emoluments which the pensioners are entitled to as on 31st March (including the portion of deduction on account of pension).
(f) Emoluments in respect of employees on deputation to a Public Undertaking / Statutory Body.	(f) Emoluments admissible as on 31st march in the borrowing organisation.
(g) Part-time employees engaged on nominal fixed payment.	(g) Not eligible.

No. 3E-137

Dt. 14.9.89

Directorate Serial Instruction No. 5/89

To

- (1) All Deputy Directors of Employment in the Districts of W.B.
- (2) All Employment Officers-in-Charge, West Bengal, including E.C. Cell, DTE.
- (3) All Officers at this Directorate of Employment.
- (4) Employment Officers-in-Charge, D.E.E., Coochbehar. with ref. to his No. Vac/SI/1204(2) dt.28.7.89.

Sub.: Submission of matric and post-matric or equivalent registrants against Group 'D' vacancies.

A large number of educated applicants are borne on the Live Register of Employment Exchanges. Their waiting period are sometime for 12/14 years before they are sponsored to employers.

It has been decided that where there is no bar under recruitment rules to appoint the matric/post-matric or equivalent registered candidates up to under-graduate level against notified Group 'D' vacancies, such registrants depending upon expressing their

willingness in writing for accepting offer of Group 'D' vacancies, may be considered for submission against Group 'D' vacancies on concurrent seniority basis by the Employment Officers.

Authenticated by

Sd/- B. Sengupta
Addl. Director of Employment
West Bengal

Government of West Bengal
Finance Department
Audit Branch

No. 11280-F

Calcutta, the 3rd October, 1989

MEMORANDUM

At present there is no Recruitment Rule for the post of Duftry. The practice of filling up of this post is by selection from the cadre of Peons at their option. As a result, it is observed that in a number of cases, a relatively junior member of the cadre of Peons is appointed to the post of Duftry in a higher scale of pay while his seniors continue in the cadre of Peons till they are promoted to the next higher post of Record Supplier on the basis of Recruitment Rules. Subsequently, when the aforesaid junior Peon offg. in the post of Duftry is promoted to the post of Record Supplier, it is observed that his pay becomes higher than that of his seniors in the cadre of Record Supplier. This leads to the aforesaid senior members' demand for proforma offg. promotion to the cadre of Duftry w.e.f. the same date on which their juniors were appointed thereto or for stepping up of their pay to that of their junior on the latter's entry into the cadre of Record Supplier from the post of Duftry. It is felt necessary to remove the above anomaly.

Accordingly, the undersigned is directed to say that where there is no Recruitment Rule for appointment to the post of Duftry from the cadre of Peons, the rule of seniority should be duly observed for making appointment to the post of Duftry so that refusal if any, of the Seniors in the cadre of Peons to be appointed to the post of Duftry should be obtained from them in writing and suitably indicated in the

order of appointment of the relatively junior Peon actually appointed to the post of Duftry, and the said seniors are prevented from complaining of supersession and putting up consequential claims of Proforma Officiating Promotion and/or stepping up of pay.

Where a senior Peon is denied appointment to the post of Duftry in spite of option, on ground of unfitness for the post, he will have no claim for Proforma Offg. appointment or stepping up of pay.

Sd/- J. C. Ghosh,
*Deputy Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 2388-F

Calcutta, the 9th March, 1990

MEMORANDUM

The Accountant General, West Bengal has come across many instances of accumulation and retention of heavy cash balance in Government offices in violation of existing Rules on the subject as per provisions of the West Bengal Treasury Rules, Volume-I, as well as the instructions contained in Finance Deptt.'s Memo. No. 4498-F dated 8.4.1983 and No. 2668-F dated 9.3.1984. Such heavy accumulation of cash can lead to undesirable results like defalcation, misappropriation of public money etc.

2. It is requested that each Administrative Department shall ensure that—

- (a) Physical verification of cash is made at the end of the month or at the beginning of the month by all Heads of Offices. The concerned D.D.O. will arrange, by personal contact or otherwise with the Head of Office, physical checking of cash and accounts.

- (b) Undisbursed cash for more than three months old are credited to the Government account with details of bills to which undisbursed cash relates.
- (c) Billwise break-up be kept and for this purpose when necessary separate registers be maintained.
- (d) No drawal of fund be made in violation of S.R. 229 by the D.D.O.s/Heads of Offices/Head of Department. Approval of Competent authorities be taken before presenting bills to the Treasury for advance drawal.

3. The Collectors of Districts have not been authorised to sanction advances. If any Collector orders payment of any advance, he shall write to the concerned Administrative Department under intimation to the Director of Treasury Accounts for ratification of his action. In respect of Collector's own establishment drawal of advance shall be made with the approval of Government.

4. Each Administrative Department shall evaluate the performance of their officers in charge of cash/accounts with reference to the disposal of the matters by them as incorporated in the above instruction.

Sd/- T. C. Dutt
*Chief Secretary to the
Government of West Bengal*

Government of West Bengal
Office of the Director of Treasuries & Accounts
Stephen House (4th floor)
4, B.B.D. Bag (East)
Calcutta-1

No. 12/S-89/833-DTA

Calcutta, the 2nd April, 1990

CIRCULAR

It has come to our knowledge that different Treasuries are giving different type of Pay Orders on the Establishment bills. In this

respect, we made a reference to the Accountant General (A & E), West Bengal for his opinion so that a uniform practice regular in all respects can be followed. We are enclosing a copy of Accountant General's reply under their No. A.M.-I/2-2/II/610 dated 1.3.90 showing the correct procedure for issuing Pay Orders on Establishment bills by Treasury officer. The specimen of Pay Orders given by Accountant General (A & E), West Bengal should be followed strictly by all Treasury Officers/Pay & Accounts Officer, Calcutta.

Sd/- Illegible
Deputy Director of
Treasuries & Accounts,
West Bengal.

Office of the Accountant General (A & E)
West Bengal
Treasury Buildings
Calcutta-1

No. A.M.-I/2-2/II/610

The 1st March, 1990

*From : The Accountant General (A & E),
West Bengal*

*To : The Director of Treasuries & Accounts,
Government of West Bengal,
Stephen House (4th floor),
4, B.B.D. Bag (East),
Calcutta-700 001*

Sub. : Specimen of Pay Orders on Estt. Bills.

Sir,

With reference to your Letter No. 12/S/2553 dt. 5.12.89 on the subject indicated above I am to furnish below the procedure for issuing the Pay Orders by the Treasury Officer on the Establishment bill.

Gross claim of the Bill Rs.	Recoveries	Rs.	Net claim of the Bill Rs.
40,666.20	G.P.F. Other than CI.-IV	3,000.00	32,942.95
	G.P.F. CI.-IV	753.00	
	P.L.I.	29.25	
	G.I.S.S.	780.00	
	P.Tax	395.00	
	Motor Cycle	330.00	
	M.I. Adv.	260.00	
	H.B. Adv.	2,154.00	
	Other Conveyance Adv.	22.00	
	Income Tax	..	
	House Rent	..	
	Flood Adv.	..	
		7,723.25	

Pay (Rs. 34,922.20) Rupees Thirty-four thousand nine hundred twenty-two & paise twenty only, as follows in Cash (by cheque) Rs. 32,942.95 (Rs. Thirty-two thousand nine hundred forty-two & paise ninety-five only).

		Rs.
Deduct by transfer credit to	G.P.F. CI.-IV	753.00
	G.I.S.S.	780.00
	P. Tax	395.00
	P.L.I.	29.25
	Other Conveyance Adv.	22.80
	H.R.	..
	I. Tax	..
	Flood Adv.	..
		1,975.25

The Treasury Officer shall exhibit the amount of cheque and the amount of transfer credit in the Cash Account. The amount of the pay order shall be shown in the List of Payment and in the Schedule of charges for each of the major head of account. The recoveries (including G.P.F. for Cl.-IV) shown above are required to be adjusted by the Treasury Officer and the other category of recoveries will be adjusted by this office during the process of compilation of accounts.

Yours faithfully,
Sd/- **Smt. N. Chakraborty**
Accounts Officer

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 7420-F

Calcutta, the 23rd July, 1990

MEMORANDUM

Advance for installations of Telephones are drawn and disbursed subject to the condition of adjustment by submission of detailed bills, to the Calcutta Pay and Accounts Office or Treasury.

2. The question of simplification of drawal on this account has been examined. These advances are drawn on the basis of the bills received from the Telephone Authority. There is hardly any scope for any mismanagement of the fund drawn since all such payments are to be made either by A/c. Payee Cheques in favour of the Telephone Authorities, or by A/c. Payee Demand Drafts where the amounts on installation of new Telephones are payable at a different station.

3. In consideration of this, the Governor has been pleased to order that all Telephone charges on account of installation, reconnection or otherwise required to be paid in advance should be drawn as final charges in T. R. Form No. 33 without requiring subsequent adjustment.

4. It will however be necessary to watch receiving of payees 'stamped' receipts and also receiving of the services for which the amount is paid.

5. The Secretary of the Department enjoys full power for sanction of Telephones subject to the provision as item 32 of Schedule A of D.F.P.R., 1977. No reference to Finance Department will be necessary for drawing the amount as final charge.

6. The Administrative Department will arrange compliance of para 4.

7. Amendment of S.R. 247 of T.R., W.B., Vol. I will be made in due course.

Sd/- S. N. Roy Chowdhury
Assistant Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
Refugee Relief & Rehabilitation Department
Writers' Buildings
Calcutta-1

No. 2701(150)-B&A
B4A-3/89

Calcutta, the 7th August, 1990

Sub. : Regular submission of 'B' Statements of accounts indicating detailed Heads of accounts and T.V. Nos. with date.

The undersigned is directed to invite attention of all the D.D.O.s in respect of expenditure on R.R.&R. Office to Appendix 21 of the W.B.F.R. (Vol. II) which requires all D.D.O.s to submit monthly 'B' Statement of accounts of expenditure incurred by them to the Departmental controlling officer regularly for verification and reconciliation of departmental figures of expenditure with those booked in the books of Accountant General, West Bengal for the purposes *inter-alia* of :—

- (i) Framing realistic Annual Budget Estimates by the Administrative Department ;
- (ii) Monitoring the progress of expenditure ; and
- (iii) Obtaining Audit certificates from the Accountant General

(Audit), West Bengal for the purpose of a seeking Central assistance/re-imburements of the expenditure incurred.

2. So far as this Deptt. is concerned, timely submission of monthly 'B' Statement of accounts has become all the more necessary in view of the time-bound programme fixed for relief and rehabilitation of the refugees (displaced persons from erstwhile East Pakistan) in this State.

3. It is the experience of this Deptt. that while in many cases, the required 'B' Statement of accounts are not regularly received in this Deptt. in others such statements, though received, do not show the required details, such as, the detailed head of acc unts under which the expenditure is booked conforming to the classification of expenditure as indicated in the relevant Government Order sanctioning the expenditure/allotting the funds, and T.V. Nos. etc. thereby frustrating the very object of furnishing such statements. As a result, preparation of cases for aduit certificates to the Govt. of India in the Deptt. is being persistently delayed and the flow of reimbursement from the Govt. of India is very slow and irregular. This is adversely telling upon the cash balance of the State Exchequer.

4. In this circumstances, the undersigned is directed to request him/her to furnish regularly, to this Deptt. monthly 'B' Statement of accounts of expenditure on R.R.&R. incurred by him/her, in duplicate, by the 15th day of month following the month to which the expenditure relates. The detailed head of accounts as given in relevant Govt. Order sanctioning the expenditure and/or allotting the funds should invariably be shown correctly in bills, bill-extracts and the 'B' Statements of accounts. The required number of rubber stamps showing the correct head of account may be got prepared immediately for this purpose. The 'B' Statements of accounts should also indicate the T.V. Nos. with dates. In case bill-extracts containing the T.V. Number(s) and date(s) are not available the said T.V. Number(s) and date(s) may be obtained from the Treasury. payment Schedules may be furnished on the 'B' Statement of accounts.

5. The Pay & Accounts Officer, Calcutta Pay & Accounts Office and all the Treasury Officers are being instructed not to entertain any bills which do not indicate the proper head of account.

6. Any lapse/deviation on the part of the D.D.O.s of the above instructions may be viewed seriously.

Sd/- Illegible
Deputy Secretary.

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 8700-F

Calcutta, the 28th August, 1990

MEMORANDUM

The undersigned is directed to say that a question has since been raised from certain quarter as to what will be date of making over charge of office by a Government employee who's date of superannuation falls due on a holiday.

After careful consideration of all respects the Governor has been pleased to decide that in such cases charges of office shall be relinquished/handed over on the last working day prior to the date of holiday and this will mean in effect the handing over charges on the actual date of superannuation which happens to be a holiday.

This will apply to cases where there is no charge of cash and stores.

Sd/- G. N. Chatterjee
Deputy Secretary to the
Government of West Bengal

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 9275-F

Calcutta, the 14th September, 1990

MEMORANDUM

In modification of the Finance Department Memo. No. 12180-F dated 5.12.86, the undersigned is directed to say that the Governor has been pleased to lay down the following provisions

regulating grant of advance to the Government employees for the purchase of motor car, viz.:—

1. (a) The total amount of advance which may be granted to a Government employee for the purchase of a motor car for the first occasion shall not exceed eighty thousand rupees, or sixteen months' basic pay of the Government employee or the anticipated price of the motor car whichever is the least. If the actual price of the motor car paid by the Government employee is less than the amount of the advance, he shall refund the balance to the Government forthwith.

(b) The quantum of advance that may be granted on the second or subsequent occasions for the purchase of a motor car shall be restricted to Rs. 75,000/- (Rupees seventy-five thousand) less the profit earned on the sale of the previous car purchased with Government advance or sixteen months' basic pay of the Government employee or the price of the car to be purchased whichever is the least. The expression 'profit' used in this rule means the excess of the sale proceeds of the previous car purchased with advance taken from Government over the purchase price paid by the Government employee.

Such second or subsequent advances for the purchase of a motor car will be admissible only after three years from the date of complete recovery (including interest) of the first advance.

(e) If the car to be purchased is an old one the amount of such advance shall be rupees forty thousand or ten months' basic pay of the Government employee or the anticipated price of the car whichever is the least. If the actual price paid is less than the advance taken, the balance shall be refunded forthwith to the Government.

(d) The amount of second advance for purchase of an old car : Rs. 40,000/- (Rupees forty thousand) less the profit earned on the sale of previous car purchased with advance taken from the Government or ten months' basic pay or the price of the car to be purchased, whichever is the least. The second advance will be admissible only after 3 years from the date of complete recovery (including interest) of the first advance.

2. *Recovery of the advance* : The amount of the advance granted under this Rule shall be recovered from the Government employee concerned in such number of equal monthly instalments as he may elect, not exceeding 200. The Government employee may, at his option, repay more than one instalment in a month. The recovery shall commence with the first issue of pay after the advance is drawn. The

amount of interest calculated in accordance with Rule 303 of West Bengal Financial Rules, Part-I shall be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of the interest shall commence from the month following that in which the whole of the principal has been repaid without waiting for report of Accountant General (A & E), West Bengal on account of total interest recoverable. The Department/Offices shall obtain report of Accountant General (A & E), West Bengal in time.

3. In this provisions the expression "actual price" included sales tax and the cost of such items, e.g. spare wheel, tyre and a tube on the purchase of which the purchaser has no choice and also registration money paid for the advance by the Government employee to the dealer while booking for the new car and which is later adjusted by the dealer on allotment/delivery towards the price of the new car. It does not, however, cover the cost of certain accessories e.g. radio in a car, plastic covers which are not essential and are purchased by the customer of his own volition. Insurance charges of the vehicle are also not included in "actual price". The expression "actual price" used in this Rule shall also cover in the case of first purchase, the following items :

- (i) the cost of transportation of the conveyance up to the place of the duty of the Government employee concerned at the time of purchase irrespective of whether the transport is arranged by the distributor or by the Government employee himself ; and
- (ii) the octroi charges actually paid.

4. Government employee whose basic pay is Rs. 3,500/- p.m. or more shall be eligible for the advance for the purchase of a motor car. The eligibility criterion is, however, subject to modification from time to time at the discretion of the State Government.

5. Simple interest at such rates as may be fixed by Government of India from time to time will be charged on the amount of advance.

6. In all the cases, the other conditions now regulating the grant of such advances shall continue to apply. The fact of Mortgaging the property in terms of Rule 316 of W.B.F.R., Vol. I may be reported to the Finance (Budget) Department as soon as complied with.

7. An application in the form enclosed must be made to the competent authority by the employee applying for the motor car advance.

8. An agreement in the form enclosed should be executed by the Government employee before the advance is released by the sanctioning authority.

9. A Government servant who draws an advance for the purchase of a motor car is expected to complete his negotiation for the purchase, and to pay finally for the car within one month from the date on which he draws the advance, failing such completion and payment, the full amount of the advance drawn with interest at the rate of 18% (eighteen) per annum thereon for the period from the date of drawal to the date of refund of the advance, must be refunded to the Government. This is in partial modification of Note 3 below Clause (6)(c) of Rule 316, WBFR, Vol.I.

10. This order issues in modification of the provisions of clauses 2(a) and (b) and (4) and Note 3 below clause (6)(c) of Rule 316 of WBFR-I and necessary amendments to the West Bengal Financial Rules, Volume I to this effect will be made in due course.

Sd/- G. N. Chatterjee
*Deputy Secretary to the
Government of West Bengal*

APPLICATION FOR THE PURCHASE OF MOTOR CAR ADVANCE

1. Name of Government employee :
2. Designation :
3. Name of Office/Department :
4. Basic pay :
5. Amount of Advance prayed for the purchase of Motor Car :
6. The number of instalments by which the amount of advance is desired to be repaid :
7. Whether any Advance was sanctioned earlier for purchase of Motor Car/Motor Cycle, if so :
 - (i) The amount of Advance sanctioned :
 - (ii) The date of drawal :

- (iii) The amount of Advance and interest outstanding :
8. Whether the previous car purchased with Government Advance has been sold and if so, the amount of the sale proceeds :
 9. Whether a new or old car is desired to be purchased :
 10. Whether any negotiation or preliminary enquiry has been made to ascertain the expected date of delivery of the Car by the Vendor :
 11. Whether proforma invoice of the car including the expected date of delivery is enclosed :
 12. A detailed Statement is to be furnished showing how the balance amount (the difference between the actual price of the car and the amount of Motor Car Advance) is to be provided by the applicant. He should specify against this item if such a statement is enclosed
 13. Date of—
 - (i) Entry into Government service :
 - (ii) Superannuation of the Government employee/expiry of contract in case of a contract officer :

I undertake to—

- (i) Use the car in the discharge of my duties and not for earning income of any kind accruing to me or any member of my family directly or indirectly;
- (ii) Furnish the authenticated proof of Registration, Insurance and payment of Tax-token of the vehicle in question within one month from the date of purchase.

Dated :

*Full Signature of the applicant
with designation*

FORM 35

AN AGREEMENT made this.....day of, One thousand nine hundred and**BETWEEN** Shri.....
.....of.....
.....Department (hereinafter called "the Borrower", which expression shall include his legal representatives and assignees) of the One Part and "THE GOVERNOR" of the Other Part. WHEREAS the Borrower has under the provisions of the West Bengal Financial Rules, Volume I (hereinafter referred to as the said Rules which expression shall include any amendments therof for the time being in force) applied to the Governor for a loan of Rs..... (Rupees.....) only for the purchase of a newand the Governor has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained **NOW IT IS HEREBY AGREED** between the parties hereto that in consideration of the sum of Rs..... (Rupees.....) only agreed to be paid by the Governor to the Borrower Shri....., the Borrower hereby agreed with the Governor (1) to pay the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorises the Governor to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of aor if the actual price paid is less than the loan to repay the difference to the Governor forthwith and (3) to execute documents hypothecating the saidto the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules **AND IT IS HEREBY LASTLY AGREED AND DECLARED** that if thehas not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the **BORROWER** within that period becomes insolvent or quits the services of Government or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the parties to these presents have hereunto set and subscribed their respective hands the day, month and year first above written.

Signed by the said :
In the presence of :
1st witness :
Address :
Occupation :
2nd witness :
Address :
Occupation :

Signed for and on behalf of the Governor of the State of West Bengal by the Assistant Secretary to the Government of West Bengal.

In the presence of :
1st witness :
Address :
Occupation :
2nd witness :
Address :
Occupation :

Government of West Bengal
FINANCE DEPARTMENT
BUDGET

No. 1874-F.B

Calcutta, the 31st October, 1990

MEMORANDUM

Reference is invited to Memo. No. 2351-F.B. dated the 21st September, 1987 on implementation of several economy measures. The position has since been reviewed.

2. After careful consideration the Governor has been pleased to direct that the following economy measures should be implemented strictly by the Administrative Departments :

- (a) There should be a general cut in Non-Plan expenditure to the extent of 10% on items other than salaries and wages and 'Grants-in-aid' to Non-Government organisations like educational institutions and local bodies meant for payment of salaries to their employees, Non-Plan loans to Government and Non-Government organisations towards salaries and allowances, medicine and dietary charges, and pensionary benefits.
- (b) No new post shall be created in the Plan or Non-Plan Sector until further orders. In case, creation of posts becomes inescapably necessary, the Administrative Department will have to surrender equivalent or adequate number of posts under their control so that no additional financial burden devolves on the Government. This will also apply in case of work-charged establishments.
- (c) Existing posts lying vacant for more than six months should not be filled up except in the following cases—
 - (i) Vacancies which may be filled up by promotion/transfer/deputation ;
 - (ii) Vacancies which are filled up on the recommendations of Public Service Commission.
- (d) Engagement of further casual labour should be completely stopped.
- (e) No new vehicle shall be purchased/hired by any department or by any undertaking of this Government or by any statutory authority under the administrative control of the Government. For replacement of old and condemned vehicles by any new ones, prior clearance from the Finance Department will have to be obtained.
- (f) In view of the present difficult situation in the supply position of petroleum products, it has been decided to reduce fuel consumption during the remaining months of the current financial year by 25% by State Government and public sector undertakings over the actual consumption level reached during the corresponding period in 1989-90.

- (g) While essential maintenance of Government buildings may be undertaken, improvement to existing floorings, walls panelling etc. may be deferred.
- (h) Expenditure on new fixtures and furnishers should be minimised and approved scales for furnishing should be strictly adhered to.
- (i) Participation in Festivals, Fairs, Exhibitions should be reduced except in those having high priority. Even where firm commitments have been made in such cases, expenditure should be carefully scrutinised and all inessential and ostentatious items should be cut out.
- (j) Expenditure on hospitality including State lunches/dinners be restricted to the minimum extent necessary. The practice of requiring public sector undertakings and other bodies to meet such expenditure on entertainments should also be discontinued. Separate orders will follow.
- (k) Expenditure on air-travel needs to be considerably reduced. Only officers who are eligible to travel by air should undertake air journey. No officer should travel by executive class.

3. These instructions including restriction on travel by executive class will apply mutatis mutandis to public undertakings, local bodies, e.g., municipal corporations, municipalities and panchayats, statutory bodies like W.B.S.E.B. and Institutions, receiving financial assistance from the Government.

4. The Managing Directors or other Officers of the State Undertakings/Statutory bodies etc. who receive financial support from the State Government while on tour should put up in State/Central Government Guest Houses. Where such accommodation is not available, they should not stay in hotels the scheduled tariff of which for lodging only exceeds Rs. 500/- per day.

Suitable directives in this regard should be issued by Administrative Departments to public undertakings, local bodies etc. under their control.

5. Departments should carefully monitor receipts budgeted for on quarterly basis and ensure that defaults do not take place.

6. The Secretaries of Administrative Departments are also requested to ensure that the financial powers delegated to them and different authorities subordinate to them are exercised strictly in terms of the delegated orders.

Sd/- Illegible
*Special Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 10849-F

Dated Calcutta, the 31st October, 1990

MEMORANDUM

Sub. : Scheme for providing immediate relief to the families of Government servants who die while in service.

The undersigned is directed by order of the Governor to state that the Governor has been pleased to make the following amendment to this Department Memo. No. 7325-F dt. 11.7.78 (copy enclosed) :—

- (a) In para (i) of the said memo., *substitute* the figure 'Rs. 1,000/- p.m.' by 'Rs. 2,500/- p.m.'
- (b) In para (ii), *substitute* the figure 'Rs. 1,000/-' by 'Rs. 2,500/-'.

2. This will take effect from the date of issue of this memo.

Sd/- **S. K. Chakraborty**
*Officer-on-Special Duty &
Ex-officio Joint Secretary
Finance Department
Government of West Bengal.*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 11991-F

Calcutta, the 30th November, 1990

MEMORANDUM

The revised scales of pay prescribed under the West Bengal Services (Revision of Pay & Allowance) Rules, 1990 correspond to the scales of pay prescribed under West Bengal Services (Revision of Pay & Allowance) Rules, 1981. If, therefore, there is a change in the scale of pay of a post as prescribed under WBS (ROPA) Rules, 1981 there will be a corresponding change in the scale of pay of the post as prescribed under WBS (ROPA) Rules, 1990, and in such cases the question of exercising fresh option under WBS (ROPA) Rules, 1990 will arise.

After careful consideration of the matter, the Governor is pleased to direct that in all cases where there is a change in the scale of pay prescribed for a post under the WBS (ROPA) Rules, 1990 either as a result of an order of a competent court or review or otherwise, employees concerned shall be allowed to exercise fresh option as per provisions of Rule 4 of the WBS (ROPA) Rules, 1990 within 90 days of the date of issue of relevant Government order/notification.

Sd/- Samar Ghosh
*Joint Secretary to the
Government of West Bengal
Finance Department*

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 12599-F

Calcutta, the 14th December, 1990

Sub. : Partial decentralisation of maintenance of cash
balance of State Government.

The undersigned is directed to refer to his Letter No. 47/D/2291-DTA dated 7.11.90 on the subject mentioned above and to say that it is essential that daily scrolls from bank should be received by the Treasury Officer only after 100% checking of particulars of Challans/Vouchers. It is understood that this is not done in most of the cases.

2. In view of the above it is requested that the matter may be taken up with the Collectors and Treasury Officers and necessary arrangement may be made without further delay. This should have been done w.e.f. 1.10.87 when the new system of settlement of transaction by bank was introduced by the Central Office of the Reserve Bank of India.

3. If this is done there will be no discrepancy in the transaction by the Treasury with the State bank of India or Central Bank of India. If some discrepancy still remains in current transactions that should be settled locally in monthly meetings. Such meeting shall be called by the Addl. District Magistrate or Subdivisional Officer to start with.

4. A copy of this letter is being endorsed to the bank for necessary action.

5. The Collectors/S.D.O. have also been informed of the position.

Sd/- T. K. Bose
Secial Secretary to the
Government of West Bengal

Government of West Bengal
FINANCE DEPARTMENT
BUDGET

No. 2185-F.B.

Calcutta, the 20th December, 1990

MEMORANDUM

Attention is invited to Finance Department Memo. No. 1874-FB dt. 31.10.90 on implementation of economy measures in this State.

2. Prior to issue of the aforesaid circular containing economy measures, we circulated with our Memo. No. 1152(100)-FB dt.7.7.90 observations made by the Ninth Finance Commission in Para 10.12(b) of their Second Report regarding employment in the Government sector during the Eighth Plan Period. The Ninth Finance Commission observed that the rate of growth in employment in Government sector particularly at the State level between 1979-80 and 1988-89 has been fairly fast and suggested that there should be no increase in employment in the Government sector during the Eighth Plan Period. It will appear from the enclosed table showing the number of employees under different State Governments that the number of employees in West Bengal is much more than that in other comparable States.

3. In spite of instruction contained in Para 2(b) of the aforesaid Memo. regarding ban on creation of post in the Government establishment both in the Plan and Non-Plan sectors, various departments are approaching the Finance Department for creation of posts.

4. All administrative departments/Directorates/Heads of Office are requested to keep the above observations in view while sending proposals for creation of new posts in future.

5. The above instructions should be followed strictly until further orders.

Sd/- Illegible
Special Secretary to the
Government of West Bengal
Finance Department

**Number of State Government Employees including Employees
of Local Bodies and Aided Institutions as on 1.1.1989**

	State Government	Local Bodies	Total
Andhra Pradesh	3,83,709	3,49,712	7,33,421
Arunachal Pradesh	35,740	N.A.	35,740
Assam	3,29,487	28,581	3,58,068
Bihar	8,69,065	66,281	9,35,346
Goa	30,365	4,960	35,325
Gujarat	2,55,266	N.A.	2,55,266
Haryana	N.A.	N.A.	2,66,260
Himachal Pradesh	1,08,095	2,349	1,10,444
Jammu & Kashmir	1,97,752	7,727	2,05,479
Karnataka	4,91,806	1,13,912	6,05,718
Kerala	N.A.	N.A.	4,90,242
Madhya Pradesh	7,31,842	49,551	7,81,393
Maharashtra	5,46,141	2,90,735	8,36,876
Manipur	62,589	5,013	67,602
Meghalaya	36,945	15,368	52,313
Mizoram	25,653	20,677	46,330
Nagaland	54,567	4,353	58,920
Orissa	2,93,772	1,72,400	4,66,172
Punjab	3,13,575	41,563	3,55,138
Rajasthan	N.A.	N.A.	5,25,000
Sikkim	N.A.	N.A.	21,917
Tamil Nadu	N.A.	N.A.	8,74,005
Tripura	1,12,126	12,087	1,24,213
Uttar Pradesh	8,82,676	7,18,277	16,00,953
West Bengal	7,44,530	1,02,300	8,46,830

Note : N.A.= Not available.

In the case of States where information as on 1.1.1989 was not available the number of employees as on 1.1.1989 has been estimated by applying a growth rate of 2 per cent per annum over the latest available data.

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BUDGET**

No.184-F

Calcutta, the 5th January, 1991

MEMORANDUM

The Director of Public Instruction, West Bengal and Ex-officio Secretary, Education Department wanted clarification whether he can exercise the financial powers of the Secretary of the Department. The undersigned is directed by order of the Governor to say that the Governor has been pleased to order that the Director of Public Instruction, West Bengal and Ex-officio Secretary, Education Department may exercise the financial powers of the Secretary of the Department in terms of Delegation of Financial Power Rules, 1977, as amended from time to time.

*Sd/- S. N. Roy Chowdhury
Assistant Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No.1443-F

Calcutta, the 16th February, 1991

MEMORANDUM

Subject : Sanction of temporary advance from G. P. fund on the ground of—repairing/ reconstructing of house—Audit objection regard' g.

It has been brought to the notice of Government by the Accountant General, West Bengal that advances from G. P. Fund are

being sanctioned by various Heads of Offices/Department for the purpose of repair and reconstruction of houses in contravention of the G.P.F. Rules. Under the existing provisions of the G.P.F. (W.B.) Rules, advances on the ground of repairing/reconstructing of houses are not admissible. Therefore, all sanctioning authorities are requested to follow the codal provisions strictly while sanctioning advances from G.P. Fund and to refrain sanctioning advances on grounds not specified by the existing G. P. Fund Rules.

Sd/- Ilegible
*Deputy Secretary to the
Government of West Bengal*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 1611-F

Calcutta, the 22nd February, 1991

MEMORANDUM

**Subject : Group Insurance Entitlements—Rounding off
of the bills for.**

The undersigned is directed to invite a reference to this Department Memo. No. 5253-F dt. 31.5.1990, wherein it was decided that all State Government transactions (except for petty cash transactions) involving fractions of a rupee shall be brought into account by rounding off the figures to the nearest rupee (fractions of fifty paise and above to be rounded off to the next, higher rupee and the fractions of less than fifty paise to be ignored). Following the issuance of that Government order, references are being made by various Departments seeking clarification as to whether the provisions of the said Government order are also applicable in cases of payment of Group Insurance entitlements.

In the above context, the undersigned is directed, by order of the Governor, to say that the Governor has been pleased to clarify that the provisions of this Department Memo. No. 5253-F, dated 31.5.1990 are also applicable in cases of payment of Group Insurance entitlements and that the rounding off to the nearest rupee in all such cases shall be done in respect of the net amount payable on the bills.

Sd/- S. K. Chakrabarti
Officer on Special Duty & Ex-officio
Joint Secretary to the
Government of West Bengal

Government of West Bengal
JUDICIAL DEPARTMENT

From : Sri S. R. Sengupta, Deputy Secretary.

To : Finance (Taxation) Department, Government of West Bengal.

No. 97(100)Regn.

Dated : 26-2-91
3-3-91

Sir,

I am directed to say that conversion of conquest/cartridge papers into folios is not possible unless the mandatory provisions of the relevant rules (viz. Rule 514 of C.R. & O., Vol. I and Rule 37 of CrI. R. & O., Vol. I) are suitably amended. For want of folios the lawyers and litigants throughout West Bengal have been facing extreme difficulty. To obviate difficulty of the aforesaid parties it has been decided, in consultation with Hon'ble High Court, to allow the parties to use cartridge or conquest paper with adhesive stamp of proper value when folios are not available.

I am, therefore, directed by order of the Governor to say that Governor has been pleased to authorise use by the lawyer and litigants throughout West Bengal, of cartridge or conquest paper with adhesive stamp of proper value to make the same equal in value to the requisite impressed stamp for copy when such impressed stamp folios are not available, pending formal amendments of the existing rules and orders in that behalf.

Yours faithfully,
Sd/- S. R. Sengupta
Deputy Secretary

Government of West Bengal
FINANCE DEPARTMENT
BUDGET

No. 418-F.B.

Calcutta, the 11th March, 1991

From : Shri S. Barma,
Special Secretary to the Government of West Bengal.

To : The Accountant General (A & E), West Bengal,
Book-II Section, Treasury Buildings,
Calcutta-700 001.

Sub. : Rates of Interest on Loans and Advances to
Government servants etc. for the year 1990-91.

Sir,

In continuation of this Department Order No. 82-FB dated 13.1.90, I am directed to say that the Governor has been pleased to fix the rates of interest on loans taken by Government servants during the year 1990-91 with effect from 1.4.90 up to 31.5.90 as follows :

House Building Advances	Rate of interest per annum
1. (i) For the first Rs. 25,000/-	5½%
(ii) For the next Rs. 25,000/-	6½%
(iii) For the balance amount over and above the first Rs. 50,000/-	8%
2. Advances for the purchase of Motor Conveyance	7½%
3. Advances for purchase of other Conveyances	7%
4. Other Advances (i.e. advances in connection with marriage, illness etc. and advances for other purposes) including passage advance	7%

Yours faithfully,
Sd/- Illegible
Special Secretary

**Government of West Bengal
FINANCE DEPARTMENT
BUDGET**

No. 419-F.B.

Calcutta, the 11th March, 1991

From : Shri S, Barma,
Special Secretary to the Government of West Bengal.

To : The Accountant General (A & E), West Bengal,
West Bengal, Book-II Section,
Treasury Buildings, Calcutta-700 001.

Sub. : Rates of Interest on Loans and Advances to
Government servants etc. for the year 1990-91.

Sir,

In continuation of this Department Order No. 418-F.B. dated the 11th March, 1991, I am directed to say that the Governor has been pleased to fix the rates of interest on loans taken by Government servants during the year 1990-91 with effect from 1.6.90 as follows :

House Building Advances	Rate of interest per annum
1. (i) For the first Rs. 50,000/-	7.5%
(ii) For the next Rs. 50,000/-	9%
(iii) For the next Rs. 50,000/- above Rs. 1,00,000/	10%
(iv) For the next Rs. 50,000/- above Rs. 1,50,000/-	11%
(v) For the balance, amount above Rs. 2,00,000/-	11.5%
2. Advances for the purchase of Motor Conveyance	8.5%
3. Advances for purchase of other Conveyances	7.5%
4. Other Advances (i.e. advances in connection with marriage, illness etc., and Advances for other purposes including passage advance	7.5%

Yours faithfully,
Sd/- Illegible
Special Secretary

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 5603-F

Calcutta, the 14th June, 1991

MEMORANDUM

It has been found that the Cash Book in T. R. from No. 4 is not maintained by many of the works executing Divisions in respect of Salary, T. A., office expenses etc.

In Finance Department Memo. No. 12155-F, dated 4.12.90 (copy enclosed) instructions for maintenance of Cash Book was circulated. These instructions shall be applicable to the Public Work Divisions as well.

All Departments are requested to circulate the above instruction to all offices including the Executive Engineers and other Officers-in-Charge of public Works.

It is necessary for all Departments to verify that all their Heads of Offices and Drawing and Disbursing Officers are maintaining Cash Book. All Inspecting Officers of the Dte./Department must be asked to check the Cash Book of offices they visit and report to the Head of the Department on deficiencies, if any, found.

A copy of this instruction is also being forwarded to the Audit for further consideration of exercising audit checks on Cash Books.

Cash Book in T. R. Form No. 4 shall be available with the Press and Forms Manager, West Bengal on prior requisition. The Heads of Offices and Departments shall submit their requisition to that organisation in proper form for printing and supply of Cash Book, where called for. In case of any difficulty in getting supply of Cash Book, I. G.—Prisons and Secretary—Home Department may be moved. Finance Department arranged checking of Cash Book of all offices attached to one Treasury and the defaulting offices were not allowed to draw cash. Similar exercise by Finance Department may be taken up at any time.

Sd/- G. N. Chatterjee
Joint Secretary to the
Government of West Bengal
Finance Department

Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH

No. 12155-F

Calcutta, the 4th December, 1990

MEMORANDUM

Subject : Maintenance of Cash Book.

Following instructions are to be followed by the D.D.O's :—

1. Every Officer receiving money on behalf of Government shall maintain a cash book in T. R. Form No. 4 and such other forms prescribed for offices in particular.

2. There shall be only *one* cash book for each office. All monetary transactions shall be entered in the cash book by the Cashier, as soon as they occur, and attested by the D.D.O. in token of check.

3. The cash book shall be closed and balanced each day by the Cashier and completely checked by the D.D.O. [Ref. Clause (iii) of S. R. 31 of T.R.W.B. Vol. I].

It follows that on the following day there shall be no transaction.

The cash chest shall not be opened when the cash book is incomplete.

The D.D.O. (or Head of Office) should verify the totalling of the cash book or have this done by some responsible person other than the writer of the cash book and initial it as correct.

4. All entries in cash book made by Cashier with reference to duplicate carbon receipt book or counterfoil of receipt book or sub-voucher or challan shall be checked with reference to the entries in counterfoil or sub-voucher or original challan received through the Treasury.

5. A writer of cash book (i.e. Cashier or other clerical staff engaged to handle cash) shall not handle the accounts. Where an office has two or more clerks, the cash and the accounts of the office should be in charge of different persons.

6. At the end of day, the D.D.O. will check the balance with reference to cash book. At the end of each month, the Head of the

Office should verify the physical cash balance and record a certificate to that effect on the cash book.

Where the Head of the Office is out of station or is not available at the end of month such verification shall be made soon after he returns to the Headquarters. Where the Head of office for the particular office has not been declared or for other reason cash verification by the Head of the Office is not possible, the D.D.O. will be required to verify the existence of cash balance with reference to balance as recorded in cash book and record a certificate having done so on the Cash Book.

7. Cash Book will be a bound register, with pages machine numbered and a certificate of count of the pages recorded on the top left hand corner. The cash book is neatly maintained in a good hand writing. All mistake when found will be corrected by drawing the pen through and correct entry inserted in red ink between the lines. The D.D.O. will correct the entry and attest it after being fully satisfied.

8. Balance shall be written in figure and words. The D.D.Os may write the amount themselves in words. Billwise analysis of balance shall be recorded.

9. A number of subsidiary register may be maintained in an office to identify the transactions distinctly from others. A subsidiary cash book in respect of Personal Ledger Account or Accounts opened with a bank, may be maintained. Where called for separate subsidiary cash book in respect of cheques handled may be maintained. Permanent Advance may be accounted for in a separate subsidiary cash book. But in all cases, the main cash book shall show the transactions of the subsidiary cash book either in a memorandum column or on the body of the cash book.

10. Bill register is reviewed periodically and the Bill transit register is reviewed bi-weekly with reference to cash book to ascertain that all bills signed has been cashed. A D.D.O. should at the end of month verify his receipts and payments as recorded in cash book of his office with Treasury Receipt and payment schedules.

11. Cashier and Cash Sarkar should furnish Security Deposit. The double lock arrangement as enjoined in S. R. 63 of T.R.W.B., Vol. I shall be made.

12. A cheque, draft or pay order received in payment of dues of Government or for other reasons shall first be recorded in the Cash Book and then credited to the Govt. Account through T. R. 7. For encashment of Account Payee Cheques or draft in favour of the officers of the Government no account is required to be opened at Bank. Such cheques are received by Bank attached to a Treasury after endorsement as per S. R. 44 of T.R.W.B., Vol. I is made by the Officer.

13. This instruction be circulated to all D.D.Os. under intimation to this Department.

Sd/- S.N. Roy Chowdhury
*Assistant Secretary to the
Government of West Bengal
Finance Department*

**Government of West Bengal
FINANCE DEPARTMENT
AUDIT BRANCH**

No. 427-F

Calcutta, the 10th January, 1992

Sub.: Consolidation of T. A. and other bills by the D.D.O.

The undersigned is directed to refer to his letter no. 1178-T dated 26.12.91 on the subject mentioned above. and to say that for the purpose of consolidation of T. A. preferred by a particular D.D.O. under same head of account, no Government order is necessary. But the consolidation shall not be carried out too far. This shall be done up to 10 persons as is permissible in cases of claims of Police personnel.

Sd/- Illegible
*Assistant Secretary to the
Government of West Bengal
Finance Department*

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