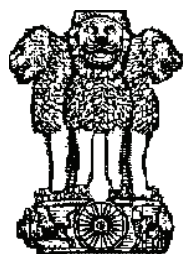


WEST BENGAL TREASURY RULES

2005



सत्यमेव जयते

**GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT**

**W.B.
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RULES
2005**

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Preface to the First Edition

The "Treasury Rules, Bengal and the Subsidiary Rules made thereunder" were framed under section 135(1) of the Government of India Act, 1935, and brought into force as from 1st April 1937. With the commencement of the Constitution of India, the rules framed under the Government of India Act, 1935, were continued in force, in so far as they were not inconsistent with the provisions of the Constitution, in the Finance Department notification-No. 3468F.B., dated the 31st March 1950, published in the Extraordinary Issue of the *calcutta Gazette*, dated 31st March 1950.

2. The rules referred to above, with necessary adaptation and corrections issued up to May 1952 were incorporated in the compilation of the "Treasury Rules, West Bengal and the Subsidiary Rules made thereunder" which was issued in the year 1952 under sub-clause (2) of Article 283 of the constitution of India. The present compilation supersedes the issue of the year 1952. All amendments issued up to 30th November 1965 have been incorporated in it.

3. This compilation, like the one which it supersedes, comprises two volumes the first contains the text and the second contains the appendices and the forms.

The first volume is divided into three parts-

- **Part I contains Treasury Rules made by the Governor in exercise of the powers conferred upon him by subclause (2) of Article 283 of the Constitution of India.**
- **Part II contains Subsidiary Rules which were framed by the Finance Minister in consultation with the Accountant –General of the Reserve Bank of India, as the case may be, in exercise of the power delegated to him under certain Treasury Rules.**
- **Part III contains Executive Instructions and Orders for the guidance of the Treasury Officers in relation to matters connected with resources, currency, coinage, and allied subjects which do not fall strictly within the scope of sub-clause (2) of Articles 283 of the constitution of India.**

The Treasury Rules, the Subsidiary Rules and the Executive Instructions and Orders appearing 'in Parts I, II and III respectively have been given separate serial numbers, the Subsidiary Rules being marked with guide letters "S.R."

As the Resource Manual will not be issued as a separate publication in future, the rules and instructions contained therein have been incorporated in this compilation, the portions relating to the custody of moneys and verification of cash balances in treasuries being included in the "Subsidiary Rules", under the relevant Treasury Rules, and the residue dealing With resources, currency, coinage and allied subjects being included in Part III.

4. The rules contained in this volume deal primarily with the procedure which should be followed in treasuries, including offices and agencies of the Reserve Bank of India conducting the cash business of treasuries, and by Government Officers generally in dealing with treasuries and the bank. As regards receipt, custody and disbursement of moneys in offices other than treasuries and the bank, these rules provide for vital principles and important safeguards of general applicability and special instructions applicable to particular departments which are to be the basis of the latter's procedure. Details of departmental instructions on matters of minor importance or on subject special or peculiar to the department concerned have been left to be prescribed by departmental regulations. Formal authorisation to prescribe the procedure in these matters or to make exceptions to general rules in specified cases have been provided, where necessary, by means of rules in this compilation.

In regard to Central transactions, the rules laid down in the Central Government Compilation of the Treasury Rules should be followed.

5. With regard to the procedure to be followed by Treasury Officers in connection with payment of interest on Government securities, repayment of principal of loans, receipt of subscriptions to new loans and other transactions, the relevant rules laid down in the Government Securities Manual, 1938, will continue to apply.

6. Existing instructions under some of the Treasury Rules have been brought together in one place and included in a separate Appendix, viz., Appendix 3.

7. The appendices connected with Treasury and Subsidiary Rules have been given serial numbers, while those referred to in the "Executive Instructions and Orders" have been serially marked with letters. Likewise, to distinguish the forms prescribed in the Treasury Rules from the forms prescribed in the "Executive Instructions and Orders" the former have been marked as T.R forms and the latter as T .E. forms.

8. For facility of reference, two concordances, one showing the source of each of the rules in Volume I and the other showing the basis of each Appendix and form prescribed in Volume II, have been appended to the end of Volume I of the Compilation. A memorandum explanatory to the treatment accorded to the rules appendices, and forms in the Treasury Rules, West Bengal, is printed in Appendix 18.

9. The Accountant-General and Heads of Departments are requested to bring to the notice of the Finance Department any suggestion for corrections or additions, that may be considered necessary.

J. L. KUNDU,
*Commissioner and Financial Secretary to the
Government of West Bengal, Finance Department.*

Preface to the Second Edition

The West Bengal Treasury Rules and the Subsidiary Rules thereunder were last printed in 1970. Since then there have been additions and amendments to the Rules and new classification of Heads. Account on functional basis has been introduced with effect from 1st April 1974. While reprinting these Rules, these additions, amendments and changes have been incorporated in the volume.

The Accountant-General, West Bengal, and Heads of Departments are requested to bring to the notice of the Finance Department any suggestion for corrections or additions that may be considered necessary.

CALCUTTA,
The 25th May 1977.

S. R. DAS
Financial Commissioner and Secretary,
Finance Department, Government of West Bengal.

Preface to the Third Edition

The West Bengal Treasury Rules and the Subsidiary Rules thereunder were last printed in the year 1977. Since then and particularly during the last two decades, significant changes have taken place in the functioning of treasuries in West Bengal. The major changes that have taken place are as mentioned below.

1. Conversion of all non-banking Treasuries into Banking Treasuries and introduction of the system of payment through Cheques;
2. Upgradation of all the Sub-Treasuries into Treasuries and bifurcation of some big Treasuries into independent Treasuries;
3. Payment of pension through Public Sector Banks;
4. Discontinuance of transactions of the Central Government through State Treasuries;
5. Dispensing with the system of Self-drawing of Bills by erstwhile Gazetted Officers;
6. Introduction of functional basis of accounts classification with 17/19-digit code for expenditure and 14-digit code for Revenue Receipt and Public Accounts;
7. Setting up of the Internal Audit Department under Finance Department;
8. Setting up of the office of the Director of Treasuries and Accounts as nodal and controlling authority in respect of treasury operations;
9. Setting up of the office of the Director of Pension, Provident Fund and Group Insurance as nodal authority in respect of Sanction of Pension of the teaching and non-teaching staff of the aided non-Government educational institutions as well as employees of local bodies;
10. Setting up of the Kolkata Pay and Accounts Offices for taking over the Treasury functions (except the disbursement of pension) in Kolkata from the Office of Accountant General, West Bengal and setting up of the Pension Disbursement Office for payment of pensions to the teaching and non-teaching staff of the aided non-Government educational institutions in Kolkata;
11. Computerisation of Treasury functions.

Accordingly, it has been felt necessary to revise the Treasury Rules and the Subsidiary Rules thereunder to make them compatible with these changes. This revision has led to the prescription of West Bengal Treasury Rules, 2005, in which the Subsidiary Rules have been integrated.

“The West Bengal Treasury Rules, 2005” have been published in the Extraordinary issue of the Kolkata Gazette dated 14th. June, 2005. It comprises three parts; viz.,

- Part I containing the Treasury Rules;
- Part II containing Appendices connected with the Treasury Rules; and
- Part III containing relevant Forms with reference to the Treasury Rules.

Suggestions for modification of the Rules from the Accountant-General, West Bengal, the Heads of Departments and other users will be gratefully appreciated.

Kolkata, the 20th. June, 2005.

Samar Ghosh,
Principal Secy. to the Govt. of West Bengal
Finance Department.

CONTENTS

Part-I- Rules

CHAPTER 1

INTRODUCTORY

Description	Rules	Page
SECTION I.- Short title and commencement	T.R.1.01 to 1.03	1
SECTION II.- Definitions.	T.R.1.04	2 - 3
SECTION III.- Location of moneys standing in Government Accounts	T.R.1.05 to 1.08	3

CHAPTER 2

GENERAL ORGANISATION AND CONTROL OVER WORKING OF TREASURIES.

SECTION I.- General organisation.		
General	T.R.2.01 to T.R.2.25	4 - 9
Collector-in-charge of Treasury.	T.R.2.26	9
Treasury Officer.	T.R.2.27 to T.R.2.28	9
Relation with the Accountant General.	T.R.2.29	9 - 10
Accountant.	T.R.2.30	10
SECTION II. - Treasury Accounts and Returns		
Accountant's Book	T.R.2.31 to T.R.2.32	10 - 11
Closing for the day	T.R.2.33	11 - 13
Closing for the month	T.R.2.34	13 - 14
Monthly Accounts and Returns.	T.R.2.35 to T.R.2.38	14 - 15
SECTION III. - Miscellaneous Provisions		
Deposit of Cash Chests and Valuables etc., of other Departments in the Treasury	T.R.2.39 to T.R.2.41	15 - 17
Security of Strong Rooms	T.R.2.42	17
Custody of Padlocks and keys of the treasury		
Strong rooms and chests	T.R.2.43	18

CHAPTER 3

RECIEPTS AND DEPOSIT OF MONEY INTO GOVERNMENT ACCOUNT

SECTION I. – General Principles		
General	T.R.3.01 to T.R.3.09	19 - 23
Issue of Duplicate or Copies of Receipts.	T.R.3.10	23 - 24
Departmental Regulations	T.R.3.11	24
Payment of Money.	T.R.3.12 to T.R.3.14	24
Special Procedure applicable to particular Departments.	T.R.3.15	24

CHAPTER 4

WITHDRAWAL OF MONEY FROM THE GOVERNMENT ACCOUNT

Description	Rules	Page
SECTION I. - General principles.	T.R.4.001to T.R.4.019	25 - 28
SECTION II. - Procedure for Withdrawal		
Mode of withdrawal.	T.R.4.020	28
Presentation of claims.	T.R.4.021to T.R.4.023	28 - 29
Arrear claims.	T.R.4.024	29 - 31
General instructions regarding the preparation and form of bills	T.R.4.025 to T.R.4.026	31 - 33
Signature and countersignature on bills.	T.R.4.027to T.R.4.030	33 - 34
Duplicates and copies of bills etc.	T.R.4.031	34
Stamps for receipts.	T.R.4.032	34
Cheques	T.R.4.033 to T.R.4.051	34 - 37
Letters of credit, assignments and other orders for payments.	T.R.4.052to T.R.4.054	37 - 38
Endorsement on cheques, bills etc.	T.R.4.055	38 - 39
Specimen signature and other safeguards.	T.R.4.056 to T.R.4.058	39
SECTION III. - Payments of claims at the Treasury		
Checks to be applied at the Treasury on claims presented.	T.R.4.059 to T.R.4.064	40 - 41
Payments by Postal Money Order.	T.R.4.065 to T.R.4.066	41
SECTION IV. - Personal claims of Government Employees		
Due date	T.R.4.067 to T.R.4.069	41 - 42
Presentation of bills to treasury	T.R.4.070	42
Fund deductions	T.R.4.071	42
Deductions of taxes on income	T.R.4.072	43
House rent deductions	T.R.4.073	43
Recoveries ordered by the Accountant-General, West Bengal	T.R.4.074	43
Attachment of pay and allowance, etc., for Debt	T.R.4.075 to T.R.4.077	43 - 45
Procedure for recovery arising from attachment orders and remittance to the court	T.R.4.078 to T.R.4.080	45 - 46
First payment of pay, allowances, etc.	T.R.4.081	46 - 47
Payment on quitting the service.	T.R.4.082	47
Death of payee.	T.R.4.083 to T.R.4.084	47 - 48
Place of payment of pay and allowances.	T.R.4.085 to T.R.4.087	48
Leave salary.	T.R.4.088	48 - 49
Pay due to Government employee absent out of India.	T.R.4.089	49

Description	Rules	Page
Pay and allowances.	T.R.4.090	49 - 50
Leave salary through agents	T.R.4.091 to T.R.4.092	50
Introductory to preparation of bills	T.R.4.093	51
Monthly bills	T.R.4.094	51
Form and Preparation of bills	T.R.4.095 to T.R.4.098	51
Absentee statement	T.R.4.099 to T.R.4.100	51 - 52
Increment certificate	T.R.4.101 to T.R.4.103	52
Traveling allowances bill	T.R.4.104 to T.R.4.106	52 - 53
Cost of medical treatment	T.R.4.107	53
SECTION V. - Contingent charges		
General	T.R.4.108 to T.R.4.110	53
Classification of charges	T.R.4.111 to T.R.4.113	54
Permanent advances	T.R.4.114	54
General limitations	T.R.4.115 to T.R.4.120	55
Responsibility of Drawing and Disbursing Officers	T.R.4.121	55 - 56
Responsibility of Controlling Officer	T.R.4.122	56
Cancellation and destruction of sub-vouchers	T.R.4.123 to T.R.4.124	56
Contingent Register	T.R.4.125 to T.R.4.128	57
General instructions	T.R.4.129 to T.R.4.134	57 - 58
Fully vouched Contingent Charges	T.R.4.135	58 - 59
Charges regulated by Scales and Special Contingencies	T.R.4.136 to T.R.4.138	59 - 61
Interdepartmental Transactions	T.R.4.139	61
Service postage stamps	T.R.4.140	61
SECTION VI. - Payments for purchase of stores		
Introductory	T.R.4.141 to T.R.4.142	62
Purchases in India	T.R.4.143 to T.R.4.146	62
SECTION VII. - Works Expenditure		
General	T.R.4.147	63
Mode of obtaining cash	T.R.4.148 to T.R.4.151	63 - 64
Payments to Labourers	T.R.4.152	64
Payments to Work-charged Establishment	T.R.4.153 to T.R.4.155	64
Payments to Suppliers and Contractors	T.R.4.156	65
Payments for Works done through Local Bodies	T.R.4.157	65
Advances to Contractors	T.R.4.158	65
Bills and Vouchers	T.R.4.159	65
SECTION VIII. - Payment of Pension		
	T.R.4.160 to T.R.4.193	65 - 74

Description	Rules	Page
SECTION IX. - Grant-in-aid		
Grant-in-aid, Contributions, etc.	T.R.4.194 to T.R.4.198	75 - 76
SECTION X. - Refund of Revenue		
Refunds of revenue	T.R.4.199 to T.R.4.203	76 - 77
SECTION XI. - Public Debt		
Interest on Government Debt	T.R.4.204	78
Government Promissory Notes	T.R.4.205	78
Bearer Bonds	T.R.4.206	78
Stock Certificates	T.R.4.207	78
Repayment of Principal	T.R.4.208 to T.R.4.210	78
Treasury Bills	T.R.4.211 to T.R.4.212	78
Ways and Means Advances	T.R.4.213 to T.R.4.215	78 - 79
SECTION XII. - Miscellaneous		
Compensation for Land	T.R.4.216	79
Discount on stamps	T.R.4.217	79
Payments to the Reserve Bank	T.R.4.218	79 - 80
Commissions and Committees	T.R.4.219	80
Expenditure against Grants at the disposal of an administrative Department of the Government	T.R.4.220 to T.R.4.223	80
Investment by Government	T.R.4.224	80

CHAPTER 5

LOANS AND ADVANCES

SECTION I. - General		
Introductory	T.R.5.01	81
Mode of drawing and repaying	T.R.5.02 to T.R.5.04	81
SECTION II. - Special Rules for Different Classes of Loans and Advances		
Loans to Municipalities, Panchayat etc.,	T.R.5.05	81
Revenue advances	T.R.5.06 to T.R.5.07	82
Advances under Special Laws	T.R.5.08	82
Advances for Departmental Purposes	T.R.5.09	82 - 83
Advances to Government Employees on Personal Account	T.R.5.10	83
Other loans and advances	T.R.5.11	83
Investment of surplus cash balances of the State Government	T.R.5.12	83

CHAPTER 6

DEPOSITS

Description	Rules	Page
SECTION I. – Introductory	T.R.6.01 to T.R.6.02	84
SECTION II. - General Rules and Limitations	T.R.6.03 to T.R.6.09	84 - 88
SECTION III. - Revenue Deposit		
Receipts	T.R.6.10 to T.R.6.11	88
Repayments	T.R.6.12	88 - 89
Repayment Order and Voucher	T.R.6.13 to T.R.6.15	89 - 90
Lapsed Deposits	T.R.6.16 to T.R.6.19	90 - 91
SECTION IV. – Civil and Criminal Courts’ Deposits		
Receipts and Repayments	T.R.6.20 to T.R.6.22	91 - 92
Agreement with the Treasury	T.R.6.23	92
Deposit Payments	T.R.6.24 to T.R.6.25	92 - 93
SECTION V. - Deposits for works done for public bodies or individuals.	T.R.6.26 to T.R.6.27	93
SECTION VI. - Deposits of Fees.	T.R.6.28	93 - 94
SECTION VII. - Special Rules for Deposits of Local Funds.		
Explanation	T.R.6.29	95
Receipts and Payments	T.R.6.30 to T.R.6.33	95
Verification of Balances	T.R.6.34	95
Deposits and Local Fund Receipts	T.R.6.35	95
SECTION VIII. - Other Deposit Accounts.	T.R.6.36	96
SECTION IX. - Provident and Other Funds.		
Recovery of subscriptions, etc.	T.R.6.37 to T.R.6.40	96 - 97
Provident Funds Withdrawals	T.R.6.41 to T.R.6.44	97 - 98
Funds not under Government Management	T.R.6.45 to T.R.6.49	98 - 99

CHAPTER 7

INTER- TREASURY AND INTER- GOVERNMENT TRANSACTIONS.

SECTION I. - Inter-Treasury Transaction.	T.R.7.01 to T.R.7.02	100
SECTION II. - Inter-Government Transaction.	T.R.7.03 to T.R.7.12	100 - 101

Description	Rules	Page
--------------------	--------------	-------------

CHAPTER 8

RESPONSIBILITY FOR MONEYS WITHDRAWN FROM GOVERNMENT ACCOUNTS.

SECTION I.- Responsibility of the Treasury Officer / Pay and Accounts Officer, Kolkata.		
General	T.R.8.01 to T.R.8.04	102
Voucher for Payment	T.R.8.05 to T.R.8.11	102 - 103
Overcharges	T.R.8.12	104
Audit Objections and recoveries	T.R.8.13 to T.R.8.16	104 - 105
Disbursements of Pay and Allowances –Acquittance Rolls	T.R.8.17	105

CHAPTER 9

SUPPLEMENTAL

SECTION I.- Mandate of the Constitutional Authority	T.R.9.01 to T.R.9.03.	106
SECTION II.- Departmental Regulation.	T.R.9.04	106

Part-II
LIST OF APPENDICES

Description	Rules	Page
APPENDIX 1 - Agreement between the Governor of Bengal and the Reserve Bank of India		107 - 111
APPENDIX 2 - Directions in terms of Paragraph 2 of the Agreement between the Governor of West Bengal and the Reserve Bank of India		112
APPENDIX 3 – Lists of Treasuries in West Bengal. <i>APPENDIX 4 - Detailed Rules for inspection of Treasuries</i>		113 - 138
APPENDIX 4 – Detailed Rules for inspection of Treasury		139 - 149
APPENDIX 5 – Special Rules for (i) P.W.Directorates, (ii) I.& W.Directorates and other Directorates executing Public Works and (iii) Forest Directorate		150 - 154
APPENDIX 6 - Rules regarding receipt, custody and delivery of duplicate keys deposited into Treasury by the Branch Manager of a Branch of a Public Sector Bank.		155 - 156
APPENDIX 7 - Rules for Safe Custody of non-Treasury padlocks and keys and duplicate keys of such locks		157
APPENDIX 8 - Rules for Secret Service Expenditure		158
APPENDIX 9 - Different Classes of Receipts exempt from Stamp Duty		159 - 160
APPENDIX 10 - Rules for Payment by Cheques in Treasuries/ Pay and Accounts Offices.		161 - 215
APPENDIX 11 - Procedure for payment to Examiners and Printers and for meeting legal expenses by the Public Service Commission, West Bengal		216
APPENDIX 12 - Rules for the payment of compensation for land acquired under the Land Acquisition Act		217 - 229
APPENDIX 13 - Rules for Commissions and Committees		230 - 231
APPENDIX 14 - Remittances facilities-conditions governing issue of Drafts and Telegraphic transfer on Government Account.		232 - 244
<i>APPENDIX 15 - Rules for Payment of Pension to State Government Pensioners etc., in Kolkata and Districts</i>		245 - 277

Description	Rules	Page
APPENDIX 16 - Period of preservation of certain records for treasuries		278 - 280
APPENDIX 17 -Preservation of records at the office of the Accountant General (Accounts and Entitlement), West Bengal		281
APPENDIX-18 - Procedure for payment of principal amount and/or interest on different Government Securities & Bonds		282 - 304
APPENDIX 19 - West Bengal Disbursement of Salary to Employees through Bank Rules, 2005.		305 - 313
APPENDIX-20 - Extract of “Rules-for the supply and distribution of Stamp”		314 - 320
APPENDIX-21 - Memorandum of Instructions on Accounting and Reconciliation- State Government transactions		321 - 338

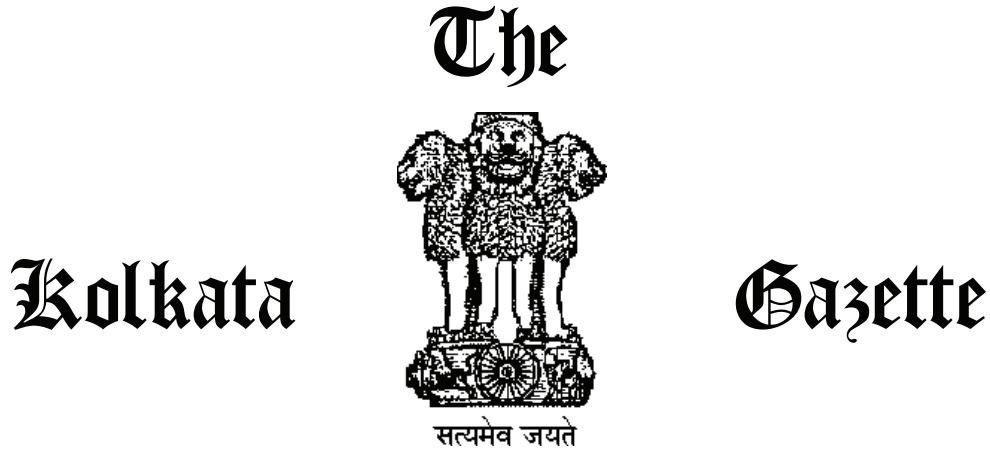
Part-III
LIST OF FORMS

Description	Rules	Page
T. R. FORM NO. 1	Certificate of Transfer of Charge	339
T. R. FORM NO. 2	Statement of transactions on Government Account at Reserve Bank/State Bank of India	340
T. R. FORM NO. 3	Register of valuables lodged for safe custody in Treasury	341
T.R. FORM NO. 4	Register of Padlocks kept in the custody of Treasury	342
T.R. FORM NO. 5	Accounts for Departmental Receipts	343
T.R. FORM NO. 6	Bill Transit Register	344
T.R. FORM NO. 7	Challan for Deposit of money in the Government Account	345 - 346
T. R. FORM NO. 8	Letter of Credit	347
T.R. FORM NO. 9	Allotment / L.O.C. Register	348
T.R. FORM NO. 10	Schedule of Income Tax deducted at source (TDS)	349
T.R. FORM NO. 11	Schedule of house rent, etc. Recovery for occupation of government accommodation, etc	350
T. R. FORM NO. 12	Statement of recovery under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	351
T.R. FORM NO. 13	Last Pay Certificate	352 - 353
T. R. FORM NO. 14	Form of Bond of Indemnity for drawing arrears of pay and allowances or pensions of deceased Government employees or pensioners	354 - 355
T. R. FORM NO. 15	Register of Power of Attorney, Probates, Succession, Certificates, etc.	356
T.R. FORM NO. 16	Bond of Indemnity	357
T.R.FORM NO. 17	Form of the bond of indemnity for Drawing Pay, Pension, Annuities etc.	357 - 358
T.R. Form No.18:	Pay Bill	359 - 360
T.R. FORM NO. 19	Absentee Statement	361
T.R. FORM NO. 20	Annual Increment Certificate	362
T.R. FORM NO. 21	Travelling Allowance Bill For Transfer	363 - 365

Description	Rules	Page
T.R. FORM NO. 22	Leave Travel Concession Bill	366 - 368
T.R. FORM NO. 23	Travelling Allowance Bill For Tour	369 - 374
T.R. FORM NO. 24	Medical charges Reimbursement Bill	375
T. R. FORM NO. 25	Bill for drawing charges initially met out of Permanent Advance	376 - 377
T. R. FORM NO. 26	Bill for drawing charges relating Different items of contingent charges	378 - 380
T. R. FORM NO. 27	Bill for drawing advance without supporting Voucher	381 - 382
T. R. FORM NO. 28	Detailed bill for adjustment of advance	383 - 385
T.R. FORM NO. 29	Advance Check Register for Contingency	386
T.R. FORM NO. 30	Death Case Register	387
T. R. FORM NO. 31	Grant-in-aid Bill (Simple Receipt Form)	388 - 389
T. R. FORM NO. 32	Consolidated Grants-in-Aid Bill / Cheque Slip	390
T. R. FORM NO. 33	Bill for scholarship/stipends payable to College/School	391 - 392
T. R. FORM NO. 34	Bill for Refund of Revenue	393 - 394
T. R. FORM NO. 35	Refund of deposit on account of cost price of country spirit, ganja and bhang supplied under contract system	395 - 396
T. R. FORM NO. 36	Bill for drawing charges on account of loans and advances, subsidies, investments, etc	397 - 398
T. R. FORM NO. 37	Bill for drawing loans and advances (other than G.P.F. and Festival advances) sanctioned to employees of the Government	399 - 400
T.R. FORM NO. 38	Schedule of recovery of Loans and Advances / Interest on Loans and Advances	401
T.R. FORM NO. 39	P. F. Deposit Account Register	402
T.R. FORM NO. 40	Ledger / Pass Book of Local Fund Account / Personal Deposit Account / Provident Fund Account (Consolidated)	403
T.R. FORM NO. 41	Scheme-wise Ledger of Local Fund Account / Personal Deposit Account / Provident Fund Account	404
T. R. FORM NO. 42	Deposit Repayment Order and Bill Form	405 - 406
T. R. FORM NO. 43	Transfer Credit Bill Form	407
T.R. FORM NO. 44	Statement of Lapsed Revenue / Civil / Criminal Deposits	408

Description	Rules	Page
T. R. FORM NO. 45	Refund of lapsed deposits – Application and Bill Form	409 - 410
T. R. FORM NO. 46	Certificate Of General Provident Fund Deductions In Respect Of Group ‘D’ Employees	411
T. R. FORM NO. 47	Schedule Of General Provident Fund Deductions	412 - 413
T. R. FORM NO. 48	Schedule of Provident Fund Deductions	414 - 415
T. R. FORM NO. 49	Schedule of deductions on account of subscription to Post Office Life Insurance Fund	416
T. R. FORM NO. 50	Bill for withdrawing Final Payment / Refundable Advance / Non-Refundable Advance* from General Provident Fund	417
T.R. FORM NO. 51	Receipted Bill Under The Central Government Employees’ Group Insurance Scheme, 1980	418 - 419
T.R. FORM NO. 52	Receipted Bill Under All India Service Group Insurance Rules, 1981	420 - 421
T.R. FORM NO. 53	Schedule of Recovery of Subscription under West Bengal State Government Employees Group Insurance-cum-Savings Scheme, 1983	422
T.R. FORM NO. 54	Consolidated Schedule of Deposits of Insurance-cum-Savings Fund 1983 at the Treasury	423
T.R. FORM NO. 55	Consolidated Schedule of Deposits of Insurance-cum-Savings Fund 1987 at the Treasury	424 - 425
T.R.FORM NO. 56	Register of Receipts of Subscription under West Bengal State Government Employees’ Group Insurance-cum-Savings Scheme, 1987	426
T.R.FORM NO. 57	Schedule of Payments in case of death while in service or retirement/resignation under Group Insurance-cum-Savings Scheme, 1987	427
T.R.FORM NO. 58	Consolidated Schedule of Receipts and Payments of West Bengal State Government Employees’ Group Insurance-cum-Savings Scheme, 1987	428
T.R.FORM NO. 59	Plus-Minus Memorandum of West Bengal State Government Employees’ Group Insurance Scheme, 1983 / 1987	429
T.R.FORM NO. 60	Bill for withdrawal from West Bengal Government Employees’ Group Insurance-cum-Savings Scheme, 1983 / 1987 – For Savings Fund	430

Description	Rules	Page
T.R.FORM NO. 61	Bill for withdrawal from West Bengal Government Employees' Group Insurance-cum-Savings Scheme, 1983 / 1987 (Insurance Fund) in respect of subscriber of his demise while in service	431
T.R.FORM NO. 62	Annual Statement showing the number of persons subscriing to the Group Insurance Scheme and the number for whom payments were made.	432
T. R. FORM NO. 63	Consolidated Issue-cum-Schedule of Works Division	433
T. R. FORM NO. 64	Consolidated Receipt-cum-Schedule of Works Division	434
T. R. FORM NO. 65	Receipt/Bill For Annual Installment of the principal and interest on West Bengal Estate Acquisition Bonds/Interest on Other Government Promissory Notes, Bonds	435 - 436
T. R. FORM NO. 66	Acquittance Roll	437
T.R. FORM NO. 67	Register Of Undisbursed Pay and allowances, etc	438



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

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Audit Branch

NOTIFICATION

No.4840 – F. 10th June, 2005. – In exercise of power conferred by clause (2) of article 283, *read* with clause (1) of article 372, of the Constitution of India and paragraph 19 of the Adaptation of Laws Order, 1950 and in supersession of the Government of West Bengal, Finance Department notification No. 1313 –F, dated the 23rd April, 1966 and notification No. 2176 –F, dated the 25th February, 1983, and after consultation with the Accountant-General (Accounts and Entitlement), West Bengal, the Governor is pleased hereby to make the following rules for regulating the custody of the Consolidated Fund of the State of West Bengal, the payment of moneys into such Fund, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such Fund received by or on behalf of the Government of the State of West Bengal, their payment into the public accounts of the State of West Bengal and the withdrawal of moneys from such account and all other matters connected with or ancillary to the matters aforesaid, namely:—

Part - I

Rules

CHAPTER 1 – Introductory

Section I. - Short title and commencement

- 1.01. These rules may be called the West Bengal Treasury Rules, 2005.
- 1.02. They shall come into force with effect from the 10th day of June, 2005.
- 1.03. If the Government considers it necessary or expedient so to do for avoiding any hardship or removing any difficulty that may arise as a result of the application of these rules, it may, subject to such restrictions and conditions, as it may think fit to impose, dispense with or relax the provisions of any of these rules in any case or class of cases.

Section II. - Definitions

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

- (a) “Accountant-General (Accounts and Entitlement), West Bengal” means the Head of the office, subordinate to the Comptroller and Auditor General of India, who keeps the accounts of the State Government and exercises entitlement functions of the pension and provident fund, issues authority for refund of lapsed deposit and makes inter-state settlement of the dues and exercises such other functions as may be assigned to him by the Comptroller and Auditor General of India;
- (b) “Accountant-General (Audit), West Bengal” means the Head of the office, subordinate to the Comptroller and Auditor General of India, who exercises audit functions in relation to the accounts of the State Government and other autonomous or local bodies;
- (c) “Appendix” means an Appendix annexed to these rules;
- (d) “Bank” means the Reserve Bank of India, and any branch of the State Bank of India or the Central Bank of India or any other Public Sector Bank acting as agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (2 of 1934) and includes any authorised branch of Public Sector Banks, as mentioned in Appendix 2, which accepts receipts or makes payment on Government account and exhibits such transactions through a branch of such Public Sector Banks linked with a Treasury;
- (e) “Bank Treasury” means a treasury the cash business of which is conducted by the Bank and a “Non-Bank Treasury” means a treasury other than a Bank Treasury;
- (f) “Collector” means the Chief Officer in charge of the revenue administration of a district and in overall charge of Treasuries within the district;
- (g) “Collector-in-charge of a Treasury” means the Collector and includes the Additional District Collector at the District Headquarters or the Sub-divisional Officers of any out-lying sub-division;
- (h) “Collector of Kolkata” means the Collector of Stamp Revenue, Kolkata, appointed by the Land and Land Reforms Department, Government of West Bengal;
- (i) “Competent authority” means the Government or any other authority to whom the relevant powers may be delegated by the Government;
- (j) “Consolidated Fund” means the Consolidated Fund of the State as referred to in clause (1) of article 266 of the Constitution of India;
- (k) “Contingency Fund” means the Contingency Fund of the State as referred to in clause (2) of article 267 of the Constitution of India;
- (l) “Controller-General of Accounts” means the Controller-General of Accounts in the Government of India, Ministry of Finance, Department of Expenditure;
- (m) “Director of Pension, Provident Fund and Group Insurance, West Bengal” means an officer who acts as the nodal Audit Officer in respect of determination of pensionary benefits including commuted value of pension, interest on the Provident Fund Deposit Accounts and also the Order issuing authority in respect thereof for employees of the Non-Government Educational Institutions other than employees of the Non-Government Colleges, the Corporations, the Municipalities, the *Panchayats*, the Social Welfare Advisory Board, the West Bengal Council of Higher Secondary Education, the West Bengal *Khadi* and Village Industries Board and the Howrah Improvement Trust or any other body or authority as may be entrusted by the Government from time to time;
- (n) “Director of Treasuries and Accounts, West Bengal” means the Head of the concerned Directorate under the Finance Department;
- (o) “Drawing and Disbursing Officer” means a Group A Government employee of an establishment who is authorised by the concerned administrative Department with the concurrence of the Finance Department to draw money from the Government Account and disburse the same for the purpose for which it has been sanctioned;

- (p) “Finance Department” means the Finance Department of the State Government.
- (q) “Finance (Internal Audit) Department” means a branch of the Finance Department set up for conducting internal audit in all the Departments, Directorates of the State Government and their sub-ordinate and regional offices, Companies owned and controlled by the State Government, Undertakings, autonomous bodies, local bodies including the Corporations, the Municipalities and the *Panchayats* and any other organisation directly or indirectly controlled by the State Government;
- (r) “Government Account” means all receipts and payments out of the Consolidated Fund, the Contingency Fund and the Public Account of the State Government;
- (s) “Governor” means the Governor of the State;
- (t) “Indian Audit and Accounts Department” means the officers and establishment, subordinate to the Comptroller and Auditor-General of India, entrusted with keeping of the accounts of the State and audit of the accounts of the Union and of the States;
- (u) “Pay and Accounts Officer” means the Pay and Accounts Officer of each of the Pay and Accounts offices, Kolkata and includes an officer so designated as Pay and Accounts Officer or an Additional Pay and Accounts Officer;
- (v) “Pension Disbursement Officer” means the Pension Disbursement Officer of the Directorate of the Treasuries and Accounts, West Bengal, for the purpose of payment of pension in respect of the employees of non-Government seducational institutions in Kolkata Metropolitan area;
- (w) “Public Account” means the Public Account of the State as referred to in clause (2) of article 266 of the Constitution of India;
- (x) “revenue” means revenue receipts of the State from the proceeds of taxes, yields of ordinary receipts, etc., and includes capital receipts such as proceeds of sale of capital assets, funds raised by borrowings, unfunded debts, etc;
- (y) “State” means the State of West Bengal;
- (z) “State Government” means the Government of West Bengal;
- (za) “treasury” means any treasury of the State Government notified as such by the Finance Department and includes Pay and Accounts Offices;
- (zb) “Treasury Officer” means any officer appointed by the Finance Department to perform such treasury function as mentioned in these rules and includes the Pay and Accounts Officer, the Additional Pay and Accounts Officer and the Additional Treasury Officer.

Explanation: For the purposes of these rules an officer appointed as a Treasury Officer shall be the Head of office of the treasury under the Delegation of Financial Power Rules, 1977.

Section III. - Location of moneys standing in Government Accounts

1.05. Save as provided in rule 2 of section I of Chapter 6, moneys standing in the Government Accounts shall be held in the bank and all such sums received by the bank shall be held in the books of the bank on behalf of the Government. Money deposited in the bank shall be considered as one general fund held in the books of the bank on behalf of the State.

1.06. (1) The deposit of such money in the bank shall be governed by the terms of the agreement made between the Governor and the bank under section 21 of the Reserve Bank of India Act, 1934 (2 of 1934).

(2) The agreement with the bank made on the 25th August 1937 shall be annexed in Appendix 1 and the agreement between the Governor and the State Bank of India stating the action to be taken in case the Manager of the State Bank of India which conducts treasury business as an agent of the Reserve Bank of India, dies or becomes incapacitated for duty shall be annexed in Appendix 2.

1.07. The procedure for the safe custody of moneys in the hands of Government employees shall be as prescribed by the Government in the Finance Department after consultation with the Accountant-General (Accounts and Entitlement), West Bengal.

1.08. The bank shall be responsible for the safe custody of Government moneys deposited in such bank.

CHAPTER 2

General organisation and control over working of treasuries

Section I. - General organisation

General

2. 01. Unless the State Government otherwise directs in any special case, there shall be one or more treasuries at every District headquarters and Sub-divisional headquarters depending on the volume of transactions and administrative convenience.

2. 02. Each treasury as mentioned in Appendix 3 shall be divided into such number of sections as may be decided by the State Government.

2. 03. (1) The treasury shall be under the general charge of the Collector who shall be responsible to the Government for its general administration.

(2) Where the Collector is not functioning as the Collector-in-charge of the treasury, the Collector-in-charge shall function under the general supervision and control of the Collector and in such case, the Collector shall not be relieved of his duty and responsibility of the general administrative control of the treasury.

(3) The Collector-in-charge shall be responsible for the proper observance of the procedures prescribed by or under these rules and for timely submission of all accounts, returns from the treasury as required by the Accountant-General (Accounts and Entitlement), West Bengal, the Accountant-General (Audit), West Bengal, the bank and the Finance Department.

2. 04. The collective charges of every section of the treasury shall be held by the Treasury Officer under the general supervision of the Collector-in-charge of such treasury. The Treasury Officer may be assisted by one or more Additional Treasury Officers. The Treasury Officer shall act as the Head of the office of the treasury for the purpose of the Delegation of Financial Power Rules, 1977, as subsequently amended.

2. 05. The Additional Treasury Officer shall function under the overall supervision of the Treasury Officer in discharging the duties and functions assigned to him.

2. 06. As regards the dates and forms of submission of monthly accounts by the treasuries to the Accountant-General (Accounts and Entitlement), West Bengal, the provisions of the rules contained in rule 96 to rule 103 of the Accounting Rules for Treasuries, 1992, shall apply *mutatis mutandis*. The Collector, or in his absence the Collector-in-charge of the treasury, shall be responsible for proper observance of the provisions of such rules of the Accounting Rules for Treasuries, 1992.

2. 07. (1) The Collector-in-charge shall inspect the treasury and verify the stamps and all valuables in the custody of such treasury at least once in every completed financial year and shall ensure that the procedures actually observed at the treasury are in accordance with these rules and orders issued from time to time and that the accounts and other records including Stock register of Assets like Computer hardware etc, are properly maintained.

(2) The Collector including the Collector of Kolkata, shall conduct similar inspection as referred in sub-rule (1) of all the treasuries under his control at least once in every completed financial year and shall submit a report to the Divisional Commissioner of the respective division, the Director of Treasuries and Accounts, West Bengal, and the Finance (Internal Audit) Department in accordance with the instructions laid down in Appendix 4.

(3) The Director of Treasuries and Accounts, West Bengal shall conduct similar inspection, as referred to in sub-rule (1), in respect of the treasuries, the Pay and Accounts Offices Kolkata, the Pension Disbursement Office and the Kolkata Collectorate Treasury at least once in every two completed financial years and submit, to the Finance Department, a report in accordance with the instructions laid down in Appendix 4.

(4) Copies of inspection memoranda and orders passed thereon by the Government or other authorities shall be forwarded to the Accountant-General (Accounts and Entitlement), West Bengal, for information.

(5) The Finance (Internal Audit) Department may conduct inspection of treasuries in course of internal audit. A format of questionnaire on inspection shall be laid down in Appendix 4.

2. 08. When the Collector or the Collector-in-charge assumes charge, he shall immediately report such fact of assumption of charge to the Accountant-General (Accounts and Entitlement), West Bengal, and to the Director of Treasuries and Accounts, West Bengal, in T.R. Form No. 1, certifying the correctness of the stock of stamps and valuables lodged in the treasury strong room both at District and Sub-divisional headquarters. The Collector-in-charge shall submit his charge report through the Collector of the district.

2. 09. (1) The inspection of treasuries by the officers of the Indian Audit and Accounts Department or the Finance (Internal Audit) Department in accordance with these rules or any other rules for the time being in force, shall not relieve the Collector-in-charge of treasury of his responsibility for management and inspection and the Collector of the district for overall supervision.

(2) No portion of the responsibility for the proper management and workings of treasuries shall devolve upon the officers of the Indian Audit and Accounts Department and the Finance (Internal Audit) Department.

2. 10. (1) Each treasury shall be an independent accounting unit. In case of bifurcation of a treasury, the Collector of the District shall, with an intimation to the Accountant-General (Accounts and Entitlement), West Bengal, the Finance Department and the Finance (Internal Audit) Department, transfer the work from one bifurcated treasury to the newly established treasury situated within the District headquarters or the Sub-divisional headquarters.

(2) Unless the State Government otherwise directs in any special case, one Drawing and Disbursing Officer shall be attached with only one treasury.

(3) The Collector of any district may, for the purpose of proper administration and speedy submission of reports, returns or replies of treasuries situated in such district, entrust the Collector-in-charge of the treasury or the Treasury Officer at district headquarters to function as the co-ordinator for all the treasuries situated in such district.

2. 11. As per the terms of the agreement between the bank and the Governor of West Bengal as referred to in T.R. 1.06, the bank attached to the treasury shall be kept open for the transaction of treasury business on a recognised holiday, if so required by the Collector.

2. 12. (1) Where the payment on Government account of instruments—' which

(a) do not require to be passed through the treasury or through the Departmental officer under the rules and of the bills or cheques after issuing or enfacing such instruments by the treasury; and

(b) are presented at the bank on subsequent holiday other than an holiday declared under the Negotiable Instrument Act, 1881 (26 of 1881),

such instrument may be paid by the bank on such holidays on which the bank remains open.

(2) where the receipts in Government accounts through challans-

(a) are presented at the bank without the intervention of the treasury under the rules; or

(b) or have been enfaced by the treasury on any working day and presented at the bank on subsequent holiday other than an holiday declared under the Negotiable Instrument Act, 1881 (26 of 1881),

such challans may be accepted by the bank on such holiday.

(3) The transactions in Government accounts carried on by the bank on the holiday as stated in sub-rule (1) and sub-rule (2) shall be incorporated in the accounts of the treasury on the same day as shown by the bank.

2. 13. (1) The functions of the treasury in respect of disbursement of pension by the State Government in Kolkata shall be undertaken by the Accountant-General (Accounts and Entitlement), West

Bengal, the Public Sector banks and the Pension Disbursement Officer.

(2) The functions of the treasury in respect of certain receipts in Kolkata and disbursement of some Personal Ledger Accounts in Kolkata as mentioned in Appendix 3 shall be performed by the Kolkata Collectorate Treasury.

(3) The function of the treasury in respect of disbursement and receipts in Kolkata, other than those mentioned in sub-rule (1) and sub-rule (2), shall be performed by the Pay and Accounts Offices, Kolkata.

2.14. All cheques issued and other instruments of payment duly passed by the Treasury Officer and the Accountant-General (Accounts and Entitlement), West Bengal, for payment at the bank as well as Interest Payment Orders being non-negotiable instrument, shall normally be presented by the payee personally or through the banker in the case of account payee instruments as mentioned in Appendix 10. The bank shall not make payment against the instrument unless such bank is satisfied about the identity of the payee and shall, with reference to the record maintained by such bank, verify signature of the Drawing and Disbursing Officer attesting the payee's signature and the signature of the Treasury Officer or the authorised officer of the Accountant-General (Accounts and Entitlement), West Bengal, as the case may be.

2.15. The Accountant-General (Accounts and Entitlement), West Bengal, may with the consent of, and subject to such conditions as may be prescribed by, the Comptroller and Auditor-General of India, perform all or any prescribed part of the duties of a treasury in respect of claims against Government that may fall due for disbursement and receive money that may be tendered for credit to the Government accounts.

2.16. (1) Director of Treasuries and Accounts, West Bengal shall be the Controlling Officer in respect of all the treasuries and Pay and Accounts Offices, Kolkata and the Pension Disbursement Office.

(2) The Director of Treasuries and Accounts, West Bengal, shall perform the following duties: –

- (a) to inspect all the treasuries at least once within every two completed financial years as per Appendix 4 and submit report thereof;
- (b) to pursue the replies of audit report on all the treasuries made by Accountant-General (Accounts and Entitlement), West Bengal;
- (c) to keep records on bank statement of all treasuries and to arrange for rectification of defects, if any, and to conduct meeting with Accountant-General (Accounts and Entitlement), West Bengal, and banks in order to remove the defects;
- (d) to sub-allot fund to the treasuries and verification of expenditure statement under the head "2054 -Treasuries" etc.;
- (e) to keep liaison with Accountant-General (Accounts and Entitlement), West Bengal, banks, treasuries on the matters as mentioned in clause (a) to clause (d);
- (f) to visit treasuries for verification of financial irregularities as and when reported;
- (g) to deal with the establishment work of the Pay and Accounts Offices, Kolkata;
- (h) to arrange and disburse pension of the employees of the non-Government educational institutions within Kolkata;
- (i) to monitor progress of submission of the monthly accounts to the Accountant-General (Accounts and Entitlement), West Bengal;
- (j) to arrange for printing of important rules, manuals, registers, forms required for treasury administration and supply thereof;
- (k) to maintain records, registers, in respect of Group Insurance (old and new schemes);
- (l) to maintain records and returns of the Personal Ledger Accounts or the Local Fund Accounts and other matters in his office as per order of Finance Department and to submit different types of reports as and when called for by the Department;

- (m) to make arrangements for training of the officers and staff of the treasuries and Drawing and Disbursing Officers in the district;
- (n) to give clarification on these rules, the Financial Rules, the West Bengal Service Rules Part I and Part II, the Pension Rules, the West Bengal Services (Death-cum-Retirement Benefit) Rules etc. in consultation with the Finance Department as and when required;
- (o) to monitor progress of construction of the buildings of the treasury.
- (p) to supervise the work of computerisation of accounts etc. of the treasury;
- (q) to process the proposals for supply of stationeries, equipments etc to different treasuries and issue sanction orders thereof;
- (r) to obtain daily scroll from the State bank of India, *Samridhi Bhaban* and submit the same to the appropriate authority and take further necessary action as per direction of Finance Department.
- (s) to verify the irregularities on the accounts of other offices as specifically directed by the Accountant-General (Accounts and Entitlement), West Bengal, from time to time as per direction of the Finance Department.
- (t) to maintain records relating to the Additional Emoluments Compulsory Deposit Schemes.
- (u) to organise training of the officers of the West Bengal Audit and Accounts Service.
- (v) to supervise post-computerisation work of treasuries like maintenance of software and hardware, printing of cheques, stationeries etc and supply thereof, extraction of different treasury data, its analysis and transmission of different reports to the Finance Department in connection therewith.
- (w) such other functions and duties as may be assigned to him separately by the Finance Department from time to time.

2.17. The Pay and Accounts Offices, Kolkata, shall perform the treasury functions, both in respect of payments and receipts, in respect of the offices located in the Kolkata Metropolitan area except payment of pension and some payments and receipts function of the Kolkata Collectorate Treasury.

2.18. The Pension Disbursement Office which is a part of the Directorate of Treasuries and Accounts, West Bengal, shall disburse pension of the teaching and non-teaching staff of the non-Government Educational Institutions in Kolkata Metropolitan areas through nominated branches of the bank and shall be responsible for timely submission of monthly accounts to the Accountant-General (Accounts and Entitlement), West Bengal, and shall submit returns to the Director of Treasuries and Accounts, West Bengal, as per orders issued in this regard.

Note: List of branches of Allahabad bank attached to the Pension Disbursement Office is mentioned in Part IV of Appendix 3.

2.19. The Director of Pension, Provident Fund and Group Insurance, West Bengal, shall discharge the following functions: -

- (1) Issue of the Payment Order for Pension, Gratuity and Commuted value of Pension to the employees of –
 - (a) the non-Government Educational Institutions other than non-Government Colleges, Libraries, Technical institutions under the Mass Education Extension Department under Grant-in-aid scheme of the Government;
 - (b) *the Panchayat* under the Death-cum-Retirement Benefit Scheme.
 - (c) the Municipality under the Death-cum-Retirement Benefit Scheme;
 - (d) the West Bengal Primary Education Council, the District Primary School Council,

the West Bengal Council of Higher Secondary Education and the West Bengal Sports Council;

- (e) the West Bengal *Khadi* and Village Industries board
- (f) the Social Welfare Advisory Board;
- (g) the Calcutta Society for Prevention of Cruelty to Animals (C.S.P.C.A.);
- (h) the West Bengal Comprehensive Area Development Corporation;
- (i) any other organisation as may be notified by the Government from time to time.

(2) Verification of the Provident Fund Deposit Accounts of the organisations covered under the West Bengal non-Government Educational Institutions and Local Authorities (Control of Provident Fund of Employees) Act 1983 and General Provident Fund Scheme for employees of Panchayat issued by Panchayat and Rural Development Department, and making necessary allotment of annual interest accrued thereon.

2.20. If any defalcation or loss of public moneys, stamps or other valuable property detected in the treasury or when such loss has been made good by the person responsible for it, the Collector shall immediately intimate such defalcation or loss to the Finance Department, the Director of Treasuries and Accounts, West Bengal, Accountant-General (Accounts and Entitlement), West Bengal, and other concerned authorities. Such intimation shall be supplemented, as soon as possible, afterwards by a detailed report after personal investigation into the case. In dealing with cases of defalcations or losses as aforesaid and in reporting such cases to the aforesaid authorities, the Collector shall follow such general orders or instructions as may be issued in this behalf by the Government.

2.21. The general principles regarding the enforcement of responsibility for losses sustained by the Government through fraud and negligence and the detailed instructions for making departmental investigations for losses of Government money, etc., are set forth in Appendix I to the West Bengal Financial Rules, Vol. II.

2.22. (1) When an irregularity of any kind is brought to the notice of the Collector by the Accountant-General (Accounts and Entitlement), West Bengal, or by any other appropriate authority, the Collector shall, after personal investigation, send a report to the Government.

(2) It is not enough for him to pass on the explanation of a subordinate inasmuch as reports prepared in this manner have very often, by lulling suspicion, led to greater irregularity afterwards and thus nothing short of a report based on the Collector's personal knowledge shall be considered satisfactory.

2.23. (1) The Collector is bound to satisfy himself by periodical examination, at least once in every completed financial year about the accuracy of the stamps account, securities and cheque forms.

- (2) the Collector shall ensure that –
 - (a) the stamps, securities and cheque books are kept in the strong room under double lock, of which one set of the concerned key shall be kept in the personal custody of the Treasury Officer himself and the other shall be kept in the custody of the stamp clerk;
 - (b) the stock of blank cheque books and similar forms which are intended for use in monetary transactions are carefully kept under lock and key by the Treasury Officer and periodically tallied with the nominal balance of such forms in the stock books; and
 - (c) the balances in the stamp accounts and the blank cheque books are verified by the Treasury Officer once in every quarter of a financial year, besides the verifications done by the Collector.

2.24. The Collector shall satisfy himself at least once in every quarter of a financial year that the deposit registers are kept according to prescribed rules, and that all necessary entries in the relevant registers or records contain the dated initial of the Treasury Officer.

2.25. The Collector shall be responsible, when assuming or making over charge, for verification of the stock of stamps and blank cheque books and a certificate of such verification shall be sent along with his charge report to the Accountant-General (Accounts and Entitlement), West Bengal, in T.R. Form No. 1 on the date of making over of such charge.

Collector-in-charge of the Treasury

2.26. The Collector-in-charge of a treasury shall be immediately responsible for proper functioning of the treasury.

Treasury Officer

2.27. (1) The Treasury Officer including the Additional Treasury Officer shall be appointed by the Government in the Finance Department from the officers of the West Bengal Audit and Accounts Service.

(2) Subject to the conditions as specified in sub-rule (3), the Collector may appoint a Deputy Collector as a Treasury Officer or an Additional Treasury Officer.

(3) No Deputy Collector shall be placed in charge of a treasury unless—

(a) he has acquired thorough knowledge in the rules issued for the guidance of the Treasury Officers and has passed the departmental examination of higher standard;

(b) he has completed a minimum period of five years' service.

(4) If a temporary emergency necessitates a departure from any of the conditions mentioned in sub-rule (2) and (3) for appointment of the Treasury Officer, a report explaining the circumstances shall be submitted by the Collector to the Government in the Finance Department, and a copy thereof shall simultaneously be sent to the Accountant-General (Accounts and Entitlement), West Bengal, for his information.

(5) A re-employed officer shall not be employed as the Treasury Officer or the Additional Treasury Officer.

2.28. (1) The Treasury Officer is responsible to the Collector primarily for the proper discharge of his duties, for thorough observance of all rules prescribed for his guidance in every section of his duties and for strict attention to all details of the daily routine of the treasury works. He is also responsible to the Collector for the working of the treasury and the conduct of the subordinate treasury officials and for the custody of stamps and other valuables. He shall prepare instructions for the guidance of every section of his office.

(2) The Treasury Officer is also responsible to the Collector for keeping the accounts of the treasury strictly in accordance with the directions contained in the Accounting Rules for Treasuries, 1992, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the treasury.

Relation with the Accountant-General

2.29. The Accountant-General (Accounts and Entitlement), West Bengal, or the Accountant-General (Audit), West Bengal, may address his communications in respect of treasury accounts and accounting procedure and authority of payment directly to the Treasury Officer but all special or confidential communications shall be made to the Collector or to the Collector-in-charge. Normal communications to the Accountant-General (Accounts and Entitlement), West Bengal, or the Accountant-General (Audit), West Bengal, or the Director of Treasuries & Accounts, West Bengal from the treasury shall be issued by the

Treasury Officer but all important communications to the said authorities from the treasury must be issued over the signature of the Collector or the Collector-in-charge. The Collector shall not address the Treasury Officer officially, or forward the Treasury Officer's explanation as his own in reply to questions or enquiries concerning the treasury functions.

Accountant

2.30. The Accountant is responsible for keeping complete records of all kinds of transactions of the treasury and for the compilation of accounts and returns strictly in accordance with the Accounting Rules for Treasuries, 1992. He shall also be required to see that the rules and orders are observed in respect of all transactions of the treasury and shall bring all cases of irregularity to the notice of the Treasury Officer.

Section II.- Treasury Accounts and Returns

Accountant's Book

2.31. (1) The form and procedure with regard to the initial accounts kept in the treasury and the methods and principles in accordance with which the accounts are kept, shall be governed by the directions contained in the Accounting Rules for Treasuries, 1992.

(2) It is the duty of the Treasury Officer to satisfy himself that—

- (a) the directions contained in the Accounting Rules for Treasuries, 1992, are strictly observed;
- (b) the accounts are correct in all respect; and
- (c) the record of receipts and payments are so clear, explicit and self-contained as to be producible, if necessary, as satisfactory and convincing evidence of facts.

(3) The daily accounts of receipts and payments in T.R. Form No. 2 together with connected challans and paid cheques and vouchers shall be rendered by the concerned unit of the agency bank to the treasury.

(4) (a) In the daily accounts rendered by the bank, payments and receipts shall be classified in such manner as required by the Accountant-General (Accounts and Entitlement), West Bengal, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasury.

(b) The daily accounts shall be prepared every day and the concerned officer of the bank shall, after satisfying himself as to its accuracy, docket and forward it to the Treasury Officer with the scroll of daily receipts and payments together with all the supporting challans and vouchers at the close of the day.

(c) The daily accounts with scroll of daily receipts and payments alongwith supporting challans and vouchers shall be secured properly when sent by the bank to the Treasury Officer, in order that there may be no possibility of any alteration or destruction of any paper before the said documents reach the hands of the Treasury Officer.

(d) In case of any undue delay, the Treasury Officer shall bring the fact immediately to the notice of the Director of Treasuries and Accounts, West Bengal.

(5) The concerned unit of the agency bank may, with the concurrence of the Accountant-General (Accounts and Entitlement), West Bengal, submit the daily accounts in the next working day, instead of at the close of the same day.

(6) Care shall be taken to ensure that paid cheques and other instruments of payments are prominently marked "Paid" by the bank so as to avoid claims being paid twice. Similarly, receipted challans shall be prominently marked "Received" by the bank before receipted challans and paid instruments are transmitted to the treasury.

(7) (a) The Register of daily receipts and payments shall contain the following columns: –

- (i) the date,
- (ii) the total receipts for the day,
- (iii) the total payments of the day,
- (iv) the initials of the concerned officer of the bank, and
- (v) the initials of the Treasury Officer.

(b) The Register of daily receipts and payments shall be written up and forwarded with the daily account to the treasury and the entries shall be certified by the initials of the concerned officer of the bank in column IV.

(c) The Treasury Officer shall, after checking the receipts and payments columns of the daily account, agreeing with their totals with the amount entered in the scroll and examining the vouchers or challans initial in column V of the scroll in token of his verification and shall return the register to the Manager of the agency bank on the same day or, as soon as possible, on the following day.

(8) On receipt of daily accounts with scroll or statement of daily receipts and payments from the link agency bank along with the receipted challans and paid cheques and other instruments of payments, such accounts shall be examined and scrutinised by the Accountant or the Deputy Accountant and if found correct, the same shall be duly accounted for in accordance with the directions contained in the Accounting Rules for Treasuries, 1992.

(9) Advices of receipts or payments which, according to any rule or order have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule or order to be given to any public officer or department, shall be prepared in the treasury and not in the bank, as the point to be advised or certified is not that the money has been received or paid at the bank, but that the receipts or payments has been entered into the treasury accounts.

Nothing contained in this rule shall be deemed to override any local usage or practice under which advices and certificates referred to above are prepared by the bank.

(10) All treasury returns, with the exception of which the bank is instructed to furnish under these rules or under express orders of the Accountant-General (Accounts and Entitlement), West Bengal, or the Accountant-General (Audit), West Bengal, shall be prepared in the treasury and not in the bank.

(11) On the first working day of the month, the bank shall render three sets of date-wise monthly statement of transactions of the previous month. The same shall be checked with the records of the treasury so as to verify that the net of receipts and payments of the statement agree with the amount shown in the Monthly Accounts of the treasury under the head 'Reserve bank Deposits'. The discrepancy, if any, noticed shall be recorded in the statement for carrying out rectification by the bank. One set of statement recording the result of verification duly signed by the Treasury Officer shall be returned to the bank on the following working day.

2.32. The Treasury Officer shall prohibit any erasures or over writing in the cash book and other registers of initial record or in any account or schedule and shall verify and initial every correction made therein.

Closing for the day

2.33. Subject to the directions contained in this behalf in rule 38 and rule 39 of the Accounting Rules for Treasuries, 1992, the process of closing accounts for the day shall be as follows:

(1) The daily total of each subsidiary register shall be entered in the appropriate part of the Cash Book, which shall then be totalled and the correctness of the totals in Cash Book shall be tested by a

comparison of the totals of receipts and payments shown in the daily scroll rendered by bank. If the totals worked out in the two Cash Books agree and if the net of receipt or payment amount, which is shown under the head 'Reserve Bank Deposits' agrees with the net amount shown in the bank Scroll and if the Treasury Officer is satisfied with the correctness and good order of all these documents, he shall sign the Cash Books with date. If the daily account of the bank is submitted to the treasury in the morning of the day following that to which it refers, in such case, the signature and comparison of the Accountant's Book may be made in the evening instead of in the morning of the day to which the agency banker's accounts are received, provided the pressure of work renders it necessary so to postpone it.

(2) The following is a memorandum of some of the important parts of the verification of accounts, which the Treasury Officer must follow.

The Treasury Officer shall –

- (a) compare each entry in the Register of Cheques Delivered with reference to the paid cheques;
- (b) examine at least two of the totalling of each side, marking the totals as "Exd.";
- (c) see that the totalling are correctly carried from the Register to the Cash Book, initialling the totals as he thus compares them. This must be done, in the case of receipt registers, even if the total for the day is blank; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is considerable, the following procedure may be adopted. Such blank receipt registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock and key. When this volume is required for entry, the register may be taken from the Treasury Officer's custody. The Treasury Officer shall, however, receive it back at the time of signing the daily accounts, carefully ensuring that all new entries in it are correctly carried to the Cash Book and initial them accordingly, so as to guard against fraud or mistake or omission from these registers in the cash book;
- (d) verify the totalling of the Cash Book or get it done by some principal sub-ordinate officer, other than the accountant, who shall initial it as correct;
- (e) see twice every week that all vouchers are properly arranged.

(3) **Closing for the day for computerized Treasury:**

Subject to the directions contained in this behalf in Rules 38 and 39 of the Accounting Rules for Treasuries 1992, the closing of accounts of the treasury for the day shall be as follows:

(a) After receiving the vouchers from the Cheque-Section along with the Summary of Cheques Delivered as per Annexure-J-1, the Compilation- Section shall verify whether they have received the correct number of vouchers as shown in the Annexure-J-1. The Accountant or Deputy Accountant shall then arrange to sort such vouchers according to the major Head of account. Thereafter he shall arrange to generate the Daily Subsidiary Register of all the Heads and shall arrange to check the vouchers with the Subsidiary Register with reference to Payment head of accounts (upto 17/19 digits), name of the Drawing and Disbursing Officer, net amount, gross amount, by transfer deduction head of accounts (14 digits) and deduction amount. If any mistake is found the concerned dealing Assistant shall immediately bring it to the notice of the Accountant or the Deputy Accountant and arrange to rectify the mistake through computer by the Treasury Officer or the Additional Treasury Officer. The concerned Assistant of the compilation section shall then sign the Subsidiary Register as 'Checked and found correct'.

(b) After receiving the bank scroll (receipt and payment) along with the challans, paid cheques and bank vouchers from the bank, the Accountant or the Deputy Accountant shall arrange to sort the Challans and paid cheques of the different Deposit Account (Other than treasury cheques) according to the Head of account and verify those with the bank scroll. He shall also arrange to

make necessary entry of the challans, paid cheques of the different Deposit Accounts and paid treasury cheques in the computer system. After entering all the entries in the computer, the Accountant shall arrange for verification of the correctness of the entry with reference to bank scroll and computer generated report.

(c) After completion of steps mentioned in clause (a) and (b) above, the Accountant shall arrange to generate the 'Receipt Summary' and 'Payment Summary' of the day. The 'Payment Summary' shall show the Head of account (in major Head of account upto the major head 6000 and in scheme head of account if the major head is above 6000), number of vouchers against the head of account, the total treasury gross amount, total net amount and total by transferred amount of the Heads of account, '8670-Paid Treasury Cheques' and '8675-RBD-Reserve bank Deposit' (if any). The 'Receipt Summary' shall show the Head of account upto scheme head, the amount received through bank, through by transfer and the total receipt under the headHead, '8670-Treasury Cheque Issued' and '8675-RBD-Reserve bank Deposit' (if any). The Accountant shall verify the correctness of the head Head wise total of the Summary Sheets, with reference to Daily Subsidiary Register, '8670- Treasury Cheques Issued' (in the Receipt Summary) from the Annexure -J-1 and '8670-Paid Treasury Cheques' (in the Payment Summary) from the list of paid cheques entered in the computer system and also from the bank scroll, '8675-RBD' figure with the bank scroll/pass book and the Grand Total of 'Receipt Summary' and Grand Total of 'Payment Summary'. The Total of 'Receipt Summary' and Total of Payment Summary shall be same in all cases. If all the figures agree then he shall submit the Summary Sheet to the Treasury officer or the Additional Treasury Officer for final approval. The Treasury Officer shall verify all the figures with reference to Head '8670-Treasury Cheques' and '8675-RBD' and the total of 'Receipt Summary' and 'Payment Summary. He shall sign the summary Sheet as a token of approval. In case of any difference in the Treasury RBD figure with the bank scroll, if the mistake is on the part of the bank, the Treasury Officer shall immediately bring it to the notice of, the link agency bank branch by issuing a 'Memorandum of Error' (see Appendix-21) and arrange to rectify the mistake through bank but if the mistake is on the part of the treasury, then, Treasury Officer shall arrange to rectify the mistake. The Treasury Officer shall meet up all the difference in the RBD figure locally. The Accountant shall then arrange to write the Cash Book manually in the prescribed form (I.S.T-1). The Treasury Officer shall then sign the Cash Book daily.

Closing for the Month

2.34. (1) (a) The monthly accounts of the treasury shall be closed without fail on the last working day of each month in accordance with the provisions contained in rule 96 to rule 103 of the Accounting Rules for Treasuries, 1992. The Treasury Officer shall check each entry in the Cash Account and the List of Payments with the corresponding totals in the Cash Book and see that the totals of all the Registers are correctly carried into the Cash Book. If it is not possible for him to compare all the entries, he shall at least compare the entries in the plus and minus memorandum of deposits, stamps, transfer credit etc., with the entries in the accounts. If the plus and minus memoranda show a reduction in the stock of stamps to the value of Rs. 5,000 or if the credit in the account is less, the difference shall be traced and satisfactorily accounted for.

(b) Besides, the transactions relating to the Reserve bank Deposits' have been appropriately shown either in the Cash Account or in the List of Payments accordingly as the difference represents net drawings from or net payments into the Reserve bank during the month. The amount of Reserve bank Deposit shown in the monthly accounts shall agree with net amount of the date wise Monthly Statement submitted by the bank.

(2) Subject to the directions contained in this behalf in rules 96 to 103 of the Accounting Rules for Treasuries 1992, the closing of accounts for the computerised treasuries for the month shall be as follows: –

- (a) the transactions of a month shall positively be closed on the last working day of the month and the monthly accounts of the treasury shall be closed without fail within the next two working days after receiving the scroll of last working day of the previous month from the bank;
- (b) after the Cash Book has been written for whole of the month in accordance with the provisions as laid down in clause (e) of sub-rule (3) of rule 2.33, the Accountant shall arrange to generate the Schedule of Charges for payment and receipt of all the heads from the computer.
- (c) the Accountant shall also arrange to generate the list of payments, the cash accounts and daily monthly Reserve bank Deposits, 8670-Summary of Cheques Issued from Treasury and 8670-Summary of Paid Treasury Cheques from the computers;
- (d) the Accountant shall verify the figures and the Heads of accounts of the List of Payments and Cash Accounts with reference to Schedule of Charges, Reserve bank Deposits, Summary List of 8670 and the plus-minus Memo of different Deposit, PF/PL/LF and G.I.83/G.I.87 accounts;
- (e) the Accountant shall also check the Grand Total of list of payment and the cash account. The grand total of list of payment and the cash account shall be same in all cases;
- (f) the Accountant shall also verify that all the vouchers, challans and paid cheques as mentioned in the list of payment and the cash accounts are properly arranged;
- (g) the Treasury Officer shall verify that all the above procedures have properly been followed with special attention to 8670- Treasury cheques, 8675-RBD and grand total of list of payment and cash account;
- (h) the Treasury Officer shall also personally verify the daily monthly statement of the bank with reference to list of payment or the cash account, as the case may be. Any differences with the daily monthly statement shall forthwith be taken up with the bank Authorities by issuing a ‘Memorandum of Error’ (as mentioned in Appendix 21) and after rectification of the error, the verified daily monthly statement shall be signed by the Treasury Officer and shall be sent to Accountant-General (Accounts and Entitlement), West Bengal, along with the monthly accounts within the prescribed period. A list of outstanding cheques shall be prepared through computer and submitted to the Accountant-General (Accounts and Entitlement), West Bengal, with the monthly accounts.

Monthly Accounts and Returns

2.35. (1) A complete list of treasury accounts and returns to be rendered on different prescribed dates to the Accountant-General (Accounts and Entitlement), West Bengal, and other authorities shall be kept in each treasury. The accounts and returns shall be written up in accordance with the provisions contained in this behalf in the Accounting Rules for Treasuries, 1992, and such orders and instructions as may be issued by the Collector.

(2) The first schedule of payments prepared as per provisions of clause (vi) of rule 84 of the Accounting Rules for Treasuries, 1992, with connected vouchers shall be sent to the Accountant-General (Accounts and Entitlements), West Bengal, by the 12th day of the month. The list of payments and cash account with supporting schedules and the connected challans and vouchers shall be sent to the Accountant-General (Accounts and Entitlement), West Bengal, by the 5th day of the following month and for the month of March on 8th day of April.

(3) With regard to the timely submission of the accounts and returns, the Government shall view with severe displeasure any avoidable delay on the part of the Collector, the Collector-in-charge or the Treasury Officer in the despatch of the prescribed accounts and returns with complete schedules and vouchers required by the Government to the Accountant-General (Accounts and Entitlement), West Bengal.

2.36. The vouchers or challans pertaining to and the schedules relating to the list of payments and challans pertaining to, and the schedules relating to, the Cash Account, shall be numbered consecutively in a separate monthly series and kept in the custody of the Accountant under lock and key until they are despatched. Before despatch of the List of Payments or the Cash Accounts, the Treasury Officer shall, by inspection, satisfy himself that the required vouchers and challans with accompanying schedules are all attached serially.

2.37. (1) The Collector when at headquarters, or in the absence of Collector, the Collector-in-charge shall verify the treasury balance of stamps, blank cheque books, etc., in person on the first working day of every month and sign the account to be rendered to the Accountant-General (Accounts and Entitlement), West Bengal, on the due date of despatch of monthly accounts. When, however, both are absent on tour or otherwise on the due dates, or when both of them are unable to perform the duties due to physical inability, the duties may be performed by the Treasury Officer and in absence of all the three officers mentioned above, the duties may be performed by the Additional Treasury Officer. The reason for their inability to sign the accounts shall be distinctly noted in the returns and accounts.

(2) Whenever a Collector or the Collector-in-charge proceeds to the interior of his district on duty for more than two days, he shall report to the Commissioner in respect of the arrangement which he proposes to make for the charge of the treasury and the performance of the current duties of his office.

2.38. (1) The period for preservation of various records and registers in each treasury shall be such as mentioned in Appendix 16.

(2) The period for preservation of various records of the Drawing and Disbursing Officer and the treasuries to be maintained by the office of the Accountant-General (Accounts and Entitlements), West Bengal, shall be such as mentioned in Appendix 17.

Section. - III - Miscellaneous Provisions

Deposit of Cash Chests and Valuables, etc., of other Departments in the Treasury

2.39. (1) Cash chests belonging to other Departments may be lodged in the treasury for safe custody where necessary. When so lodged, they shall be presented with a slip or memorandum stating the contents, and a receipt shall be obtained from the Treasury Officer for the cash chests said to contain the amount specified in the slips and the Accountant-General (Accounts and Entitlements), West Bengal, shall be informed as soon as they are lodged. Sealed bags containing valuables belonging to other Departments may also be lodged in the treasury for safe custody. These bags shall be kept locked in treasure boxes or chest of the treasury. The keys of the chests or of the treasure boxes in which the sealed bags are kept in the treasury shall be in the custody of the Depositing Officer and he shall be entirely responsible for the contents of the cash chests or sealed bags deposited. The amounts contained in cash chests shall not be brought into the accounts of the treasury. A register in appropriate form shall also be kept in the treasury in which the receipt and return of the cash chests and sealed bags shall be duly noted.

(2) The articles or documents as mentioned in clause (a) to clause (g) below 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, the Central bank of India and any other public sector banks, acting as agent to the Reserve bank of India, in accordance with the provisions contained in Appendix 6;

- (b) sealed packets containing 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.

Note. – The Divisional Officer may place the duplicate keys of the divisional and the sub-divisional chests in a cover under his seal in the custody of the Treasury Officer concerned and in such case, a Duplicate Key Register shall be maintained and once in the month of April every 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) sealed packet containing such non-treasury padlocks and keys and duplicate keys of such locks which are specified in Appendix 7:

Provided that the duplicate keys of the chests of the West Bengal Police Offices (including *Malkhana* chests) shall be sent to the local treasury in sealed covers for safe custody. The Treasury Officer shall, after satisfying himself that the seal is intact, record the receipt of the packet in the register mentioned 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 shall 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 the State and the West Bengal Board of Secondary Education and the West Bengal Council of Higher Secondary Education or any other body or authority as may be expressly permitted by the Finance Department;
- (f) sealed bags containing undisbursed *takavi* advances for a maximum period of two weeks;
- (g) sealed bags containing loan collections to be deposited by the Collector for a period not exceeding 7 days.

2.40. The bullion, jewellery and other valuables coming into the hands of a Government official in his official capacity may be deposited into the treasury for safe custody. The value of such articles shall not be brought into the accounts of the treasury.

2.41. (1) The rules for dealing with the cash, bullion, jewellery or other valuables so deposited under T.R. 2.39 and T.R. 2.40, shall be as stated in sub-rule (2) to sub-rule (5):

Provided that in case of promissory notes, the rules for dealing with the promissory notes shall be guided by the Government Securities Manual published by the Government of India from time to time.

(2) When it is directed by an appropriate authority that cash, chest, valuable, bullion, jewellery or other valuables or any intestate property not being current money, received by a Government official in his official capacity, shall be placed in the treasury for safe custody, such cash, chest, valuables, bullion, jewellery or other valuables or any intestate property shall be presented at the treasury in a sealed packet with a memorandum from the concerned Government official indicating a list of the property contained in the packet and statement of its actual or estimated value.

(3) The Treasury Officer shall, after satisfying himself that the seal is intact, record receipt of the packet in the Register of Valuables to be maintained in T.R. Form No. 3, which may be kept in manuscript.

(4) The Treasury Officer shall, after noting on the packet the number assigned to it according to the entry in the register, issue a receipt in the following form on the back of the memorandum of contents, mentioning the number assigned to the packet, and shall return the memorandum to the Government official presenting it: -

“Received a sealed packet said to containing cash/bullion/jewellery/or other valuables/in-testate property detailed on the reverse”.

A.B.,

Treasury Officer.

(5) The packet shall then be kept in the same manner as cash, and shall not be returned without a written order from the Government officer from whom it has been received and such Government officer shall return original memorandum of contents to the Treasury Officer. The original receipt, issued by the Treasury Officer, shall thereafter be destroyed.

Security of Strong Rooms

2.42. (1) The rules regulating the security of strong room be such as stated in sub-rule (2) to sub-rule (5).

(2) Without the special permission of the Finance Department, no place shall be used as a strong room unless it is first certified to be secured and fit for use as such by an officer of the Public Works Department not below the rank of an Executive Engineer.

(3) The inspecting officer mentioned in sub-rule (4) may, in certifying the suitability of the room, specify any necessary conditions as to the manner of storing the coins or treasure and he shall specially examine that the enclosing walls are under observation of the guard.

(4) The Executive Engineer as stated in sub-rule (2) or an experienced Assistant Engineer deputed by such Executive Engineer shall inspect annually all the existing strong rooms under his jurisdiction and grant a certificate of safety.

(5) It shall be the duty of the Treasury Officer to obtain such a certificate annually.

(6) The Superintendent of Police of the concerned district shall record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken for strengthening of fastenings, lighting arrangement, etc. but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and for the purpose of the security of chests and other treasury furniture not forming part of the building or fixtures, such security shall remain with the officer-in-charge of the treasury.

(7) A copy of the certificate of safety granted by the inspecting Officer under sub-rule (4) and the order of the Superintendent of Police of the concerned district shall be displayed in a conspicuous place within the strong room.

(8) It is the duty of the Treasury Officer to see whether any conditions as to the matter of storage stated in the documents, as described under sub-rule (7), has been complied with.

(9) The Treasury Officer shall be personally present during the whole time between the opening and the shutting of the strong room and the doors and windows of the strong room shall remain permanently closed and locked, except at the time of movement or inspection of valuables:

Provided that the opening of doors and windows may be permitted during office hours, if it is necessary for the admission of light or fresh air to any other part of the building, subject to the conditions that the valuables remain securely packed under lock and key.

Custody of Padlocks and Keys of the Treasury Strong Rooms and Chests.

2.43. (1) A register of all padlocks belonging to the treasury and the treasure chests shall be maintained in T. R Form No. 4 and kept in the strong room of the treasury.

Explanation. – For the purpose of this rule, the term ‘padlocks’ includes also, the ‘self locks’ of iron safes and steel almirahs.

(2) Every padlock shall have a number impressed upon it or attached to it by a metal or other label, and the same number shall be impressed on or attached to the key belonging to it. No two padlocks in the same district shall bear the same number.

(3) (a) If a padlock becomes unserviceable or if the key belonging to it becomes defective or is lost, the Treasury Officer shall, with the permission of the Collector-in-charge, arrange to replace such padlocks immediately and report the matter to the Finance Department, which may cause such enquiry as may be deemed necessary in case of loss of keys.

(b) No padlock of which the key has been lost shall continue to be used. No spare padlocks shall be kept at a treasury, except with the permission of the Finance Department and every unserviceable padlocks and/or defective keys shall be destroyed in the same manner as prescribed in sub-rule (5) of this rule.

(4) No local mechanic shall be allowed to repair a treasury padlock or to make a new key for one.

(5) All spare padlocks with their keys which are held in the treasury with the approval of the Finance Department, shall be kept in the strong room under double locks, the key of one lock being in the hands of the Treasury Officer, and of the other in the hands of the Stamp Clerk or any other officer authorised by the Collector-in-charge of the treasury. The duplicate keys of all padlocks (whether spare or in use) shall be destroyed in presence of the Collector, who is required to give a certificate to this effect in the remarks column of the register.

(6) Whenever the charge of a treasury is transferred, or a Stamp Clerk is changed, all padlocks belonging to the treasury shall be examined and compared with the register, and a certificate shall be signed by the Collector or Collector-in-charge in the remarks column of the register that these padlocks have been found to be correct.

(7) The Inspecting Officer shall, after every inspection of treasury under the provision of these rules, report whether the provisions of these rules have been properly complied with.

CHAPTER 3**Receipts and deposit of money into government account****Section.-I - General Principles***General*

- 3.01.** (1) Save as hereinafter provided in this Chapter,—
- (a) all moneys received by or tendered to Government employees on account of the revenues of the State,
 - (b) all loans raised by the Government, loans or ways and means advance,
 - (c) all moneys received by the Government in repayment of loans, and
 - (d) all moneys received for deposit in the custody of Government shall, without undue delay, be paid in full into the treasury linked bank or any other bank authorised by the Finance Department and shall be included in the Government Account.

Explanation— The expression “without undue delay” means that money received by a Government employee in his official capacity shall be deposited into the said bank within the next working day at the latest. In the case where the office is situated far away from the treasury link bank and it is not possible to observe the time limit of one day or obtain orders of the Head of the Department, the Government in the concerned administrative Department may, with the concurrence of the Finance Department, issue orders of a permanent nature specifying maximum amount and the dates not exceeding three days in a week on which the deposit shall be made and if the money received by the Government employee in his official capacity exceeds the maximum limit as stated in such order, such money will be deposited into the said bank on the same day or on the next working day

(2) Moneys received as stated in sub-rule (1) shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Government account.

(3) No department of Government may require that any moneys received by it on account of the revenues of the State or any dues and deposit to the Government, be kept out of the Government Account.

Illustration: If an officer is requested to remit money twice a week to the bank, he may, as a standing arrangement under the orders of the Government, keep sums received by him up to three working days. He may thus deposit moneys received on Friday, Monday or Tuesday, on Wednesday and moneys received on Wednesday or Thursday, on Friday respectively.

3.02. In case Government dues and / or other form of Government receipts are tendered by cheques / demand drafts, as stated in T.R. 3.07, such instruments shall invariably be deposited in the treasury linked bank or such other banks authorised by the Finance Department within seven days or within the period of validity of the instrument, whichever is earlier.

3.03. Notwithstanding anything contained in T.R. 3.01 of these rules, the direct appropriation of departmental receipts for departmental expenditure shall be authorised in the case of:—

- (a) moneys received on account of the service of summonses, diet-money of witnesses and similar purpose, in the civil, revenue and criminal cases;
- (b) deposits received at a civil court and utilised by the court to meet claims for the refund of such deposits;
- (c) non-appealable criminal cases, compensation may be paid out of the fines imposed and realised before the parties taking leave of the court. The realisation of the compensation fine from the offending party and its disbursement to the injured party shall be noted in the proper columns of the Fine Register, the Magistrate being responsible for the correctness of the entries made therein;
- (d) fees received by the Government employees appointed as Notary Public, under the Negotiable Instrument Act, 1881 (Act No. 26 of 1881), and utilised to defray legal expenses incurred by them in the discharge of their duties as such Notary Public;

- (e) cash found on the persons of prisoners at the time of their admission to jail, and used for the repayment by the Jail Superintendents under departmental regulations of similar sums due to other prisoners, on their release;
- (f) charges payable by the Ministers or the Government Officials on account of telephone calls made for private purposes may be retained by the Drawing and Disbursing Officer in departmental cash, by making necessary entries in the Cash Book for adjustment by short draws in the next bill.

Explanation. – For the purpose of this rule, it is hereby declared that the authority given to appropriate departmental receipts for departmental expenditure, as stated in clause (a) to clause (f), shall not be construed as authority to keep the departmental receipts and expenses defrayed therefrom outside the account of the payments into, and the withdrawals from, the Government Account.

3.04. Save as provided in T.R. 3.01 and T.R. 7.07 to T.R. 7.12, money received by any Government employee, whether in an official or another capacity which do not relate to or form part of the revenue of the State, shall not be included in the Government Account and such Government employee is not required to pay into the Government Account any such money. If any doubt arises regarding the nature of the money received by any Government Official, the matter shall be referred to the State Government whose decision shall be final.

3.05. (1) Save as hereinafter provided, a Government employee shall not, except with the express permission of the Government, open a bank account in any commercial bank for depositing Government money withdrawn from the Government Account:

Provided that the State Government may in exceptional or specific cases, allow any bank account outside the Government Account, where the need is inescapable.

(2) With the permission of the Governor, his Secretary or the Military Secretary of the Governor may open an account in a bank for the deposit of funds under the personal control of the Governor.

3.06. (1) The procedure to be adopted by the Government employees in receiving moneys on account of the revenues of the State, granting receipts for such moneys and paying them into the Government Account of the State, and by the bank in receiving such moneys and granting receipts for them shall be such as may be specified by the State Government after consultation with the Accountant-General (Accounts and Entitlement), West Bengal, where necessary.

(2) The procedure so prescribed shall, among other matters, contain provisions so as to secure the followings: –

- (a) any person, who desires to pay money into the treasury linked bank or any other bank authorised by the Finance Department on Government Account, shall present with it a challan in quadruplicate or triplicate and in such form as specified in clause (b). The challan shall clearly show name and address of the person tendering the money, the nature of the payment, and the person or Government employee or official on whose account it is made and shall contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of the credit and its allocation between different concerned departments of the State Government.
- (b) The challan form shall, in general, be in T.R. Form No. 7 or such other form for specific class of revenue receipts or dues or deposits as may be specified by the State Government from time to time. The Head of account upto detailed Head and other particulars noted on challan shall be verified and initialled as a token of verification by the Departmental Officer. If there is no Departmental Officer at the place where the bank is situated, this verification shall be made by the Treasury Officer. At the time of verification, it is to be ensured that the Head of account upto the detailed Head is mentioned correctly. For the purpose of particular class of receipt, the Head of account with code may be printed on the T.R. Form No. 7, where necessary. After verification, the challans shall be marked ‘the original’, ‘the duplicate’ and ‘the triplicate’ and the Departmental Officer or the Treasury Officer as the case may be shall enface it with an order to the bank to receive the money and to grant a receipt. All the copies of the challans thus enfaced shall then be returned to the payer, who shall proceed with them to the bank. The

bank shall receive the money and an acknowledgement shall be granted by the bank to the payer on the original challan, the other two or three copies, as the case may be, being retained by the bank to be forwarded to the treasury with the daily account;

- (c) In cases where the money is tendered through the pass book, all the copies of challan may be sent by the bank direct to the treasury. The treasury shall after taking action on them, retain one copy and send the rest to the concerned Departmental Officer wherefrom the payer's copy shall be supplied. Without certification by the Departmental Officer or by the Treasury Officer, the bank shall not accept such challan and receive the money. In case of any doubt, the bank may refer the challan to the Treasury Officer for verification. One copy of the challan shall be forwarded to the Departmental Officer by the treasury.
- (d) in respect of deposits of moneys into the banks in Kolkata the provisions of clause (b) above shall apply *mutatis mutandis*;
- (e) if a cheque on local bank is accepted in payment of Government dues, a receipt for the amount tendered by such cheque may be issued to the depositor, clearly indicating that the receipt is valid, subject to realisation of the cheque. This amount shall be included in the daily account rendered to the treasury by the bank on the date of realisation of the cheque;
- (f) the advices of receipt under any provisions of these rules are required to be sent to offices and departments and consolidated receipts or certificates of receipts by, any such provisions required to be given to any office or departments, shall be given by the treasury on the basis of the scroll received from the bank.
- (g) moneys received by officers of the Departments named in column (2) of the Table below, shall be received at the bank directly without the intervention of the Treasury Officer in accordance with the special rule specified in column (3) of the Table thereof against the respective Department :

Table:

Sl. No.	Name of the Department	Special rule
(1)	(2)	(3)
1.	Public Works Department or Irrigation and Waterways Department	Rule 3 to rule 5 of Part I of Appendix 5.
2.	Forest Department.	Rule 2 to rule 5 of Part II of Appendix 5.

- (h) challan forms shall be supplied to the bank by the treasury;
- (i) in every case of recovery of overpayment made in cash, a challan shall be presented in triplicate, containing full particulars of the number and date of encashment of the voucher and also the Head of account under which the amount was originally drawn, one copy of the challan being forwarded by the treasury to the Accountant-General(Accounts and Entitlements) , West Bengal, in support of the credits incorporated in the monthly schedule of receipts of the department concerned.

(3) The challans for payment of excise duty on portable foreign liquor, absolute alcohol, rectified spirit, and spirit contained in medicinal and other preparations may, where necessary, be presented in quadruplicate.

(4) A special form of challan has been prescribed for the payment of tax under the West Bengal Agricultural Income Tax Act, 1944 (West Bengal Act IV of 1944). The portion of the challan marked "Original" in respect of payment of agricultural income tax received during a week shall be sent by the treasury or the bank to the Agricultural Income Tax Officer within the next week at the latest, accompanied by an advice list showing all

payments of tax received.

(5) For each and every repayment of loans made directly to the treasury by loanee, challan shall always be presented in quadruplicate, one copy thereof being supplied to the respective collecting staff, as and when it is credited.

(6) The challan for payment of sales tax need not be signed by the Departmental Officer, namely, the Commercial Tax Officer concerned before presentation to the treasury. They shall be presented in quadruplicate. One of the receipted copies of the challans shall be sent by the treasury or the bank to the Commercial Tax Officer concerned within one week from the date of presentation in the treasury at the latest, accompanied by an advice list showing all payments of tax received. Two copies of the receipted challans shall be returned to the dealer, namely, the depositor.)

(7) In the case of payment of tax under the West Bengal Motor Vehicles Tax Act, 1979 (West Ben. Act IX of 1979) the treasury, shall, on the same day on which the payment is made, forward a copy of the challan to the Taxing Officer concerned through a messenger if his office is located in the same place where the treasury, and by post, in all other cases.

3.07. (1) The cheques or drafts on local banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Government. A receipt for the amount tendered by cheque or the draft may be issued clearly indicating that the receipt is valid, subject to realisation of the cheque or the draft. A formal receipt shall be issued after clearance of the cheque or draft. The collection charges of the bank, if any, shall be recovered by or under instructions of the bank from the party presenting the cheque.

(2) The preliminary acknowledgement of the receipt of the cheque or the draft shall be given in the form as mentioned below: –

“Received cheque / draft No.for rupees.....drawn on.....
on account of”

as per challan No.

The receipt is valid subject to realisation of the cheque/draft.

(3) The Reserve Bank of India and any other bank acting as agent of the Reserve Bank of India shall reserve the right to refuse the collection of cheques which, in their opinion, cannot reasonably be undertaken and which they would not accept on behalf of their own constituents.

(4) The Collector of Excise, Kolkata, may accept cheques or drafts in payment of excise duty and to issue passes before such cheques or drafts are realised subject to the fulfilment of the following conditions mentioned in clause (a) to clause (c): –

- (a) that only cheques or drafts drawn on a bank mentioned in the Second Schedule appended to the Reserve Bank of India Act, 1934(2 of 1934), are accepted;
- (b) that such cheques or drafts are endorsed by the bank as “accepted for payment” or “good for payment”; and
- (c) that steps are taken to realise the said cheques or drafts without delay.

(5) The Collector of Stamp Revenue, Kolkata, may accept cheques or drafts through the State Bank Of India, Esplanade Branch drawn by the West Bengal State Electricity Board, in payment of the cost of stamps to be affixed on the documents executed by it and issue stamps before such cheques are realized subject to the fulfilment of the following conditions mentioned in clause (a) and clause (b): -

(a) that cheques drawn on a bank mentioned in the Second Schedule appended to the Reserve Bank of India Act, 1934, (2 of 1934); and

(b) that steps are taken to realise the said cheques without delay by the said bank.

(6) In the event of a cheque or draft being dishonoured on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash, and the Government shall not accept any liability for loss or damage, which may possibly occur as a result of delay in intimating that the cheque has been dishonoured. The dishonoured cheque or draft shall be returned to the tenderer on surrendering the preliminary acknowledgement for the cheque or the draft.

(7) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payment by cheque shall take suitable precautions to ensure that his cheque reaches the receiving agency bank at the latest on the working day preceding the date on which the payment is to be made. Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered and those received later shall not be accepted.

(8) The Government may, in relation to any particular class of transactions involving payment of Government dues, issue orders varying or relaxing any of the conditions mentioned in this rule.

Explanation - The term "local banks" as used in this rule means banks (including the Reserve Bank and the State Bank of India), located in the station in which a bank treasury is situated.

3.08. (1) When the cheque or draft is honoured on presentation, payment shall be deemed to have been made—

- (a) if the cheque is handed over to the government's bankers or to a government officer authorised to receive money on behalf of the Government, on the date on which it is so handed over; or
- (b) if it is sent by post in pursuance of an instruction to make payment by post, on the date on which the cover containing it is put into the post:

Provided that where a cheque is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it becomes payable.

(2) The provisions of clause (b) of sub-rule (1) shall apply *mutatis mutandis* to payments made to the Government by postal money order or by any other recognised mode of remitting money by post.

3.09. The special rules for acceptance of cheques, bank pay orders and bank credit challans from the public in some Departments shall be guided by the respective departmental regulations.

Issue of Duplicates or Copies of Receipts

3.10. (1) No duplicate or copies of receipt issued for money received shall be given by any Treasury Officer or any other Government official on the ground that the originals have been lost.

(2) Where any necessity arises for issue of duplicates or copies of receipts, a certificate of credit may be issued in the form given below on payment of a searching fee of Rs. 10 by the depositor for each certificate.

Certificate of credit

Certified that a sum of Rs..... (Rupees)
only has been credited to the Government of West Bengal under the Head of account.....by
challan No.....dated.....in favour

Station.....

Dated.....

T. O./A. T. O. /

P.A.O./A.P.A.O.

(3) The certificate shall be issued on the application made by the depositor stating the loss of the original treasury challan and giving his full address and the particulars of the deposit. A receipted challan showing payment of the searching fee into the agency bank under the Head "0070-Other Administrative Services-60-800-Other Receipts including Census-009-Receipt on Account of Other than Census-27-Other Receipts" shall accompany

the application.

(4) The prohibition under sub-rule (1) extends only to the issue of duplicates on the ground that originals have been lost, and does not apply to cases authorised by these rules or by special orders of the State Government in which duplicates have to be prepared and tendered with originals.

(5) All Government Departments shall be exempted from payment of the searching fee in respect of deposits made by them but the benefit of such exemption shall not be admissible to any Public Sector Undertaking or semi-Government Organisation or the local bodies.

(6) In respect of deposits of house rents made by tenants under the West Bengal Premises Tenancy Act, 1997 (West Ben. Act XXXVII of 1997), certificate of credit may be requisitioned without payment of prescribed fees by the authority who is competent to order refund of the amounts deposited by the tenants.

(7) The provisions of sub-rule (4) and sub-rule (5) shall not be applicable to certificates of credits issued by the Reserve Bank of India, which shall continue to charge a searching fee as fixed by the bank, even when the certificate of credit is issued at the request of Government Department.

Departmental Regulations

3.11. Subject to provisions of these rules, the detailed procedure to be adopted by any particular department of the State Government with regard to realisation of Government dues and granting of receipt for the money received may be prescribed by departmental regulations.

Payment of Money

3.12. The payments of money into the bank may be made in cash, but cheques, pay orders, deposits at call receipt, banker's cheques or bank credit notes of the local banks, accepted under the provisions of the foregoing rules, shall also be received for credit in the Government Account.

3.13. (1) Whenever under the provisions of T.R. 3.03, moneys received on account of the revenues of the State, instead of being paid into the bank, are utilised to meet departmental expenditure, the gross receipts and the payments made therefrom shall be entered into appropriate register for payments into and withdrawals from the Government Account and accounts thereof in T. R. Form No. 5 shall be sent on a monthly basis to the Accountant-General (Accounts and Entitlements), West Bengal, with full classification of the payment, so as to reach him by 5th day of the following month. If the receipts are in excess of payments made, the excess shall be remitted to the bank through challan.

(2) When a Departmental Officer remits a cheque to the bank in adjustment of departmental receipts temporarily appropriated for departmental payments, the particulars of the cheque shall be noted on the challan or remittance note.

3.14. An officer remitting a cheque to the bank for transfer credit in the Government Account, shall endorse the words "Received payment by transfer credit to I (a)....." on the back of the cheque and the amount shall be transfer credited through accompanying challan in triplicate. The officer who endorses a cheque in blank shall be held primarily responsible for the loss, if by any chance such a cheque is paid in cash.

Special Procedure applicable to Particular Departments

3.15. The procedure to be observed by the Public Works Department, Irrigation and Waterways Department and the Forest Department in depositing moneys received by them into the Bank shall be regulated by the rules laid down in Appendix 5. The procedure mentioned in the said appendix shall also be observed by the Treasury Officer in handling such departmental remittances.

CHAPTER 4**Withdrawal of Money from the Government Account****Section I – General Principles**

4.001. In this section, “withdrawal” refers to the withdrawal of the money from the Government account for disbursement of or on behalf of the State.

4.002. Unless the Government after consultation with the Accountant-General (Accounts and Entitlement), West Bengal, directs otherwise, money may not be withdrawn from the Government Account without the written permission of the concerned Treasury Officer or the Pension Disbursement Officer or the Pay and Accounts Officers, Kolkata or an officer of the Indian Audit and Accounts Department authorised in this behalf by the Accountant-General, (Accounts and Entitlement) West Bengal. All such withdrawal shall be made by drawing cheques in accordance with the procedures as mentioned in Appendix 10.

4.003. The Accountant-General (Accounts and Entitlement), West Bengal, may permit withdrawal for any purpose within provision of these rules or on authorisation by the State Government.

4.004. Subject to the provisions as hereinafter provided, the Treasury Officer may permit withdrawal from the treasury linked bank for all or any of the purposes as stated in the following clause (a) to clause (f): –

- (a) to pay sums due from the State Government to the Drawing and Disbursing Officer;
- (b) to provide the Drawing and Disbursing Officer with funds to meet his immediate requirements of payment of claims likely to be presented against Government by –
 - (i) other Government employees, or
 - (ii) private parties;
- (c) to enable the Drawing and Disbursing Officer to supply funds to another Government employee to meet similar claims as referred to in clause (b);
- (d) to make any refund or repayment in accordance with any special provision of an Act or the rules made thereunder;
- (e) to enable an authority empowered to make investment of money standing in Government Account for the purpose of such investment;
- (f) to enable a Drawing and Disbursing Officer to draw grants-in-aid, contributions, subsidies, loans, advances, scholarships, stipends, etc. for payment to a local body, the State Public Sector Undertaking, semi-Government Organisation, non-Government Organisation, etc.

4.005. Unless expressly authorised by the Government or by the Accountant-General (Accounts and Entitlement), West Bengal, a Treasury Officer shall not permit withdrawal for any purpose not specified in T.R. 4.004.

4.006. Except as provided in T.R. 4.016 a Treasury Officer shall not permit withdrawal from bank for any purpose unless the claim for withdrawal is presented by such person and in such form, and subject to such checks by the Treasury Officer as stated in other relevant rules or order of the State Government for the time being in force. The procedure for withdrawal from bank shall, *inter alia*, contain provisions so as to secure –

- (a) that any person having a claim against Government shall present his bill at the treasury through the concerned Drawing and Disbursing Officer, duly receipted and stamped, where necessary, and unless otherwise specially provided, no such claim shall be paid unless the claim is first submitted to, and the payment directed by, the Treasury Officer;
- (b) that all bills and vouchers on which payment is ordered by the Treasury Officer shall clearly indicate the complete Head of account to which the payment is to be debited, how the amount of the payment is to be allocated between the different units under the same major heads and the amount or amounts, if any, to be debited to other State Governments;

- (c) that separate bills shall be presented for withdrawals by one sanction for different major, sub-major, minor, scheme or detail heads;
- (d) that all such claims to a treasury for payment from a bank shall be presented through a Drawing and Disbursing Officer or through Government officer authorised specifically to countersign the claim on the basis of express delegation or on the basis of a Government order issued for this specific purpose.

4.007. (1) No Treasury Officer shall have a general authority to make payment on demands presented at the treasury, except otherwise provided under these rules in respect of the authority to make payment by him.

(2) If a demand of any kind is presented at a treasury for payment which is not authorised by or under these rules, or such authority is not covered by sanction of the State Government or not received from the Accountant-General (Accounts and Entitlement), West Bengal, the Treasury Officer shall decline payment for want of authority.

(3) A Treasury Officer has no authority to act under an order of the State Government sanctioning a payment, unless the order is an express one directing him to make the payment and specifying the name of the treasury, the name of the Drawing and Disbursing Officer, purpose of sanction and the Head of account in full, for the purpose of such payment.

(4) The Treasury Officer shall check the order received and verify, the authenticity of the order communicated to him.

(5) In case the Treasury Officer has not received the communication directly from the concerned sanctioning authority, he may act upon the order on the basis of a copy of the sanction duly attested by the sanctioning authority and in such case, sufficient precaution shall be taken by the Drawing and Disbursing Officer and the Treasury Officer to guard against payment on the basis of original order.

4.008. A Treasury Officer shall not honour a claim, which he considers to be doubtful. He shall return the bill with necessary comments or clarifications. He may, in case he is not satisfied with the clarification of the Drawing and Disbursing Officer, refer the same to the Director of Treasuries and Accounts, West Bengal, for further clarification of orders. He may either return the bill with necessary comments to the Drawing and Disbursing Officer or seek further clarification from the Director of Treasuries and Accounts, West Bengal. In order to ensure checking of bills with reference to sanction order or authority, a suitable record shall be maintained at the treasury for noting the sanction order or authority with attestation by the Treasury Officer. After payment of the bill, the relevant sanction order or authority shall be cancelled in red ink. An Allotment Register (showing DDO wise and Unit wise) shall also be maintained at the treasury for noting the expenditure drawn against the allotment of fund. If the Government direct otherwise, no bill shall be entertained unless there is allotment of fund.

4.009. Except as provided by T.R. 4.010 and 4.011, a payment shall, unless Government by general or special order otherwise directs, be made by the treasury under jurisdiction of which the claim arises.

4.010. (1) The leave-salary and other allowances of the Government employees including officers may be paid from the office from which their pay and allowances were being drawn immediately before they proceeded on leave.

(2) In case of transfer, the leave-salary may be drawn from the new place of posting on the basis of Last Pay Certificate and non-drawal Certificate.

(3) In case of retirement or superannuation, the claim of retired or superannuated employee shall be drawn from the place from where he retired or superannuated, by the last Drawing and Disbursing Officer or by an officer authorised by the Government and a revised Last Payment Certificate shall be issued accordingly.

4.011. The pension payable in India may be paid from any treasury of the State, unless a particular pension is payable by the bank.

4.012. (1) No withdrawal of money shall be permitted in order to meet the pay, leave-salary, a reward or a fee in respect of a group A Government employee without the order of the Head of the Office or Department or the authority empowered by the State Government to sanction those charges.

(2) The withdrawal of money in order to meet increment in pay in respect of permanent Government employees of all categories may be drawn by the Drawing and Disbursing Officers on the due date without any order of the Head of the office or the higher authority, unless otherwise withheld by written order. In respect of large establishments like Secretariat establishment, increment in pay shall be drawn by the Drawing and Disbursing Officer on the basis of increment certificate issued by the authorised Officer empowered for the purpose. This, however, does not dispense with recording of annual or periodical increment in pay in the Service Book by the Head of the office.

(3) No withdrawal of money shall be permitted in order to make payment of any pension and gratuity until the Accountant-General (Accounts and Entitlement), West Bengal, or the Director of Pension, Provident Fund and Group Insurance, West Bengal or the Legislative Assembly Secretariat has issued authority for such drawal. This restriction shall not apply in respect of provisional pension or provisional gratuity payment ordered by the head of the office.

4.013. No withdrawal of money shall be permitted on a claim for the first time of any series of payment from a treasury on salaries to a Government employee other than a person newly appointed to a Government service, unless such claim is supported by a last pay certificate in T.R. Form No.13. The last pay certificate shall be issued by the Drawing and Disbursing Officer, in all cases. Unless a last pay certificate is surrendered to the concerned Drawing and Disbursing Officer with due order for drawal of personal entitlement on salaries, etc, from the new station, the Treasury Officer shall not permit any withdrawal of money in respect of salary of the officer.

4.014. The Treasury Officer shall be responsible to the Accountant-General (Accounts and Entitlement), West Bengal or the Accountant-General (Audit), West Bengal and the Director of Treasuries and Accounts, West Bengal for acceptance of the validity of a claim against which he has permitted withdrawal of money.

4.015. The Treasury Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim, which does not formally present that information, unless there are valid reasons, which he shall record in writing for omitting it.

4.016. (1) A Treasury Officer may object to the payment of a bill through objection memo, as prescribed in Appendix 10. The Treasury Officer may also pass any claim after retrenchment giving intimation of retrenchment through a retrenchment slip prescribed in the said Appendix 10.

(2) A bill containing an arithmetical inaccuracy or an obvious mistake may be cleared by the Treasury Officer indicating the deficiency in the bill through half margin memo given in Annexure E of Appendix 10.

(3) A Treasury Officer may make payment of a bill on a provisional basis as required under these rules indicating the objections raised, which shall be clarified by the Drawing and Disbursing Officer within 15 days.

4.017. (1) A Government official who is authorised to draw money by means of cheques, shall notify to the bank and the Treasury Officer upon which he draws, the number of each cheque book brought into use and the numbers of cheque folios it contains.

(2) Unless otherwise permitted by the State Government, all payments at the treasury shall be made by drawing cheques. The rules in respect of payment by cheques at treasuries shall be prescribed in Appendix 10.

(3) The procedures for payment of pension through the public sector banks shall be prescribed in Appendix 15 Part-A and Part-B.

4.018. (1) When a Government official who is authorised to draw or countersign cheques or bills payable at the treasury or the bank, makes over charge of his office to another, he shall send a specimen of the relieving Government officer's signature to the Treasury Officer or the bank, as the case may be.

(2) The specimen signature of a Drawing and Disbursing Officer in respect of a newly established office or an office shifted from the jurisdiction of one treasury to another treasury, shall be forwarded to the concerned Treasury Officer along with a letter of authority to draw fund, by the Accountant-General (Accounts and Entitlement), West Bengal.

(3) The Treasury officer shall not make any payment to the new Drawing and Disbursing Officer till he receives the specimen signature of the Drawing and Disbursing Officer along with the letter of authority from the Accountant-General (Accounts and Entitlement), West Bengal.

(4) The District Magistrate may, however, authorise provisional payment of one or two establishment bills of such newly established office subject to the condition that he is personally satisfied about the identity of the Drawing and Disbursing Officer and genuineness of the said office. As and when the District Magistrate permits provisional payment, he shall obtain post-facto approval of the Director of Treasuries and Accounts, West Bengal.

4.019. (1) Four sets of specimen signature of the Drawing and Disbursing Officer or the Countersigning Officer in respect of a newly established office shall be sent to the Accountant-General (Accounts and Entitlement), West Bengal, along with the order in which the officer is declared competent to draw fund or, as the case may be, to countersign bills along with the Government order creating the establishment. The specimen signatures shall be attested by the authority sanctioning the establishment of such newly established office.

(2) On receipt of the authority from the Accountant-General (Accounts and Entitlement), West Bengal, the Treasury Officer shall request the Director of Treasuries and Accounts, West Bengal for assignment of code number to the concerned Drawing and Disbursing Officer and after receiving the code number from Director of Treasuries and Accounts, West Bengal the same shall be communicated to the Drawing and Disbursing officer and the Accountant-General (Accounts and Entitlement), West Bengal.

Section. - II – Procedure for Withdrawal

Mode of withdrawal

4.020. Save as otherwise specially provided in these rules, money may not be withdrawn from the Government Account except by presentation of bills to the treasury. If the bills so presented are found admissible, the Treasury Officer shall issue cheques for payment in accordance with the provisions of sub-rule (2) of rule 4.021. The purpose for which and the conditions under which money may be drawn directly by cheques are specified herein.

Explanation. – For the purpose of this rule, a bill is statement of claims against the Government specifying the nature and amount of the claim either in gross or by items, and includes such a statement presented in the form of a simple receipt and such a bill or a cheque becomes a voucher when such bill duly receipted and stamped “paid”.

Presentation of claims

4.021. (1) Save as hereinafter provided, all bills or cheques in payment of claims against Government shall be presented by an authorised Drawing and Disbursing Officer through duly authenticated Bill Transit Register maintained in T. R. Form No. 6 at the treasury, depending on the location of the office of the Drawing and Disbursing Officer or of the office of authorised officer for disbursement. Such bills shall be duly receipted and stamped, where necessary.

(2) After such checks and verification as stated in these rules and other relevant regulations for the time being in force, if a bill is found admissible, the Treasury Officer shall issue cheque drawn upon the linked bank against the bill.

(3) The rules for issue of cheques against bills shall be prescribed separately in Appendix 10.

4.022. When a person not in Government employment claims payment for work done, services rendered or goods and articles supplied, such claims shall be submitted through the authorised Drawing and Disbursing Officer of the Head of the office under whose immediate order the works were done, services rendered or supplies

made. Such claims shall be presented in prescribed form of bill to the treasury through the authenticated Bill Transit Register of the Drawing and Disbursing Officer of the unit and shall be supported with necessary sub-voucher, i.e., parties bill duly receipted and stamped where required with necessary pay order issued over the same by the competent authority.

4.023. The procedure to be observed by the Drawing and Disbursing Officers of the Works Executing Departments and the Forest Department for withdrawal from the Government Account shall be regulated by the provisions prescribed in Appendix-5.

Arrear Claims

4.024. (1) Every Drawing and Disbursing Officer shall arrange to draw a claim immediately after it becomes due.

(2) If, for any reason a claim has not been preferred within one year of its becoming due, the same may be drawn in such manner as stated in sub-rule (3) to sub-rule (6).

(3) The claims of Government employees relating 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 may be sanctioned by the Head of the office for drawal after verification of the records of the concerned office. Before according such sanction, the Head of the office shall ensure that details of claims of Government employees have been duly entered in the respective service books and that a certificate from the Drawing and Disbursing Officer about non-drawal of the claim has been recorded. The reasons for non-drawal shall be explained by the Drawing and Disbursing Officer and the Head of the office shall 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 Rs. 1000/- or less. The fact of drawal of such arrear shall also be suitably recorded in the service book of the concerned Government employee.

(4) The claims of Government employees relating to arrears of pay, allowances, increments etc., and claims of persons not in Government service which have remained undrawn for a period exceeding three years but not exceeding six years shall be paid after the same is verified and sanctioned by the Head of the Department with reference to the service record, the non-drawal certificate of the Drawing and Disbursing Officer, the reason explaining such non-drawal 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 shall himself verify the genuineness of the claim and if satisfied, accord sanction to the drawal. In respect of personal claims of the Heads of Department himself and the officers above him, the sanction shall be accorded in each case by the administrative Department after verification of the entitlement to the arrears with reference to records mentioned above. The fact of drawal of such arrear shall also be suitably recorded in the service book of the concerned Government employee.

(5) The claims of Government employees relating to arrear of pay, allowances, increment, 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 the Limitation Act, 1963 (36 of 1963), shall be investigated and sanctioned by the administrative Department. The fact of drawal of such arrear shall also be suitably recorded in the service book of the concerned Government employee.

(6) In all cases of sanction to arrear claims, it shall be clearly indicated that the officers and staff allowed to draw the arrear claim are entitled to the claim. A declaration from the concerned employee shall be obtained to the effect that in case of excess payment, the same shall be recovered from his/her pay and/or gratuity. In all such cases, sanctions for drawal shall be communicated to the concerned treasury, the administrative Department, the Finance (Internal Audit) Department, the Accountant-General (Accounts and Entitlement) West Bengal, or the Accountant-General (Audit), West Bengal, and the Director of Treasuries and Accounts, West Bengal.

(7) In all cases of claims arising retrospectively on the basis of sanctions or orders issued on a subsequent date, the period of one year or three years or six years referred to in sub-rule (3) to sub-rule (6), shall be calculated

from the date of sanction order and not from the date from which the claim arises.

(8) The arrears of pay and allowance, including fixed allowances, leave salary or contract allowances, shall be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, quoting the bill from which the charge was omitted or withheld, or on which it has been refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill, shall invariably be made in the office copy of the bills or the Pay Bill Register for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrears being claimed more than once.

(9) The certificate to be given on the body of the bill for arrear claims regarding non-drawal of the same in the original bill, shall be furnished in the following forms –

“Arrear claim drawn in this bill has not been drawn before and necessary notes have been kept in the Office copies of the relevant bills / Pay Bill Register under my dated initial.”

(10) (a) The arrears of pay and allowances pertaining to a post held previously, the arrear pay and allowances due in respect of the old post (on account of a re-fixation of pay and allowances) may be drawn by the present Drawing and Disbursing Officer who is responsible to draw and disburse emoluments of the Government employee against the new post under the same Department or another Department of the Government of West Bengal or any Department of other Government.

(b) The ‘Due and Drawn Statement’ in respect of arrears shall be prepared by the latter Drawing and Disbursing Officer and sent to that of the earlier office or parent office, as the case may be, for verification of the claim.

(c) The earlier office or parent office may check such ‘Due and Drawn Statement’, make entries in their records and return to the concerned Drawing and Disbursing Officer with a certificate that the arrears relating to the Government employee have been correctly calculated and noted in the relevant office copies of the bills or the Pay Bill Register.

(d) On receipt of the ‘Due and Drawn Statement’ duly vetted, the arrear bill may be presented for drawal. If inter-departmental or inter-Governmental adjustment is required in regard to the arrears, the concerned office shall record the classification and acceptance of the debit.

(11) (a) The arrears of dearness allowance or additional dearness allowance sanctioned by the Government retrospectively after the transfer of a Government employee from one Department to another Department or one office to another in the same Department or any Department of other Government, shall be drawn and paid by the Drawing and Disbursing Officer responsible for drawal and disbursement of the emoluments of the Government employee against the new post, without getting the ‘Due and Drawn Statement’ verified from the previous Drawing and Disbursing Officer.

(b) Before making such payment, it shall be verified from the service book, leave account and last pay certificate that there is no spell of unauthorised absence/half-pay leave/ extra-ordinary leave, during the period for which the arrears are payable in respect of a Government employee. (The cases involving such spells shall be regulated by the provisions of the main rule.)

(c) An intimation of the payment of such arrears having been made shall be sent by the new Drawing and Disbursing Officer to the Drawing and Disbursing Officer of the earlier office for keeping necessary note in the pay bill register. He may check the details of payments authorised by the new Drawing and Disbursing Officer and in case any discrepancy or overpayment is noticed, he shall intimate it to the new Drawing and Disbursing Officer for recovery from the Government employee.

(d) The previous Drawing and Disbursing Officer shall send a confirmation to the present Drawing and Disbursing Officer about his having kept a note of the payment of arrears in the pay bill register. The Drawing and Disbursing Officer shall watch the receipt of such a confirmation from the previous Drawing and Disbursing Officer and shall make a note to this effect in the pay bill register of his office.

(12) In case of transfer including transfer on deputation to a Department of any Government, all arrear

personal claims of such employees including salaries, travelling allowance advances, honorarium, overtime sanctioned and disbursed 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 the forgoing rules relating to drawal of salaries and subject to the condition that Tour Diary had been approved by the Controlling Officer at the old place of posting and travelling allowance bill is signed by the Drawing and Disbursing Officer or countersigned by the Controlling Officer at the new place of posting and also subject to observance of the provision of rule 166A of the West Bengal Service Rules, Part-II.

(13) In case of Government employees transferred on foreign service terms, the arrear personal claims including travelling allowance advances 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.

(14) No personal claim shall be allowed to be drawn from the old place of posting after issue of the last pay certificate in favour of a Government employee on his transfer.

(15) In case of deceased Government employees, the arrears of pay and allowances shall be paid to the claimants as mentioned in T.R. 4.084 in the same manner as mentioned in sub-rule (3) to (6).

(16) The provisions of sub-rule (1), *read* with sub-rule (3) to sub-rule (6), shall not be applicable to the claims on –

- (a) arrear Pension Payment;
- (b) arrear interest on Government Securities; or
- (c) any other arrear claims, payments of which are governed by special rules or orders of the Government or orders of the Court.

General instructions regarding the preparation and form of Bills

4.025. (1) The instructions with regard to the preparation of bills shall be such as stated in sub-rule (2) to sub-rule (15).

(2) The printed forms of bills as stated in sub-rule (1), shall be adopted in the language of English or Bengali or Nepali. The bills relating to various classes of claims shall be preferred in such Form as may be prescribed for the purpose.

(3) All bills shall be filled in and signed in indelible ink or ball-point pen. The amount of each bill shall be written in words as well as in figures. The fraction of a rupee shall be rounded off to the nearest rupee and the word “*only*” shall be written after the amount in words and care shall be taken to leave no space for interpolation.

(4) The contractor’s bills, which are treated as sub-vouchers for the purpose of drawing contingent bills by the Drawing and Disbursing Officer, may be filled in ink or ball-point pen. The Drawing and Disbursing Officer shall record his pass orders with signature in ink or ball-point pen. All other bills or cash memoranda are supporting documents, which shall be treated in the same way as sub-vouchers.

(5) Corrections in the total of the bill whether made in words or in figures shall be attested by the full signature of the Drawing and Disbursing Officer with date instead of dated initials. Such correction shall be avoided and in case of a complicated bill, such correction shall be allowed if attested by the Drawing and Disbursing Officer.

(6) Erasures and overwriting in any bill are absolutely forbidden and shall be avoided. If any correction becomes necessary, the incorrect entry shall be cancelled neatly in red ink and the correction shall be entered. Each such correction or alteration or addition shall be authenticated by the Drawing and Disbursing Officer with his dated initials.

(7) The Drawing and Disbursing Officer Code and the full accounts classification (17 digit /19 digit code) with demand number, Departmental Code, shall be recorded on each bill by the Drawing and Disbursing Officer. The classification in the budget shall be followed. When allocation between different Heads of accounts is made by the competent authority, a separate bill shall be drawn for each head of account.

(8) The charges against two or more major, sub-major, minor, scheme, or detail heads shall not be included in one bill.

(9) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge shall be quoted. The copies of sanction accompanying a bill shall be duly certified by a Group A Government employee or by the Drawing and Disbursing Officer.

(10) The authority under which deductions are made in a bill, shall be quoted.

(11) The dates of payment shall, when possible, be noted by the payees in their acknowledgements in sub-vouchers, acquittance rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment it is not possible for the dates of payment to be noted by the payees, the dates of actual payment shall be noted by the Drawing and Disbursing Officers on the documents under their initials, either separately for each payment or by groups, as may be found convenient.

(12) When the Drawing and Disbursing Officer requires payment to be made through some other person or agency, he shall specifically endorse an order or furnish such authorisation as may be necessary to pay to that specified person or agency. When payment is desired wholly or partly by a Demand draft, a formal application alongwith the cheque obtained against the relevant bill shall be made to the concerned agency bank.

(13) The oblique lines shall be drawn to cover the space left blank either in the money column or in the column for particulars of the bill.

(14) A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees shall invariably be recorded on the body of the bill in indelible ink or ball-point pen. The amount so specified shall be the figure next above the net amount payable but not in excess of the next ten rupees.

(15) The Drawing and Disbursing Officer on every bill record a certificate stating that the amount claimed in the bill has not earlier been drawn and that the office copy and the fair copy have been compared and found to be agreed.

4.026. All bills for drawal from Government Account shall be rounded 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) in accordance with the following principles as laid down in sub-rule (2) to sub-rule (10): -

(2) Except for petty cash (i.e. across the counter type) transactions which are reflected in the departmental cashbooks, all Government transactions, whether involving actual receipt/payments or book adjustments shall be in whole rupee.

(3) The only type of transactions, which may involve paise, shall be cash transactions for petty purchases or sales, tram/ bus fare that are reflected in subsidiary books of accounts like Petty Cash Books.

(4) The interest on loans or advances to Government employees, which is computed as a percentage of base amount and recovery of which is effected in instalments, shall be made recoverable in whole rupee.

(5) All inner columns of Salary Bills on account of deductions for premium on postal life insurance, income tax, professional tax, etc, shall be rounded off to the nearest rupee. Similarly, all entitlements due to an employee of the Government by way of house rent allowance, or dearness allowance or travelling allowance, etc. shall be rounded off to the nearest rupee. All book transactions including entries appearing in, inner columns of bills shall have to be in whole rupee. All transactions through cheques or drafts or challans shall only be in whole rupee.

(6) All claims on Government by utility or service institutions like the Electricity Boards or the Corporations, etc., shall be made in whole rupees.

(7) All transactions relating to payment of pensions to the pensioners of the State Government shall be made in whole rupee.

(8) The amount of Government transactions converted into Indian currency from foreign currencies shall be rounded off to whole rupee.

(9) The payments for claims in respect of office expenses, other charges etc., where claimants have no

objection, shall be rounded off to the whole rupee, subject to the condition that the rounding off of the fraction of a rupee shall be done in respect of the net amount payable on a bill and shall not be in respect of the individual items of claims or adjustments in the bill.

(10) In case of travelling allowance bill of a Government employee, the rounding off shall be done only at the last stage and shall not be in respect of each item, e.g., railway fare, mileage, daily allowance, etc., comprising the claims of the individual.

(11) In case of recoument bill of permanent advance, the claim shall be in round figure and the difference, if any, shall be adjusted at the end of the Financial Year while closing the books of accounts

Signature and Countersignature on bills

4.027. Unless the Government has expressly authorised in this behalf, no payment shall be made on a bill or order signed by an officer other than the authorised Drawing and Disbursing Officer.

4.028. (1) The Head of an office, if he himself is a Drawing and Disbursing Officer, may, as a temporary measure and to meet an emergent situation, authorise any Group A Government employee serving under him to sign a bill or order on his behalf, communicating the name and the specimen signature of the officer to the treasury concerned. This temporary measure to authorise a Group A Government employee shall not relieve the Head of the office, in any way, of his responsibility for the accuracy of the bill or for disbursement of the money. In such cases, the authorised Group A Government employee shall sign for the Head of office.

Illustration. – In any District, if the Nazareth Deputy Collector is authorised by the Collector to sign bill, he shall sign as “Nazareth Deputy Collector, for Collector”.

(2) The concerned administrative Department with the concurrence of the Finance Department shall issue order for changing of a Drawing and Disbursing Officer on permanent basis from one Group A Government employee to other Group-A Government employee.

Illustration. – When the designation of the Drawing and Disbursing Officer is changed permanently from the Head of office to other subordinate officer like: from Head of Office to the Accounts Officer or from Deputy Director to the Assistant Director etc., the provision of sub-rule (2) shall be applicable.

(3) The concerned Head of the Department shall issue an order for changing a Drawing and Disbursing Officer as a stop-gap measure when the regular Drawing and Disbursing Officer goes on leave or is transferred and the new incumbent has not joined and the post is lying vacant i.e., the designation of the Drawing and Disbursing Officer is changed temporarily such as from the Assistant Director to the Joint Director.

(4) When Head of office himself is not the Drawing and Disbursing Officer and the regular Drawing and Disbursing Officer goes on leave or is transferred and the new incumbent has not joined, the Head of office shall issue an order directing another Group A Government employee under his control to take the charge of the Drawing and Disbursing Officer as a temporary measure. In such cases the designation of the Drawing and Disbursing Officer shall not be changed.

(5) Every order under sub-rule (2), sub-rule (3) or sub-rule (4), as the case may be, shall be communicated to the Accountant General (Accounts and Entitlement), West Bengal, the Director of Treasuries and Accounts West Bengal, the concerned Treasury Officer, the treasury linked bank and Finance (Internal Audit) Department.

4.029. The bills requiring prior counter signature shall not be accepted by a treasury unless such bills have been countersigned.

4.030. (1) The bills, which require authority from the Accountant-General (Accounts and Entitlement), West Bengal, as stated in sub-rule (2), shall not be presented to the treasury without the necessary authority from the Accountant-General (Accounts and Entitlement), West Bengal.

(2) The types of payments as mentioned in clause (a), (b), (c) or (d) shall be subject to authorisation from the Accountant-General (Accounts and Entitlement), West Bengal, before withdrawal of money under any rule or

order for the time being in force.

- (a) all pensionary benefits of retired Government employees and non-Government College Teachers and non-teaching staff;
- (b) refund of lapsed deposit, the detailed account of which is not maintained in the treasury;
- (c) inter-Government settlement.
- (d) payment of the Provident Fund balances of the Government employees other than Group D.

Duplicates and copies of bills, etc.

4.031. (1) No Government officer shall issue duplicates or copies of bills or other documents for the payment of money, which has already been paid, on reported loss of the originals. If any necessity arises for such a document, a certificate may be issued by the Drawing and Disbursing Officer that on a specified day a certain sum has been paid to a certain person. This restriction does not apply to cases where, by any rule or special order issued by the Government, duplicates have to be prepared and tendered with the originals.

(2) (a) Where a bill passed by the Drawing and Disbursing Officer or the Controlling Officer for presentation at the treasury and subsequently such bill has been lost either before payment or before presentation at the treasury, the Government Officer who drew the original bill shall ascertain from the treasury that payment has not been made on it before he issues a duplicate thereof.

(b) Where a duplicate bill has been issued, the Government officer shall immediately communicate to the Treasury Officer with instructions to refuse payment on the original bill if presented.

(c) On necessary verification of all relevant records, the concerned Treasury Officer shall issue non-payment certificate and also issue firm instruction to all concerned so that no payment is made in its future presentation, if subsequently traced out.

(d) In case a duplicate copy of the bill is issued, such duplicate copy of the bill shall bear distinctly on its face the word "Duplicate" written in red ink and the Treasury Officer shall record a certificate on such duplicate bill stating that the original bill has not been presented for payment or no payment has been made on the original on account of loss of the same.

(3) When any kind of bill is required to be prepared in duplicate or triplicate, only one copy shall be signed or countersigned in full and the other copy or copies may be only initialled.

Stamps for receipts

4.032. (1) Receipts for all sums exceeding rupees 5000 shall be stamped under section 3, read with item 53 of Schedule 1 of the Indian Stamp Act (Act 2 of 1899), unless they are exempt from stamp duty. A list of items relating to receipt, which is authorised to be exempted, shall be mentioned in Appendix 9.

(2) In determining whether the receipt obtained in respect of an amount drawn on a bill preferred against Government shall be stamped or not, the net amount of the bill and not the gross amount payable shall be taken into account, unless the receipt is exempted under the exceptions referred to above.

(3) The provisions of the rule shall apply *mutatis mutandis* to payments made by Government funded bodies like the Universities or the local bodies.

Cheques

4.033. Save as expressly provided in these rules, no person shall be authorised to draw money on more than one treasury by means of cheques without special order of the Government and before he has been placed in account with that treasury by the Accountant-General (Accounts and Entitlement), West Bengal.

4.034. (1) The cheques shall be drawn on forms in Cheque Books, which shall be supplied by the Treasury Officer under whose jurisdiction the office of the Drawing and Disbursing Officer is located. The Treasury Officer shall obtain the Cheque Books from the Director of Treasuries and Accounts, West Bengal, on proper requisition.

(2) The Treasury Officer shall maintain in Annexure R of Appendix 10 a Stock Register of Cheques Books.

4.035. The Treasury Officer shall supply one Cheque Book only on receipt of the printed requisition form of the Cheque Book under use, duly signed by the officer authorised in this behalf.

4.036. Separate Cheque Book shall be used for each treasury. The cheques from Cheque Books obtained from a particular treasury shall not be drawn on other treasury-linked bank.

4.037. The Cheque Drawing Officer shall notify to the treasury as well as the linked agency bank, the number of each Cheque Book which from time to time he brings into use and the number of cheque foils it contains.

4.038. On receipt of a Cheque Book, the Cheque Book shall be carefully examined by the Cheque Drawing Officer who shall count the number of forms contained in each and record a certificate of count on the flyleaf.

4.039. Each Cheque Book shall be kept under lock and key in the personal custody of the Cheque Drawing Officer who, when relieved, shall indicate in the Charge Reports in form as may be prescribed the exact number of cheques made over to the relieving officer.

4.040. In case the Cheque Book issued to the authorised officer is no longer required for use for any reason, such Cheque Book containing unused cheque-forms shall be cancelled by writing the word "Cancelled" prominently across each cheque-form and counter-foil without signature of the Cheque Drawing Officer and thereafter returned to the Treasury Officer concerned who shall destroy them by incineration in the presence of the Collector, after keeping a note of the fact in the relevant records of the treasury under proper attestation.

4.041. The loss of a Cheque Book or blank cheque form shall be notified promptly to the Treasury Officer with whom the Drawing and Disbursing Officer concerned has a drawing account and also to the concerned treasury linked bank.

4.042. (1) All cheques shall have written across them in words, "under rupees _____ only", at right angles to the type, a sum of rupee one in excess of the amount drawn in the cheque.

Explanation. – For the purpose of this sub-rule, in drawing or cashing a cheque, it shall be remembered that a common form of fraud consists in altering the word "one" into "four" by prefixing an "f" and changing the "e" into an "r", the figures being easily altered to correspond. The word "twenty" written carelessly may be changed into "seventy". The drawer of a cheque in which these words occur shall, therefore, so write them as to make the fraud impossible and the treasury shall examine the words and corresponding figures with special care.

(2) All cheques other than computer printed cheques shall be written in ink or in ball-point pen.

4.043. (1) Every cheque drawn in favour of Government officers and departments in settlement of Government dues shall be crossed "A/C payee only-Not negotiable".

(2) In the absence of a specific request to the contrary from the payee, the cheques drawn in favour of corporate bodies, firms or private persons shall also be crossed. Subject to any instructions received from the payee, a cheque shall be crossed "..... and Co." with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a Banking account, further precautions shall be adopted, where possible, by crossing the cheque specially (instead of by the *general* crossing "..... and Co.") by quoting the name of the bank, branch and account number through which the payee shall receive payment and by adding the words "A/C payee only-Not negotiable." This rule shall apply to all cases where the use of crossed cheques is prescribed.

(3) The procedure prescribed in this rule applies *mutatis mutandis* to Indian Postal Orders used for remittance of money on Government account.

4.044. (1) Every cheque drawn by a Cheque Drawing Officer on the bank shall be presented to the treasury for necessary encasement with the 'Pay Order' by the Treasury Officer. Every cheque drawn in favour of a Government official in settlement of Government dues shall be payable to order only. When, however, a cheque is issued in favour of a Government official for payment of personal claim or dues in excess of rupees twenty thousand (Rs.20,000), the cheques shall be Account Payee; but when a cheque is issued in favour of the person not in Government employment for a sum exceeding rupees two thousand and five hundred (Rs.2500/-), the cheque shall be invariably an Account Payee one in the name of the Payee.

(2) Ordinarily, a cheque payable to order shall not be cashed by the bank unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, where the authorised Drawing and Disbursing Officer is unable to receive the cheque, himself, payable to his order, owing to his absence on tour or for any other reason, and when he considers that strict compliance with the rule ordinarily shall cause inconvenience, he may especially authorise, in writing, any subordinate official to endorse on his behalf cheques drawn in his favour by official designation with necessary attestation of the signature of the officer so authorised.

(3) When a cheque is presented not for cash payment but for transfer credit in the treasury accounts, the officer desiring the remittance by transfer shall endorse the words "Received payment by transfer credit to the Head of account _____" along with challan.

4.045. No advice of the cheques issued or encased by a treasury need be sent to the bank.

4.046. As a general rule, cheques shall not be issued for sums less than rupees one hundred only (Rs.100/-) unless this is permissible under the provisions of any law or rule having the force of law, except in the following cases:—

- (a) cheques on account of Wards and attached estates;
- (b) cheques issued for withdrawal of landlords' fees and landlords' transfer fees deposited in a Personal Ledger Account at the treasury.

4.047. All corrections and alterations in a cheque shall be attested by the Cheque Drawing Officer by his full signature.

4.048. (1) Cheques shall be payable at any time within three months after the month of issue.

Illustration: A cheque bearing date any time in January is payable at any time up to 30th April.

(2) Unless otherwise directed by the Finance Department, cheque drawn at any date by the Cheque Drawing Officer of the Forest Department or the Works Executing Departments shall be payable upto the end of the financial year, *i.e.*, by 31st March. The cheque number of the last cheque drawn on the last working day of the financial year shall be intimated to the concerned Treasury Officer and to the authority, who issued the letter of credit.

4.049. (1) When it is necessary to cancel a cheque, such cancellation of cheque shall be recorded on the counterfoil of the cheque or in case of computerised treasury, on the duplicate carbon copy of the cheque and the cheque, if in the drawer's possession, shall be destroyed.

(2) The fact of such cancellation or destruction as stated in sub-rule (1), shall be recorded in relevant registers.

(3) If the cheque is not in the drawer's possession, the drawer shall promptly address the Treasury Officer and the treasury linked bank to stop payment of the cheque, and on ascertaining that the payment has been stopped, the drawer shall make necessary cancellation entry in his accounts and register.

(4) A cheque remaining unpaid for any cause for six months after the month of its issue or on the expiry of 30th June of the next financial year whichever is earlier shall be cancelled in the above manner and its amount written back in the accounts.

(5) The fact of such cancellation in respect of encased cheque shall be informed to the concerned Treasury Officer and the Treasury Officer shall record such cancellation in the appropriate Ledger and Registers.

4.050. (1) If the Cheque Drawing Officer is informed that a cheque issued by him has been lost, such Cheque Drawing Officer shall immediately inform to the nearest police station and shall make a request, along with copy of such information to the Treasury Officer and the linked bank for stop payment of the lost cheque.

(2) The bank shall issue a 'Stop-Payment' certificate. If the original cheque is presented afterwards, the officer of the bank shall refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped."

(3) If, after search through the lists of cheques paid, the Treasury officer, finds that the cheque has not been cashed, he shall then record it in his accounts and Registers and issue a certificate in the following form to the Cheque Drawing Officer:-

"Certified that cheque No. dated for Rs. reported by the _____ (the designation of the Cheque Drawing Officer) to have been drawn by him on this treasury in favour of has not been paid".

If the original cheque is presented afterwards, the officer of the treasury shall refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped."

(4) If the currency of a cheque expires on a Saturday, the Treasury Officer shall also verify the list of cheques paid for the subsequent working day of the treasury-linked bank.

(5) The Cheque Drawing Officer shall, on receipt of the certificates duly signed by the treasury and the linked bank, enter in his account the original cheque as cancelled and may issue another cheque.

4.051. (1) If a cheque is issued by the Government in payment of any sum due by the Government and that cheque is honoured on presentation to the treasury linked bank, payment shall be deemed to be made –

(a) where the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over; or

(b) where it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.

(2) The provisions of clause (b) of sub-rule (1) shall apply *mutatis mutandis* for payment made by the Government by Postal Money Order or by any other recognised mode of remitting money by post.

(3) The cheques marked as not payable before a specified date shall not be charged to the account until the date on which they become payable.

Letters of credit, assignments and other orders for payments

4.052. (1) Where under the provisions of these rules or under special orders of the Government, a letter of credit or assignment in T.R. Form No. 8 is issued in favour of a Drawing and Disbursing Officer, such letter of credit or assignment shall specify the maximum amount upto which the officer credited shall have authority to draw on the particular treasury linked bank on which the letter of credit or the assignment, as the case may be, has been issued.

(2) A Drawing and Disbursing Officer, in whose favour a letter of credit or assignment has been issued, shall not be permitted–

(a) to draw the whole amount from the concerned account; or

(b) place the whole amount in a separate drawing account at the treasury or the treasury linked bank or in a private account.

(3) A Register of Allotment or letter of credit shall be maintained in the treasury in T.R. Form No. 9.

4.053. (1) Any letters of credit or assignments issued on the treasury shall be communicated to the treasury-linked bank.

(2) A letter of credit or assignment shall lapse at the close of the financial year during which it has been issued and a cheque drawn upto a date as may be specified by the Government, shall be taken against the letter of credit or the assignment of the financial year during which it was drawn and shall not be paid after the end of the financial year, unless otherwise directed by the Finance Department.

(3) A Drawing and Disbursing Officer-wise record is to be maintained at the treasury to watch the drawal against the allotment through the letter of credit. In the case of excess drawal over the letter of credit, the excess shall be treated as an overdrawal and the attention of the authorities concerned shall be drawn to the irregularity for appropriate administrative action.

4.054. (1) In the absence of any rule or order to the contrary, an order or authority issued by an Accountant-General (Accounts and Entitlement), of other States, for payments to be made at a place within West Bengal shall be communicated to the Treasury Officer or the Disbursing Office concerned through the Accountant-General (Accounts and Entitlement), West Bengal.

(2) An order or authority issued by the Accountant-General (Accounts and Entitlement), West Bengal, for payments to be made outside the State of West Bengal, shall be communicated to the Treasury Officer or the Disbursing Office concerned outside the State through the concerned Accountant-General (Accounts and Entitlement), of that State.

(3) All payments to third parties including payments to private parties, for services rendered to the State Government which are payable at the treasuries, within the jurisdiction of an Accountant-General (Accounts and Entitlement) other than the Accountant-General (Accounts and Entitlement), West Bengal, shall, as far as possible, be made direct by means of the Reserve Bank of India Government Drafts obtained by the Drawing and Disbursing Officers, instead of authorising the payment to the concerned Accountant-General (Accounts and Entitlement) in whose jurisdiction the payments are to be made, through the Accountant-General (Accounts and Entitlement), West Bengal.

(4) A certificate to the effect that the payment has been made to the proper person and that a proper acknowledgement has been obtained and filed in his office, may be sent to Accountant-General (Accounts and Entitlement), West Bengal, by the Drawing and Disbursing Officer, as and when the payment is made to a private party.

(5) The procedure for issue of Cheque Books to the Drawing and Disbursing Officers authorised to draw cheques under letters of credit shall be mentioned in Appendix 5. A register in the following form shall be maintained at the treasury for noting the amount allotted under letter of credit or assignment to the Divisional officer and the drawal made against such allotment.

_____ (Designation of the Divisional Officer) For the year _____				DRAWING AND DISBURSING OFFICER Code _____ Grant No. _____ Head of account _____			
Sl. No.	Sanction No. and Date of the allotment order	By whom issued	Amount Allotted	Cheque No. and Date of drawal	Amount drawn to be noted from foils of paid cheques	Blance available (4-6)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(6) Separate page shall be opened for each Drawing and Disbursing Officer. On receipt of the daily bank scroll, column (5) and column (6) of the register as stated in sub-rule (5), shall have to be filled up and the balance available shall be worked out and noted in column (7). If the amount is overdrawn, the entry in column (7) of the register shall be made in red ink.

(7) The responsibility for watching the drawal within the limit rests with the concerned treasury linked bank. However, in case of overdrawal revealed from the records of treasury, the Treasury Officer shall immediately report the matter to the concerned Drawing and Disbursing Officer and to the Accountant-General (Accounts and Entitlement), West Bengal. Copy of such reference shall be endorsed to the concerned treasury linked bank and to the authority who issued the allotment order.

Endorsement on cheques, bills, etc.

4.055. All cheques preferable at a treasury for enfacement with pay order being a non-negotiable instrument may be endorsed only once in favour of another party to whom the money is to be paid:

Provided that when the endorsement is made in favour of a banker, the second endorsement may be made by the bank in favour of a messenger or an agent for collection only.

Provided further that when the second endorsement is made by the bank in favour of an agent, such agent may endorse the cheque in favour of his messenger for the purpose of collecting the same.

Explanation I. - In this rule, an agent means any bank acting as a collecting agency for and on behalf of the payee's banker.

Explanation II. - No third endorsement is permissible in view of the abolition of the system of endorsement on bills.

Explanation III. - Cheques drawn directly on the bank without the intervention of the Treasury Officer, shall be treated as negotiable instruments and shall not be subject to the provisions of this rule.

Specimen signature and other safeguards

4.056. (1) Every Government officer who is authorised to draw cheques, or sign, or countersign bills payable by a treasury shall send his specimen signature in the signature card to the Treasury Officer through his appropriate higher authority or any other officer whose specimen signature is on record in the treasury. When such an officer makes over charge of his office to another, he shall send the specimen signature of the relieving officer in the signature card to the Treasury Officer concerned.

(2) The procedure prescribed in this rule shall be observed *mutatis mutandis* by all Government officers who are authorised to draw upon the treasury linked bank or any other office of disbursement.

(3) A Controlling Officer, who has to countersign bills, etc., to be paid from a treasury other than the one on which he draws bills, shall, at the time of his joining the new station, forward directly to that treasury his specimen signature duly attested by the relieved officer. When there has been any omission in the matter, such specimen signature shall be forwarded separately through his own Treasury Officer at the time when the bills, etc., are actually countersigned.

(4) The specimen signature of all Drawing and Disbursing Officers of bills, cheques and other instruments or documents of payment, shall be supplied in the prescribed form of signature card and after authentication by the Treasury Officer, such signature card shall be securely kept in proper order.

(5) The Treasury Officer shall check once in a month to verify whether the specimen signatures are in proper order in all respect.

4.057. (1) The specimen signature of each of the officers of the office of the Accountant-General (Accounts and Entitlement), West Bengal, who are authorised to issue authority for payment or draw cheques or sign payment orders on bills or to issue letter of authority for payment to be made at the treasury or in any disbursing office within the accounting circle of Accountant-General (Accounts and Entitlement), West Bengal, shall be sent by the Accountant-General (Accounts and Entitlement), West Bengal, to the treasury or to the Drawing and Disbursing Officer with an attested copy of specimen signature of the authorised officer.

(2) The specimen signature of the officer authorised to draw cheques or sign payment orders on the treasury linked bank or issue bank advice shall be supplied by the Accountant-General (Accounts and Entitlement), West Bengal, to the treasury linked bank.

(3) When any change of authorised officer occurs, the fact shall be intimated, and attested copy of specimen signature of the relieving officer shall be supplied, to the Treasury Officer and the Drawing and Disbursing Officer as well as to the treasury linked bank.

4.058. (1) The specimen signature of the officer of the Accountant-General's office authorised to issue orders and authorities for payment to another accounting circle, shall be stamped with special seal. This special seal shall remain in the personal custody of the officer signing them. The specimen signature of such officer embossed with special seal, shall be supplied to all the Accountant-General concerned.

(2) The specimen signature of the officers of the Defence Accounts Department who are authorised to issue payment orders payable at a treasury shall be forwarded by the Controller of Defence Accounts to the Treasury Officer. If any change of office occurs for the authorised officer, the fact of such change shall be intimated, and attested copy of specimen signature of the relieving officer shall be supplied to the Treasury Officer. Such specimen signature shall securely be kept in proper order. The Treasury Officer shall check once in every quarter to ensure that such specimen signatures are in proper order.

Section III. - Payments of Claims at the Treasury

Checks to be applied at the treasury on claims presented

4.059. (1) The bill, cheque or other document presented as a claim for money shall be received and examined by the Accountant and then put up to the Treasury Officer.

(2) The Treasury Officer shall verify that the claim is admissible and such claim has been preferred on a valid authority. The signature and the countersignature where necessary on the bill are genuine and in order and there is a receipt of legal quittance.

(3) The Treasury Officer shall then sign the order for payment at the foot of the bill or claim, taking care to adopt the general instruction as mentioned in T.R. 4.025. Careful attention shall also be given to the instructions contained in these rules regarding the completion of bills, cheques, etc., presented in support of all claims against the Government. All payment orders shall be signed by hand and in ink, specifying the amount payable both in words and in figures.

(4) When a payment is made by transfer to revenue Head, the order shall be given as stated below: –

‘Pay Rs. by transfer to credit of — (revenue head concerned) or ‘Pay Rs. by transfer and credit it as a distinct item in the Cash Book’.

(5) At the time of receipt of bills, the entries in the Bill Transit Register in T.R. Form No.6 shall be compared with the bills and token No shall be entered in each of such bills as well as in column (5) of the said register and dated legible initials shall be made on each of such bills as well as against the entry in column (6) of the said register.

(6) The Treasury Officer shall make payments after pre-check of all bills in respect of State Government payments.

(7) The payment of bills of establishment of other State Government Offices located in Kolkata and any other payment relating to other States shall be made by the Kolkata Pay and Accounts Office, subject to the condition that a general order for such payment has been received from the Accountant-General (Accounts and Entitlement), West Bengal.

(8) The pre-checking of all bills by the Treasury Officer shall mean checking the admissibility of claims with reference to rules, statutes and other provisions of statutory rules such as the West Bengal Financial Rules, the West Bengal Treasury Rules, the West Bengal Service Rules Part I and Part II, the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, or other relevant rules and executive orders issued thereunder. It includes checking of the forms of the bill on the basis of relevant order or rule, Heads of accounts, arithmetical accuracy of the claim, checking of the recovery schedules and verifying the signatures of the Drawing and Disbursing Officers, checking of availability of fund with reference to the Drawing and Disbursing Officer wise Allotment Register maintained at the treasury, and the checking with reference to the sanction order or the authority letters and checking the competence of the officer issuing sanction order with reference to the delegation of financial power.

(9) The Treasury Office may, for the purpose of pre-checking, call for such certificates and other information, as may be deemed necessary, for passing bills through the return Memo. The return Memo. shall contain all the requirements for passing the bill and no bill shall be returned on the frivolous grounds.

(10) If the Treasury Officer considers that any reference to the Government shall be made for direction or clarification of any order or instruction, such reference shall be made to the Finance Department through the Directorate of Treasuries and Accounts, West Bengal, and the direction or clarification issued in this behalf by the Finance Department shall be binding on the Treasury Officer.

4.060. (1) All corrections and alterations in the order of payment including cheques shall be attested by the Treasury Officer with dated initials.

(2) Corrections and alterations in orders of payment given by the Treasury Officer on the treasury linked bank shall be attested with his full signature.

4.061. (1) The special precautions shall be taken by the Treasury Officer as regards all bills and documents showing overwriting or alterations and if such documents are frequently received from any office, the personal attention of the Head of the office shall be formally drawn to these facts or irregularity.

(2) No document bearing an erasure shall be accepted and payment on such document shall be refused by the Treasury Officer and a fresh document may be called for.

4.062. With regard to the claims presented either on bills or on cheques, the signature of the Drawing and Disbursing Officer shall be compared with his specimen signature received under T.R. 4.056, before payment is ordered. In the case of payment to be made on the authority of an order purported to have been issued from the office of the Accountant-General (Accounts and Entitlement), West Bengal, the Treasury Officer shall verify the signature on the order by comparison with the specimen signature of the signing officer received under sub-rule (1) of T.R. 4.057.

4.063. (1) The Treasury Officer shall check the arithmetical computations on bills.

(2) When the bills presented for payment contain obvious arithmetical mistakes or trifling mistakes, which can easily be corrected, the Treasury Officer shall not return such bills but shall correct them and pay the correct amount of the bill.

(3) Where the bills contain doubtful items which can easily be eliminated, the Treasury Officer shall disallow the doubtful items and pay the residual amount of the bill.

(4) In all cases, the corrections made and the reasons therefor shall be intimated to the presenter of the bill and, if necessary, to the Accountant-General (Accounts and Entitlement), West Bengal.

4.064. A Treasury Officer shall not entertain correspondence from a Government employee or a private individual making a claim to any special allowance or concession, but he may request the person concerned to address the concerned administrative Department of the State Government either direct or through his own official superior, as the case may be.

Payment by Postal Money Order

4.065. (1) Save and except as provided in these rules or any other special rules or order for the time being in force or specially authorised by the Government in this behalf, no payment shall be made by Postal Money Order.

(2) In cases in which a claim against the Government is to be paid by Postal Money Order, the cost of remittance shall, in the absence of any special rule or order to the contrary, be borne by the payee.

4.066. (1) When the whole or a part of the amount of a bill is required to be remitted to a person or persons by Postal Money Order, the Treasury Officer shall, if the bill is in order, pass it for the net amount after deduction of the commission due, credit the deductions by book transfer to the Post Office and send the money order form or forms to the Post Office certifying that the amount of the money order with the commission due (which shall be specified in the certificate) has been credited to the Post Office by book transfer. The words "adjusted by book transfer" shall invariably be written in red ink across the money order form. The Treasury Officer shall also see that the purpose of the money order is stated in the acknowledgement portion of the money order form.

(2) On obtaining the money order receipt, the Treasury Officer shall check it with the amount deducted from the bill and transmit it, where necessary, to the Drawing and Disbursing Officer concerned.

(3) The procedure mentioned in this rule shall apply *mutatis mutandis* to all cases in which money orders are issued by the Treasury Officer under the provisions of these rules.

Section IV. – Personal Claims of Government Employees

Due date

4.067. Unless otherwise directed by the State Government, the bills for monthly pay and allowances

including fixed allowances of Government employees and officials may be signed and presented to the treasury by the Drawing and Disbursing Officer at any time not earlier than 15 (fifteen) days before the last working day of the month and shall be due for payment on the last working day of the month when the bank is open:

Provided that the pay and allowances for the month of March shall be paid on the 1st working day of April.

4.068. (1) When a Government employee—

- (a) is on vacation, or proceeds on deputation or on leave within India; or
- (b) quits the service of Government or is transferred to Foreign Service,

separate bills for leave-salary or pay and allowances of such Government employee for part of a month shall be presented to the treasury and such separate bills may be paid before the last working day of the month as stated in T.R. 4.067.

(2) When a Government employee proceeds on leave out of India and is permitted to draw leave-salary in India, separate bills for pay and allowances for the broken period of the month alongwith leave-salary for the rest of the month shall be presented to the treasury and such bill shall not be paid upto the date of his relief and such Government employee shall be allowed to draw such pay and allowances and leave-salary at the commencement of the next month:

(3) When a temporary Government employee finally quits service on the 31st March, the pay for the whole month due to him may be paid on the afternoon of that day subject to the availability of fund or allotment for the purpose.

4.069. (1) If the last three days (including Sunday) of a month are public holidays on which pay and allowances cannot be disbursed, the Government may, at its discretion, direct the payment on the last working day before the holidays except for the month of March which shall be paid on the 1st working day of April.

(2) This rule shall be applicable to both the industrial and non-industrial establishments. In the case of an industrial establishment, where payments are staggered and made on days specially fixed for the purpose, the pay due on any of the specified days may be disbursed on the preceding working days (including Sunday) commencing with the specified date on which pay is due and are public holidays.

(3) The Government may, in special cases, relax any of the conditions specified in this rule.

Presentation of Bills to Treasury

4.070. (1) The form for drawal of bills for claims relating to pay and allowances of employees or the officials of Government, contingencies or office expenses, etc., and the procedures to be observed in the preparation and presentation of such claims, shall be regulated by sub-rule (2) and sub-rule (3).

(2) All Heads of offices who are authorised to draw money on bills signed by them shall maintain a 'Bill Register' in the form prescribed in the West Bengal Financial Rules. An authorised officer shall review the 'Bill Register' monthly and the result of the review shall be recorded thereon.

(3) All Heads of offices who are authorised to draw money from the treasury shall maintain a 'Bill Transit Register' in the form prescribed in T.R. Form No. 6 To prevent presentation of fraudulent bills, such 'Bill Transit Register' shall be authenticated by the Treasury Officer and it shall be reviewed bi-weekly by the Drawing and Disbursing Officer and the result of the review shall be recorded thereon.

Fund deductions

4.071. (1) The duty of noting the proper deductions to be made from pay bill on account of Provident Fund and other funds shall devolve on the Drawing and Disbursing Officer, but no discretion is allowed in carrying out any order received from the Accountant-General (Accounts and Entitlement), West Bengal, or the Accountant-General (Audit), West Bengal, to make any particular deduction.

(2) The procedure to be followed in making such deductions is laid down in subsequent sections of these rules.

Deductions of taxes on income

4.072. The income-tax deductions from pay bills shall be made strictly in accordance with the relevant provisions of the Income-tax Act, 1961 (Act 43 of 1961), as modified from time to time, and the rules and orders issued thereunder and a deduction Schedule in T. R. Form No. 10 shall be attached with each pay bill in every month, where necessary.

House rent deductions

4.073. (1) The demand statement for the monthly assessed rent or licence fee for occupation of a public building for residential purposes in respect of Government employees or officials recoverable from the salary bill shall be forwarded in quadruplicate by the Divisional Officer or any other officer in charge of the public buildings to which the rent relates to the concerned Drawing and Disbursing Officer, who shall make necessary deduction of the amount from respective monthly bills.

(2) One copy of the demand statement shall be returned by the Head of the office or the Drawing and Disbursing Officer after noting the amounts recovered from the occupants and other particulars which are required to be furnished therein and one copy shall be attached with the salary bill to be submitted to the Treasury Officer, third copy being retained by the Drawing and Disbursing Officer. If the demand statement is not received before presentation of the salary bill, a Schedule in T.R. Form No. 11 shall be attached with the bill.

(3) If the rent or the licence fee in respect of any Government accommodation recoverable from a Government employee is limited to a certain percentage of the emoluments of the Government employee, the particulars of such emoluments shall be noted by the Drawing and Disbursing Officer in the remarks column of the demand statement before its return. Where, after the return of the demand statement, the emoluments of a Government employee are required to be changed retrospectively, such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.

(4) Notwithstanding anything contained in this rule, the recovery of rents from Government employee of the Union Government in respect of public buildings belonging to this State, may be made in accordance with such procedure as may be prescribed by the Government from time to time.

(5) The provisions of this rule shall apply also to other charges, e.g., additional rent recoverable for furniture, electric, water, heating and sanitary installations, charges for cost of water, electric energy, etc., which may, under the orders of competent authority, be recovered in the same way as, and together with, rents of buildings proper. A Schedule in T.R. Form No. 11 shall be attached with the salary bill for such deduction.

Recoveries ordered by the Accountant-General, West Bengal

4.074. (1) The recovery on account of overdrawal and/or sum disallowed from pay bills shall be made strictly in accordance with the instructions issued by the Accountant-General (Accounts and Entitlement), West Bengal, or Accountant-General (Audit), West Bengal, or by any other competent authority of the Government, as the case may be. The recovery of the sums overdrawn or disallowed may be made from the next bill(s).

(2) The recovery of a sum disallowed or overdrawn on account of travelling allowance bill shall be made from the next travelling allowance bill or in cash or from the pay bill when Government employee concerned does not, within a month, present any other travelling allowance bill from which the recovery can be effected.

Attachment of pay and allowance, etc. for debt

4.075 (1) When the pay of a Government employee is attached by any order of a Court, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government employee concerned, and to keep a record of such deductions in Form prescribed in the West Bengal Financial Rules.

(2) If a Government employee is adjudged insolvent, the attachable portion of his salary vests in the Court that passed the order of insolvency or the Receiver appointed by the Court.

(3) The amounts which have been under attachment in execution of the decree against the insolvent, shall, after the order of insolvency, vest in such Court or the Receiver and such attached amounts shall, instead of being sent to the various Courts which issued the orders of attachment, be sent to the Insolvency Court or the Receiver for *pro rata* distribution among all the creditors of the insolvent Government employee.

(4) The extent to which the emoluments of a Government employee are exempt from attachment for debt is laid down in sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (5 of 1908). The following is an extract of the relevant provisions of the said sub-section: –

“60 (1) The following property is liable to attachment in execution of a decree.....

Provided that the following particulars shall not be liable to such attachment namely:-

(i) salary to the extent of the first one thousand rupees and two-thirds of the remainder in execution of any decree other than a decree for maintenance :

Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of further period of twelve months, and where such attachment has been made in execution of one and the same decree, shall, after the attachment has continued for a total period of twenty-four months, be finally exempt from attachment in execution of that decree.

(ia) One-third of the salary in execution of any decree for maintenance;

... ..
... ..
... ..

(l) any allowance forming part of the emoluments of any employee of the Governmentwhich the appropriate Government may, by notification in the official gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such employee while under suspension;

Explanation II. – In clauses (i) and (ia) ‘salary’ means the total monthly emoluments excluding any allowance declared exempt from attachment under the provisions of clause (e), derived by a person from his employment whether on duty or on leave.

Explanation III. - ‘appropriate Government’ means

- (i) as respects any person in the service of the Central Government the Central Government;
- (ii) as respects any other employee of the Government or an employee of any other local authority, the State Government.

Explanation IV. – For the purposes of this proviso, “wages” includes bonus and “labourer” includes a skilled, un-skilled or semi-skilled labourer”.

(5) The following declarations have been issued by the Government of West Bengal under clause (l) of the proviso to sub-section (1) of section 60 of the Code of Civil Procedure: –

(1) “The following allowances payable to any public officer in the service of the Government, shall be exempt from attachment by order of a Court: –

- (i) all kinds of travelling allowances;
- (ii) all kinds of conveyance allowances;
- (iii) allowances granted for meeting the cost of –
 - (a) uniforms, and
 - (b) rations;
- (iv) allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities, including hill stations;
- (v) all house rent allowances;
- (vi) dearness Allowance or any other allowance granted to provide relief against the increased cost of living;
- (vii) medical allowance and all amounts paid by way of reimbursement of medical expenses.

Explanation I - Dearness pay, which is really part of the dearness allowance and is treated as pay for certain specific purposes only, is also exempt from attachment by order of a Court.

In accordance with the above provision, the maximum amount attachable by a Civil Court, for decrees other than decrees for maintenance is to be calculated thus:-

If the total gross emoluments earned by the Government employee are represented by 'X' and the allowances declared to be exempt from attachment (vide Note 2 and below the preceding rule) and the subsistence grant or allowance to such Government employee if he is under suspension, are represented by 'Y', the amount attachable shall be $(X-Y-400)/3$.

Explanation II - The decrees awarded by Courts prior to the first day of February, 1977, would have been based upon the limit of first two hundred rupees and one-half of the remainder, in force from 4th September, 1963 or the limit of the first hundred rupees and one-half of the remainder, in force prior to that date. Such decrees would continue to be valid until revised by the courts."

4.076. (1) If an order of attachment against a Government employee is received before a previous order of attachment against the same Government employee has been fully complied with, the recoveries shall be made by the Drawing and Disbursing Officer so long as the total amount recoverable with reference to the attachment orders is within the maximum limits specified in T.R. 4.075.

(2) If a new attachment order has the effect of increasing the amount beyond the maximum limit specified in T.R. 4.075, the Drawing and Disbursing Officer shall return the attachment order to the Court concerned with a statement showing particulars of the existing attachment, particulars of the amount withheld and paid into the Court concerned up to date and the amount remaining unrecovered.

4.077. (1) Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government employee, recoveries of principal amount and interest on house building loan from the State Bank of India under the Government Guaranteed Scheme and other debts due to Government, shall be made from the non-attachable portion of the Government employee's salary.

(2) The recovery of outstanding instalments of loans, when intimated by any Co-operative Societies in terms of section 51 of the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983), shall be made by the Drawing and Disbursing Officers from the non-attachable portion of the Government employee's salary. The procedure for disposal of such recoveries shall be the same as laid down in T.R. 4.077 to T.R. 4.080.

Procedure for recovery arising from attachment orders and remittance to the court

4.078. (1) Without prejudice to the appropriate provisions of the Code of Civil Procedure, 1908 (5 of 1908), the procedure to be followed by the Drawing and Disbursing Officers in making recoveries from pay and allowances of Government employees of amounts in compliance with attachment orders issued by the Court, shall be regulated in accordance with the provisions of sub-rule (2) to sub-rule (5).

(2) Subject as hereinafter provided in this rule, the gross amount of pay and allowances of the Government employee shall be worked out in the pay bill as usual. Wherever the payment to the Government employee is by means of cheque, the net entitlement arrived at after making deductions on account of provident fund, taxes on income as per sub-rule (1) of T.R. 4.077, shall be split into the amount attachable under the Court attachment order and the balance to be disbursed to the Government employee concerned, to enable the treasury to issue two separate cheques to be prepared for the respective amounts to be remitted to the Court concerned and that payable to the officer. Wherever the salary is payable in cash, there is no need of any break up to be shown in the pay bill, but this may be done distinctly in the acquittance roll in T.R. Form No: 66

(3) In the case of an attachment order issued by a Court in India against a Government employee whose pay and allowances are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908, extends, the concerned Drawing and Disbursing Officer shall be responsible for drawing the amount recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government employee or of any other event necessitating the discontinuance of such payments.

(4) In cases in which a judgment-debtor does not sign the acquittance roll and allows his pay to remain undisbursed so that the payment on account of an attachment order issued by a Court cannot be effected, the Head of the office may draw the pay of the judgment-debtor in satisfaction of the attachment order, subject to the restrictions as contained in sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (5 of 1908), and remit the amount to the Court concerned.

(5) The amounts drawn under sub-rule (2) and sub-rule (3), shall be treated for all purposes as payment of the dues of the Government employee to that extent and particulars of the attachment order shall be cited in the pay bill or the acquittance roll as an authority for the charge and the Court's receipt for the amounts shall be filed with attachment register or such other suitable record as may be kept by the Drawing and Disbursing Officer.

4.079. The cost, if any, of remittance to a Court of money recovered under its attachment order, shall be deducted from the amount realised and the net amount remitted to the Court.

4.080. (1) Where the recoveries from the salaries of Government employees on account of taxes on profession, employment, etc., have been levied under an Act of a State Legislature or where the dues of various Co-operative Societies registered under the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983) and such Acts impose a statutory obligation on the Government to effect such recoveries or where recoveries from the salaries of Government employees on account of principal amount and interest on house building loan have been levied under housing loan scheme for the employees of the Government of West Bengal in association with the State Bank of India, such recoveries shall be made by the Drawing and Disbursing Officer in accordance with such procedures as may be laid down by the State Government from time to time. The deduction on account of taxes on profession, employment, etc., shall be made from pay bills with Schedule in T.R. Form No. 12.

(2) A Drawing and Disbursing Officer may effect recoveries although such Drawing and Disbursing Officer is located outside the territorial limits to which such Acts of the State Legislature extends, from the salary payable to a Government employee, provided that such Government employee, in the case of dues of Co-operative societies, authorises the Drawing and Disbursing Officer in writing, to effect such recoveries and the Drawing and Disbursing Officer ensures, before effecting the recoveries, that the authorisation given to him by the Government employee is clear, unambiguous and has not been revoked.

First payment of pay, allowances, etc.

4.081. (1) When the name of a Government employee appears for the first time in a pay bill, the bill shall be supported by a Last Pay Certificate as specified in T. R. Form No. 13 prescribed for the purpose.

(2) If the Government employee has not previously held any post under the Government or is re-employed after resignation or forfeiture of the past service, a certificate by the Drawing and Disbursing Officer to the effect that the medical certificate of fitness in the prescribed form has been in conformity with the rules prescribed by the

State Government from time to time and if so required, by any rule or order governing the conditions of the service to which he belongs, shall be furnished in the pay bill.

(3) In all cases of transfers, deputations and foreign service, the last Drawing and Disbursing Officer of the Government employee shall send a copy of the last pay certificate to the new Drawing and Disbursing Officer.

(4) In case of first appointment or transfer the Treasury Officer shall verify the appointment letter or transfer order, the availability of vacant sanctioned post or order for creation of new post, as the case may be.

(5) In case of transfer, the Head of office may allow to draw salary of both the transferor and transferee against a single post for one month.

(6) In case of first appointment in Government service, the Drawing and Disbursing Officer shall furnish a certificate in the first pay bill regarding receipt of satisfactory reports of medical fitness and police verification.

Payment on quitting the service

4.082. (1) The last payment of pay or allowances shall not be made to, or in respect of, a Government employee, finally quitting the service of the Government by retirement, resignation, dismissal, death or otherwise, or placed under suspension, until the Drawing and Disbursing Officer has satisfied himself, by reference both to the Accountant-General (Accounts and Entitlement), West Bengal, and his own records, that there are no demands outstanding against him. In other cases, payments may be made by the Head of the office concerned without reference to the Accountant-General (Accounts and Entitlement), West Bengal.

(2) In the case of contract officers and officers purely in the temporary employment of the Government proceeding on foreign service in or out of India, final dues shall be paid only after ascertaining that no demands are outstanding against them.

(3) The procedure mentioned in these rules in respect of a Government employee who finally quits the service of the Government, shall apply to the last payment of dues or honorarium to non-officials, including members of any Commission or Committee, whether statutory or not.

Death of payee

4.083. The pay and allowances may be drawn for the day of a Government employee's death and the hour at which death takes place shall have no effect on the claim.

Explanation. –For the purpose of this rule and T.R. 4.192, the word “day” shall mean a calendar day beginning and ending at midnight.

4.084. (1) Subject to the provisions of T.R. 4.082, the pay and allowances of all kinds claimed on behalf of a deceased Government employee may be paid without the production of the usual legal authority-

- (a) if the gross amount of the claim does not exceed rupees twenty thousand (Rs. 20,000/-), under the order of the Head of the office, where the Government employee was employed at the time of his death, subject to the condition that the Head of the office is otherwise satisfied about the right and title of the claimant;
- (b) if the gross amount of the claim exceeds rupees twenty thousand (Rs. 20,000/-), under the order of the administrative Department of the Government on execution of an indemnity bond, for double the gross amount due for payment by the claimant, with such sureties as may be deemed necessary. The obligor as well as the sureties executing the indemnity bond shall have attained majority on the date of the execution of the bond so that the bond shall have legal effect or force.

(2) In case of any doubt, payment shall be made only to the person producing an heirship or succession certificate from a competent authority.

(3) The form of indemnity bond mentioned in this rule is prescribed in T. R. Form No. 14. The sureties for such bonds shall be financially sound to meet the obligations undertaken. The bond shall be properly stamped and shall be executed on behalf of the Governor by an officer authorised under article 299 of the Constitution of India.

(4) This rule shall also apply to the claim for pay and allowances of a Government employee who died after retirement but before his pension was sanctioned.

(5) This rule shall also apply to any claim for payment of dues or honorarium payable to any deceased non-official member of any Commission or Committee, whether statutory or not.

Place of payment of pay and allowances

4.085. (1) Save as hereinafter provided, and subject to any special rule or procedure that may be prescribed by departmental regulations, bills for pay and allowances, including leave salary, of Government employees of an establishment shall be ordinarily payable only at the treasury under whose jurisdiction the office of the Drawing and Disbursing Officer is stationed.

(2) In a case where a Government official is on tour and the payment has to be made to him on his request at the station where he is on tour, the Drawing and Disbursing Officer shall remit the amount to him by Bank Draft at par or Postal Money Order. The Charges involved in sending the Draft by registered post or remitting the same by Money Order shall be charged to the office contingencies or expenses.

(3) Nothing contained in this rule shall have the effect of withdrawing any concession that has been or may be allowed by the Government to individual Government employee or a class of Government employees for drawing a part of their pay at places other than the treasury in whose jurisdiction the Drawing and Disbursing Officer is stationed.

(4) No Drawing and Disbursing Officer shall be allowed to draw from more than one treasury.

4.086. (1) The bills for pay and allowances of the establishment of the Public Works Department, the Irrigation and Waterways Department and other departments executing works shall be payable at the treasury with which they shall be placed in account by the Government in consultation with the Accountant-General (Accounts and Entitlement), West Bengal.

(2) The Drawing and Disbursing Officer of the Divisional Office shall, for the purpose of timely disbursement of salary of the staff of a sub-division which is located within the jurisdiction of a treasury other than the treasury within whose jurisdiction the Divisional Office is located, obtain Bank Drafts for payment of the salary bills of the sub-divisional staff and remit the same to the Assistant Engineer-in-Charge at least seven days before the close of the month.

(3) The Bank Draft shall be in favour of the concerned Assistant Engineer and encashable on the last working day of the month so as to enable him to disburse salary to the individuals on the first of the next month.

(4) In exceptional cases, where no banking facility is available at the station where the sub-divisional office is located, the Government may issue orders for making special arrangement for disbursement of salary.

4.087. In case of transfer, including transfer on deputation, the pay, leave salary and other allowances, including travelling allowance due in respect of the old post, which has not been drawn at the time of the transfer, may be drawn at the new headquarters or at the place where the pay in respect of the new post is drawn. A non-drawl certificate from the Drawing and Disbursing Officer in respect of old post shall be obtained if the fact of non-drawal of the arrear claim is not mentioned in the last pay certificate.

Leave salary

4.088. (1) Subject to any special order issued by the Government in this behalf or to any special procedure that may be prescribed by a departmental regulation, the leave-salary of a Government employee shall be drawn from the treasury or office of disbursement from which his pay was being drawn immediately before proceeding on

leave. Normally the Government official shall make his own arrangement for getting his leave salary remitted to him. When a Government employee is on earned leave exceeding one month and specifically requests remittance of his net dues by means of demand draft, the Drawing and Disbursing Officer concerned shall arrange for such remittance in accordance with the provision of sub-rule (2) of T.R. 4.085.

(2) When leave salary is drawn for a Government employee, the bill in which it is first drawn shall be accompanied by a certificate of the Drawing and Disbursing Officer, showing the calculation of the amount of the leave salary drawn or citing the rule or order under which the leave salary is determined. If the calculation is based on pay drawn in temporary or official capacity, a reference to the bill in, or the establishment or office from which such pay was drawn, shall be given in the certificate.

Pay due to Government Employees absent out of India

4.089. If pay or allowances due in India to a Government employee absent out of India, such Government employee shall make his own arrangement to receive it in India:

Provided that when the Government employee has finally left India and it is not possible for him to make his own arrangement for receiving his pay and allowances in India, payment may be made to him by Bank Draft through the High Commissioner or the embassy in the concerned country.

Pay and allowances

4.090. (1) Save as hereinafter provided, pay and allowances or leave salary may be paid only upon the personal claim of the Government employee concerned, and to his personal receipt, and not otherwise, except under the special authority of the Government in each case.

(2) The Government employee may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account provided that the Government employee's formal acquittance is produced by the messenger and in such a case, the Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger.

(3) Pay and allowances of a person who is certified by a Magistrate to be lunatic shall be paid in accordance with the procedure laid down under the provisions of sub-section (1) of section 95 of the Indian Lunacy Act, 1912 (4 of 1912).

(4) On receipt of information that a Government employee has been certified to be a lunatic, the Head of the office in which the Government employee before his being certified to be a lunatic was last employed shall, on the basis of the order issued by the appointing authority indicating the person(s) to whom and the proportion in which the pay and allowances admissible to the Government employee may be disbursed in accordance with the provisions of sub-section (1) of section 95 of the Indian Lunacy Act, 1912, draw the pay and allowance of the Government employee in the appropriate bill form from the treasury or other office of disbursement. The claim shall be supported by all the relevant certificates, which the Head of the office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the Government employee and which cannot be furnished in such cases, the Head of the office shall record, if he is satisfied about the reasonableness of the claim, a certificate to the effect that the claim is not susceptible of verification but is considered reasonable. If the Government employee is invalidated from service, the claim shall be last one and the requisite payment shall be made only after the Head of the office has satisfied himself by reference to the Accountant-General (Accounts and Entitlement), West Bengal, the Departmental authorities, if any, and his own records that no Government dues are outstanding against him. In other cases payment may be made on the responsibility of the Head of the office concerned.

(5) The amount withdrawn in the manner stated above may be paid to the person(s) referred to above in the proportion determined by the appointing authority and receipts obtained, stamped, where necessary. The receipts in acknowledgement of the payment made shall not be personal receipt of the Government employee concerned as required under sub-rule (1).

(6) Where a Government employee has been invalidated from service and it is found that some Government dues are outstanding against him even after the adjustment of his claim for pay and allowances, the same may be adjusted against the amount of his death-cum-retirement gratuity, if any, and if the same is also insufficient, the balance of the outstanding dues may be written off under sanction of the competent authority.

(7) The pay and allowances and leave salary of a Government employee, who is unable to present himself in person to receive payment, may be paid to a banker or agent duly authorised by him to receive the money and give a legal quittance, provided that the banker or the agent holds a legally valid power of attorney to act in this behalf. In the absence of such a power of attorney, the Government employee desiring to receive payment through a banker or agent shall furnish the latter with a legal quittance for the money claimed, signed by himself, which shall have to be surrendered to the Drawing and Disbursing Officer, with a letter of authority for the payment to be made. The banker or the agent shall also furnish a formal receipt, which need not be stamped, to show that the money has been actually received by him.

(8) Notwithstanding anything contained in this rule, the Government may, in special circumstances, authorise payment of such part of a claim of a Government employee be made to a person and to the extent, as may specifically be asked for in writing in this behalf by the Government employee concerned. In such a case, the receipt given by the person so authorised to receive the sum specified shall constitute a valid quittance for the amount paid to him and a receipt for the balance only, if any, when paid, shall be obtained from the Government employee concerned.

(9) A Government employee or a single person may not be constituted as an agent for the purpose of this rule, except when he holds a legally valid power of attorney to act for the Government employee concerned.

(10) If the pay and allowances of the Government employees of an office are paid under the West Bengal Disbursement of Salary to Employees through Banks Rules, 2005, as stated in Appendix-19, the credit to the concerned bank account of the employee by issuing a certificate of disbursement by the bank to the Drawing and Disbursing Officer shall be a legal quittance for the purpose of payment of salary to that employee.

Leave salary through agents

4.091. (1) The Government employees may make arrangements with their agents to draw their leave-salary, vacation pay and allowances on the basis of powers of attorney to enable them to do so and the agents shall, in such case, give the Government an indemnity bond as a security against any loss in the case of overpayment.

(2) A register of power of attorney shall be maintained in T.R. Form No. 15 by the Drawing and Disbursing Officer in the form specified in the Government Securities Manual and all cases in which the power of attorney has been given shall be recorded therein.

(3) The indemnity bond shall be executed in T.R. Form No: 16 on a stamp paper of proper value by a bank acting as agent..

(4) The Drawing and Disbursing Officer shall verify that the person signing the bond has authority to bind a bank, acting as agent, in accordance with the provisions of T.R. 4.092.

(5) Where a bank is appointed for acting as agent in respect of a Government employee, such Government employee shall not be required to execute a bond separately.

4.092. The banks as are included in the Second Schedule to the Reserve Bank of India Act, 1934, may be allowed to execute general bond in T. R. Form No.17 to cover the pay, leave-salary, pension, etc., of their constituents in general.

Exception.-The State Co-operative Bank, State owned or controlled Banks, which are not included in the Second Schedule to the Reserve Bank of India Act, 1934, may be allowed by Government in consultation with the Reserve Bank of India to execute a general bond of indemnity under this rule provided they undertake commercial banking and their financial position is considered satisfactory.

Introductory to preparation of bills

4.093. The procedures specified herein shall apply primarily to personal claims on account of pay and allowances including fixed allowances payable on bills drawn directly on the treasury. In the application of such procedure to personal claims, which are payable at a departmental office of disbursement, these procedures shall be subject to such variation or modification as may be authorised by the departmental regulation framed in consultation with the Finance Department.

Monthly bills

4.094. For purposes of this section, parts of an establishment under the same officer in the district administration, which appertain to different major Heads shall be regarded as distinct establishments, e.g., a District Officer's Excise establishment shall be treated distinct and separate from his Land Revenue establishment.

Form and preparation of bills

4.095. (1) Bills for pay and allowances including fixed allowance, leave-salaries, contract allowance, or other allowances admissible under various rules and orders of the competent authority from time to time, shall be prepared in T.R. Form No. 18. Separate bills for permanent and temporary establishment shall be drawn. The full name and full designation of every substantive and officiating or temporary incumbent shall be shown against each sanctioned post and in respect of each temporary post; the relevant sanction order shall be noted showing the rate of pay claimed with the scale of pay.

(2) In salary bill, each category of permanent and temporary posts shall be shown separately mentioning the number of sanctioned posts under each category with full designation, scale of pay, full name and General Provident Fund account number.

(3) All fixed allowances, including permanent travelling allowance, conveyance allowance, horse allowance, etc., shall be drawn in the establishment pay bill.

4.096. If for any reason, the leave-salary admissible to a Government employee on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty, shall be entered in the money column of the form which is intended to show leave-salary, the amount being left undisbursed and treated as held over pending the fixation of the amount of his leave-salary.

4.097. (1) The entries in all the money columns of the bill shall be totalled separately under each section and the totals shall be written in ink or shall be computer print. The totals shall be checked by the Drawing and Disbursing Officer himself or by some responsible person other than the clerk preparing the bill.

(2) The Drawing and Disbursing Officer shall satisfy himself that the totals of both office copies of the bill, or pay bill register, and fair copies of the bill agree and record in them a certificate of such agreement.

4.098. If leave-salary is based on actual pay, the Drawing and Disbursing Officer shall attach to the bill a certificate in the following form:-

“That the leave-salary claimed is admissible under _____ (number and name of the rule under which the leave-salary has been claimed.”.

Absentee statement

4.099. (1) If any person in service was absent during the preceding month, either on special duty or suspension, or with or without leave other than casual leave, or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it the monthly bill shall be supported by an absentee statement in respect of the preceding month in T. R. Form No. 19.

(2) The officers drawing establishment pay bills in which compensatory allowances, etc., are drawn for absentees shall furnish on the pay bill a certificate in the following form: –

“Certified that in cases where compensatory allowances have been claimed during leave/temporary transfer, the likelihood of the officers returning to the same or similar posts was recorded in the original orders sanctioning the leave/temporary transfer.”.

(3) When an officer signs an absentee statement accompanying an establishment bill, such officer shall draw a line diagonally across any blank space after the last entry. In the computer print out such line shall be drawn manually by the Drawing and Disbursing Officer.

4.100. Whenever leave-salary is drawn in respect of a Government employee, who has served under another Government or department which is treated as a separate unit for purposes of allocation of leave-salary, a detailed statement showing the allocation of such leave-salary shall be prepared and attached to the absentee statement of the monthly bill in which the leave-salary is first drawn.

Increment certificate

4.101. A certificate in T. R. Form No. 20 shall be appended to the first bill in which a periodical increment is drawn for a Government employee.

4.102. Claims for house rent and / or any fixed allowance shall be supported by such certificate as may be prescribed by the Government from time to time.

4.103. (1) Subject to any general or special order issued by the Government in this behalf, every bill in which overtime allowances are claimed, shall contain a certificate of the Head of the office to the effect as stated in sub-rule (2).

(2) The certificate of the Head of the office as stated in sub-rule (1), shall be to the effect that–

- (a) the persons for whom overtime allowances are claimed in this bill have actually performed overtime duty;
- (b) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct;
- (c) the overtime allowances are claimed at rates sanctioned by competent authority; and
- (d) the overtime allowances have been taken into account in calculating the income-tax due from the Government employee noted in this bill.

(3) In cases in which overtime is paid out of fees recovered from private parties and credited to the Government Account, the Drawing and Disbursing Officer shall certify on the bill that the prescribed fees have been realised and credited into the Government Account.

Travelling allowances bill

4.104. (1) Bills for travelling allowance, other than permanent or fixed allowances, shall be prepared and presented in accordance with the procedure as stated in sub-rule (2) to sub-rule (4).

(2) The bills shall be prepared in T.R. Form No. 23 for travelling allowance on tour, in T.R. Form No. 21 for travelling allowance on transfer and in T.R. Form No. 22 for leave travel concession and the instructions printed on respective forms being strictly observed. When a circuitous route is taken, the reason for doing so shall invariably be stated in the bill.

(3) When actual expenses are drawn on account of carriage of conveyances, details of the conveyances transported shall be furnished in the travelling allowances bill.

(4) For the purpose of drawing the allowances on account of a family, a certificate shall be furnished by the Government employee of the number and relationship of the members of his family for whom the allowances are claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects and conveyances shall be supported by a certificate that the actual expenses incurred was not less than the sum claimed.

(5) All travelling allowance bills shall bear a certificate of the Drawing and Disbursing Officer in the following form: -

“Certified that I have satisfied myself that the amounts included in the bills drawn 1 month / 2 months / 3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill), have been disbursed to the Government employees therein named and their receipts taken in the office copy of the bill / Pay Bill Register or in a separate acquittance roll.”

4.105. The bill completed under the preceding rule may be presented at the treasury on the receipt of the Drawing and Disbursing Officer, but no bill requiring previous countersignature of a controlling authority shall be presented at the treasury, before such countersignature has been obtained.

4.106. (1) The travelling allowance bills of sub-ordinate Government employees accompanying an officer on tour, shall be presented at convenient intervals during the officer’s tour or immediately on return to the headquarters and in any case, before the 31st of March.

(2) The travelling allowance bill may be presented at the treasury with the receipt of the Head of the office or the Drawing and Disbursing Officer who shall disburse the travelling allowance in the same manner as in the case of the establishment bill.

Cost of medical treatment

4.107. The expenditure incurred by, and to be reimbursed to, Government employees or officials on account of medical attendance and treatment may be drawn in T.R. Form No. 24 under the sub-Head “Salaries”.

The amount drawn in the bill shall be supported by proper receipt and vouchers in all cases.

Section V. – Contingent Charges

General

4.108. The term “contingent charges” or “contingencies” means all incidental and other expenses which are incurred for the management of an office or for the working of technical establishment, such as, laboratory, workshop, etc., which are chargeable to the primary unit of appropriation “Office Expenses” and includes other expenses which are incurred for the purchase of service postage stamps or other charges, except those which under prescribed rules of classification of expenditure, fall under some other head of Account, e.g., ‘Works’, ‘Tool and Plant’, etc.

4.109. (1) The procedures as mentioned in T.R. 4.110 to T.R. 4.140 shall apply primarily to contingencies.

(2) The miscellaneous expenditures, which are not classified as contingencies, shall be subject to these rules, except in so far as it may be governed by any special rules of procedure by any departmental regulations.

4.110. (1) These provisions shall apply primarily to contingent charges of Heads of offices, etc., who draw money required by them to disburse these charges by bills drawn on the treasury.

(2) The contingent charges of other departments, like, Forest Department and other offices of similar nature shall be subject to these rules, except in so far as they are supplemented or modified by the departmental regulations.

Classification of Charges

4.111. (1) The contingent charges incurred on the public service shall be divided into the different classes as stated in sub-rule (2) to sub-rule (6) and, the classification adopted in each department or office shall be determined by orders of the competent authority.

(2) *Contract contingencies* are lump sum amounts placed annually at the disposal of a Drawing and Disbursing Officer for expenditure without further sanction of any kind and shall generally consist of such charges, the annual incidence of which can be averaged with reasonable accuracy.

(3) *Scale-regulated contingencies* are those contingent charges as may be regulated by scales laid down by the competent authority, e.g., rewards for destruction of wild animals, etc.

(4) *Special contingencies* are those contingent charges, whether recurring or non-recurring, as cannot be incurred without prior sanction of the superior authority.

(5) *Countersigned contingencies* are those contingent charges as may require the approval of the controlling authority before they can be admitted as legitimate expenditure against the Government, such approval usually taking the form of counter-signature after payment on a detailed bill submitted to the Accountant-General, (Accounts and Entitlement), West Bengal.

(6) *Fully-vouched contingencies* are those contingent charges, which require neither special sanction nor countersignature, but may be incurred by the Head of the office on his own authority subject to fulfilment of the necessity of accounting. These may be passed on fully vouched bills without countersignature.

4.112. The five classes of contingencies as mentioned in sub-rule (2) to sub-rule (6) of T.R. 4.111 shall not be necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill for scale regulated contingencies may require countersignature. When a contingent bill falls within two or more classes, the procedure of these rules for each of these classes shall, as far as possible, be followed.

4.113. The list of contract contingent items as well as the Departments in which the system is in force shall be such as prescribed in the West Bengal Financial Rules, Volume II.

Permanent advances

4.114. (1) Government officers, who have to make payments for contingent expenditure, before allotment is received for such expenditure, may make such payments out of permanent advances or imprest cash which such Government officers may be permitted to hold under the orders of the competent authority, subject to recoupment on presentation of contingent bills in T.R. Form No. 25.

(2) The Permanent advance shall be drawn on a simple bill in T.R. Form No. 31 with such changes as may be required.

(3) The procedures as mentioned in sub-rule (4) to sub-rule (6) shall be observed for making payments out of the permanent advance held in the Personal Ledger Account by the Secretary to the Governor of West Bengal on account of His Excellency the Governors' discretionary grant.

(4) As soon as His Excellency the Governor announces a grant, the Assistant Secretary to the Governor shall issue a cheque in favour of the payee drawn out of the Personal Ledger Account and obtain a receipt from him. He shall at the same time communicate the orders of His Excellency the Governor sanctioning the grant to the Accountant-General, (Accounts and Entitlement), West Bengal or the Accountant-General (Audit), West Bengal.

(5) The Assistant Secretary to the Governor shall periodically recoup the permanent advance held in the Personal Ledger Account by drawing bills to be supported by the payees' receipts.

(6) The telephone bills and electricity bills, which are required to be paid within specified dates from the dates of issue of the bills, may be paid initially out of the Permanent Advance to avail of the benefit of rebate.

General limitations

4.115. All charges actually incurred shall be paid and drawn at once, and such charges shall not be paid from the grant of another year.

4.116. (1) No money shall be drawn from the treasury unless it is required for immediate disbursement.

(2) No money shall be drawn from the treasury in anticipation of demands or to prevent the lapse of budget grants.

4.117. The charges relating to two or more major, sub-major, minor, scheme, or detail heads of account shall, be drawn in separate bills and separate accounts shall be maintained.

4.118. (1) Save as hereinafter provided in this rule, no pay of any kind and no additions to pay may be drawn on bills for contingent expenditure.

(2) Subject to any general or special orders issued by the Government, the wages of casual labourers, who have been engaged with the approval of the Government, by the competent authority to discharge the duties of the classes mentioned below may be treated as contingent expenditure:-

(a) hot weather establishment;

(b) mazdoors engaged on manual labour and paid daily or monthly wages;

(c) Sweepers; and

(d) other classes of Group D or casual labourers, e.g., *dhobis*, tailors, syes, grass-cutters, etc.

(3) The wages of temporary-filled establishment of Surveys and Settlements and of extra *potdars* entertained for accompanying remittances, etc., may also be drawn on contingent bills.

4.119. The contingent charges incurred on account of the wages of workers engaged on manual labour and paid at daily or monthly rates, shall be supported by a certificate signed by the Drawing and Disbursing Officer to the effect that the workers were actually engaged and that the bill drawn for the previous month had actually been disbursed.

4.120. (1) In case of all others, whose pay is drawn on contingent bills, a certificate in the following form shall be furnished by the Drawing and Disbursing Officer separately to the treasury, after disbursement in the next month:-

“Certified that all Group D/casual labourers, whose pay has been charged in bill No. encashed under Treasury voucher / Token No. dated under the Head of account were actually engaged in Government service during the period concerned and paid.”

(2) The Treasury Officer shall ensure the receipt of such certificates from the concerned Drawing and Disbursing Officer with the bill.

Responsibility of Drawing and Disbursing Officers

4.121. (1) Every Government officer shall exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money.

(2) The Drawing and Disbursing Officer shall ensure that—

(a) the rules regarding the preparation of bills are observed,

(b) the money is either required for immediate disbursement or has already been paid from the permanent advance,

(c) the expenditure is within the available allotment of funds,

(d) all steps have been taken with a view to obtaining an additional allotment of fund if the original allotment of fund has either been exceeded or is likely to be exceeded, and

- (e) in the case of contract contingencies, the proposed expenditure does not cause any excess over the allotted funds.

(3) The Drawing and Disbursing Officer shall furnish the monthly statement of actual expenditure in the prescribed form to his Controlling Officer by the 10th day of the following month.

Responsibility of Controlling officer

4.122. (1) The Controlling Officer shall be responsible for ensuring that—

- (a) the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates,
- (b) the previous sanction required for any item is attached,
- (c) the relevant vouchers are all received and in order,
- (d) the calculations are correct, and especially the allotment of funds has not been exceeded nor are these likely to be exceeded, and
- (e) the Accountant-General (Accounts and Entitlement), West Bengal, has been informed either by a remarks on the bill or otherwise of the reason for any excess over the monthly proportion of the allotment of funds.

(2) If expenditure is progressing too rapidly, the Controlling Officer shall alert the Drawing and Disbursing Officer for appropriate action and arrange with his subordinate officers for reporting to him monthly expenditure to enable him to exercise a check on the total expenditure against the total allotment of funds under his control.

(3) He shall verify the figure of actual expenditure as reported by the Drawing and Disbursing Officers with reference to the Allotment Register maintained by him and shall reconcile these figures with those booked in the 'books of accounts' of Accountant-General (Accounts and Entitlement), West Bengal.

Cancellation and destruction of sub-vouchers

4.123. (1) The rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all Drawing and Disbursing Officers and Controlling Officers in the matter of cancellation and destruction of sub-vouchers.

(2) All sub-vouchers shall be preserved for a period of three complete financial years.

(3) Every sub-voucher which is not required to be forwarded either to the Accountant-General (Accounts and Entitlement), West Bengal, or to a Controlling Officer along with bills under the provisions of these rules, but is recorded in the office to which the expenditure relates, shall be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher and such cancellation being initialled by the officer authorised to draw the contingent bills of the office. The cancellation shall be made at the time when the contingent bill, in which the sub-voucher or sub-vouchers are included, is actually signed.

(4) Sub-vouchers submitted to a Controlling Officer, which is not required to be forward to the Accountant-General (Accounts and Entitlement), West Bengal, shall be duly cancelled by him after checking and the cancellation shall be attested by the Controlling Officer at the time of countersignature of the bill.

(5) In all cases in which sub-vouchers are not required to be submitted to the Accountant-General (Accounts and Entitlement), West Bengal, or the Controlling Officer, the Drawing and Disbursing Officer shall certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate shall be furnished by the Controlling Officer in respect of sub-vouchers submitted to him by the Drawing and Disbursing Officer, which is not required to be submitted to the Accountant-General (Accounts and Entitlement), West Bengal.

4.124. The sub-vouchers, which are required to be sent to the Accountant-General (Accounts and Entitlement), West Bengal, shall not be cancelled either by the Drawing and Disbursing Officer or by the Controlling Officer, as the duty of cancelling the sub-vouchers or keeping them in proper custody to prevent fraudulent use, shall devolve on the Accountant-General (Accounts and Entitlement), West Bengal.

Contingent Register

4.125. A register of contingent expenditure shall be kept in each office and each item of expenditure shall be entered in the said register with dated initial of the Head of office or any Group A Government employee authorised by him.

4.126. (1) The form of the contingent register shall be such as prescribed in the West Bengal Financial Rules. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further detailed classification as may be required for the purpose of control, may be settled by the Accountant-General (Accounts and Entitlement), West Bengal, and the controlling Department to suit the conditions of each department and office.

(2) The most common sub-Heads and detailed Heads may have separate columns with allotment of funds noted at the top. The less important and trivial items may be lumped together in one column when each of the separate items need not be accounted for or watched separately. Any charge falling under any of the separate columns, but requiring explanation may be described in the column headed "Description", and the relevant amount is entered only in its special column. The same "Description" column shall serve also for noting of the month or period during which any recurring charges (e.g., rent, wages, etc.,) were incurred.

(3) For convenience, a separate register may be maintained for each class of contingent charges.

(4) If during the absence of the Head of the office and of the Officer to whom the duty of maintenance of contingent register has been delegated, the entries in the Contingent Register have been initialled by a Group B or C Government employee, the register shall be reviewed and the entries re-initialled by the Head of the office or such Officer on return to duty in the headquarters.

4.127. As each payment is made, entries shall be made, in the contingent register of the date of payment, the name of payee and the number of sub-vouchers in the three columns to the left, and the amount in the proper column, and in the case of any charge requiring explanation, the initial of the officer incurring it, shall be taken against the description.

4.128. To enable the Drawing and Disbursing Officer to watch the progress of the expenditure under each detailed Head, as compared with the allotment, a progressive total of all the columns shall be made monthly, immediately after the monthly total, so as to include all payments under each Head.

General instructions

4.129. (1) When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short or when a transfer of charge takes place, and in any case at the end of every month, a line in red ink shall be drawn across the page of the register or registers, the columns added up severally and totals posted in separate bill for each class of contingent expenditure. The Head of the office, or the Officer to whom this duty has been delegated, shall carefully scrutinise the entries in the register or registers with the sub-vouchers, initial them if this has not already been done and sign the bill which shall then be dated, numbered and presented for payment at the treasury.

(2) The nature of contingent expenditure may be indicated in the bill and the totals posted against them:

Provided that in cases of expenditure requiring explanation, full details of the charges shall be entered in the bill, except when these are given in the sub-vouchers sent to the Accountant-General (Accounts and Entitlement), West Bengal.

(3) In computerised bills, such details shall be printed in computer.

4.130. (1) Contingent bills preferring claims for rents, electricity and other connected charges incurred on account of hire of private buildings by the Government for office accommodation shall be accompanied by the following certificates signed by the Drawing and Disbursing Officer, namely:

"Certified that the amount drawn on account of rents, rates and taxes in contingent bill vide No. _____ dated _____, T.V./Token No. _____ dated _____ in respect of the previous month was actually paid to the parties concerned and that no portion of the building for which expenditure was incurred during that month was utilised for residential or any other purpose."

(2) In the case where any portion of the building has been used for residential or any other purpose during the period for which charges have been or are to be paid, the following certificate shall be furnished in lieu of the certificate as mentioned in sub-rule (1), namely:

“Certified that the expenditure in respect of the portion of the building which was used for residential or any other purpose permitted by competent authority during the period for which the charges were paid in the previous month vide bill No. _____ dated _____, T.V./Token No. _____ dated _____ has been recovered from the Government employee/person concerned from whom it was due.”

4.131. The contingent bills which include charges on account of purchase of goods on which sales tax has also been charged shall be supported by the following certificate signed by the Drawing and Disbursing Officer, namely:

“Certified that the goods on which sales tax has been charged have not been exempted under the Central or State Sales Tax Act or the rules made thereunder, and that the charges on account of sales tax on these goods are correct under the provisions of those Acts or the rules made thereunder, and that in the case of supplies against regular contracts, the relevant contract includes a specific provision that sales tax is payable by Government.”

4.132. The following certificate signed by the Drawing and Disbursing Officer shall be attached with all the contingent bills which include charges on account of expenditure on light refreshment at formal meetings and conferences, namely:

“Certified that the expenditure on entertainment charges included in this bill was incurred in accordance with the economy circular issued / terms and conditions laid down by the Government from time to time and that the prescribed monetary limits have not been exceeded.”

4.133. Unless otherwise provided in the departmental regulations, every bills presented in support of payments for purchase of stores shall be accompanied by a certificate in support of stores purchase bills stating that the articles detailed in the vouchers, and their quantities are correct, their quality is good and according to specifications, that the rates paid are not in excess of accepted or market rates, and that suitable notes of payment have been made in the relevant indents, supply orders and invoices to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

4.134. When, in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, the Drawing and Disbursing Officer shall in his handwriting, furnish in the Current bill the following certificate in lieu of the payee’s receipt ordinarily required, namely: –

“Certified that the amount drawn in the previous bill *vide* T.V. No. _____ Dated, _____ has been duly made.” [Appendix 8]

Fully vouched contingent charges

4.135. (1) The officers whose contingent bills do not require counter-signature and who do not embody in their bills, charges of any officer dealing separately with the treasury, need not submit monthly bills and such officer shall draw money from the treasury by bills in T. R. Form No. 25 showing full details of the charges.

(2) The contingent bills of officers, which do not require countersignature, may be drawn by presenting bills in T. R. Form No. 28 showing full details of the charges and supported by sub-vouchers:

Provided that in case any officer has to embody in his bill, charges of any subordinate officer who normally draws money by presenting his bills directly to the treasury, the countersigning officer shall submit monthly bills in the manner stipulated in above mentioned form in adjustment of the abstract bills drawn by himself or his subordinates.

Explanation I. – For the purpose of this rule, in cases where the amount required for payment of telephone, electricity and water charges are more than the permanent advance sanctioned and cannot, therefore, be paid out of it, funds required for making only these three types of contingent payments may be drawn on fully-vouched contingent bills (T.R. Form No. 26) under the provisions of these rules, attaching thereto a duplicate copy of the demand/bill received, as sub-voucher and such case shall be treated as a special case. For such payments, wherever only one copy of the demand or bill is received from the Telephone Department or the State Electricity Board or a local body and the payments are made only by cheques, funds required may be similarly obtained by attaching Photostat copy of the demand or bill (duly attested) which shall serve as a sub-voucher in support of relevant contingent bill.

Explanation II. – For the purpose of the proviso to this rule, a Head of Department or the Controlling Officer has to submit countersigned monthly detailed bills to the concerned treasury, in adjustment of the abstract bills drawn by himself and his subordinates as per provisions made herein.

(3) The provisions of Explanation I of sub-rule (2) shall not be extended to any other case or even to the three instant types if the payment accrues to a private party. In the case of bills like telephone, electricity or water charges, the cheque in favour of the Drawing and Disbursing officer may be drawn. Cheques, in other cases, shall be crossed as ‘A/C Payee only’. The stamped receipt or receipt thereon against payment of such a bill by cheque, may be retained by the Drawing and Disbursing Officer and shall be accorded the same treatment as provided in these rules regarding the cancellation and destruction of sub-vouchers.

Charges regulated by Scales and Special Contingencies

4.136. (1) The charges regulated by scales and special contingencies which require the previous sanction of the Government before these can be incurred shall be drawn in the abstract bill form in T. R. Form No. 27 with a full description of charges and accompanied by Government order and proforma invoice, where available. In the case of special contingencies, the orders of sanctioning authority shall be quoted; and when expenditure for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months’ bills shall bear a note of the progressive up-to-date expenditure under the sanction.

(2) The conditions under which the Secretary to the Public Service Commission, West Bengal, is allowed to draw money on abstract contingent bills for payment of remuneration to examiners and printers appointed in connection with the various examinations held by the Commission shall be laid down in Appendix 11.

4.137. The bills for contingent charges requiring countersignature before payment shall be drawn in T. R. Form No. 26, and such countersignature being a form of sanction to the charges drawn in such bills and the relevant sub-vouchers for more than Rs. 500/- for each item shall be attached with the bill.

Explanation. – For the purpose of this rule, the term “item” refers to the items of expenditure and not the item of charges, e.g., a charge for Rs. 250/- for section writers would not require to be supported by a sub-voucher if the amount comprises sums paid to several persons none of which exceeds Rs. 500/-. The limit of Rs. 500/- is, however, subject to alteration by the Government in consultation with the Accountant-General (Accounts and Entitlement), West Bengal.

4.138. (1) The different authorities shall be empowered to draw advances in abstract contingent bills in T.R. Form No. 27 (which shall be of pink colour) on condition such advances are adjusted by submission of detailed bills. The drawal of such advances and submission of adjustment thereof shall be made by presenting bills to the treasury. The following procedures as stated in sub-rule (2) to sub-rule (14) shall be observed in the matter of drawal of advances and their adjustments.

(2) The advances may be drawn only when the administrative Department issues sanction for the drawal of the same with the concurrence of the Finance Department. The advances may be drawn under delegated power where specific delegation has been made to the Heads of Directorate, the Heads of offices, etc.

(3) The advances shall be drawn by presentation of bill in T.R. Form No. 27 on the condition that detailed bill in adjustment thereof shall be presented to the Controlling Officer without avoidable delay for countersigning and transmission to the Accountant-General (Accounts and Entitlement), West Bengal through the concerned treasury in accordance with the procedure hereinafter prescribed.

(4) As soon as a bill relating to an advance presented in T.R. Form No. 27 is passed for payment, a note shall be kept in the Advance Check Register to be maintained by the Treasury Officer in T.R. Form No. 29 indicating the particulars of the bill showing bill number and date, token number and date, amount, full Head of account, purpose of the advance and the name of the Drawing and Disbursing Officer. There shall be separate columns showing the detailed bill number and date on which adjustment of the advances is made, amount, date of receipt of the Detailed contingent Bill from the Drawing and Disbursing Officer, whether adjustment made in full, if not, the challan number and date of refund of the unadjusted amount, remarks, etc. The Treasury Officer shall sign this Register as soon as a bill is passed and also when the advance is adjusted.

(5) 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 Department 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 a second such advance. A statement of advances remaining unadjusted in respect of each quarter shall be submitted by the Drawing and Disbursing Officer to the Controlling Officer, Finance Department and the Treasury Officer. Such statement in respect of each quarter (e.g., April to June) shall be

submitted within 10 days from the end of the quarter. The Advance Check Register mentioned in sub-rule (4) above shall be closed at the end of each financial year and the 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 the particulars of drawal shall be sent by the Treasury Officer to the Drawing and Disbursing Officer, the Controlling Officer, the Finance Department, the Finance (Internal Audit) Department and the Accountant-General (Accounts and Entitlement), West Bengal.

(6) The detailed bill in adjustment of an advance shall be prepared in T. R. Form No. 28 which shall be of Yellow colour headed "not payable at the Treasury". All sub-vouchers above Rs. 500/- shall be enclosed with the detailed bill. The detailed bill shall be signed by the Head of the office besides the Drawing and Disbursing Officer and submitted to the Controlling Officer. In cases where the office of the Drawing and Disbursing Officer and that of the Controlling Officer are located at different places, the detailed bill may be submitted direct to the Treasury Officer for onward transmission to the Accountant-General (Accounts and Entitlement), West Bengal, 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.

(7) The administrative Department shall ensure that no advance is sanctioned without the existing delegated power or concurrence of the Finance Department and availability of fund for drawal of such advance. The treasury shall also watch that the advances are drawn within the delegated power or with the concurrence of the Finance Department and allotment of fund is available.

(8) The Secretary of the administrative Department is the Controlling Officer in respect of a demand for grant. The Secretary may nominate an officer under him to perform all the functions of the Controlling Officer. But the overall responsibility for control of expenditure shall rest with the Secretary of the Department. The officer nominated to act as the Controlling Officer shall not be an officer below the rank of Deputy Secretary to the Government 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 shall countersign the bill and despatch it to the treasury or the Drawing and Disbursing Officer within 15 days along with the sub-vouchers for items for more than Rs. 500/- for onward transmission to the Accountant-General (Accounts and Entitlement), West Bengal. The Controlling Officer shall keep a record of all bills countersigned by him and any amount disallowed by the Controlling Officer shall 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, shall also be subjected to the same scrutiny at the Office of the Controlling Officer and the record of such bills shall be kept in the Register mentioned above.

(9) (a) On receipt of an adjustment bill from the Controlling Officer or the Drawing and Disbursing Officer, the treasury shall send it to the Accountant-General (Accounts and Entitlement), West Bengal, after examination of the charges, with reference to existing rules and orders besides verifying arithmetical accuracy of the claim and also keeping necessary note in the Advance Check Register mentioned hereinbefore.

(b) The transmission of the bill to the Accountant-General (Accounts and Entitlement), West Bengal, shall be made within 15 days from the date of the receipt of the bill under intimation to the Controlling Officer or Drawing and Disbursing Officer.

(10) (a) After despatch of the detailed bill to the Accountant-General (Accounts and Entitlement), West Bengal, through the treasury, the Controlling Officer shall inform the Head of the office as also the Drawing and Disbursing Officer any amount disallowed and this amount shall be recovered by short drawal in the next bill presented to the treasury.

(b) The gross amount of each sub-voucher shall be entered in such bill and below the total shall be entered "deduct Rs. _____ disallowed from the bill no. _____", the receipt being given for the net amount only. If after correspondence, the Controlling Officer withdraws his objection, the disallowed amount may be redrawn subsequently in a bill presented to the treasury.

(11) (a) For the purpose of adjustment of advance if the detailed bill does not cover the entire amount, the balance shall be deposited into the Government Account with a challan. In respect of the advances drawn in a financial year adjusted within the same financial year, the balance amount shall be shown as a reduction of expenditure under the detailed Head from which the amount was originally drawn.

(b) 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 shall be given the same treatment as stated at sub-rule 11(a).

(12) In case, the advance is drawn for transfer to the Personal Ledger Account under specific order of the Government, the same shall be drawn in usual manner in T. R. Form No. 43. Such drawals shall not be noted in the

Advance Check Register maintained at the treasury. The Administrator, on whose account, the amount has been transferred, shall maintain proper record of the expenditure and submit the utilisation certificate to the appropriate authority.

(13) In respect of advances drawn by different Heads of offices or the Drawing and Disbursing Officers within 60 days from the date of drawal, the adjustment bill shall be submitted to the treasury. The Treasury Officer shall pursue the adjustment of outstanding advances through the Advance Check Register and every Drawing and Disbursing Officer / Head of the office shall be required to furnish a certificate by the 15th May of every year to the effect that all the amounts drawn up to the end of the last financial year has been disbursed.

(14) (a) The Drawing and Disbursing Officer and the Head of office shall record such certificate of disbursement after carefully verifying the cash balance and the cashbook or any other office record.

(b) The Finance Department shall arrange through its own officer(s) nominated for the purpose, test check of the amounts of the Drawing and Disbursing Officers or the Heads of offices to find out whether the provisions of these rules have been complied with. Lapse on the part of the Drawing and Disbursing Officers and the Heads of offices in adjustment of the advances and disbursement of the amounts drawn shall attract disciplinary action, where necessary.

Interdepartmental Transactions

4.139. (1) Upto the 1st April 1977, the inter-departmental adjustments of costs of supplies or services were being made by book transfer through the Accountant-General (Accounts and Entitlement), West Bengal, resulting in delay in settlement of claims and large amounts remained unadjusted. The settlement of such claims shall henceforth be made by cash/draft/cheque.

(2) The cost of supplies made or services rendered by a department or an Office to other department or Office of the Government of West Bengal shall be settled by exchange of cheque or draft to the Drawing and Disbursing Officer of the supplying department or the office.

(3) Where the officer receiving the supplies and officer giving such supplies are within the jurisdiction of the same treasury, the existing system of adjustment of cost for supplies or services by transfer shall continue to be in force. Under this system, the Treasury Officer instead of making cash payment, shall effect payment by crediting the Department supplying and debiting the department served or supplied. In such cases, the bills presented to the treasury shall be supported by challans showing clearly the Head of account to which the amounts are creditable.

(4) In the case of supplies made or services rendered by a department of the Government of India either in India or outside India or any other State Government, the cost of the supplies or services may be settled either by—

- (a) issuing a sanction order in favour of the Accountant-General (Accounts and Entitlement), West Bengal, to raise debit against the Government by *per contra* credit to the concerned supplying department indicating therein the Head of account where the debits and the credits are to be adjusted. On receipt of the sanction order, the Accountant-General (Accounts and Entitlement), West Bengal, shall make necessary accounts adjustment and shall effect monetary adjustment as per the provisions of this rule, or
- (b) by presenting bill at the treasury to effect payment by raising credit to the supplying department. In such case, the officer who has received the supplies or services shall make the bill and the Head of account to which the amount is to be transfer credited (8658-Suspense Account-101 PAO Suspense -name of the PAO-for the Departments of Government of India and 8793-Inter State Suspense Account-Name of the State-for other State Government), shall be indicated clearly in the challan attached with the bill.

Service postage stamps

4.140. (1) The payment for purchase of service postage stamps and Franking Machine shall be made by the crossed 'Government Account' cheque in favour of the Post Master and such cheque may be obtained by the Drawing and Disbursing Officers from the treasury by preferring a bill indicating the value of postage stamps of various denominations required, and giving a certificate that the stamps shall be used on prepaying postage on *bona fide* communication in the public interest and that the expenditure could not be avoided.

(2) In all contingency bills, sub-vouchers above Rs. 500/- shall be furnished with the bills unless otherwise directed by the Government.

Section VI. – Payments for purchase of stores

Introductory

4.141. For the purpose of this Section, the term ‘Stores’ is used to indicate all articles and materials required for the public service and coming into an office for various purposes which are budgeted under classifiable Heads of expenditure such as works, tools and plant, machinery, equipment, material and supply.

4.142. Subject to such general or special rules or subsidiary instructions as may be issued by the Government for the guidance of officers who are required to make purchase of stores on Government account, the payments shall be regulated in accordance with the provisions of this Section, except in so far as they are supplemented or varied by special departmental regulations. Local purchase of petty articles or consumable stores out of office contingency is not subject to the rules in this Section.

Purchases in India

4.143. Subject as hereinafter provided, the provisions of Section on contingent charges of this Chapter shall apply generally to payments for stores purchased in India even when purchases in respect of the Director General, Supplies and Disposal, Government of India rate contract items are made, which the State Government’s Departments may directly procure.

4.144. (1) As a general rule, the payment for supply is not permissible unless the stores have been received and surveyed.

(2) The payments prior to verification of the quality and quantity of the materials may be permitted in exceptional cases only, subject to the condition that adequate safeguards exist to protect the Government interest against all losses in the event of the materials being found short or not as per specification.

(3) In all such cases as stated in sub-rule (1) and sub-rule (2), a bill based on actual measurement shall be obtained as soon as possible after payment has been made for submission to the Accountant-General (Accounts and Entitlement), West Bengal, through treasury.

4.145. (1) If not provided otherwise by departmental regulations, bills presented in support of payments for purchases of stores shall be accompanied by a certificate stating –

(a) that the articles detailed in the vouchers have been actually received and entered in the Stock Register,

(b) that their quantities are correct and their quality according to specifications,

(c) that the rates paid are not in excess of accepted or market rates and

(d) that suitable notes of payment have been made in the indents and invoices concerned to prevent double payment.

(2) The name of the authority, unless it is a general one, under which the purchase is made, shall also be quoted in the certificate as stated in sub-rule (1).

4.146. (1) The provisions of T.R. 4.139 shall apply to supplies of stores by one department of the Government to another, where the adjustment of the cost of such supplies has to be made by book transfers where permissible.

(2) The following instructions would be printed on all forms of invoices for the supply of stores, etc., and the officer receiving the supply shall comply with them before the invoice is countersigned: –

“It is essential for purposes of accounting and audit that the entries below shall be filled in. Failure to do so may result in unnecessary delay and return of this invoice for compliance.

(a) Head of account (Major, Minor, sub-head and detailed Head)
.....

(b) Month and year to which the charges related
.....

(c) Accounts Officer by whom the amount is adjustable
.....

(d) Department to which the charges are debitible
.....”.

Section VII – Works Expenditure

General

4.147. The rules in this Section shall apply to expenditure on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the Public Works Department or under special orders of the Government, by the user department or the department requiring such works. The expenditure on petty construction and repairs, which under any orders issued by the Government, is treated, as contingent expenditure of the department incurring it, shall be subject to the provisions of the rules regarding contingent charges of this Chapter.

Mode of obtaining cash

4.148. (1) The Drawing and Disbursing Officer shall be authorised to obtain funds by drawing cheques on the bank or cash required for works expenditure in accordance with the provisions of T.R. 4.150.

(2) Where the Drawing and Disbursing Officer is not so authorised under the provisions of sub-rule (1), the Drawing and Disbursing Officer shall obtain funds by drawing contingent bills in accordance with the procedure mentioned in the rules regarding contingent charges of this Chapter.

4.149. (1) When contingent bills are drawn for works expenditure incurred by any administrative Department other than the Department executing the works, details showing the name of the work, the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall invariably be entered in the bill. A full description of each item of expenditure, together with details, where necessary, showing the rates and quantities shall be given, and sub-vouchers, together with the payees' receipts, shall be furnished under the rules regarding contingent charges of this Chapter.

(2) When it is not possible to give details of the expenditure at the time of drawing the bill, the detailed, expenditure shall be given subsequently in a bill in T.R Form No. 28 (in yellow colour), with the heading "Not payable at the Treasury," to which the necessary sub-vouchers shall be attached. The transmission to the Accountant-General (Accounts and Entitlement), West Bengal, of the detailed bill and the sub-vouchers shall be completed within a month.

(3) The payments for labour charges shall be supported by the certificate mentioned in sub-rule (1) of T.R. 4.120.

4.150. (1) All payments in respect of works expenditure shall be made by cheques drawn by the authorised Public Works Disburser in accordance with the provision of Part A of Appendix 5. Drawal of such cheques shall be guided by the general rules laid in the relevant rules for drawal of cheques in these rules.

(2) Even in the cases where works is executed by a departmental officer directly, the payment to the contractors and suppliers shall be made by Account Payee Cheques by drawing bills from the treasury in the form prescribed for contingent charges.

(3) Where the work is executed by an Engineering Division on behalf of a Department of the this Government and where charges are paid directly from the concerned departmental service or functional Head of account, funds in such cases shall be placed at the disposal of the concerned Engineering Division with the authority to obtain necessary Letter of Credit (L.O.C.) from the Competent Authority.

4.151. (1) Subject to the provisions as provided in these rules regarding payment by cheques, petty sums under five hundred rupees shall not be paid by cheques and for the disbursement of these and other claims which have to be paid in cash, e.g., wages of labourers and of the establishments charged directly to works, etc., the Drawing and Disbursing Officer may draw money from time to time from the treasury or the bank by cheque to replenish his cash chest.

(2) Save as provided in sub-rule (1), no cheque shall be drawn unless it is required for immediate payment and cheques drawn in favour of contractors and others shall be made over to them by the Drawing and Disbursing Officer direct, though occasional delivery of a cheque through a subordinate may be permitted at the discretion and responsibility of the disbursing officer.

(3) It is not permissible to draw cheques and keep the amount unspent in the departmental cash chests at the end of the financial year for the purpose of showing full utilisation of the allotment.

Payments to Labourers

4.152. (1) As a general rule, and subject to such exceptions as may be authorised by departmental regulations, wages of labourers engaged departmentally shall be drawn monthly on muster rolls showing the names of the labourers, number of days they have worked and the amount due to each. The daily attendance and absence of labourers and fines, if any, shall be so recorded as to prevent any tampering with, or unauthorised additions to, the entries once made.

(2) Subject to the provisions as provided above, the muster rolls may be kept in such form and in accordance with such methods as may be authorised by the departmental regulations.

(3) The payment made on muster rolls shall be made or witnessed by a Group A Government employee available in the disbursing office, who shall certify the payments individually or by groups. The amount paid on each date shall be noted in words as well as in figures at the foot of the muster roll.

(4) If any item remains unpaid, the details thereof shall be recorded separately in the muster roll in which they were originally drawn, before it is finally, passed by the person who made the payment. Unpaid items shall subsequently be carried forward until they are paid, the payments being recorded and certified in the same way as current items. Notwithstanding anything contained in this rule, it shall be optional to the Drawing and Disbursing Officer to adopt any other alternative method of making payment of unpaid wages, subject to the conditions that a systematic record of items remaining unpaid is maintained on the basis of the original entries in the muster roll in which they were drawn, and that reasonable precautions are taken to prevent double payment or payment to wrong person(s).

Payments to Work-charged Establishment

4.153. (1) The wages of the work-charged establishment shall be drawn and paid in such form as mentioned in the West Bengal Financial Rules.

(2) The pay bill of the work-charged establishment shall be a combined pay bill and acquaintance roll form.

(3) A consolidated bill in this form shall be prepared monthly either for the whole sub-division or for one or more sections of it, as may be convenient, but the names and the claims of the entire establishment concerned including absentees, shall be shown in each bill. Names shall be grouped in the bill by works on which the labourers are employed. Sanction to the establishment shall be quoted in each case, and the Sub-Divisional Officer shall certify in the space provided for the purpose, that the labourers were actually engaged in work during the periods shown against their names.

(4) The deductions on account of fines, income-tax, Provident Fund, Group Insurance, etc., with necessary Schedules, shall be shown by special entries against the names concerned.

(5) If the acknowledgment of the payee cannot conveniently be obtained on the bill itself, it may be obtained separately and attached to the bill as a sub-voucher.

4.154. The pay bills may be signed at any time not earlier than five days before the last working day of the calendar month in which the wages are earned though they are not due for payment before the first working day of the following month, on which the bank is open. Any amount, if drawn in excess, shall be adjusted in the next month. When, however, the service of an individual is dispensed with, it is permissible and advisable to settle his accounts at once.

4.155. The wages remaining unpaid on a passed bill on the date fixed for closing the accounts of the month, may be paid subsequently when claimed, on a separate bill, after quoting the reference to the bill in which the charge was originally included and to the particular item thereof. In making payment of arrears, suitable note of payment shall be kept against the original entries in the bill or other records as to guard against second payment. The wages drawn but not disbursed for more than three months shall be adjusted immediately by short drawal.

Payments to Suppliers and Contractors

4.156. Unless in any case the Government after consultation with the Accountant-General (Accounts and Entitlement), West Bengal, direct otherwise, the payments for all work done otherwise than by daily labour and for all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. The claims for such payments shall be prepared as far as possible by the claimants themselves in authorised forms of bills and vouchers and no payment other than an advance payment may be authorised unless the correctness of the claim in respect of quantities and rates as well as the quality of the work done or supplies made have been accepted and all calculations carefully checked by the concerned Divisional / Sub-Divisional Officer. Subject to such general or special instructions as may be issued by the Government after consultation with the Accountant-General (Accounts and Entitlement), West Bengal, measurement books may be kept in such form and according to such methods as may be authorised by departmental regulations.

Payments for Works done through Local Bodies

4.157. (1) When the maintenance of any Government buildings or roads is entrusted to a local body the payment made to it on this account shall be treated in the same way as a payment for work done by a contractor.

(2) If the lump sum payments have been agreed upon, each payment shall be supported by a certificate recorded by the concerned Divisional / Sub-Divisional Officer that the work has been done in accordance with the conditions agreed upon.

(3) When payment is made in advance for execution of such departmental works by drawing the advance amount in abstract contingent bill in T.R. Form No. 27 by the Drawing and Disbursing Officer of the concerned Department, the adjustment of such advance shall be made by presenting a detailed bill in T.R. Form No. 28 supported by a disbursement certificate, a statement of expenditure, a certificate regarding completion of the work duly signed by the Chief Executive Officer of the Local body, entrusted with the execution of the works in question, as the original vouchers in support of the expenditure are required to be retained by the Local body for audit as per rules.

Advances to Contractors

4.158. As a general rule, and subject to such exception as may be authorised by the Government, no payment shall be made to a contractor, except for work actually done or supplies actually made. Subject to such general or special orders as may be issued by the Government in this behalf, advances, if any, made to contractors during the execution of a work, shall invariably be recovered from their bills for the value of work done or supplies made before making the final payment, which shall not be permitted without detailed measurement.

Bills and Vouchers

4.159. Without prejudice to the generality of the rules in this Section, the detailed procedure to be observed by departmental Drawing and Disbursing Officers in making payments for works expenditure and the forms of bills and vouchers on which such payments are to be made, may be prescribed by departmental regulations.

Section VIII. –Payment of pension

4.160. (1) The pensions of the State Government Pensioners may be paid from any treasury in India or from the office of the Accountant-General (Accounts and Entitlement), West Bengal, or from the authorised public sector banks performing the function of a Drawing and Disbursing Officer in respect of the pensioners desiring to draw their pension from any place in the Kolkata metropolitan area with the consent of and subject to such conditions, as may be laid down by the Government.

(2) The pension may also be paid to the pensioners of non-Government Educational Institutions other than non-Government Colleges from any treasury of the State and from Pension Disbursement Office in Kolkata on the authority issued by the Director of Pension, Provident Fund and Group Insurance, West Bengal.

(3) The procedure for payment of pension through the public sector Banks banks shall be mentioned in Part A and Part B of Appendix-15.

4.161. (1) (a) The payment of pensions may be made only on the basis of Pension Payment Orders issued by the Accountant-General (Accounts and Entitlement), West Bengal, in respect of retired State Government employees, teaching or non-teaching employees retired from non-Government Colleges and Freedom Fighters.

(b) As regards payment of pension to teaching and non-teaching retired employees of non-Government educational institutions (other than Colleges) and Local Library Authority, the payment may be made on the basis of Pension Payment Orders issued by the Director of Pension, Provident Fund and Group Insurance, West Bengal.

(2) In issuing a Pension Payment Order, the issuing authority shall –

(a) attach to the Pension Payment Order, a specimen signature of the pensioner if he can sign his name. In the case of *purdanashin* ladies and illiterate pensioners who cannot sign, his/her left thumb and finger impressions shall be attached. The specimen signature and left thumb and finger impressions shall be duly attested by the Head of the office concerned or by any authorised officer of the Pension Payment Order issuing authority, and

(b) paste an attested copy of the joint passport size photograph of the pensioner and his/her spouse on the Treasury Officer's portion of the Pension Payment Order. This requirement shall not apply to family pensions granted under the Wound and Extraordinary Pension Rules or to any other person specially exempted by the Government from the operation of this rule.

Explanation : For the purpose of pensions payable at the office of the Accountant-General (Accounts and Entitlement), West Bengal, the Treasury Officer's portion of the Pension Payment Order, shall be maintained by the Audit Register kept by the Accountant-General (Accounts and Entitlement), West Bengal, in which the necessary particulars relating to each pensioner are entered in full.

4.162. (1) On receipt of a Pension Payment Order at the treasury, the pensioner's portion shall be made over to the pensioner after proper identification when he appears to receive his pension for the first time. The specimen signature or the left thumb impression, as the case may be, of the pensioner shall be taken, where necessary, in the space provided for the purpose in the Treasury Officer's portion of the Pension Payment Order and shall be identified with reference to the photo pasted on the Pension Payment Order. In case of *Purdanashin* ladies and pensioners, who cannot sign, he/she shall put his/her Left thumb impression in both portions of the Pension Payment Order.

(2) The Treasury Officer's portion of the Pension Payment Orders shall be pasted in serial order in separate files, one for each class of pensions, such as Service, Freedom Fighters, Educational, etc. These files shall be kept in the personal custody of the Treasury Officer in such a manner that pensioners shall not have access thereto.

(3) In cases where pension is drawn through authorised agents (who have indemnified Government against over payments) under the special provisions made herein, personal appearance of the pensioner shall not be necessary even on the first occasion.

4.163. When pensioner is specially exempted from personal appearance, the fact shall be noted by the Pension Disbursing Officer on pensioner's copy of the Pension Payment Order and in all cases of non-appearance of a pensioner, a note shall be made on the Pension Payment Order about the proof of the pensioner's continued existence, in the space provided for noting the appearance in person. The initials of the Pension Disbursing Officer or of the officer verifying the fact shall be put against the note.

4.164. (1) The Treasury Officers shall be authorised to renew Pension Payment Orders without reference to the Pension Payment Order issuing authority in cases in which Pensioner's portion is lost supported with diary number of local police station, worn or torn, or the entries on the reverse of either the Pensioner's or the Disburser's portion are completely filled up.

(2) The renewed Pension Payment Orders shall bear the old number and date and signature of the issuing officer and the old ones, if available, shall be retained after cancellation by the Treasury Officer for three years and then destroyed. A note of the issue of the new Pension Payment Order shall be made in the "Remarks" column of the bank wise Pension Register.

4.165. On the renewal of a Pension Payment Order, the portion of the original order containing the *facsimile* of the pensioner's signature, or his thumb impression, as the case may be, and the copy of his photograph, where it is kept, shall be cut off from the old and pasted on the renewed Pension Payment Order. The Treasury Officer shall personally supervise the entire process of renewal of a Pension Payment Order before signing the new Pension Payment Order.

4.166. (1) Each Treasury Officer shall keep a Register of the Pension Payment Orders received in his treasury in the Form as mentioned in Annexure B of Part A of Appendix 15, which shall serve as an index to the files of orders referred to herein.

(2) After ensuring that a new order is correctly entered in the said register, the Treasury Officer shall put his initials in the column of "Name of pensioner," and draw a line in red ink across the page below the entry by the Pension Disbursing Officer or Treasury Officer. The column of remarks shall be kept in blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of death of the pensioner or application for transfer or otherwise, name of the pensioner shall be permanently struck off the list of pensioners and the date and the cause of return shall be entered under the initial of the Treasury Officer.

(3) The Pension Disbursing Officer or Treasury Officer shall maintain a bank wise Pension Payment Check Register in the form as at Annexure D of Part A of Appendix 15.

4.167. (1) On the receipt of intimation about the death of a pensioner, prompt action shall be taken to record the fact in the bank wise Pension Check Register and on the Disburser's portion of the Pension Payment Order.

(2) The fact of death shall be noted in the Pensioner's Death Case Register and also on the Pensioner's copy of the Pension Payment Order and the same shall be kept in the custody of Treasury Officer or the Pension Disbursement Officer. In case no family pension is payable thereafter, action shall be taken as per the provision of sub-rule (7) of T.R. 4.192.

(3) In the case of pensioners whose pensions are paid by money order under the provisions made herein, the necessary note shall be made on *both* portions of the Pension Payment Order.

(4) The Treasury Officer shall also furnish a detailed statement of the preceding financial year, indicating the date of death of pensioner and commencement of family pension and also the date of death of family pensioner to the Accountant-General (Accounts and Entitlement), West Bengal within the 15th April, of every year.

(5) The detailed statement as stated in sub-rule (4), shall be such as stated below: –

- (i) name of the deceased pensioner, Pension Payment Order No., date of death and date of commencement of family pension, if any;
- (ii) name of the deceased family Pensioner, Pension Payment Order No., date of death, date of return of Family Pension Payment Order No. to the office of the Accountant-General (Accounts and Entitlement), West Bengal, for cancellation;
- (iii) particulars of ceasing of family pension to the minor on attaining the age of majority;
- (iv) details of Dependant/Family Pension stopped due to marriage/re-marriage of dependent/family pensioner.

4.168. The pensions fixed at monthly rates which become due for payment on the first working day of the following month shall be disbursed as per schedule fixed by the Competent authority:

Provided that when there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion thereof, pension for the broken part of the month at the original rate may be paid before the end of the month.

4.169. (1) If the first three days of a month are public holidays on which pensions are not disbursed, the payment may be made on the date as may be decided by the Government.

(2) In Kolkata, where payment of pension is made by the Accountant-General (Accounts and Entitlement), West Bengal, such payment of pension shall be subject to such condition as may be laid down by the Comptroller and Auditor-General of India.

4.170. (1) Save as hereinafter provided, pension shall be disbursed after proper identification of the pensioner.

(2) Pension paid from the counter of the office of the Accountant-General, (Accounts and Entitlement), West Bengal or from the treasury shall, as far as practicable, be made through cheques. However, at the request of the pensioner, pension upto Rs. 2,000/- per month may be paid in cash.

4.171. (1) A pensioner specially exempted by the orders of the Competent authority from personal appearance, a female pensioner not accustomed to appear in public, or a pensioner who is unable to appear in consequence of illness or physical infirmity, may receive his / her pension through a representative upon the production of a life certificate signed by any officer as authorised herein below.

(2) A pensioner of any description shall be required to furnish a life certificate once a year in the month of November in the form as mentioned in Annexure VI of Part B of Appendix 15. Officers of the Reserve Bank of India and of the public sector banks, any Group A employee of the State or *Gazetted* Officer of the Central Government, any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908, (16 of 1908), a Police Officer not below the rank of a Sub-Inspector in charge of a Police Station, a Post Master / Departmental Sub-Post Master / Inspector of Post Offices, Assistant Inspector or Sub-Inspector of Schools, any officer of the subsidiary bank of the State Bank of India or any bank included in the Second Schedule to the Reserve Bank of India Act, 1934, wherefrom the pensioner draws his pension, head of a *Gram Panchayat / Panchayat Samity / Zilla Parishad*, Head of any non-Government school/college, any Registered Medical Practitioner, any Member of Parliament or Member of Legislative Assembly / Councillor / Chairman of a Municipal Corporation or Municipality, Managing Director / Director / Executive Director of a State or Central Public Sector Undertaking are authorised to issue life certificate in the aforesaid form.

(3) A pensioner of any description is required to furnish a declaration in November each year in the form mentioned in Annexure VI of Part B of Appendix 15, about acceptance or non-acceptance of re-employment, commercial employment within two years from the date of their retirement or thereafter and also about acceptance or non-acceptance of any employment under any Government outside India.

(4) In case where the commercial employment or employment under a Government outside India has been accepted (within two years from the date of retirement) without obtaining Government's approval, the paying branch shall seek Government's approval through the Accountant-General (Accounts and Entitlement), West Bengal, before making further pension payments.

(5) (a) In case the recipient of family pension is a widow, the certificate of non remarriage mentioned in Annexure VII of Part B of Appendix 15 shall not be necessary. An undertaking in the form as may be prescribed by the bank shall be obtained from the widow that she shall report remarriage to the pension disbursing office immediately after her remarriage. This facility shall also be enjoyed by widows drawing their family pension in cash from the office of the Accountant-General (Accounts and Entitlement), West Bengal.

(b) In the case of other recipients of family pension (i.e. an unmarried daughter or a widower), the certificate of non-marriage/ remarriage in the form mentioned in Annexure VII of Part B of Appendix 15 is required to be furnished by the recipients once in a year in November.

4.172. (1) A pensioner not resident in India may, with the permission of the Reserve Bank of India, draw his pension in India through an agent duly authorised by a legally valid power of attorney.

(2) The said agent shall produce a life certificate on each occasion, unless he has executed an indemnity bond to refund overpayments and in such cases he shall produce the life certificate at least once every year.

4.173. A pensioner of any description resident in India is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund over payments and produced a life certificate at least once every year, signed by a person authorised herein before to sign such certificates.

4.174. A person drawing his pension through an agent in terms of the foregoing rule shall not be entitled to receive his pension for more than a year after production of the last life certificate. The Pension Disbursing Officer shall satisfy himself about the continued existence of such pensioner and shall take prompt action to stop further payments on receipt of report of death of the pensioner.

4.175. (1) When a pensioner is a minor, or is for any other reason incapable of managing his own affairs, and has no legally appointed manager or guardian, the Collector may, on application by, or on behalf of, the pensioner, and subject to such conditions as he may impose, declare any suitable person to be the manager or guardian for the purpose of receiving, on behalf of the pensioner, the pension due to him.

(2) The payment of pension may be made to such manager or guardian in the same way as is done in case of the original holder, subject to the condition that sufficient proof is furnished at the time of every payment that the original holder is alive and eligible to receive the pension for the period in question.

(3) Such declaration of manager or guardian as stated in sub-rule (1), may, at any time, be revoked or altered at the discretion of the Collector.

4.176. (1) 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(4 of 1912), the payment of pension shall be made to such Manager in terms of section 95 of the Indian Lunacy Act, 1912(4 of 1912), to the person having charge of the lunatic under the order of the Collector or to such a person under orders of the Court as well.

(2) The Pension Disbursing Officer shall pay 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 family of the lunatic as are dependent on him for maintenance.

4.177. (1) Save as hereinafter provided in this rule, claims for payment of pensions shall be presented in bills in the form of Annexure VIII of Part B of Appendix 15 for payment at the office of the Accountant-General (Accounts and Entitlement), West Bengal, or for payment at the counter of treasuries.

(2) A copy of the form as stated in sub-rule (1), shall be supplied by the Pension Disbursing Officer duly initialled by him (so as to guard against fraudulent drawal) to each pensioner or his agent or representative.

(3) The bill shall be duly receipted by the pensioner or by some other person authorised to give legal acquittance on his behalf, and if the pensioner cannot sign or where this is not possible due to physical incapacity, his thumb or the great toe impression being duly attested by a well known and respectable person shall be taken on the bill.

(4) Save as provided hereinafter, the pensioner's portion of the Pension Payment Order shall invariably be presented with the bill.

(5) In the case of physically handicapped pensioners who are unable to sign or put their thumb / fingers / great toe impression, and *purdanashin* ladies, quittance by seal mark attested by a Group A employee of the State or a Gazetted Officer of the Central Government, may be accepted in lieu of signature or thumb / fingers / great toe impression.

(6) The Treasury Officer may, instead of requiring each individual pensioner to present a separate bill and subject to such general or special instructions as the Accountant-General (Accounts and Entitlement), West Bengal, may issue in this behalf, prepare a single bill in Form as mentioned in Annexure III of Part B of Appendix 15 for all on account of each class of pensions. On the Plain the receipt of each pensioner appearing personally shall be taken in the column provided for that purpose, or on life certificates, note being made in the latter case on the separate receipts of the names of the person actually receiving the money. On all such documents shall be entered the number of the entry in the bill.

4.178. A life certificate shall accompany every claim, which is not personally presented, except in the cases of non-resident pensioners and pensioners who receive payment through their agents. When payment is made on life certificate, it can be made only for periods completed on or before the date of the certificate. The life certificates shall be signed by a person duly authorised under these rules.

4.179. When a pensioner draws his pension through an agent or representative, the claim shall be supported by the written authority of the pensioner to pay the pension to the agent or the representative to receive payment on his behalf. In such cases, the endorsement "Received payment" shall be signed by the pensioner and a separate receipt, which need not be stamped, shall be endorsed by the agent or the nominee, as the case may be, in token of having actually received the payment.

4.180. A declaration in the form as mentioned in Annexure VII of Part B of Appendix 15, shall be furnished in the month of November every year by all classes of family pensioners, whose pension is terminable by their marriage or remarriage. Widows above 60 years of age are, however, not required to furnish non-remarriage declaration.

4.181. (1) A certificate of non-employment in the form as mentioned in Annexure VI of Part B of Appendix 15, shall be furnished in the month of November every year by all pensioners in receipt of any kind of pension.

(2) If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment, or in any local body, or autonomous body or in any commercial establishment, during the period for which pension is claimed, such pensioner shall furnish the necessary particulars therein, and the Pension Disbursing Officer shall ascertain and report whether the rules regarding such re-employment have been duly observed.

(3) In the case of a pensioner permitted under rules of the Government to draw pension after re-employment, the certificate of non-employment shall be modified according to facts.

(4) The Pension Disbursing Officers (including public sector banks in Kolkata) shall keep record of receipt of certificates or declarations in the Register of Pension. The pension or relief shall be withheld as per rule from the subsequent month in case of non-receipt of certificates/declarations from the pensioners.

4.182. (1) On appearance of a pensioner claiming payment of pension, his personal marks of identification shall be checked by the Pension Disbursing Officer and the signature in the receipt shall be matched with the *facsimile* of the signature taken on the Disburser's portion of the Pension Payment Order. If the pensioner cannot sign his/her name, thumb/fingers/great toe impression on the receipt shall be matched with the original impression taken on the Pension Payment Order. In cases of doubt, payment may be made on the strength of the resemblance between the pensioner and his photograph, where one is pasted on the Disburser's portion of the Pension Payment Order, pending final settlement of any question which may arise about identification marks, signature or finger impressions.

(2) A pensioner drawing pension for the first time shall be required to produce the copy of the order by which the sanction to his pension was communicated to him/her, and his/her signature or thumb/fingers/great toe impression on the bill shall be matched with the specimen signature or thumb/fingers/great toe impressions received with the Pension Payment Order. The Single Name Special Bank Account of the pensioner shall be checked with reference to his/her bank passbook to be produced at the time of first appearance at the treasury/Pension Disbursement Office for identification.

4.183. When a pensioner draws his pension through another person, the Pension Disbursing Officer shall take special precautions against fraudulent presentation of claims and satisfy himself of the existence of the pensioner and of the identity of the payee before any payment is ordered, and if he has any doubt, shall refer it to the pensioner before payment.

4.184. In view of the special risk of fraud involved in the payment of pensions of women who do not appear in public, special care shall be taken for the identification of such pensioners. The descriptive rolls, when originally prepared and the periodical certificates of the pensioners' continued existence shall be attested by two or more respectable persons in the town, village, sub-division or district.

4.185. Every payment made at the counter of the treasury or the office of the Accountant-General (Accounts and Entitlement), West Bengal, shall be entered on the reverse of both portions of the Pension Payment Order and attested by the signature of the Treasury Officer or an authorised officer of the Accountant-General (Accounts and Entitlement), West Bengal.

4.186. (1) The payment of basic pensions not exceeding rupees two thousand five hundred (Rs. 2500/-), a month may be made by postal money order at the option and expense of the pensioner.

(2) The pensioners suffering from infirmity due to old age and physically handicapped pensioners can draw their pension at option by money order at Government cost irrespective of the amounts of pension drawn.

(3) When the mode of payment by postal money order is adopted, the rules as stated in sub-rule (4) to sub-rules (15) shall be observed.

(4) A pensioner who elects to have his/her pension paid by money order shall present himself/herself in person to the Treasury Officer and furnish a declaration to that effect in the form as mentioned in Annexure V of Part B of Appendix 15 with his copy of the Pension Payment Order.

(5) The Treasury Officer shall identify the pensioner in the manner as laid down in these rules, paste the declaration on the disburser's portion of the Pension Payment Order and keep both portions of the Pension Payment Order in a separate file headed "Pensions Payable by Money Order." On a date not later than the 10th of every month, the Treasury Officer shall arrange to make out a money order form for each pension recorded in the file mentioned above, less money order commission and make corresponding payment entries in the table on the Pension Payment Orders.

(6) The Treasury Officer shall sign the money order form and initial the entries on the Pension Payment Orders.

(7) The amount of pension, including commission on money order shall be remitted by cheque in favour of the Post Master of the concerned post office.

(8) In order to minimise the risk of fraud, the Treasury Officer shall compare the signature on the money order receipt every month with the pensioner's signature on the Disburser's portion of the Pension Payment Order.

(9) The Treasury Officer shall satisfy himself once every year in such manner as he thinks desirable, that the pensioner is actually alive. In token of having done so, he shall endorse on the schedule of payment for the month of December/January each year, a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

(10) The Pension Disbursing Officer or the Treasury Officer shall indicate pension amount and commission on money order separately in the schedule of payment every month with the monthly accounts.

(11) In case of a female pensioner whose pension is terminable on marriage or remarriage, a declaration in the form as mentioned in Annexure VII of Part B of Appendix 15, shall be furnished by the pensioner to the Treasury Officer in the month of November every year before remitting the pensions for the month of December.

(12) The Treasury Officer shall furnish to the Collector or Collector-in-charge half-yearly in the month of January and July every year, a list of pensioners or family pensioners with full address, whose pension or family pension are paid by postal money order in order to verify whether they are alive. The Collector shall arrange with the *Gram Panchayat* or other suitable subordinate agency, such as the police, for reporting promptly to the Treasury Officer the fact of such verification.

(13) It shall not be necessary to prepare separate pension bills for such payment. The payments shall be shown in a separate schedule, which shall serve as voucher. A certificate in the following form shall be endorsed on the schedule:—

“Certified that I have satisfied myself that all payments noted in the schedule have actually been remitted by money order.”

(14) In the schedules for January every year, an additional certificate in the following form shall be added :-

“Certified (1) that I have obtained, where necessary, from each pensioner a declaration that he has not received any remuneration for serving in any capacity under Government or under a local body/ autonomous body/commercial establishment during the past year, and (2) that I have obtained from each female a declaration in the form as mentioned in Annexure VII of Part B of appendix 15 that she has not re-married/married and that the pensioner whose pension is terminable on her re-marriage or marriage, has not been married during the past year.”.

(15) In the schedule for the month following the month of payment, the Treasury Officer shall furnish the following certificate: –

“Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and filed them in my office.”.

4.187. (1) Where owing to old age or infirmity or in consequence of some physical disability, it is not possible for a pensioner to present in person to the Treasury Officer, the Treasury Officer may accept a declaration electing to have his pension paid by money order, signed by the pensioner duly verified under his seal by a *Gazetted* Officer of the Government of India or a Group A employee of the State Government, a Magistrate, a Justice of Peace, a Block Development Officer, a Police Officer not below the rank of Sub-inspector in charge of a police-station or any Government officer of equivalent rank having his Headquarters at the place where the pensioner is living for the time being. The officer verifying the declaration shall specify the circumstance for which it is not possible for the pensioner to present the declaration in person to the Treasury Officer.

(2) Where the pensioner is physically incapable of signing the declaration, the Treasury Officer may authorise payment on production of a certificate from, the Chief Medical Officer of Health of the district or a registered medical practitioner known to him to the effect that the pensioner is alive but is unable to sign the required declaration. In such a case, the pension may be paid to the heir, not being a minor, who would receive payment of the arrears of pension in the event of the pensioner’s death, subject to the condition that such certificate is certified by the Collector that the person claiming to be the heir is in fact the heir and continued to be the heir throughout the period for which he draws the pension.

4.188. (1) The payment of the commuted value of a portion of a pension may be made upon the authority issued–

- (a) by the Accountant-General (Accounts and Entitlement), West Bengal, or
- (b) in case of non-Government educational Institution (other than Colleges) by the Director of Pension, Provident Fund and Group Insurance, West Bengal.

(2) The payment of the commuted value of a portion of a pension shall be made only to the person legally entitled to receive it.

4.189. (1) Gratuities shall be paid on the authority received from Accountant-General (Accounts and Entitlement), West Bengal, or in case of non-Government educational Institution (other than Colleges) the Director of Pension Provident Fund and Group Insurance, West Bengal, to whom the sanction is communicated by the sanctioning authority.

(2) In case of pensioners of other State Governments such authority, as stated in sub-rule (1), shall be issued by the Accountant-General (Accounts and Entitlement), West Bengal, to whom the sanction is communicated by the Accountant-General or the Accountant-General (Accounts and Entitlement), of the concerned State.

(3) In case of State Government pensioners, the Gratuity and commuted value of pension shall be drawn by the concerned Drawing and Disbursing Officer and in case of pensioners of non-Government

educational institutions (including Colleges) and pensioners of other States, such claim shall be drawn by the concerned Treasury Officer or the Pension Disbursing Authority. In the latter case, the payee is required to produce his personal copy of the letter from the Accountant-General (Accounts and Entitlement), West Bengal or the Director of Pension, Provident Fund and Group Insurance, West Bengal, authorising the payment of Gratuity to the Treasury Officer or the Pension Disbursing Authority who shall record the fact of payment having been made on the copy of the order so produced.

4.190. (1) The recovery of Government dues shall be effected from the Gratuity and if necessary from the relief on pension as indicated in the authority for payment.

(2) In the case of recovery of Government dues from the gratuity, the Drawing and Disbursing Officer shall prepare the bill for gross amount and the amount of recovery of Government dues shall be transfer-credited to the appropriate Head of account supported with a challan. The Treasury Officer or the Pension disbursing Authority shall make payment for the net amount.

(3) If the Government dues are required to be recovered from the relief on pension the Treasury Officer or the Pension Disbursing Authority shall recover such dues and deposit the recovered amount by transfer through challan(s) to the appropriate Head(s) of account.

(4) In the case of payment made through public sector banks under Part A of Appendix 15, the concerned paying branch of the bank shall furnish a certificate with the monthly advice showing the name of the pensioner, Pension Payment Order number, gross amount of payment, amount recovered and net amount paid to the link branch for onward transmission to Pay and Accounts Office, Kolkata, through Reserve Bank of India.

4.191. (1) Unless the Government by general or special orders direct otherwise, a pension remaining undrawn / undisbursed for more than a year shall cease to be payable by the Pension Disbursing Officer and if the pensioner appears afterwards or a claim is presented on his behalf, the Pension Disbursing Officer may make the payment, but the arrears may be paid after the Pension Disbursing Officer is satisfied as to the genuineness of the case and subject to the conditions: -

- (a) the arrears shall not be paid for the first time;
- (b) that prior sanction of the Collector of the district or Director of Treasuries and Accounts, West Bengal in Kolkata district, in which the Pension Payment Office is located, has been obtained if the amount of arrears does not exceed Rs. 50,000/- (Rupees Fifty Thousand); or
- (c) that prior sanction of the authority by whom the pension has been sanctioned, has been obtained if it exceeds Rs.50,000/- (Rupees Fifty Thousand).

(2) In case a pension remains undrawn or undisbursed for more than three years in the case of a service or education pension or more than six years in the case of a political pension, it cannot be paid without the authority of the Accountant-General (Accounts and Entitlement), West Bengal, or Director of Pension, Provident Fund and Group Insurance, West Bengal, as the case may be.

(3) If the suspension of payment is attributed to error or neglect by any Government Officer, the Accountant-General (Accounts and Entitlement), West Bengal, may direct for the payment of the arrears on his own authority.

- (4)
 - (a) A Gratuity or Commutation Payment Order shall remain valid for twelve months from the date of its issue unless otherwise directed in the payment order.
 - (b) No such order shall be retained by the Drawing and Disbursing Officer or by the Pension Disbursing Authority, if payment has not been made on it within the validity period.
 - (c) The order shall be returned just after expiry of the validity period to the order issuing authority of Gratuity or Commuted Value Payment with a non-payment certificate.

4.192. (1) Subject to any rule or order issued by the Government in this behalf, the procedure for payment of arrears of pension due in respect of a deceased pensioner shall be regulated in accordance with the provisions of sub-rule (2) and sub-rule (3).

(2) The pension may be drawn for the day of a pensioner's death and the hour at which death takes place shall have no effect on the claim.

Explanation. – For the purpose of this sub-rule, “Day” means a calendar day beginning and ending at midnight.

(3) On the death of a pensioner, the payment of any arrears actually due may be made to his/her nominee(s) or in the absence of nominee(s) or nomination, to his/her heirs on production of an indemnity bond of double the amount due for payment, duly stamped subject to the condition that such heirs shall apply within one year of his death. Such heirs shall not be paid thereafter otherwise than in accordance with the provisions made herein before. A Death Case Register shall be maintained by each treasury in T.R. Form No. 30:

Provided that, if the arrears of pension do not exceed Rupees Fifty Thousand (Rs50,000/-) and the case presents no peculiar features, the pension disbursing authority may pay the arrears on his own authority.

(4) Subject to the provisions as provided in sub-rule (2) and sub-rule (3), the provisions of T.R. 4.084 shall apply to payment of arrears of pensions of a deceased pensioner.

(5) Any person claiming as the nominee(s) or heir of a deceased pensioner shall be required to produce the pensioner's portion of the Pension Payment Order, or if no Pension Payment Order has been issued, the copy of the order in which the sanction to the pension was communicated to the pensioner or the heir. If a pensioner's portion of the Pension Payment Order or the copy of the order sanctioning pension is not available or lost, the loss shall be reported to the local police station and the claim for such arrear shall have to be supported by an affidavit sworn before the competent authority, mentioning therein the General Dairy entry number for such loss of Pension Payment Order or order.

(6) After payment of the arrears of pension, *both* portions of the Pension Payment Order shall be returned to the Accountant-General (Accounts and Entitlement), West Bengal, with a report of death of the pensioner.

(7) In case family pension arises after the death of the pensioner, both portions of the Pension Payment Order may be retained with the Pension Disbursing Authority. The report of death and fact of payment of arrears of pension and commencement of family pension shall be sent to the Accountant-General (Accounts and Entitlement), West Bengal.

4.193. (1) Each Treasury Officer shall submit in the month of January and July every year to the Accountant-General (Accounts and Entitlement), West Bengal, a half-yearly statement of cases of failure to draw pensions. The statement shall be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for three years, and the other part showing the names of pensioners other than those included in the former part, who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, shall be stated against each name.

(2) The Disburser's portions of the Pension Payment Orders of all pensioners whose names are included in Part I of the statement, as also of deceased pensioners, where the arrears of pensions due are not claimed within one year of the pensioner's death, shall be returned to the Accountant-General (Accounts and Entitlement), West Bengal, or the Director of Pension, Provident Fund and Group Insurance, West Bengal, along with the half-yearly statement except in the case of commencement of family pension. The Treasury Officer shall sort out such cases by examining the Register of Pension Payment Order every month in the Form as at Annexure B of Part A of Appendix 15.

(3) In case, the pension is disbursed through the bank, such bank shall send such statement to the linked treasury or the Accountant-General (Accounts and Entitlement), West Bengal, as the case may be.

(4) In case of undrawn pension including the undrawn pension due to death of pensioner, the bank shall take steps to refund such undrawn pension immediately to the linked treasury or the Accountant-General (Accounts and Entitlement), West Bengal, as the case may be for credit to Government account.

Section IX. – Grant-in-Aid***Grants-in-aid, Contributions, etc.***

4.194. The term “grants-in-aid, contributions, etc.,” includes such classes of expenditures as grants to local bodies and other bodies or organisations funded by the Government, religious, charitable or educational institutions, stipends and scholarships, contributions to public exhibitions and fairs and compensations to Government employees or person(s) not in Government service for accidental losses, etc. Bill for Grants in aid shall be drawn by a regular Drawing and Disbursing Officer.

4.195. (1) Unless in any case the sanctioning authority directs otherwise, all bills for grants-in-aid, contributions, etc., to local bodies, religious, charitable or educational institutions and other non-Government bodies or persons, shall be presented in T. R. Form No. 31 for payment through any Government official namely, the Chief Executive Officer or the Executive Officer or the Project Officer or the Finance Officer or such other officer of that organisation as authorised in Government Order sanctioning the grant, etc. For drawal of bills for such grants-in-aid, etc. in favour of a non-Government Organisation, a departmental officer at the level of the District or Sub-division in which the headquarter of the grantee Institution or Organisation is located or an officer of the administrative Department at the headquarter centrally, in absence of any district level set-up of that Department, may be authorised to that effect.

(2) The treasuries shall allot Drawing and Disbursing Officer Code to the concerned officer for the purpose as per guideline issued by the Director of Treasuries and Accounts, West Bengal.

(3) The recurring and non-recurring grants may be drawn by the Principals of the Colleges or Finance Officers of the Universities without any countersignature, if so authorised by the Government.

4.196. (1) Bills for educational scholarships, stipends, etc., shall be presented in T. R. Form No. 33 or in such other form as may be prescribed by the Government after consultation with the Accountant-General (Accounts and Entitlement), West Bengal. In the case of payments to institutions under private management, such bills shall be prepared and vouched for by the authorities of the institutions concerned and countersigned by such Government official as may be nominated in this behalf by the Government. The orders sanctioning the payment shall be quoted in each case. If any conditions are attached to the payment of scholarships or stipends, the bill shall bear a certificate of the countersigning officer to the effect that the prescribed conditions have been fulfilled.

(2) Where the amounts of scholarship in respect of students awarded scholarship under various scholarship schemes are drawn by presentation of bills by the authorised officer of the Departments concerned in accordance with the rules governing such schemes and the cheques or bank drafts obtained in favour of the Heads of the institutions concerned are sent to them for making payments to the students concerned, the provisions of this rule shall not be applicable to the various scholarship schemes of the Government.

4.197. (1) The payment of salaries to teaching and non-teaching staff of aided non-Government Secondary Schools, including Junior High Schools or Madrasahs covered by salary-deficit scheme through public sector banks are made by drawing cheque in favour of the nominated branch of the public sector bank linked with the treasury. On the basis of allotment of fund against sanctioned posts, the District Inspector of schools or the Assistant Inspector of Schools shall prefer bill in the form, as stated in T. R. Form No. 32 to the concerned treasury.

(2) The bill shall accompany a statement showing the name of the institution, the number of sanctioned posts with category and scale of pay, gross emoluments claimed for each number of category of post, amount of Provident Fund recovered and transfer credited to the Provident Fund Deposit Account, other Governal dues recovered by transfer credit to the appropriate head of Account and the net amount claimed.

(3) The bill shall accompany challan, showing institution-wise amount recovered on account of the Provident Fund. For other Government dues separate challans shall accompany the bill for separate heads of accounts. In case of vacancy or leave against the sanctioned post, no amount shall be claimed on such vacancy or leave and the fact of such vacancy or leave shall be recorded in the statement.

(4) In the month of September and March every year the District Inspector of School shall communicate the number of sanctioned posts under each category against each institution and the allotment of fund, to the treasury concerned within the District.

(5) The information shall be recorded properly in the treasury in a suitable Register under authentication of the Treasury Officer and the amount claimed in the monthly bill shall be checked with reference to the sanctioned post. The allotment of fund and arithmetical accuracy of the bill shall also be checked.

(6) After scrutiny of the bill, if it is found that the amount claimed is in order, the same bill shall be passed for payment and the cheque may be drawn for the net amount in favour of the bank with which the institution is attached.

(7) The cheque shall be delivered to the Drawing and Disbursing Officer concerned.

4.198. The compensation to Government employees or to an individual not in Government employment for losses due to fire, riot, flood, cyclone, earthquake or for any other causes may be drawn by the Drawing and Disbursing Officer of the concerned Department in T.R. Form No. 31 and the bill so drawn shall be supported by necessary sanction order noted in the bill.

Section X. – Refund of revenue

Refunds of Revenue

4.199. (1) Save as otherwise provided in sub-rule (2), refunds of revenue may be drawn on demand and on receipt only of the person entitled to receive them after production of proper authority, and the provisions of this section shall not be applicable on the receipt of a departmental officer and subsequently kept in a deposit account pending demand.

(2) For facilitating payment to the persons entitled to receive them, refunds of revenue shall be drawn on the receipt of a departmental officer as stated in sub-(rule (3), on the strength of a special order issued in this behalf by the administrative Department concerned in consultation with the Finance Department.

(3) The departmental officers may draw amounts in lump sum on their receipt and make payment (by obtaining separate cheques in favour of each of the refundees or by cash where the amounts are upto Rs. 1000 in each case) to the refundees concerned in certain types or classes of receipts handled by them which are specified by any departmental regulations or by any special or general order issued by the Government.

(4) The bill for such drawal shall be made in T.R. Form No. 34 and such form shall be accompanied by a statement showing the names of the refundees, the amount refundable to each, and the number and date of the challan through which the money was originally credited.

4.200. Every refund shall be noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in detail, and a certificate of such a note having been made shall be given in all vouchers for refunds.

4.201. (1) Except as hereinafter provided, or unless some other form has been prescribed by departmental regulations for any particular clause of refunds, bills for drawing money from the treasury on account of refunds of revenue shall be prepared in T. R. Form No. 34 and presented to the treasury through the authenticated Bill-Transit Register of the officer, so authorised. The officer who received the original amount shall fill in column 1 to column 5 of the form and sign at the foot of the certificate, while the Treasury Officer shall verify the credit by means of the particulars in column 4 column 5 and affix his signature in column 6 in token of his having done so.

(2) Where under the provisions of sub-rule (2) of T.R. 4.199, a departmental officer is required to draw the amount for refund of revenue, such departmental officer shall prepare a bill in T.R. Form No. 34 supported—

- (a) by the original challan through which the money was credited to the Government Account, or

- (b) by a duly attested copy of the challan along with a statement showing the names of the refundees, the amount to be refunded and the number and date of the challan through which the money was originally deposited to the Government Account and the amount, if any, already refunded, in cases where the amounts received from more than one person were credited by a single challan and present it for payment of refund, after acknowledging the receipt thereof in the space provided for “payee’s signature” and after scoring out the words “payee’s signature.”

(3) The Treasury Officer shall then make payment to the departmental officer after verifying the credited amount as herein above.

(4) As an exception to the general rule laid down herein, the numbers and dates of challans under which the cost price of country spirit, *ganja* and *bhang* is deposited in the treasuries shall not be required to be furnished with the refund bill for refunding the cost price to contractors and other persons concerned. The bills for such refunds shall be prepared in T. R. Form No. 35.

(5) The District Excise Officers shall, however, have to send to the treasury at the end of every month a statement showing the balance of unrefunded cost price brought forward, the total amount deposited by vendors during the month, the amount in respect of which a refund bill has been issued during the month and the closing balance so that the Treasury Officer may verify the figures with his books.

4.202. (1) If the amount of an examination fee, originally deposited into the agency bank or any part of it, is to be refunded, a bill in T. R. Form No. 34 shall be drawn in the manner laid down in T.R. 4.199 and 4.201 hereinabove. Such bill shall be submitted with the original copy of the challan duly receipted and stamped, where necessary by the candidate and after being passed for payment, shall be presented to the Pay and Accounts Officer, Kolkata by the authorised Drawing and Disbursing Officer of the Public Service Commission, West Bengal through his Bill Transit Register.

(2) If the amount of an examination fee originally received from a candidate by means of a Crossed Postal Order, or any part of it, is to be refunded, the Deputy Secretary, Public Service Commission, West Bengal, shall present to the Pay and Accounts Officer, Kolkata, a bill for the amount to be refunded duly supported by the original challan crediting the money to the Government account along with the money order forms duly filled in.

(3) The accompanying challan shall indicate under the dated signature of the Deputy Secretary, Public Service Commission, West Bengal, the total amount to be refunded. If the amount were deposited in lump sum into the bank, a statement showing the names of the candidates demanding refunds, the amount to be refunded to each, the numbers and dates of the challans in which the fees were originally deposited, and the amount, if any, already refunded, duly attested by the Deputy Secretary, Public Service Commission, West Bengal, shall be attached with the bill instead of the challan.

(4) The Pay and Accounts Officer, Kolkata, shall after necessary check and verification with reference to the original entry in the bank scroll, pass the bill and forward the money order form to the post office along with a ‘Government Account’ Cheque for the total amount of the bill (including the commission on money order) in favour of the Postal Department under intimation to the Drawing and Disbursing Officer of the Commission.

(5) The Drawing and Disbursing Officer of the Public Service Commission or an officer duly authorised in this regard shall watch the ‘money order receipts’ and record them by pasting on the office copy of the bill of refund. On receipt of the intimation, the Drawing and Disbursing Officer of the Public Service Commission, West Bengal, shall make necessary note of the amount refunded in the original copy of the challan under his dated signature.

4.203. Unless otherwise provided by any law or rule or departmental regulation, an order for refund of revenue shall remain in force, for a period of 1(one) year or upto the end of the financial year during which the order was passed, whichever is earlier and no payment shall be made on its authority thereafter unless it is revalidated by the sanctioning authority.

Section XI. – Public Debt

Interest on Government Debt.

4.204. The procedure with regard to payments of interests on different form of Government securities shall be regulated by the rules and orders contained in this behalf in the Government Securities Manual issued under the authority of the Government of India read with the West Bengal Government, Securities Rules, 1938 and Appendix 18 of these rules.

Government Promissory Notes

4.205. Government Promissory Notes, on which interest becomes due, shall be presented to the Treasury Officer, who shall make payment observing the procedure laid down in Appendix 18 of this rules.

Bearer Bonds

4.206. The interest warrant attached to a Bond shall be presented to the Treasury Officer, who, having made scrutiny of relevant records, shall issue necessary orders on the bank in the warrant to make the payment.

Stock Certificates

4.207. The interest on Stock Certificates shall be paid by the bank on interest warrants issued by the Public Debt Office of the Reserve Bank of India without the intervention of the Treasury Officer. The bank shall arrange to pay the interest due on the Warrant to the holder of the Stock Certificate.

Repayment of Principal

4.208. The provisions of the foregoing rules shall apply *mutatis mutandis* to repayment of principal of any Promissory Note, Bearer Bond or Stock Certificate, which may be notified for discharge; but nothing in these rules shall be deemed to override any rule or order contained in the Government Securities Manual issued by the Government of India, regulating the procedure for the payment of interest on or principal of any Public Debt.

4.209. When under the terms of a loan, notification issued by the Government, subscriptions to any new loan are receivable at the treasury, the procedure to be observed by the Treasury Officer in receiving such subscriptions and crediting them into the Consolidated Fund, shall be regulated by the provisions of Chapter VII of the Government Securities Manual issued by the Government of India, and by such supplementary instructions, if any, as may be issued by the Government in this behalf.

4.210. The procedure to be followed by Treasury Officers and the Public Debt Office in making payments in respect of the principal of any loan when it falls due, shall be governed by the rules contained in Chapter VIII of the Government Securities Manual issued by the Government of India, and by supplementary instructions as may be issued by the Government in this behalf.

Treasury Bills

4.211. Unless the Government direct otherwise, the treasury bills shall be issued from and repaid at the office of the Reserve Bank of India. The procedure to be observed by the bank in connection with the sale and discharge of such bills shall be governed by such instructions as may be issued by the Government to the bank.

4.212. The treasury bills may only be paid on maturity at the Office of the Reserve Bank. After payment the discharged bills shall be transmitted to the Accountant-General (Accounts and Entitlement), West Bengal, or the Treasury Officer, as the case may be, in the same way as other paid vouchers.

Ways and Means Advances

4.213. When Ways and Means Advances are taken by the Government from the bank, the request to the bank shall be accompanied by a demand promissory note for the amount to be issued by the Finance Department on behalf of the Governor, simultaneously communicating the particulars of the advance, that is, the amount and the interest payable thereon to the Accountant-General (Accounts and Entitlement), West Bengal.

Explanation.— The term Promissory Notes as defined in Government Securities Manual – (Fourth Edition) –

“A promissory Note contains a promise by the President of India or the Governor of the State, as the case may be, to pay to the person or persons named therein or to his or their order, a sum expressed in rupees either on a specified date or after certain notice, according to the terms of the particular loan to which it relates, and to pay to the holder interest thereon at a certain rate periodically on certain dates specified therein.”

4.214. When notifying a payment the Government shall endorse to the Accountant-General (Accounts and Entitlement), West Bengal a copy of the instructions to the bank. The bank shall cancel the promissory note for the advance repaid or make a note on it, if it is a part payment. The note on final cancellation shall be returned to the Government through the Accountant-General (Accounts and Entitlement), West Bengal.

4.215. The interest on the advance shall be debited to the appropriate service head (*i.e.*, 2049-Interest Payment) by the bank at the time of repayment. The debit voucher shall be sent by the bank to the Accountant-General (Accounts and Entitlement), West Bengal, directly.

Section XII – Miscellaneous

Compensation for Land

4.216. The procedure to be observed for the payment of compensation for land acquired for public purposes shall be regulated by the special orders contained in Appendix 12 and procedure for payment of principal and interest on “West Bengal Estate Acquisition Bond” as contained in Appendix 18 of this rule.

Sale and Discount on Stamps

4.217. (1) When discount on sale of stamp is allowed by deduction from purchase money, the stamp vendor shall deposit the net value of stamps including the amount of Income Tax [if any, to be deducted at source as per Income Tax Act, 1961(43 of 1961), on Discount/Commission], through challan under the Head “0030-Stamp and Registration Fees”.

(2) The Treasury Officer or the Additional Treasury Officer shall prepare a ‘Nil Bill’ by debiting the head ‘2030-Stamp and Registration’ with the gross amount of discount or commission allowed to the vendor and by transfer credit to the Head “8658-Supense Account” with the amount of Income Tax (if any) and also to the Head “0030-Stamp and Registration Fees” with the net amount of discount/commission (*i.e.*, balance amount).

(3) The ‘Nil Voucher’ shall be accounted for as per normal rule and shall be sent to Accountant-General (Accounts and Entitlement), West Bengal, along with the monthly accounts.

(4) The stamp clerk/treasurer shall maintain in the single lock register (in which the vendor –wise issue of stamps is noted) *inter alia*, the amount deducted from each vendor towards income tax (if any) for issuance of T.D.S. certificate.

(5) The procedure regarding the supply, distribution, custody, etc., of stamps of all classes, which are the property of the State Government, shall be regulated by the instructions contained in the West Bengal Stamp Manual and Appendix 20.

Payments to the Reserve Bank

4.218. (1) The sums payable to the Reserve Bank of India, e.g., bills in connection with the floatation of new loans, management of Public Debt, etc., shall be discharged on the authority of the Government for debiting the Government Account upto the extent of the amount due for payment on this account.

(2) The bank shall be authorised to debit to Government account, in advance of the submission of consolidated bill for expenses incurred in connection with the floatation of a Government loan and payments,

made on account of brokerage, subject to the condition that the bank accepts the responsibility in regard to the correctness of the amount debited in advance and in case of any excess amount debited, the advance so made shall be adjusted against the final bill of the bank.

Commissions and Committees

4.219. The procedure to be observed by the Commissions and the Committees of the Government in drawing moneys for their expenditure shall be governed by the orders embodied in Appendix 13.

Expenditure against Grants at the disposal of an administrative Department of the Government

4.220. (1) A Government Order issued by an administrative Department for expenditure on specified objects, all appropriations sanctioned against it shall be supported by an order of the Department concerned stating that –

- (a) the object of the expenditure, which shall be within the general purpose of the grant;
- (b) the amount of the money which has been sanctioned for it;
- (c) the person who is authorised to draw the amount;
- (d) the treasury or treasuries where from the money shall be drawn and
- (e) the Head of account (17/15-digit) to which the amount is to be debited.

(2) A copy of the order shall be sent to the concerned treasury and the Accountant-General (Accounts and Entitlement), West Bengal or the Accountant-General (Audit), West Bengal.

4.221. The Drawing and Disbursing Officer may draw the money on the basis of his receipt, specifying the order under which it is sanctioned. He shall not draw more than what he actually requires from time to time for meeting his immediate requirements. He may also make his receipts payable to any other person, advising the Treasury Officer appropriately for this purpose.

4.222. An account of the expenditure against the appropriation shall be rendered to the Accountant-General (Accounts and Entitlement), West Bengal, in which the officer shall enter on the receipt side all sums he has drawn from the treasury and on the expenditure side all amounts he has spent. Vouchers shall be furnished in the same way and under the same rules as in the case of a contingent bill. A copy of this account (without vouchers) shall also be sent to the administrative Department concerned.

4.223. The account of every month shall be sent by 7th of next month, except when it is estimated that the sanctioned amount shall be spent and the account shall be closed within three months from the date of the sanction. In such a case, the account may be withheld till the end of the said period of three months, and thereafter, the completed accounts shall be sent to concerned authorities. An account shall in any case, be made and sent up to the 31st March of any year.

Investment by Government

4.224. The Bills for Government's investments, viz. subscribing to the equity of a Government Company or a Corporation, etc. and giving loans to the said organisations, shall be drawn by the Drawing and Disbursing Officer in the office of the sanctioning authority by presentation of a bill in T. R. Form No. 36 duly supported by a copy of sanction order for such payment.

CHAPTER 5 – Loans and advance

Section I. – General

Introductory

5.01. The rules in this section shall apply to loans and advances of different classes, which are granted by the Government to various organisations like local bodies, quasi- Government organisations, Public Undertakings, etc., and to the private individuals, except in so far as they are governed by any special rules contained in other Chapters of these rules or in any departmental regulations.

Mode of drawing and repaying

5.02. (1) A bill for drawal of a loan or advance shall be supported with a copy of the order of the authority sanctioning such loan or advance and the number and date of the said order shall also be quoted on the bill itself.

(2) Subject to the provisions of Section II of this Chapter, a Treasury Officer shall allow payment of any loan or advance only if the bill for such drawal has been signed or countersigned by the authority competent to sanction such loan or advance, or by an officer authorised for the purpose.

5.03. Loans to Co-operative societies, Statutory Corporations and other organisations may be drawn on simple receipt in T. R. Form No. 36 (necessary changes may be made in manuscript, as and when required, depending on the nature of loan/advance). Loans and advances for Government employees (other than G.P.F. and Festival Advance) shall be drawn in T.R. Form No. 37. The Bill for Loans and Advances shall be presented through the Bill Transit Register of the authorised Drawing and Disbursing Officer.

5.04. (1) The repayment of loan or advance shall be made through challan. Before presenting the challan to the agency bank, the classification and the rate of repayment shall be authenticated by the departmental officer who has sanctioned the loan. In the absence of the departmental officer, the same shall be authenticated by the concerned Treasury Officer.

(2) If the repayment is made by deduction from the amount of a claim against the Government, the original date and amount of the loan or advance shall be stated on the bill for such a claim and also in the accompanying schedule in T.R. Form No. 38 and give sufficient particulars for linking. If the amount repaid includes interest as well as the principal, the interest shall be separately paid through challan. If the repayment of principal and interest thereon is a fixed amount with a specified periodicity, the number and date of such order fixing the amounts shall be quoted on the challans and schedules.

Section II

Special Rules for Different Classes of Loans Advances

Loans to Municipalities, Panchayats etc.

5.05. (1) Unless in any case the Government direct otherwise, all loans issued by the Government shall be governed by such conditions and restrictions as stated in sub-rule (2) and sub-rule (3).

(2) Every loan granted to a Municipality, Panchayat or any other organisation funded by the Government or to any person, shall be recorded by the departmental officer sanctioning the loan in a separate register for the purpose of watching recovery.

(3) The funds spent for the purpose of granting such loan as stated in sub-rule (1), shall be reckoned for interest as if they were drawn on the last day of the month in which they are included in the accounts by the spending department or officer.

Revenue Advances

5.06. The special procedure as stated in T.R.5.07 to T.R.5.09 for the drawing of revenue advances under the Land Improvement Acts, and any other advances which Revenue Officers are allowed or directed to make under the provisions of any law, or under special order of the Government.

5.07. (1) Subject to necessary sanction by the Government or by any other authority specially empowered in this behalf, the payment of advances may be made to the Departmental Drawing and Disbursing Officer for disbursement to the parties concerned on their duly stamped receipt.

(2) The bills for such advances shall be supported by a certificate to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the departmental office. Such bill may be drawn on abstract bills in T.R. Form No. 27.

(3) The drawal of such advances shall be subject to such restrictions as stated in clause (a) to clause(d):-

- (a) no officer disbursing these advances shall be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the treasury;
- (b) the submission of the detailed bill shall be made within sixty days following the date in which the advance was drawn from the treasury.
- (c) the Drawing and Disbursing Officers shall take the receipts of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by the competent authority and paid in their presence.
- (d) the Payee's receipt shall not be sent with the detailed bill and their names shall not be shown in it. The detailed bill shall be forwarded to the Accountant-General (Accounts and Entitlement), West Bengal, through the Treasury Officer in support of the debit appearing in the treasury accounts.

(4) No officer authorised to make advances may question the accuracy of the treasury *plus* and *minus* memorandum. Every officer shall see that the debits and credits made to his account accurately correspond with those recorded in his own registers and returns for each month. If he is not the Collector, such officer shall obtain from the treasury a copy of the *plus* and *minus* memorandum with which he is concerned and take necessary steps for the removal of differences between the two sets of accounts. Special care shall be taken in paying recoveries into the treasury so that the amount of interest and principal recovered are separately and distinctly credited, as the former shall not, and the latter shall, be credited in the *plus* and *minus* memorandum.

Advances under Special Laws

5.08. Advances granted under any special law, shall be regulated in accordance with the provisions of the relevant Acts and rules framed thereunder, or by such orders, general or special, as may be issued by the Government in this regard.

Advances for Departmental Purposes

5.09. (1) Advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary.

(2) In the case of advances for survey and other departmental expenditure, which are ultimately recoverable from private owners or other parties, the duty of maintaining detailed accounts of the advances, of watching their recoveries and of supervision thereof shall rest with the departmental authorities concerned.

(3) The Treasury Officer shall be responsible only for maintaining a *plus* and *minus* memorandum, where necessary in accordance with the directions contained in the Accounting Rules for Treasuries, 1992.

The provisions of sub-rule (3) of T.R. 5.07 shall also apply to advances of this class, the detailed accounts of which are kept departmentally.

Advances to Government Employees on Personal Account

5.10. (1) These advances may be drawn on ordinary pay or travelling allowance bill form, or on simple receipt form in T. R. Form No. 37, as may be found convenient. The names of Government employees with their designations and amounts of advances sanctioned for each shall be clearly indicated in the form to be used for this purpose.

(2) A personal advance to a Government employee may be repaid either in cash or by deduction from his pay or travelling allowance bill, as may be required under the rule or order applicable to each case. In cases in which repayment is made in cash, remittance of the amount to the particular treasury or office from which the advance was drawn shall not be necessary.

Other loans and advances

5.11. Subject to the general provisions made above in this Chapter, loans or advances not falling under any of the separate classes as specified may be drawn and repaid in accordance with such general or special order as the Government may issue in each case.

Investment of surplus cash balances of the State Government

5.12. Money may be withdrawn from the Government Account under orders of the Finance Department for the purpose of investments in securities of the Government in India in the name of the Governor of West Bengal. All orders directing such withdrawals shall be signed by the Principal Secretary or the Secretary of the Finance Department.

CHAPTER 6 – Deposits

Section I. – Introductory

6.01. (1) Money received at the treasuries for deposit in the Public Account forming part of the Government Account shall be broadly classified under suitable Heads of account appearing under two broad categories of ‘Deposits bearing interest’ and ‘Deposits not bearing interest’ under Sector K – ‘Deposits and Advances’ of the Public Account part of the Government Account.

(2) Separate Registers shall be kept for each class of deposits in accordance with the directions contained in this behalf in the Accounting Rules for Treasuries, 1992, or under special instructions of the Accountant-General (Accounts and Entitlement), West Bengal.

6.02. Unless there is anything repugnant in the subject or context, the relevant provisions of this Chapter shall apply to deposit transactions of the Public Works Department or Irrigation and Waterways Department and Forest Department whose detailed accounts are kept in departmental offices, except in so far as they may be varied or supplemented by departmental regulations.

SECTION II. – GENERAL RULES AND LIMITATIONS.

6.03. (1) No money shall be received for deposit in the Public Account, unless, by virtue of any statutory provision or any general or special orders of the Government, those are required or authorised to be held in the custody of the Government.

(2) Subject to the provisions of sub-rule (1), shall be the duty of the Treasury Officer to see that, save as expressly otherwise provided by these rules, no money is credited as a deposit except under the formal order of a Court or other competent authority and whether the amount could be credited to some known head Head in the Government account and in the latter case the Treasury Officer shall make representations to the Court or authority ordering its acceptance.

(3) The amount realised in instalments from certificate debtors on account of the employees’ special contribution under the Employees’ State Insurance Act, 1948 (34 of 1948), and on account of the Employees’ Provident Fund may be kept in revenue deposit, till the amount is realised in full from the certificate debtors and remitted to the Employees’ State Insurance Corporation or the Regional Provident Fund Commissioner, as the case may be.

6.04. (1) The treatment of the items as stated in sub-rule (2) to sub-rule (4) as deposits shall be prohibited.

(2) No pay, pension or other allowances shall be placed in deposit on the ground of absence of the payee or for any other reason. When a pension is sanctioned to several persons jointly, it may not be paid on the appearance of one claimant only and payment of his computed share may be made, keeping balance in deposit. Undisbursed pension, if any, shall be refunded to the Service Head.

(3) No fines shall be placed in deposit on the ground that appeals are pending. These shall be credited at once to the revenue of the Government and refunded, if necessary, on the order of the appellate Court. But compensation fines, (including costs in criminal cases) due to an injured party, and not to the Government, may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(4) No refunds as provided in T.R. 4.199, whether of stamps or of other receipts, can be drawn and lodged in deposit pending demand by the payee.

6.05. No jewels or other property received for custody and restoration in kind may be brought to the deposit account, though the value is stated in money.

6.06. Government Promissory Notes or other security deposits (not being cash) received from contractors or other parties, shall on no account, be credited as deposits.

6.07. (1) The net sale-proceeds of unclaimed impounded cattle may be kept in deposits for three months, and, if no claim be made within that time, are to be credited to the proper Head of account.

(2) No sale-proceeds of unclaimed property under section 26 of the Indian Police Act, (1861 of 1861) shall be placed in deposit at all. The property itself shall be kept for six months, but money realised by sale, which is at once at the disposal of the Government under section 27 of the said Indian Police Act, 1861, shall be credited to the appropriate receipt Head of the Government.

(3) The exceptions to the rule (2) shall, however, be made in the case of any property becoming escheat when persons die intestate and without heirs. The civil Courts shall secure and hold such property for certain periods in accordance with the local law.

(4) The Unclaimed properties found by or delivered to a Police Officer, shall be made over to the concerned Magistrate and proceeds of sale of such properties, if so ordered by the Magistrate, shall be credited to the appropriate Head of account.

(5) If unclaimed property be perishable and on that ground sold immediately or if its value is less than one hundred rupees, the proceeds thereof shall be held for six months in deposit under Revenue Deposit, but the circumstance shall be clearly stated in the Challan presented at the treasury for entry under "Nature of deposits" in the Deposit Register. If no claim is preferred within that time, the Treasury Officer shall adjust under appropriate Head of account by per contra entry to 'Revenue Deposit'.

(6) The Police Department is permitted to receive certain class of deposits such as *Malkhana* Deposits Miscellaneous deposits, etc., pending final disposal of the items of deposits. Such deposits shall be classified under "Deposits of Police Fund". The deposits held by Commissioner of Police, Kolkata on account of 'Poor Box Fund' and 'Claude Martin Fund' are subordinate to 'Deposits of Police Fund'. The deposits made into and withdrawals from these Heads shall be made according to the existing rules of the respective funds. The detailed accounts of all such deposits are maintained by the concerned officer of the Police Department. The undisbursed amount of such deposits except the deposits in the 'Poor Box Fund' and 'Claude Martin Fund' shall lapse to the Government after the expiry of three complete financial years and credited to the Head of account '0055-Police-800-Other Receipts-Unclaimed deposits of Police Fund' in the manner as stated in T.R. 6.16. However, the balances of the 'Poor Box Fund' and 'Claude Martin fund' shall not lapse and continue to remain in the respective fund accounts.

(7) Security money including the caution money of the students of educational institution and earnest money deposits of intending contractors may be paid into the treasury. Such deposits shall be classified under distinct sub-Head subordinate to the minor Head 'Security Deposit'. The details of such deposits shall be maintained by the concerned Departmental Officer. Such deposits remaining unpaid for three complete financial years (except in case of caution money deposit of Students of Medical or Engineering and Degree Course for five years) shall lapse to the Government and credited to the Head of account "0075-Miscellaneous General Services-00-101-Unclaimed Deposits-001-Receipt due to Unclaimed Deposits-27-Other Receipts" in the manner as stated in T.R. 6.16.

6.08. (1) The Personal Deposit Accounts shall generally be authorised in the case of :-

- (a) appointment of an Administrator for the purpose of administering moneys tendered by or on behalf of Wards' and attached estates and estates under Government management;

- (b) moneys tendered by Government officers acting in their official capacity and funds of organisations aided and/or financed by the Government, ;
- (c) the Civil and Criminal Courts' deposits in favour of the Chief judicial authority of the concerned district or sub-division;
- (d) certain regulatory activities of the Government for which receipts are realised and credited to a Fund or Account under the provision of an Act to be utilised towards expenditure thereunder and no outgo from the Consolidated Fund is involved in such operation;
- (e) creation of a Personal Deposit Account as required by a law or rules having the force of law and certain liabilities devolve on the Government out of the special enactment, *e.g.*, (i) the receipts and repayments arising from the enactment like Premises Tenancy Act, (ii) the handling of excess amount of the Prisoner's private cash through the Personal Ledger account opened in the treasury in the name of the Superintendent of the Jail concerned (vide rule 544g of Jail Code, Volume I) and (iii) Personal Deposit Account operated by the Land Acquisition Collector under the Land Acquisition Act, 1894, as amended from time to time.

(2) The moneys tendered by Government officers as stated in clause(b) of sub-rule(1) may be accepted as Personal Deposit at a treasury with the specific permission of the Government in the Finance Department for the opening of an account with the treasury to credit receipts into and effect withdrawals therefrom subject to the condition that -

- (a) the opening of such account it is absolutely necessary;
- (b) such account shall be opened Administrator-wise and scheme wise and shall not be omnibus;
- (c) the Treasury Officer and the Administrator shall maintain subsidiary accounts which shall exhibit the name of party to whom the payment has been made, cheque number and date, amount, purpose of the payment, etc. The scheme shall be indicated on the cheque issued by the Administrator;
- (d) no amount shall be transferred from this account to the bank Account or to any other P.L. Account by the Administrator.

(3) On being satisfied that the detailed accounts of money to be held in such Personal Deposit accounts shall be properly maintained and shall be subject to audit, such permission shall be granted by the Government under intimation to the Accountant-General (Accounts and Entitlement), West Bengal.

(4) Every Personal Deposit Account so authorised to be opened in the treasury by the competent authority shall form a part of the Government Account and be exhibited in the Public Account part thereof under the appropriate Head of account. Balances in such Personal Deposit Account, except in case of Criminal Court/ Civil Court and Rent Controller, do not lapse to Government, even if outstanding for more than three complete account years. However, if such Personal Deposit Account is not operated upon for a period of 2(two) years and there is reason to believe that the need for such Deposit Account has ceased, the same shall be closed. The Administrator of the account shall be advised to draw a cheque for withdrawal of the balance at credit, if any. If the balance is to be credited to the revenue of the Government, the Administrator shall draw a non-encashable self cheque, and submit the same with a challan duly filled in showing the Head of account where the amount is to be credited, after necessary verification of the balance with the treasuries. On receipt of such non-encashable cheque, the Treasury Officer shall close the Personal Deposit Account of the concerned Administrator and send the relevant voucher to the Accountant-General (Accounts

and Entitlement), West Bengal along with the monthly accounts of the concerned month. The unutilised cheque foils shall be surrendered to the treasuries by the Administrators. The Treasury Officer shall arrange to destroy the unutilised foils.

(5) The holder of the Personal Deposit Account shall, immediately after end of the financial year, make necessary verification and reconciliation of the balances with the treasury and shall furnish a certificate of balance to the Treasury Officers on or before the 15th May positively for the purpose mentioned in Rule 102 of the Accounting Rules for Treasuries, 1992. The Treasury Officer shall verify the said certificate with his record and send a report of verification of such balances to the Accountant-General (Accounts and Entitlement), West Bengal, by 31st day of May every year.

(6) Besides annual verification, it is incumbent on the part of the holder of the Personal Ledger Account to verify the balance of his accounts at the close of every month with the treasury in order to identify the encashed and unpaid cheques in order to ascertain the exact amount of the balance in his account. In the event of any failure to verify the balance with the treasury for three consecutive months, no cheque of the defaulting account holder shall be encashed by the Treasury Officer without special permission from the Finance Department.

(7) Withdrawals from all types of Personal Deposit Accounts shall be made by drawing cheques. The cheque book shall be supplied by the concerned Treasury Officer. Before delivery of the cheques issued by the holder of a Personal Deposit Account, the cheque shall be got encashed by him with necessary pay order from the treasury. Such cheque shall remain valid for a period of three months after the date of pay order issued by the Treasury Officer.

(8) In case of Provident Fund Deposit Account of non-Government Educational Institutions, institution-wise ledger folio shall be maintained in the treasury in T.R. Form No. 39.

6.09. (1) (a) The Personal Deposit Account created by debit to the Consolidated Fund of the State, other than those created under any law or rule having the force of law by transferring fund from the Consolidated Fund of the State for discharging liabilities of the Government arising out of special enactments, shall be closed at the end of the financial year by minus debit of the balance to the relevant service Heads in the Consolidated Fund of the State.

(b) The Administrator of the concerned Personal Deposit Account shall draw a self-cheque along with challan and present it to the Treasury Officer, showing the classification as 'reduction of expenditure' to the concerned service Head where from the money was drawn. The transaction shall be completed before the close of the financial year. Similar Personal Deposit Account, if necessary, may be opened again in the following year, in the usual manner.

(c) Withdrawals from all types of Personal Deposit Accounts shall be made by drawing cheques. The blank chequebook shall be supplied to the Administrator of Personal Deposit Account by the concerned Treasury Officer with whom the Administrator has been authorised to open the account.

(2) Whenever under a special order a Personal Deposit Account is opened in the name of a particular Government official for operation of transactions in respect of several schemes/projects, the Administrator shall maintain detailed account of the scheme / projects for which it has been opened. The Treasury Officer shall also maintain subsidiary Ledger scheme-wise in T. R. Form No. 40 and T. R. Form No. 41 and no drawal in excess of the balance of a particular scheme shall be allowed.

(3) Subject to the provisions under sub-rule (1) of T.R.6.08, the Government in consultation with the Accountant-General (Accounts and Entitlement), West Bengal, may authorise to tender money as Personal Deposit at the treasury on behalf of any Quasi Government Organisation, non-Government Educational Institution, autonomous bodies, Corporation, etc. The fund to such account, if provided by the Government either by Grants-in-aid/Subsidy/Loan, the same shall be maintained for specific purpose for which the fund

has been provided.

(4) Unless in any case, the Government direct otherwise, all credit to such account shall be made by presenting challans and all withdrawals from such account may be allowed only on cheques signed by the authorised Administrator of the deposit account concerned and presented to the treasury for encasement and to issue an order on the bank for payment. Withdrawals shall on no occasion be allowed to exceed the balance at credit in the deposit account.

(5) The Administrator of all such accounts shall reconcile their monthly balance with the balance at the treasury. On or before the 15th day of May of every year, the Administrator shall furnish a certificate to the Treasury Officer or to any other authority as may be directed, about the annual reconciliation of balances of the preceding financial year. Any such Personal Deposit Account, if not operated for the consecutive two years, shall be closed and the balance to be transferred by the Administrator as reduction of expenditure to the concerned service Head where from the money was drawn unless otherwise directed. The unused Cheque Book shall be returned to the Treasury Officer.

SECTION III. - REVENUE DEPOSIT

Receipts

6.10. (1) All kinds of revenue deposits under this category shall be separately paid into treasury linked agency bank with challans or other prescribed documents setting forth all the particulars necessary for entries to be made in the Register of deposits.

(2) Each item of receipt shall be recorded in the Register of Receipts and receipt entry shall be checked and initialled by the Treasury Officer in accordance with the direction contained in this behalf in the Accounting Rules for Treasuries, 1992.

6.11. (1) In respect of earnest money deposits made by the tenderers, which are classified as security deposits, no previous authority of the Departmental Officer is necessary, but the depositor shall state the designation of the officer in whose favour he makes the deposit and the appropriate Head of account with fourteen digits accounts- code in the challan for crediting the amount in the Government Account.

(2) The detailed account of the deposits made at the treasuries outside West Bengal, shall be maintained by the Accountant-General (Accounts and Entitlement), West Bengal, in the manner prescribed by him.

(3) The security deposit and earnest money shall be deposited in the treasury link bank in which the departmental officer, in whose favour the deposit has to be made, is attached. At the time of refunding the security deposit or the earnest money, the departmental officer, in whose favour the deposit has been made, if he himself is the Drawing and Disbursing Officer, shall release the original Challan and present the Refund Payment Order (R.P.O.) through T.R. Form No.42/45 at the concerned treasury through Bill Transit Register. If he is not the regular Drawing and Disbursing Officer of that Office, then he shall present such Refund Payment Order (R.P.O.) through T.R. Form No. T.R.42/45 at the concerned treasury duly countersigned by the regular Drawing and Disbursing Officer.

Repayments

6.12. The refunds of deposit may only be made on demand and on the receipt of the person entitled to receive them on production of an order in T.R. Form No. 42 with the original copy of the challan

from the authority, who ordered the acceptance of such deposit. The bill duly passed for payment, properly receipted and stamped by the payee for drawing money from the treasury, shall be presented to the treasury through the Bill Transit Register of the authorised Drawing and Disbursing Officer of the office of the concerned authority passing the order. If the balance be sufficient, the Treasury Officer shall make the payment by Account Payee Cheque and record it at once under his initial in the Registers of both the Repayment and Receipts noting in both the date and amount of the repayment. If sufficient balance is not at credit against any particular item, the relevant repayment bill shall be returned with necessary comment.

Repayment Order and Voucher

6.13. The earnest money deposits cannot be refunded except under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer by the departmental officer in whose favour the deposit was made, and under no circumstances can part payment be made.

6.14. (1) If a departmental officer desires that an item of earnest or security deposit money, instead of being refunded shall be carried to the credit of the Government, he shall draw a bill for, necessary transfer credit. Such bill shall be drawn in T.R. Form No. 43 supported with the original copy of the challan under which the deposit was made with necessary order for transfer credit to the relevant Head of account. The Treasury Officer shall make necessary transfer on the authority of this voucher.

(2) The authority for repayment of deposit, the detailed account of which is maintained by Accountant-General (Accounts and Entitlement), West Bengal, shall be issued by the Accountant-General (Accounts and Entitlement), West Bengal on receipt of the bill in T.R. Form No. 45 from the departmental officer on whose behalf the deposit was made. The authority for repayment, if found admissible by the Accountant-General (Accounts and Entitlement), West Bengal, shall be returned to the Departmental officer who shall present the authority to treasury through his Bill Transit Register.

(3) When a Drawing and Disbursing Officer is attached with one of the bifurcated treasuries but the deposit is accounted for in the other treasury under the same payment jurisdiction, in such case the Drawing and Disbursing Officer shall be allowed to present the bill or Instrument for re-payment of Civil Deposit or Refund Payment Order (R.P.O.) relating to repayment of earnest money, security deposit etc., to the other treasury where the Deposit had been made, as a special case, in relaxation of the provision that one Drawing and Disbursing Officer be attached with one treasury. Necessary code of Drawing and Disbursing Officer (DDO Code) in such case shall be allotted for restricted purpose of refund of Civil Deposit. The instrument shall be presented to the concerned treasury through Bill Transit Register. In all cases of refund of Civil Deposits, the treasury shall record such refund in the 'Deposit Register' as well as in the 'Refund Payment Register'. Such allotment of code of Drawing and Disbursing Officer shall be subject to the approval of Director of Treasuries and Accounts, West Bengal.

(4) In cases where the deposit has been made in other treasury, where the departmental officer, in whose favour the deposit has been made, is not attached (i.e. the Drawing and Disbursing Officer is not under the payment jurisdiction of that treasury), the following procedures as laid down in sub-rule(5) to sub-rule(7), shall be followed for refund of the Deposit.

(5) The departmental officer, in whose favour the deposit has been made, shall release and endorse the original Challan (R.P.O.) and send it to the Administrative Department or the Directorate.

(6) The administrative Department or the Directorate shall issue an order authorizing one departmental officer, who is a regular Drawing and Disbursing Officer under the payment control of the treasury where the deposit has been made, to draw such refund. If there is no such departmental officer in that District or Sub-division, the District Magistrate or the Sub-Divisional Officer, attached to the concerned treasury where the deposit has been made, may be authorised to draw such refund deposit.

(7) The concerned departmental officer or the Sub-Divisional officer as the case may be, shall present the refund bill in T.R. Form No. 42 along with the sanction of the Department concerned and the Refund Payment Order (R.P.O.) at the treasury where the deposit has been made.

6.15. Unless otherwise provided by any law, or rule or order issued by the competent authority, a deposit repayment order shall remain in force for a period of three months from the date on which it was issued. After such date no repayment shall be made on its authority without revalidation.

Lapsed Deposits

6.16. (1) At the close of the 31st. day of March of every year,:-

- (a) deposit not exceeding Rs. 25/- remains unclaimed for one whole accounting year, or residuary balances not exceeding the said amount out of the deposit partly repaid during the year then closing; and
- (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete accounting years after the year of deposit and five complete accounting years, in case of caution money deposits of the students of educational institutions including Government libraries, shall be credited to the Government under the appropriate Head of account in the Consolidated Fund of the State, keeping necessary note in the Register of Deposit.

(2) In the case of deposits, the detailed accounts of which are kept by the departmental officers, the list of such deposits and the balances thus lapsing, shall be prepared by them and sent to the office of the Accountant-General (Accounts and Entitlement), West Bengal, by the 15th day of May , every year with a copy to the concerned Treasury Officer.

(3) In respect of the deposits, the detailed accounts of which are maintained in the treasuries, the required lapsed deposit statement shall be prepared by the Treasury Officer, in T.R. Form No. 44 for carrying out the accounting adjustment in monthly accounts for April and sent to the Office of the Accountant-General (Accounts and Entitlement), West Bengal.

(4) On receipt of the lapsed deposit statement from the departmental officer, the office of the Accountant-General (Accounts and Entitlement), West Bengal, shall make necessary transfer entry for credit to the appropriate revenue receipt Head of account in the Consolidated Fund of the State. The fact of adjustment may be reported to the concerned departmental officer and also to the concerned Treasury Officer. On receipt of the information, the Treasury Officer shall note the same in his Deposit / Receipt Register and shall reduce the amount from the opening balance of the deposit in the monthly account at hand.

(5) For the purpose of this rule, the age of a repayable item, or of a balance of it, may be reckoned as dating from the time when the item or the balance, as the case may be, was initially deposited. If, however, a repayable item deposited by a party in connection with a contract or supply order is, on request, decided to be reckoned as deposit against a subsequent contract or supply order awarded to the same party, the age of the item shall be calculated with reference to the date of the latter.

(6) Such of the deposits (or balances of deposits) referred to in the forgoing rule, which pertain to contracts, supply orders that are under litigation or arbitration shall not be deemed as “unclaimed deposits” for the purpose of crediting to Government under this rule. Such unclaimed deposits shall be listed out distinctly along with relevant particulars so as to facilitate action for releasing the deposit, or for forfeiting it, depending on the judgment or award at the conclusion of the litigation or arbitration. The relevant claim shall require pre-check by the Accounts Officer before repayment.

6.17. (1) The deposits, the detailed accounts of which are not kept at the treasury and which are credited to the Government under T.R. 6.16 shall not be repaid without the sanction of the Accountant-General (Accounts and Entitlement), West Bengal, who shall authorise payment on ascertaining that the item was actually received and was carried to the credit of the Government as lapsed, and that the claimant's identity and title to the money are certified by the officer passing the application for refund.

(2) The deposits, the detailed accounts of which are kept at the treasuries and which are credited to the Government under T.R. 6.16, shall be refunded without the sanction of the Accountant-General (Accounts and Entitlement), West Bengal. The Treasury Officer shall, before authorising the refund in such cases, ascertain :-

- (a) that the item was actually received,
- (b) that the item is traceable in his records and was carried to the credit of the Government as lapsed and was not paid previously, and
- (c) that the claimant's identity and title to the money are certified by the officer passing the application for refund.

(3) The sanction or payment authority issued by the Accountant-General (Accounts and Entitlement), West Bengal in cases covered by the provisions of sub-rule (1) above shall be valid for three months from the date on which it has been issued, after which no payment can be made on its authority without revalidation.

6.18. The application for sanction shall be made in T.R. Form No. 45. There shall be a separate application for deposits repayable to each person, and it shall be used as the bill on which the payment is to be made at the treasury. The bill for repayment of the lapsed deposit voucher shall be presented to the treasury through the Bill Transit Register of the authorised Drawing and Disbursing Officer of the office of the authority under whose order the deposit has been made.

6.19. The repayment of a lapsed deposit shall be recorded in the appropriate lapsed statement and also in deposit Register of Receipts, so as to guard against a second payment. If the repayment is made after the register of receipts has been destroyed, the responsibility for verifying the claimant's title to refund, shall devolve on the authority who signs the application in T.R. Form No. 45.

SECTION IV. – CIVIL AND CRIMINAL COURTS' DEPOSITS.

Receipts and Repayments

6.20. Subject as hereinafter provided, the provisions relating to receipts and repayment as made herein before, shall apply in relation to Civil and Criminal Courts' Deposits, with such adaptation and modification as may be authorised by the Chief Judicial Authority, after consultation with the Accountant-General (Accounts and Entitlement), West Bengal.

6.21. (1) Subject to such general or special regulations or order as may be issued by the Government, Civil Courts and Magistrate shall arrange to pay/deposit into the treasury linked agency bank each item of Civil or Criminal Court's deposit separately in separate challans or consolidated amount for deposits of all kinds in a single challan in the prescribed form setting forth all the particulars necessary for entries in the prescribed form in the appropriate Deposit Register, maintained in the treasury. The challan in triplicate marked 'original', 'duplicate' and 'triplicate' for such deposits shall be duly passed by the authorised officer of the Court concerned. The detailed accounts of all items of deposits so received and deposited into Government Account under the Head "Civil Deposits" shall be maintained by the respective Court or the Office of the Magistrate. The treasury shall maintain only challan-wise Register of such deposit.

(2) The application in prescribed form for repayment of any deposit of a Court shall be duly scrutinised by the Court concerned with reference to the relevant Register of Deposits and related records including the Register of Challans kept in the Court as per Court's regulations and after being satisfied in all respects, particularly about the availability of the balance of the deposits relating to a particular challan, the Judge-in-charge, whose signature shall be in record with the treasury shall pass necessary order for payment with full signature. The duly passed document for repayment of deposit shall, thereafter, be presented to the treasury through the authenticated Bill Transit Register of the Drawing and Disbursing officer of the Court concerned for collection of cheque against the said document.

(3) The treasury shall receive the passed application for repayment in the same manner like any other bill or instrument for payment in respect of claims against the Government and shall verify the signature and the pay order with reference to the challan number recorded in the Register of Deposit and verify the signature both of the Drawing and Disbursing Officer and the Judge-in-charge passing the application with reference to the specimen signature kept on record of the treasury. Once it is found correct, the deposit shall be verified with reference to the challan number recorded in the Deposit Register and after verifying the challan number noted in the application with that noted in the Deposit Register, Treasury Officer shall pass the application for payment keeping a clear note of the refund order in detail with his dated signature. Thereafter the cheque shall be issued for the passed amount. In the event of insufficiency of balance, the document shall be returned with necessary remarks.

(4) In case of repayment of lapsed deposit such as the Court deposits of both Civil and Criminal Courts, lapsing to the Government and transferred to the Head of account "0075-Miscellaneous General Services-00-101-Unclaimed Deposits-001-Receipt due to Unclaimed Deposits-27-Other Receipts" after three complete accounting years from the end of the year of the deposit, such lapsed deposit shall be repaid only on the authority of the Accountant-General (Accounts and Entitlement), West Bengal, issued in the prescribed format as adapted in the Civil Rules and Orders of the Court. On receipt of such authority in the said prescribed form the concerned Court shall present this repayment order, duly passed by the authorised officer of the Court, to the treasury through the Bill Transit Register of the concerned Court for collection of the payment. The Treasury Officer shall verify the credit with reference to the challan number furnished in the repayment order and issue pay order only on identification of the credit and after ascertainment of necessary balance of deposit against the entry made in the Lapsed Statement and also in the Deposit Register in respect of the particular deposit. If there is requisite balance against that particular entry, necessary note shall be kept against the said entry in respect of the discharge of the payment covered by a particular repayment order. After discharge of a voucher, the progressive balance of the deposit shall be brought down. The verification of signature in bill shall be made in the same manner as provided in the preceding sub-rule.

6.22. Every transaction of receipt or payment of a Civil or a Criminal Court deposit shall be initialled by the Judge or the Magistrate, or by some duly authorised Group A employee of the Court.

Agreement with the Treasury

6.23. As soon as the Statement of Lapses is prepared in terms of sub-rule(1) to sub-rule(3) of T.R. 6.16, a copy of the same shall be sent to the concerned Treasury Officer in order to enable him to keep necessary note in the Deposit Register.

Deposit Payments

6.24. (1) Unless otherwise specified by the Chief Judicial Authority after consultation with the Accountant-General (Accounts and Entitlement), West Bengal, the repayment of deposits standing at the

credit of individuals in the treasury Register or in the Magistrate's or Judge's accounts, shall be made on the order of the officer on whose Register they were originally recorded. The persons claiming repayments of such deposits, shall, therefore, apply to the officer who received them. After examining the appropriate Register and making the necessary entries, he shall give the applicant an order for payment. A Magistrate's or Judge's order shall be taken to the Treasury Officer for issue of cheque in favour of the payee through the Bill Transit Register of the Court, unless the bank/treasury keeps a personal ledger account for deposit of each Court, for whom the deposit was made. The repayment shall be made as per provisions of T.R. 6.12.

(2) Subject to any provisions of any other act or law, for the time being in force, where the Personal Deposit Account is maintained by the Judge of a Civil Court, Tribunal court, Compensation Court etc., either in a bank or in the treasury for remitting without detail, the gross deposit receipt for credit in Personal Deposit Account in such case, the concerned court shall also lapse the unclaimed deposit as per provisions of sub-rule (1) to sub-rule (3) of T.R. 6.16. A statement of lapsed deposit shall be prepared and to be sent to the Accountant-General (Accounts and Entitlement), West Bengal, for record (not for accounting adjustment). A self-cheque shall be drawn for the lapsed amount and to be sent to the bank or treasury concerned with a challan for transfer of the amount from the Personal Deposit Account to the revenue Head "0075-Miscellaneous General Services-00-101-Unclaimed Deposits-001-Receipt due to Unclaimed Deposits-27-Other Receipts". The repayment of such lapsed deposit may be made as per provisions of sub-rule (4) of T.R. 6.21.

6.25. Unless in any case the Government direct otherwise, the cheques for withdrawals from a Personal Deposit Account at the treasury, shall be drawn upon and presented to the Treasury Officer, who shall enface them with an order on the bank to make the payment.

SECTION V.- DEPOSITS FOR WORKS DONE FOR PUBLIC BODIES OR INDIVIDUALS

6.26. The payments made to the Government by any Panchayat, Municipalities and other local bodies for the cost of land taken up on their behalf under the Land Acquisition Act, 1894, shall be received at the treasury, in accordance with the procedure laid down in paragraph 20 of Appendix 12. The number and date of the award/ statement as well as the date on which the deposit has been credited in the treasury accounts, shall be noted on all orders and vouchers on which the payments are made out of the deposit account.

6.27. (1) The deposits for works to be done on behalf of local bodies and other parties may be received and dealt with by the Public Works Department or Irrigation and Waterways Department, and other departments carrying out the works, in accordance with departmental regulations.

(2) When under departmental regulations the local body or the party concerned is authorised to pay the deposit directly into the treasury, the accompanying challan shall state clearly the name of the department to which the amount is creditable and the division and the work to which the deposit relates.

SECTION VI. – DEPOSITS OF FEES

6.28. (1) The fees received from non-Government bodies or private persons for work done for them by Government employees shall be dealt with in accordance with the provisions of sub-rule (2) and sub-rule (3).

(2) In cases where a Government employee is permitted to retain the whole of a fee, such Government employee shall collect it himself and the Government shall not be concerned with the transaction.

(3) In cases where the fees are divisible between the Government and the Government employee, concerned and

- (a) if the exact amount of the fees and the distribution of shares between the Government and the Government employee are known beforehand, the share due to the Government shall be credited as miscellaneous receipt of the department to which the Government employee belongs, and the rest shall be collected by the Government employee himself. The Government share shall be paid in the bank by treasury challan crediting the same to the Government account as far as possible, by the body or person paying the fee;
- (b) if the amount of the fees or the shares are known only approximately, beforehand, all the fees shall in the first instance be similarly credited to Government Account, as far as possible, by the body or person paying the fees. The receipts shall be credited to the appropriate deposit Head, pending final settlement, when the share due to the Government is ascertained shall be credited as miscellaneous revenue receipt of the department to which the Government employee belongs, and the rest shall remain under the deposit Head for disbursement to the Government employee by the Head of office who shall draw the amount on a bill in a deposit refund bill form specifying therein the authority sanctioning the payment of fees.

(4) These rules shall be intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government employee doing work for non-Government bodies or persons.

(5) These rules shall not be applicable to cases, where a Government employee undertakes the work as a part of his official duties although, in view of the extra work involved and in consideration of the fees realised, he is remunerated by a share out of these receipts. In the latter cases the fees realised shall be adjustable as departmental receipts and the disbursements to the Government employee as departmental expenditure.

Section VII. – Special Rules For Deposits Of Local Funds***Explanation***

6.29. The expression “Local Fund” denotes-

- (a) revenues administered by bodies which by law or rule having the force of law come under the control of the Government whether in regard to the proceedings generally, or to specific matters such as approving their budgets, sanction to the creation or filling up of posts, making leave, pension or similar rules,
- (b) the revenue of any body which may be specially notified by the Government as such.

Receipts and Payments

6.30. Save where it is expressly provided by any law or rule having the force of law, Local Fund Account may not be opened in a treasury without some general or special order of the Government for receipts and payments of deposit relating to such Local Fund.

6.31. (1) The accounts of any organisation or body declared by the Government as Local Fund may be opened at a treasury in favour of an authorised Administrator of the said organisation or body. Such accounts at a treasury shall be kept as a pure Banking account in T.R. Form No. 40 and T.R. Form No. 41, moneys being paid into the bank by challan for crediting the same to such account and drawing money out of such account may be allowed with necessary scheme-wise specification details in respect of both receipts and withdrawals.

(2) Unless otherwise directed by any special order, withdrawals from such account may only be made by cheques drawn by the Administrator or by an authorised officer of the Local Authority concerned. The cheques for withdrawals shall be duly enfacéd by the Treasury Officer with necessary pay order before they are delivered to the payees’ concerned or the bBanker for collection.

6.32. If, under any special order of the Government, moneys required by a local body have to be drawn from the treasury on detailed bills, such bills shall be presented, as far as possible, in accordance with the relevant provisions of Chapter 4. The gross amounts of bills shall be debited by the Treasury Officer against the Local Fund concerned, the deductions on account of income-tax, fund subscription, etc., being credited by transfer in distinct entries.

6.33. (1) Each Administrator of Local Fund Account shall maintain scheme/project-wise account in the prescribed form for all moneys received from the Government by way of loan or grant or subsidy or otherwise.

(2) No local body or Administrator of a Local Fund Account shall be allowed to overdraw the balance at his credit in his account without obtaining prior special permission from the Government.

Verification of Balances

6.34. The balances at the credit shown in the Pass Book, as prescribed in T.R. Form No 40, of each Local Fund Account shall be verified by the Administrator at the end of each month with the treasury figures. Similarly at the end of the financial year the balance shall be verified with reference to the treasury figure and a certificate of balance shall be forwarded to the Accountant-General (Accounts and Entitlement), West Bengal, through the treasury by the 15th May of the next financial year.

Deposit and Local Fund Receipts

6.35. The detailed account of Local Fund of any description and the related register of deposit shall be kept by the Administrators of those accounts. The bank receiving the deposit tendered in accordance with the provisions of these rules shall credit them under proper Head of account and render necessary accounts to the treasury in the form of daily scroll.

Section VIII. – Other Deposit Accounts

6.36. Moneys appertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this Chapter may be paid into or drawn out of the Public Account in accordance with such general or special directions as may be given by the Government.

Sections IX. – Provident And Other Funds.

Recovery of Subscriptions, etc.

6.37. The subscriptions to a Service or Provident Fund of the Government may be received from such Government employee as are either required or permitted by the rules of the fund to subscribe to it, the recoveries being made ordinarily by deduction from pay bills of the Government employee concerned. The subscriber himself shall be responsible for seeing that proper deduction is made from his bills, though for his convenience, it has been provided in T.R. 4.071 that the responsibility for making necessary deductions regularly and correctly devolves upon the drawers of the bills.

- 6.38.** (1) The premium or subscriptions to the Post Office Insurance Fund may be realised either –
- (a) by deduction from pay bills of the subscribers, attaching thereto a schedule in T.R. Form No:49 or
 - (b) by payment in cash at post offices only, in accordance with the rules of the fund.

(2) In all cases where a premium is recovered for the first time or before a Policy No. is allotted, the words 'New Policy' shall be written in the remarks column. If the policy number has been allotted or the authority letter from the Director (PLI)/Postmaster-General enabling the subscriber to join the fund has been issued, it shall be quoted in the said schedule.

(3) (a) When a subscriber to the Post Office Insurance Fund has come on transfer from another office or is transferred to another office or dies, or quits service or ceases to be a subscriber due to death or maturity, the name of the office from which 'Transferred from _____' or 'death' or 'quitted service with effect from _____' or 'exit by death/maturity' shall be written in the schedule and shall also be notified to the Accountant General (Accounts and Entitlement), West Bengal, as well as to Director(PLI), Kolkata.

(b) If the leave salary of a subscriber has not been drawn or the official is on leave without pay, the name of the official shall be included in the schedule without showing any recovery, but suitable remarks may be given in remarks column as the case may be.

(c) In case of double recoveries or late recoveries, the reasons for such irregular recoveries together with an indication of the month of pay from which premium has been due or has been due to be recovered, shall be recorded in the remarks columns of the schedule. Similarly, reasons for short or excess recoveries are also to be recorded in the schedule.

- (d) No lump-sum credit without the supporting schedule or details of recovery shall be sent.

6.39. (1) In cases in which subscriptions or repayment of advances are paid by deduction from pay bills, the requisite particulars shall be entered by the Head of the office/Drawing and Disbursing Officer in a separate schedule as mentioned in T.R. Form No. 47, T.R. Form No. 48 or T.R. Form No. 49 and the forms, so completed, shall be attached to the pay bill. If the subscription is paid in cash, the number of the account and all other particulars shall be furnished. In all cases where the subscription is paid for the first time the rule or a special authority under which subscription may be received, shall also be quoted in the form or in case of cash payment, in a separate document.

(2) In respect of recoveries effected from Group D employees, whose General Provident Fund Accounts are maintained by the Head of the office, the relevant schedule shall be signed by the Drawing and Disbursing Officer when signing the pay bills after comparing the total in schedules with the total deduction shown in the pay bill. The schedule in such cases shall not be attached to the pay bills, instead a certificate shall be attached to the pay bills in T.R. Form No. 46 indicating the total amount deducted as subscription and repayment on account of withdrawals.

6.40. (1) When a subscriber to any Fund whose subscriptions as realised by deduction from pay bill is transferred to another District or audit circle, the fact that he is subscribing to the Fund shall be certified on the last pay certificate by noting thereon the amount of his monthly subscription and the number of his account or policy.

(2) When a subscriber to the Post Office Insurance Fund is transferred to another accounts circle, notice of the transfer shall also be given to the Accountant General (Accounts and Entitlement), West Bengal, of the new accounts circle and to the Director, Postal Life Insurance, Kolkata, through the Accountant General (Accounts and Entitlement), West Bengal.

Provident Funds withdrawals

6.41. (1) (a) The advances and withdrawals from a Provident Fund may be drawn on T.R. Form No. 50, the bill being supported by a copy of the sanction order issued by the competent authority.

(b) The bills for withdrawals from a fund, when permissible under the rules of the Fund to meet payments towards life insurance, may be prepared in the same manner as for advances mentioned herein above, the particulars regarding the policy or policies on which premium is to be paid being noted in the bills. In all such cases, Drawing and Disbursing Officer shall be responsible for seeing that there is no overdrawal.

(c) Withdrawals from Provident Funds by officer and staff serving abroad for payment of insurance premium in India may be remitted by the Reserve Bank of India’s drafts at places where normal banking facilities are not available.

(2) The payment may be made on the authority and responsibility of the officer sanctioning the advance or withdrawal without the previous authority of the Accountant General (Accounts and Entitlement), West Bengal, subject to the condition that the sanction order contains a certificate to the effect that the advance or withdrawal sanctioned therein is covered by the balance at the credit of the subscriber concerned.

(3) Save as provided in this rule, no payment on account of any Provident Fund, whether as a refund of subscription overpaid, or as a repayment in excess of the 90 per centum of the accumulated credit of the subscriber, may be made without the express authority of the Accountant General (Accounts and Entitlement), West Bengal.

6.42. (1) When the final payment of the balance at the credit of a subscriber (other than a Group-D Government employee) to a Provident Fund is to be made outside the jurisdiction of the Accountant General (Accounts and Entitlement), West Bengal, who maintain the Provident Fund Account of the subscriber, the Accountant General (Accounts and Entitlement), West Bengal, shall make payment to the payee by a crossed Bank draft. For this purpose, the Accountant General (Accounts and Entitlement), West Bengal, shall intimate the amount payable to the payee and also send a receipt to be filled in by him, the form of which is given below:

“Received payment of Rs. _____ (Rupees _____) only being the accumulation in my Provident Fund Account No.....

Station : Signature:
Date : Designation:
Name of office:
Please pay by Bank Draft.”

(2) On return of the receipt duly signed by the payee, a Bank draft shall be purchased by the Accountant-General (Accounts and Entitlement), West Bengal, and sent to the payee by registered post.

(3) The procedure mentioned hereinabove shall also apply in cases of withdrawal from the Provident Fund Accounts except that in the form of receipt the words “accumulation in” shall be replaced by the words “amount of withdrawal sanctioned from”.

6.43. (1) When a subscriber to a Provident Fund is about to retire or superannuate and under the Rules of the Fund, the money lying at his credit in the Fund becomes payable to him, such subscriber shall submit an application in the prescribed form six months in advance of the event. The said application indicating the date of retirement and other particulars shall be forwarded by the Head of the office to the Accountant-General (Accounts and Entitlement), West Bengal who maintains his Fund Account. The Accountant-General (Accounts and Entitlement), West Bengal after satisfying himself about the correctness of the claim and on ascertaining the date upto which the subscription is paid, shall issue an authority for payment of the amount lying at the credit of the subscriber. The bills shall be prepared in T.R. Form No. 50, and shall be supported by a duly certified copy of the letter of authority from the Accountant-General (Accounts and Entitlement), West Bengal. Such authority issued by the Accountant-General (Accounts and Entitlement), West Bengal, shall remain valid for six months from the date of its issue and shall be returned to the Accountant-General (Accounts and Entitlement), West Bengal, after expiry of the validity period with a non-payment certificate.

(2) The procedure prescribed in this rule, shall apply, *mutatis mutandis*, to all other cases in which the amount lying at credit of a subscriber in his Provident Fund Account becomes payable to him on his finally quitting service.

(3) In case of Group D Government employees whose General Provident Fund Accounts are maintained by the Head of the office, the verification and the authority for final payment of the claim shall be issued and endorsed to the concerned treasury by the Head of the office concerned instead of by the Accountant-General (Accounts and Entitlement), West Bengal. On the basis of such sanctioning order for final payment of the amount lying at the credit in the account of the subscriber to the fund, the concerned Drawing and Disbursing Officer, under rules, shall draw necessary bill. The copy of the sanctioning order shall be attached to the bill, a copy of the same order being forwarded to the Accountant-General (Accounts and Entitlement), West Bengal. Such sanction order shall remain valid for 3 (three) months after its date of issue.

(4) So far as the provisions of this rule relate to preparations, signing and presentation of bills, such provisions shall not apply to cases in which an Accountant-General, (Accounts and Entitlement), West Bengal makes final payment of the Provident Fund balances outside his jurisdiction under rules mentioned herein above.

6.44. (1) The final payment on account of any Provident Fund when authorised, may be made only on the personal receipt of the subscriber, or when he is absent from India, on the receipt of his duly authorised agent. The payment may, however, be made to an authorised banker, if so desired by the subscriber, in the manner laid down in T. R. 4.090. In the event of his death before payment has been made, such payment may be made only to such person or persons as may be authorised to receive payment under the rules of the Fund concerned and subject to such instructions as may be issued by the Government in this behalf.

(2) In cases in which the amount is drawn and disbursed by the Head of office, a disbursement certificate in the following form shall be rendered to the Accountant-General (Accounts and Entitlement), West Bengal, as soon as possible after the disbursement has been made: -

“I certify that I have satisfied myself that the sum of Rs. _____ drawn under rule _____ of the Provident Fund Rules from _____ Provident Fund Account of Sri/Smt. _____ No. _____ on bill No. _____ dated _____, was actually disbursed to him/her on _____ and the payee’s receipt was taken in acquittance roll maintained in my office.”

Funds not under Government management

6.45. In case of funds not covered under Government management like Cooch Behar Debottar Fund, Darjeeling Development Fund, Naba Kustha Nibas Fund, Murshidabad State Fund, etc., withdrawals from the Public Account in respect of sums credited to such funds, either by way of subscriptions or interest, allowed by the Government, shall not be permitted, except under the authority of the Accountant-General (Accounts and Entitlement), West Bengal, through whom the accounts of the Fund are settled.

6.46. In case of the Central Government Employees' Group Insurance Scheme, 1980 and the Scheme as extended to All India Services as per All India Services (Group Insurance) rules, 1981, the monthly subscriptions recoverable from the members of the Scheme shall be deducted every month from pay bills. For the purpose of drawal of funds for making disbursements to members or nominees of deceased members arising under the said Scheme or rules, procedure prescribed by Government from time to time, shall be followed and bills shall be preferred in T. R. Forms No.51 and T.R. Form No. 52, as the case may be.

6.47. In the case of the payments under the Central Government Employees' Insurance Scheme, 1977 – (1) amounts payable under the Central Government Employees' Insurance Scheme, 1977, as amended from time to time, shall be authorised by the Head of office to the Government employee or the deceased employee's nominee entitled to receive the employee's dues, as the case may be, after submitting the claim in T. R. Form No. 50 to the Treasury Officer.

(2) In the absence of valid nomination, the insurance amount payable under the scheme shall be disbursed in equal shares among the legal heirs of the deceased Government employee without insisting on the production of the usual legal authority subject to the condition that Head of the office is otherwise satisfied about the rights and titles of the claimants.

6.48. In the case of Group Insurance – cum - Savings Scheme, 1983 of the State Government Employees – (1) monthly subscriptions recoverable from the State Government Employees, who opted to retain the said Scheme even after the 1st November, 1987, shall be deducted every month from pay bills. Such Schedule shall be prepared in T.R. Form No. 53. For the purpose of drawal of funds for making disbursement to retired Government employees arising under the said Scheme or rules, procedure prescribed by this Government from time to time shall be followed and bills shall be preferred to the Treasury Officer in T. R. Form No. 60 and/or T. R. Form No. 61. The treasuries shall prepare the Consolidated Schedule of deposits of insurance-cum-savings fund in T.R. Form No. 54 and Plus-Minus Memorandum thereon in T.R. Form No. 59 at the end of every month.

(2) In case of deceased Government employee, the final payment under this Scheme shall be made to the nominee of the employee concerned. Where no nomination exists such amount shall be payable to the legal heirs of the deceased on the basis of Indemnity Bond / Succession Certificate. Such claim shall be preferred to the Treasury Officer in T. R. Form No. 60 and T. R. Form No. 61 after observance of due formalities under the Scheme or rules.

6.49. In case of the Group Insurance – cum - Savings Scheme, 1987 of the State Government Employees:- (1) the monthly subscriptions recoverable from the State Government Employees, who opted to enter into the Scheme after 1st November, 1987 or who entered into Government service for the first time after 1st November, 1987, shall be deducted every month from pay bills at the prescribed rate. Such Schedule shall be prepared in T.R. Form No. 55. For the purpose of drawal of funds for making disbursements to the retired Government employee arising under the said Scheme or rules, procedure prescribed in the Scheme or rules shall be followed and bills shall be preferred to the Treasury Officer in T. R. Form No. 60 and/or T. R. Form No. 61. Every Drawing and Disbursing officer shall maintain a Register of Receipts of subscription under West Bengal State Government employee's Group Insurance-cum-Savings Scheme, 1987, in T.R. Form No. 56. The treasuries shall prepare Schedule of Payments in case of death while in service or retirement / resignation under Group Insurance-cum-Savings Scheme, 1987 in T.R. Form No. 57.

(2) In case of deceased Government employee, the final payment under this Scheme shall be made to the nominee of the employee concerned. Where no nomination exists such amount shall be payable to the legal heirs of the deceased on the basis of Indemnity Bond / Succession Certificate. Such claim shall be preferred to the Treasury Officer in T. R. Form No. 60 and T. R. Form No. 61 after observance of due formalities under the Scheme or rules.

The treasuries shall prepare Consolidated Schedule of receipts and payments of West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1987 in T.R. Form No. 58 and Plus-Minus Memorandum thereon in T.R. Form No. 59. Annual Statements for all the treasuries shall be prepared by the Directorate of Treasuries and Accounts, West Bengal, in T. R. Form No. 62 showing therein the number of persons subscribing to the Group Insurance Scheme and the number for whom payments have been made.

CHAPTER 7**Inter-Treasury And Inter-Government Transactions****Section I. – Inter-Treasury Transaction**

7.01. (1) The transfer of Government money from one treasury to another shall be governed by such instructions as may be issued in this behalf by the Finance Minister after consultation with the bank.

(2) All transfer from and to currency chests at the bank shall be effected under instruction from the Currency Officer, Reserve Bank of India and such transfers shall not affect the Government cash balance and shall not pass through the Government Account.

7.02. Unless otherwise directed by the Government after consultation with the Reserve Bank of India, all inter-treasury transfer of fund and all inter-treasury transactions shall be made by bank draft obtained from the concerned agency bank on requisition by the Drawing and Disbursing Officer concerned.

Section II. – Inter-Government Transactions.

7.03. Save as provided hereafter in this section, no transaction of the State with another Government shall be adjusted against the balance of the State except in accordance with such directions as may be given by the Controller-General of Accounts, with the approval of Comptroller and Auditor-General of India to regulate the procedure for accounting of transactions between different Governments.

7.04. The moneys presented within the jurisdiction of another Government for credit to the Government Account or a payment made by another Government as a withdrawal affecting the balance of the Government Account shall not be credited or debited to the Government Account except under express authority of the Accountant-General (Accounts and Entitlement), West Bengal, or any other Accounting Officer authorised in this behalf by the Controller-General of Accounts, Ministry of Finance, Government of India.

7.05. All adjustments against the balance of the State by debit or credit to another Government shall be made through the Central Accounts Section of the Reserve Bank of India, Nagpur on the advice of the Accountant-General (Accounts and Entitlement), West Bengal, or any other Accounts Officer authorised in this behalf by the Controller-General of Accounts, Ministry of Finance, Government of India.

7.06. The Treasury Officer shall not receive or authorise the bank to receive money tendered on behalf of the Government of India and shall not authorise the bank to make disbursement on behalf of that Government. Under arrangement with the Government of India certain classes of transactions relating to miscellaneous receipts and payments of Central Government (such as payment of interest and repayment of principal on discharge of Central Government Securities, receipts of security deposits relating to elections to Lok Sabha, and payment of Civil pensions including pensions to Freedom Fighters, etc.) may, however, be accepted in the treasury and in the bank and the transactions shall be temporarily taken into account against the balance of the State Government Account. The Accountant-General (Accounts and Entitlement), West Bengal, shall on receipt of accounts from the treasury, make the requisite adjustment in respect of aforesaid transactions by means of cash settlement with the Pay and Accounts Office of the concerned Ministry of the Government of India. Transactions on behalf of Railways and Defence Department (payment of pensions only) and certain kinds of Postal transactions relating to remittances into and drawal by the Post Masters may temporarily be taken into State Government Account. The adjustment of such transactions shall be carried out by the Accountant-General (Accounts and Entitlement), West Bengal, as per provisions of this rule.

7.07. (1) The Treasury Officer may, subject to any general or specific direction of the Government in this behalf, authorise the bank to receive moneys tendered on behalf of another State Government and may, if so required by the Accountant-General (Accounts and Entitlement), West Bengal, authorise payment of any claim against another State Government. The necessary credits or debits in respect of such receipts and payments against the balances of the State concerned shall be made by the Accountant-General (Accounts and Entitlement), West Bengal, through the Central Accounts-Section of the Reserve Bank of India, Nagpur, but until such adjustments are made, the credits and debits shall be entered in the Treasury Account.

(2) All payments on account of other State Governments shall be made in accordance with the rules prescribed by that Government and also delegation order issued by that Government.

7.08. (1) Unless otherwise directed by the Government, the recovery and adjustment of advance of pay

or travelling expenses granted to the employee of the State Government or to the employee of the Central Government or to the employee of the autonomous bodies or the Public Undertakings or the local bodies, etc., by the respective Government or by the said organisation either at the time of their proceeding on deputation or on foreign service terms and on their reversion shall be made in accordance with the provisions of sub-rule (2) to sub-rule(4).

(2) The advance of pay or travelling expenses granted by the State Government to a State Government employee proceeding on deputation or to a Central Government employee proceeding on reversion, the recovery of such advance shall be made by the Drawing and Disbursing Officer of the concerned Ministry of the Government of India. A schedule of such recovery shall be prepared indicating the Drawing and Disbursing Officer who sanctioned the advance; the Head of account (where the salary of the employee was debited), month of recovery and amount recovered. The recovered amount shall be classified under “8658-Suspense Account-101-PAO Suspense-Items adjustable with the Accountant-General (Accounts and Entitlement), West Bengal”. The Pay and Accounts Officer of the concerned Ministry shall remit the recovered amount by Bank draft along with the said schedule to the Accountant-General (Accounts and Entitlement), West Bengal.

(3) Similarly, the advance of pay or travelling expenses granted by the Government of India to a Central Government employee proceeding on deputation to the State Government or to a State Government employee proceeding on reversion, the recovery of such advance shall be made by the Drawing and Disbursing Officer of the concerned Department of the State Government. A schedule of such recovery shall be prepared and the recovered amount shall be classified under “8658-Suspense Account-101-PAO Suspense-Items adjustable with the PAO (name of the Ministry)”. The Accountant-General (Accounts and Entitlement), West Bengal, shall remit the recovered amount by bank draft along with the schedule to the concerned Pay and Accounts Officer of the Ministry of the Government of India.

(4) The advance of pay or travelling expenses granted by the State Government to a State Government employee proceeding on foreign service terms to an autonomous bodies or the Public Undertakings or the local bodies shall be borne by the Foreign employees and the advance shall be recovered by the Drawing and Disbursing Officer of the said organisation. The amount of recovery shall be remitted by a bank draft to the concerned Drawing and Disbursing Officer who had sanctioned the advance. On receipt of the bank draft, the Drawing and Disbursing Officer shall send the draft to the agency bank with challan for credit into the Government Account and also make necessary entry in his record. On reversion from Foreign Service terms the advance shall be borne by the said organisation.

(5) The recovery and adjustment of advance of pay or travelling expenses granted to a State Government employee proceeding on deputation to another State Government or on reversion there from shall be regulated as per provisions of sub-rule (1) and sub-rule (2) above. The amount of recovery shall, however, be classified under “8793-Inter State Suspense Accounts-00-101- Inter State Suspense (000-name of the state–three digit code shall be indicated for the State as assigned in the Budget Publication)”. The Accountant-General (Accounts and Entitlement), West Bengal, shall settle such transaction with the concerned State by issuing bank advice through the Central Accounts Section of the Reserve Bank of India.

7.09. The moneys paid or received in the Office of the Accountant-General (Accounts and Entitlement), West Bengal, on behalf of another State Government, and book entries made in the office of the Accountant-General (Accounts and Entitlement), West Bengal, affecting the accounts of another State shall likewise be adjusted by the Accountant-General (Accounts and Entitlement) West Bengal, through the Central Accounts-Section of the Reserve Bank of India, Nagpur against the balances of the State concerned, exhibiting the transaction in the Government Account till adjustments are made.

7.10. The payments and Receipts shall on behalf of the State Government be arranged by the Indian Mission abroad shall be settled by the Pay and Accounts officer, Ministry of the External Affairs, Government of India with the Accountant-General (Accounts and Entitlement), West Bengal.

7.11. The provisions of the preceding rules shall apply to payment made on behalf of the Government of Myanmar. The Accountant-General (Accounts and Entitlement), West Bengal, shall on receipt of intimation of such transactions from treasuries make the requisite adjustment through the Central Accounts-Section of the Reserve Bank of India.

7.12. The Transactions on account of payment of pensions on behalf of foreign Governments other than Government of Myanmar to their pensioners residing in India shall be temporarily taken into account against the balance of the State Government Account. Such amount shall be classified under “8658-Suspense Accounts-PAO Suspense-Ministry of Finance, Department of Economic Affairs”. The Accountant-General (Accounts and Entitlement), West Bengal shall, on receipt of accounts from Treasury, make requisite adjustment by issue of cheque/bank draft.

**Chapter 8- Responsibility For Withdrawal Of
Money From Government Accounts**

**Section I. – Responsibility Of The Treasury Officer/
Pay And Accounts Officer, Kolkata.**

General

8.01. If a Treasury Officer receives a reasoned intimation from the Accountant-General (Accounts and Entitlement), West Bengal, that moneys have been incorrectly withdrawn or that a certain sum shall be recovered from a Drawing and Disbursing Officer, such Treasury Officer shall effect the recovery without delay and without undertaking any correspondence and the Drawing and Disbursing Officer shall without delay repay the sum in such manner as the Accountant-General (Accounts and Entitlement), West Bengal, or the Government may direct.

8.02. Subject as hereinafter provided in this rule, the procedure to be observed by a Government employee in regard to moneys withdrawn from Government Account for expenditure shall be such as may be directed by the Finance Department after consultation with the Accountant-General (Accounts and Entitlement), West Bengal, where it shall be considered necessary.

8.03. A Government employee placed with fund in advance for expenditure shall be responsible for such money until an account has been rendered to the satisfaction of the controlling officer and the Accountant-General (Accounts and Entitlement) West Bengal, or the Accountant-General (Audit), West Bengal, through the concerned Treasury Officer. Such government employee shall also be responsible for seeing that payments are made to persons entitled to receive it and an audit of the account is made by the Accountant-General (Audit), West Bengal.

8.04. If any doubt arises as to the identity of the Government employee by whom an account of such money shall be rendered it shall be decided by the administrative Department in consultation with the Finance Department.

Voucher for Payment.

8.05. (1) Subject as hereinafter provided in this rule, a Government officer entrusted with payment of moneys shall obtain for every payment he makes including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classifications and identifications in the accounts. Every voucher shall bear or have attached to it an acknowledgement of payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgement shall be taken at the time of payment.

(2) In the case of a payment to a partnership firm, the voucher and the acknowledgement may be signed on behalf of the firm by one of the partners.

(3) If a Drawing and Disbursing Officer anticipates any difficulty in obtaining from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand over him the Cheque or cash, or to make a remittance to him, as the case may be, until the acknowledgement or the payment with all necessary particulars has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance shall be made on the bill or the voucher at the time of remittance. In case of remittance by postal money order, the purpose of remittance shall be briefly stated in the acknowledgement portion thereof- vide T.R.4.025.

(4) As adjustment bills for “NIL” amount involves no payment, it is not necessary to insist upon any acknowledgement of payment in respect of such bills.

8.06. (1) In all cases in which it is not possible nor expedient to support a payment by an original voucher with payee’s receipt duly stamped, a certificate of payment duly signed by the Drawing and Disbursing Officer and countersigned by his controlling officer, together with a memorandum explaining the circumstances shall invariably be placed on record and submitted to the Accountant-General (Accounts and Entitlement) West Bengal, through the Treasury Officer. Full particulars of the claims shall invariably be set forth and where these necessitates the use of a regular bill form; the certificate itself may be recorded thereon.

(2) In the case of articles received by value-payable post, the value-payable cover, together with the invoice or bill showing the details of the items paid for, may be accepted as a voucher. The Drawing and Disbursing Officer shall endorse a note on the cover to the effect that the payment including the charges of the money order commission has been made through the post office.

(3) A certified copy (marked “Duplicate”) of a receipted voucher may be retained by the Drawing and Disbursing Officer, shall this be necessary to complete the record of his office, but the payee shall not be required to sign such a copy or give a duplicate acknowledgement of the payment.

8.07. (1) The provisions of T.R. 4.025 and T.R. 4.032 regarding the preparation of bills and giving of stamped receipts shall be carefully observed in regard to claims presented at a departmental office of disbursement.

(2) The Cash Memoranda which do not contain any acknowledgement of the receipt of money from persons named therein shall not be receipts within the meaning of clause (23) of section 2 of the Indian Stamp Act, 1899(II of 1899.). Further, the mere writing of the purchaser’s name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgement to the purchaser that the money has been paid. Cash Memoranda shall not therefore be regarded as sub-vouchers in audit unless they contain an acknowledgement of the receipt of money from the persons named therein (with stamps affixed when the amount exceeds Rs.5000/-)

8.08. (1) Every voucher shall bear a pay order signed or initialled and dated by the Drawing and Disbursing Officer, specifying the amount payable both in words and figures. All pay orders shall be signed by hand in ink or ball-point pen.

(2) Cashier and others authorised to make disbursements on passed bills, shall make no payment without a proper pay order of the responsible Drawing and Disbursing Officer recorded clearly in ink or by ball-point pen on the bill.

8.09. All paid bills shall be stamped “paid” or so cancelled that they cannot be used a second time. The Stamps affixed to vouchers shall also be cancelled so that they may not be used again.

8.10. The vouchers and acquaintances, which are not required to be submitted to the Accountant-General (Accounts and Entitlement) West Bengal, shall be filed and retained carefully in the office concerned as important documents till they are destroyed under the orders of competent authority.

8.11. (1) All sub-vouchers shall be cancelled in such a manner that such sub-vouchers shall not subsequently be used for presenting fraudulent claims or other fraudulent purpose.

(2) The provisions of T.R.4.123 with regard to cancellation and destruction of sub vouchers relating to contingent expenditure shall apply generally to sub-vouchers in respect of other classes of payments unless they are governed by special departmental regulations or orders of the Government to the contrary.

Overcharges.

8.12. Subject to such special orders as the Government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill and it is only in the event of culpable negligence on the part of the controlling officer or of the treasury officer, that the question of recovery from either of them shall be considered.

Audit objection and recovery

8.13. Every Government employee shall attend promptly to all objections and orders communicated to him by the Accountant-General (Accounts and Entitlement) West Bengal or the Accountant-General (Audit), as the case may be, and return the objection statements or audit memoranda within a fortnight or send communication explaining the cause of delay.

8.14. (1) When the Accountant-General (Accounts and Entitlement) West Bengal or the Accountant-General (Audit), West Bengal, disallows a payment as unauthorized, the Drawing and Disbursing Officer, shall be bound to recover the amount disallowed irrespective of any objection or protest, and to refuse to pay it in future till the Accountant-General (Accounts and Entitlement) West Bengal or the Accountant-General (Audit), West Bengal, authorises the payment to be resumed.

(2) If a Government employee, from whom a recovery is ordered, is transferred to the jurisdiction of another Drawing and Disbursing Officer, the order of recovery shall be passed on to that Drawing and Disbursing Officer without delay.

(3) A Drawing and Disbursing Officer shall not, when a retrenchment is ordered, enter into any correspondence with the Accountant-General (Accounts and Entitlement) West Bengal, the Accountant-General (Audit), West Bengal, and the Government employee concerned and such disbursing officer shall have the duty to carry out the orders he has received and to leave the person aggrieved to refer the case to the proper authority.

(4) The representation and protest against retrenchment ordered by the Accountant-General (Accounts and Entitlement), West Bengal, or the Accountant-General (Audit), West Bengal, may not ordinarily be considered by the administrative Authority, if submitted later than three months from the date of receipt of the intimation by the aggrieved Government employee. This provision does not absolve the Drawing and Disbursing Officer from his duty of enforcing immediately the recovery of retrenchment order under this rule (See also T.R.8.01).

(5) While a Government employee is under suspension and is in receipt of subsistence allowance, the retrenchment order in respect of any over payment made to him in the past shall be issued by the Accountant-General (Accounts and Entitlement), West Bengal, or the Accountant-General (Audit), West Bengal, in consultation with the authority competent to place the Government employee under suspension. The aforesaid administrative Authority shall exercise discretion whether recovery shall be held wholly in abeyance or shall be affected at full or reduced rates depending on the circumstances of each such case.

8.15. Unless otherwise specially provided in any general rule or special order of the Government, recoveries shall not be made at a rate exceeding one third of pay unless the Government employee affected -

- (a) has, in receiving or drawing the excess, acted contrary to orders or without justification or
- (b) had taken an advance for a specific purpose and has not utilized it for the purpose for which the advance was sanctioned within the prescribed period and failed to refund the outstanding amount within the stipulated date.

For the purpose of this rule, "Pay" means "Pay" as defined in clause (28) of rule 5 of West Bengal Service Rules, Part-I.

8.16. A Register shall be maintained by the Drawing and Disbursing Officer and every other Disbursing office for recording all retrenchments ordered by the Accountant-General (Accounts and Entitlement) West Bengal or the Accountant-General (Audit), West Bengal. The separate columns shall be provided to show the name and office of the person from whom the recovery is to be effected, the nature and amount of the overpayment and the method by which the overpayment has been adjusted.

Disbursement of Pay and allowances –Acquittance Rolls.

8.17. (1) The Head of the office or the Drawing and Disbursing Officer of an office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and has obtained a legally valid quittance on the office copy of the bill. If, owing to the large size of an establishment or for any other reason, it is not found feasible or convenient to obtain the receipts of the payee on the office copy of the bill, the Head of the office may maintain a separate acquittance roll in T.R. Form No 66.

(2) If for any reason payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill and his pay or allowances may be drawn afresh in the manner as provided under T.R.4.024 when the occasion for making such payment arises. Provided that if in the opinion of the Head of the office this restriction is likely to operate inconveniently, the amount of undisbursed pay or allowances may, at his option be retained for any period not exceeding three months, but this concession shall not be availed of unless the Head of the office is satisfied that proper arrangements can be made for the safe custody of the sums retained.

(3) The undisbursed pay or allowances may not, under any circumstances be placed in deposit at a treasury.

(4) If any payment of pay, leave salary or allowance is made to any Government employee who is not entitled to receive such pay, leave salary or allowance under the relevant rules or orders of the Government, the same may be recovered by the Drawing and Disbursing Officer by deduction from the pay, leave salary or allowance bill of the concerned Government employee for the next month or any subsequent month.

(5) The acquittance rolls or office copies of bills shall not be submitted to the Accountant-General (Accounts and Entitlement) West Bengal, and such Acquittance rolls or office copies of bills shall be stamped "Paid" and preserved carefully for the period prescribed in Appendix-6A of West Bengal Financial Rules, Vol-II.

(6) The cash drawn on Pay and Travelling allowance bills of establishments shall not be mixed with regular cash balance of the Department, if any. An account of undisbursed pay and allowances shall be kept in register in Form T.R.67. The entries of the total and particular amount of undisbursed pay and allowances may be made against each bill serially, and subsequent payment thereof entered in the appropriate column of the Register and the cash book, each such entry being attested by a competent Government officer. From this Register, an abstract of amounts remaining undisbursed for three months shall be prepared to ensure there refund either in cash or by short drawal from the next bill.

(7) In the case of undisbursed pay and allowances of establishments in respect of which the Accounts Officer, West Bengal Secretariat, is the Drawing and Disbursing Officer, entries in the Register in Form T.R 67 as referred to herein above, maybe made at the end of the next working day after the pay day.

(8) If the pay and allowances of the Government employees of an office are paid under the West Bengal Disbursement of Salary to Employees through Banks Rules, 2005, as stated in Appendix-19, the credit to the concerned bank account of the employee by issuing a certificate of disbursement by the bank to the Drawing and Disbursing Officer shall be a legal quittance for the purpose of payment of salary to that employee.

CHAPTER 9

Supplemental

Section I. - Mandate Of The Constitutional Authority

9.01. The Accountant-General (Accounts and Entitlement), West Bengal, and Accountant-General (Audit), West Bengal, in the exercise of any of their functions under these rules shall be subject to the general control of the Comptroller and Auditor- General of India.

9.02. Nothing in these rules shall have the effect of impeding or prejudicing the exercise by the Comptroller and Auditor-General of India or the Controller-General of Accounts, Ministry of Finance, Government of India of the powers vested in either by or under the Constitution of India or by any other special or general regulation issued by the Government of India, to make rules, or to give directions regulating the submission of the accounts kept in treasuries or in departmental offices, with supporting vouchers as the Comptroller and Auditor-General may require for the purpose of audit or for the purposes of keeping the accounts for which he is responsible.

9.03. The Government may not exercise any power conferred upon it by these rules so as to impose upon the bank in connection with the business of the Government any new responsibility not imposed upon the bank by the terms of its agreement with the Governor (see Appendix 1).

Sections II- Departmental Regulations

9.04. (1) Where under the provisions of these rules, the detailed procedure with respect to any matter is required to be specified or regulated by departmental regulations and where no rule or order has been made by the Governor as to the authority by whom the regulations shall be made, such regulations shall be made by the Government in the concerned administrative Department, with the approval of the Finance Department.

(2) Nothing contained in these rules shall affect the validity of any order, instruction, or direction contained in any authorised departmental Code, Regulation, Manual or any other compilation in force on the date of publication of these rules, except in so far as such an order, instruction or direction is inconsistent with or repugnant to any distinct provision contained in these rules.

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Part - II**APPENDIX 1**

[See T. R. 1.06]

Agreement between the Governor of Bengal and the Reserve Bank of India

AN Agreement made this twenty-fifth day of August One thousand nine hundred and thirty seven between the Governor of the Province of Bengal of the one part and the Reserve Bank of India (hereinafter called "the Bank") of the other part. Whereas the Bank was constituted and incorporated and is regulated by the Reserve Bank of India Act, 1934 (being Act No. II of 1934) (hereinafter called "the Act") as adapted and modified pursuant to the Authority contained in Section 293 of the Government of India Act, 1935, by an Order of his Majesty in Council, dated the eighteenth day of March, 1937 cited as the India and Burma (Burma Monetary Arrangements) Order, 1937 with and subject to the various powers, provisions and restrictions in and by the Act set forth and it was thereby *inter alia* particularly provided as follows, viz.,

(1) by Section 20 of the Act that the Bank should undertake to accept monies for account of Provincial Governments and to make payments up to the amount standing to the credit of their accounts and to carry out their exchange, remittance and other banking operations including the management of the public debt, and

(2) by Section 21(1) of the Act that Provincial Governments should entrust the Bank on such conditions as might be agreed upon with all their money remittance, exchange and banking transactions in India and, in particular, should deposit free of interest all their cash balances with the Bank provided that nothing in that sub-Section should prevent Provincial Governments from carrying on money transactions at places where the Bank has no branches or agencies and that Provincial Governments might hold at such places such balances as they may require, and

(3) by Section 21(2) of the Act that Provincial Governments should entrust the Bank, on such conditions as might be agreed upon, with the management of the public debt and with the issue of any new loans.

Now IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows, that is to say :-

1. This agreement shall be deemed to have come into force on the first day of April, 1937.
2. The general banking business of the Government of Bengal (hereinafter referred to as "the Government") including the payment, receipt, collection and remittance of money on behalf of the Government shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Act and with and to such orders and directions as may from time to time be given to the Bank by the Government through any Government officer or officers authorised by the Government in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and at such offices. Branches or agencies of the Bank as shall be necessary or convenient or as the Government shall from time to time direct in the manner aforesaid.
3. The Government shall employ the Bank as the sole Banker in India, of the Government who shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time be given by the Government in the manner aforesaid receive and hold for the Government all such monies as may be or become payable to the Government or on its account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittance of money and other matters, as is usually transacted by bankers for their customers. The Bank shall make the said monies at the said offices, branches and agencies available for transfer to such places and at such times as the Government may direct. No interest shall be payable to the Government on any of the monies for the time being held by the Bank.
4. The management of the rupee, public debt of the Government and the issue of new rupee, loans by the Government and the performance of all the duties relating thereto respectively including the collection and payment

of interest and Principal and the consolidation division, conversion, cancellation and renewal of securities of the Government and the keeping of all registers, books and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank at its offices in Bombay Kolkata and Madras and at any of its offices, branches or agencies at which respectively the administration of any portion or portions of the public debt of the Government is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said public debt as the Government may from time to time direct and shall audit all payments of such interest and act generally as agents in India for the Government in the management of the said public debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Government.

5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accrue to it from the holding of the Government cash balances free of obligation to pay interest thereon and such balances shall be maintained at an amount not below such minimum as may be agreed upon between the Government and the Bank from time to time.

Provided that if the Government wishes to remit funds outside the area within its jurisdiction except as otherwise provided for in this agreement the Bank shall be entitled to make a charge for such remittances at rates not exceeding those which the Bank charges to Banks referred to as "scheduled banks" in Section 42 of the Act, subject to a minimum charge of four annas for each remittance.

6. The Bank shall make ways and means advances to the Government if so required at such rate of interest not exceeding bank rate as may be fixed by the Bank from time to time, provided that the total of such advances outstanding at anyone time shall not exceed the amount of the minimum balance prescribed under Clause 5 and any subsidiary agreement provided under the- Clause and provided further that the advances outstanding shall be fully paid off at intervals not exceeding three months.

7. The Government shall employ the Bank as its sole agent for investments by Government either of Government fund or of funds managed by the Government and the Bank shall be entitled to charge commission for sales (but not for conversions) at the rate of 1/16 per cent in addition to any further charges which the Bank may have to pay by way of brokerage, etc. The Bank shall collect interest and the maturity values of such investments on behalf of the Government without charge.

8. As remuneration to the Bank for the management of the public debt as aforesaid the Bank shall be entitled to charge to the Government half-yearly a commission at the rate of Rs. 2,000 per crore per annum on the amount of the public debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge the following amounts shall be excluded from the amount of public debt, viz :-

- (a) The amounts of loans discharged outstanding after one year from the date of a notice of discharge.
- (b) The amount of stock certificates for Rs. 50,000/- and upwards held by the Government or by any officer or officers of the Government authorised in that behalf, provided that such amount exceeds one crore.

And in addition to the charge of Rs. 2,000/- per core per annum the Bank shall be entitled to charge to the Government a fixed sum of Rs. 2,000/- a year on account of the stock certificates referred to in head (b) of this clause and the Bank shall be also entitled to charge the public (but not the Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the Governor-General under the powers conferred upon him by the Indian Securities Act, 1920 (Act No. X of 1920) for duplicate securities and for the renewal, consolidation, division or otherwise of all Government Securities which the Bank issues :

Provided that loans not directly issued by the Government but issued under the guarantee of the Government shall not be included in the calculation for the purpose of this clause but shall be a matter for separate arrangement if the management of such loans is entrusted to the Bank.

9. The Bank shall maintain currency chests of its issue department at such places within the Bengal Presidency as the Government may, with the previous sanction of the Central Government, prescribe and the Government shall

provide sufficient accommodation for such chests as may be required for the deposit of notes or coin and shall be responsible to the Bank for the safe custody of the said chests, notes and coin. The Bank shall keep the said chests supplied with sufficient notes and coin to provide currency for the transactions of the Government and reasonable remittance facilities to the public at the said places. The Government shall supply the Bank with such information and returns as the Bank may from time to time require as to the composition of the balances in the said chests and the amount and nature of the transfers to and from the said chests. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Government shall be responsible to the Bank for the examination and correctness of coin or notes at the time of deposit in or withdrawal from the said chests.

10. The Bank shall not be at liberty to close any of its offices or branches except on Sundays, New Year's Day, Christmas Day, Good Friday and on any other day declared to be a public holiday by any notification published in pursuance of the Negotiable Instruments Act (Act XXVI of 1881), subject nevertheless and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Government and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing shall be closed except on Sundays and on public holidays authorised by the Government within whose jurisdiction such agencies may be respectively situated.

11. The responsibility for all loss or damage to the Government, which may result from any act or negligence of omission of the Bank or its agents in conducting the business of the public debt aforesaid or the payment of interest or discharge value thereon or the renewal, conversion, consolidation, subdivision or cancellation of any Government security shall rest with and be borne by the Bank, provided however that it shall not be incumbent on the Bank to verify signatures and endorsements on Government securities which *prima facie* appear to be in order and in the acceptance of which the Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect thereto. Provided Also that in regard to the ordinary banking business at the offices, branches and agencies of the Bank of receiving and realising money and securities for money on account of the Government and paying cheques, orders, draft, bills and other documents whether negotiable or not in the Bank's capacity of bankers for the Government and whether such business be done by the Bank or by agencies on its behalf the responsibility to the Government shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.

12. The Bank shall remit on account of the Government between India and London such amounts as may be required by it from time to time at the market rate of the day for telegraphic transfers, subject to the proviso that if a large transfer has to be effected in connection with the floatation or repayment of a sterling loan or analogous operation, and if it is considered by either party to be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the two parties.

13. This agreement may be determined by either party giving to the other party one year's notice in writing expiring on the 31st day of March in any year, such notice if given by or on behalf of the Government to be addressed to the Governor of the Bank and to be served by leaving the same with the Head Office of the Bank or addressing the same to him at the Head Office of the Bank by registered post and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government in the Finance Department and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities acquired or incurred prior to such termination.

14. In the event of any dispute arising as to the terms and conditions of this agreement, or as to the rights or obligations of the parties hereto such dispute or difference of opinion shall, in the event of the parties hereto failing to reach an agreement, be referred to the Governor-General whose decision shall be final and binding as between the parties hereto.

15. Nothing in this agreement shall operate to affect in any way the obligations imposed either on the Government or on the Bank by or under the Act or any subsequent amendments or amendments of the Act.

16. The Bank shall be entitled to perform all or any of the matters contained in this agreement through such agency or agencies as may be prescribed by the Act or any amendment thereof or as may be approved by the Government.

In witness whereof Mr. Donald Gladding, C.I.E., I.C.S., Secretary to the Government of Bengal in the Finance Department by the order and direction of the Governor of Bengal has hereunto set his hand and the common seal of the Reserve Bank of India pursuant to a Resolution of its Central board has been hereunto affixed in the presence of its subscribing officials the day and year first above written.

Signed by the said Mr. Donald Gladding, C.I.E., I.C.S.,
Secretary to the Government of Bengal in the Finance
Department for and on behalf of the Governor
of Bengal in the presence of

D. GLADDING
*Secretary to the Government of Bengal
Finance Department*

D. N. BHATTACHARJEA
*Deputy Secretary to the Govt. of Bengal,
Finance Department*

The Common Seal of the Reserve Bank of India
was affixed hereto in the presence of
Sir Badridas Goenka, Kt., C.I.E., and
Manilal Balabhai Nanavati, two of its Directors and
Sir James Braid Taylor, kt., C.I.E., its Governor.

Common Seal of the Reserve Bank of India
Badridas Goenka
Manilal Nanavati
Directors
J.B. Taylor
Governor

Subsidiars Agreement between the Governor of Bengal and the Reserve Bank of India

An agreement made this twenty-fifth day of August One thousand nine hundred and thirty seven between the Governor of the Province of Bengal of the one part and the Reserve Bank of India (hereinafter called "the Bank") of the other part supplemental to an agreement (hereinafter referred to as "the principal agreement") made on the twenty-fifth day of August, 1937 between the parties hereto. Whereas under Clause 5 of the principal agreement it is provided that the Government of Bengal (hereinafter referred to as "the Government") shall maintain a daily balance with the Bank not below such minimum as may be agreed upon. Now it is hereby Mutually Agreed and Declared as follows :-

1. The Bank shall inform the Government by telegram of the Government daily balance with The Bank at the close of each working day.

2. The Government shall take steps by taking a ways and means advance from the Bank or by issuing treasury bills to ensure that the Government balance on each Friday is not less than a credit of Rs. 25 lakhs. If a reduction in the Government balance is to be anticipated before the following Friday, e.g., owing to the-beginning-of-the-month disbursements, etc., the Government shall also take steps to ensure that this balance does not fall below the said minimum by more than Rs. 5 lakhs.

3. The Government will not repay ways and means advances or invest any surplus of the Government balance unless the said balance exceeds a credit of Rs. 30 lakhs.

4. Ways and means advances may be taken and repaid on any day without previous notice by telegraphic or such other intimation to such Branch of the Bank as the Bank may prescribe provided that such advances shall be for a minimum period of seven days, and provided further that such advances shall be in minimum amounts of Rs. 5 lakhs.

In witness whereof Mr. Donald Gladding, C.I.E., I.C.S., Secretary to the Government of Bengal in the Finance Department, by the order and direction of the Governor of Bengal has hereunto set his hand and the common seal of the Reserve Bank of India pursuant to a Resolution of its Central board has been hereunto affixed in the presence of its subscribing officials the day and year first above written.

Signed by the said Mr. Donald Gladding, C.I.E., I.C.S.,
Secretary to the Government of Bengal
in the Finance Department for and on behalf of the
Governor of Bengal in the presence of

D. GLADDING
Secretary to the Government of Bengal
Finance Department

D. N. BHATTACHARJEA
Deputy Secretary to the Govt. of Bengal,
Finance Department

The Common Seal of the Reserve Bank of India
was affixed hereto in the presence of
Sir Badridas Goenka, Kt., C.I.E., and
Manilal Balabhai Nanavati, two of its Directors and
Sir James Braid Taylor, kt., C.I.E., its Governor.

Common Seal of the Reserve Bank of India
Badridas Goenka
Manilal Nanavati
Directors
J.B. Taylor
Governor

APPENDIX 2

[See T. R. 1.06]

Directions in terms of Paragraph 2 of the Agreement between the Governor of West Bengal and the Reserve Bank of India

If the Agent of a branch of the State Bank of India which conducts treasury business dies or becomes incapacitated for duty and it is not possible for the Bank to make immediate arrangements for the transaction of business of its branch, the following arrangements shall be set in motion-

- {a) The Head Cashier of such branch of the Bank shall immediately report such event to the Collector or Subdivisional Officer as the case may be, of the place where the branch of the Bank is situated and to the local Head Office of the Bank at Kolkata.
- (b) Immediately on receipt of such information, the Collector or the Subdivisional Officer, as the case may be shall forthwith proceed to such branch of the Bank and arrange to take over the keys of the strong room and other receptacles of treasure and of notes or books and ensure that the strong room is properly secured and direct the guard to report to him.
- {c) The Collector or the Subdivisional Officer, as the case may be, shall then forthwith telegraph information about the death' or incapacity of the Agent as the case may be and about his having taken over the keys as above, to the Bank's local Head Office at Kolkata and request that Office to send relief in place of the Agent, dead or incapacitated, with the least possible delay.
- (d) Until the arrival of the relief, the Collector or the Subdivisional Officer, as the case may be, shall arrange for the due transaction of urgent treasury business at such branch, but shall on no account take any action in regard to the Bank's private business, which, together with such treasury business as is not of an urgent nature, shall remain in abeyance.

2. When it is impossible for the Collector or the Subdivisional Officer to take action personally in the aforesaid manner on account of his absence in camp or for any other sufficient cause, he may delegate his functions in this regard to some other responsible Government official not below the rank of a confirmed sub-Treasury Officer who may be stationed within easy reach of such branch of the Bank such other official being specifically nominated by the Collector or the Subdivisional Officer, as the case may be, for the particular purpose on each occasion when the need for such delegation arises.

3. Neither the Government nor any Government official will be liable to the Bank or to any third party by reason of anything done *bona fide* under these directions but the Government official concerned will be responsible for the safe keeping, as a bailee, of the keys of the strong-room, etc., taken over by him and for accounting .for cash and other contents which he takes over from the strong-room.

4. At every place where the Bank has a branch, the Bank shall previously place on record with the Collector or the Subdivisional Officer, as the case may be, of the place a statement whether the arrangements prescribed above shall apply to its branch at that place.

APPENDIX 3

[See T.R. 2.02]

In West Bengal, each Treasury links with either a Branch of the State Bank of India or the Central Bank of India or the United Bank of India. Name of Treasuries in each district with attached Branches of the Banks are given below. In Kolkata, the Pay & Accounts Office-I, Kolkata and Pay & Accounts Office-II, Kolkata conduct the treasury functions in respect of payments other than pension payment. Payment of Pension to the State Government Pensioner, in Kolkata, are made through the designated Branches of the Public Sector Bank and in some cases through the Office of the Accountant General (A&E), West Bengal. Pension Disbursing Officer of the Directorate of Treasuries & Accounts, West Bengal, disburses the pensions in respect of the Aided Non-Government Educational Institutions, in and around Kolkata, through 41 designated Branches of the Allahabad Bank. Kolkata Pay & Accounts Office-II through the Reserve Bank of India, Kolkata and the Kolkata Collectorate Treasury through 22 designated Branches of the State Bank of India accept Government receipts in Kolkata. A number of Branches of the State Bank of India in Kolkata as listed separately hereunder also accept revenue receipts.

PART I**List of Treasuries in West Bengal**

PRESIDENCY DIVISION

Name of the District	Treasury code	Name of the Treasury	Bank Attached to the Treasury	Remarks
(1)	(2)	(3)	(4)	(5)
1. Kolkata	CAB	1. Kolkata Pay & Accounts Office-I, Civil Defence Building, 81/2/2, Phears Lane, Kolkata – 700 012	Reserve Bank of India, Kolkata	
	CAC	2. Kolkata Pay & Accounts Office-II, Johar Building, P-1, Hyde Lane, Kolkata – 700 073	Reserve Bank of India, Kolkata	
	CAD	3. Pension Disbursement Office, Directorate of Treasuries & A/c. Purta Bhavan, Bidhannagar, Kolkata – 700 091	Reserve Bank of India, Kolkata	Pension disbursed through 41 selected Branches of Allahabad Bank in Kolkata (Detail at part-IV)
	CAA	4. Kolkata Collectorate Treasury, 11, N. S. Road, Kolkata – 700 001.	State Bank Of India (Esplanade Branch) & 21 selected Branches of State Bank of India	Details at Part-II
2. Howrah	HWA	1. Howrah – I	State Bank of India, Howrah Branch	
	HWB	2. Howrah – II	-Do-	

Name of the District	Treasury Code	Name of the Treasury	Bank Attached to the Treasury	Remarks
(1)	(2)	(3)	(4)	(5)
	HWC	3. Uluberia	State Bank of India, Uluberia Branch	
3. Murshidabad	MUA	1. Berhampore – I	State Bank of India, Berhampore Branch	
	MUB	2. Berhampore – II	-Do-	
	MUC	3. Domkal	State Bank of India, Domkal Branch	
	MUD	4. Jangipore	State Bank of India, Jangipore Branch	
	MUE	5. Kandi	State Bank of India, Kandi Branch	
	MUF	6. Lalbagh	State Bank of India, Lalbagh Branch	
4. Nadia	NAA	1. Krishnagar – I	State Bank of India, Krishnagar Branch	
	NAB	2. Krishnagar - II	-Do-	
	NAC	3. Ranaghat	State Bank of India, Ranaghat Branch	
	NAD	4. Kalyani	State Bank of India, Kalyani Branch	
	NAE	5. Tehatta	State Bank of India, Tehatta Branch	
5. North-24-Pgs	NPA	1. Barasat – I	State Bank of India, Barasat Branch	
	NPB	2. Barasat – II	-Do-	
	NPE	3. Basirhat	State Bank of India, Basirhat Branch	
	NPF	4. Bongaon	State Bank of India, Bongaon Branch	
	NPC	5. Barrackpore – I	State Bank of India, Barrackpore Branch	
	NPD	6. Barrackpore – II	-Do-	
	NPG	7. Bidhan Nagar	State Bank Of India Bikash Bhaban Branch	

Name of the District	Treasury Code	Name of the Treasury	Bank Attached to the Treasury	Remarks
(1)	(2)	(3)	(4)	(5)
6. South-24-Pgs	SPA	1. Alipore - I	State Bank of India, Alipore Court Branch	
	SPB	2. Alipore - II	-Do-	
	SPC	3. Diamond Harbour	State Bank of India, Diamond Harbour Branch	
	SPD	4. Baruipur	State Bank of India, Baruipur Branch	
	SPE	5. Canning	State Bank of India, Canning Branch	
	SPF	6. Kakdwip	State Bank of India, Kakdwip Branch	

BURDWAN DIVISION

Name of the District	Treasury Code	Name of the Treasury	Bank Attached to the Treasury	Remarks
(1)	(2)	(3)	(4)	(5)
1. Bankura	BAA	1. Bankura	State Bank of India, Bankura Branch	
	BAB	2. Bishnupur	State Bank of India, Bishnupur Branch	
	BAC	3. Khatra	United Bank of India, Khatra Branch	
2. Bardhaman	BUA	1. Bardhaman - I	State Bank of India, Burdaman Branch	
	BUB	2. Bardhaman - II	-Do-	
	BUC	3. Asansol - I	State Bank of India, Asansol Branch	
	BUD	4. Asansol - II	-Do-	
	BUE	5. Durgapur	State Bank of India, Durgapur Branch	
	BUF	6. Kalna	State Bank of India, Kalna Branch	
	BUG	7. Katwa	State Bank of India, Katwa Branch	
3. Birbhum	BRA	1. Suri - I	State Bank of India, Suri Branch	

Name of the District	Treasury Code	Name of the Treasury	Bank Attached to the Treasury	Remarks
(1)	(2)	(3)	(4)	(5)
	BRD	2. Suri – II	State Bank of India, Suri Branch	
	BRB	3. Bolpur	State Bank of India, Bolpur Branch	
	BRC	4. Rampurhat	State Bank of India, Rampurhat Branch	
4. Hooghly	HGA	1. Hooghly – I (Chuchura)	State Bank of India, Chuchura Branch	
	HGB	2. Hooghly – II (Chuchura)	-Do-	
	HGC	3. Arambagh	State Bank of India, Arambagh Branch	
	HGD	4. Chandernagore	State Bank of India, Chandannagar Branch	
	HGE	5. Serampore – I	State Bank of India, Serampore Branch	
	HGF	6. Serampore – II	-Do-	
5. Pashim Midnapore	MIA	1. Midnapore	State Bank of India, Midnapore Branch	
	MIF	2. Kharagpur	State Bank of India, Kharagpur Branch	
	MIE	3. Jhargram	State Bank of India, Jhargram Branch	
	MIC	4. Ghatal	State Bank of India, Ghatal Branch	
6. Purba Midnapore	PMA	1. Tamluk	State Bank of India, Tamluk Branch	
	PMC	2. Haldia	State Bank of India, Haldia Branch	
	PMB	3. Contai	State Bank of India, Contai Branch	
	PMD	4. Egra	United Bank of India. Egra Branch	
7. Purulia	PUA	1. Purulia	State Bank of India, Purulia Branch	
	PUB	2. Raghunathpur	State Bank of India, Raghunathpur Branch	

JALPAIGURI DIVISION

Name of the District	Treasury Code	Name of the Treasury	Bank Attached to the Treasury	Remarks
(1)	(2)	(3)	(4)	(5)
1. Cooch Behar	COA	1. Cooch Behar – I	State Bank of India, Cooch Behar Branch	
	COB	2. Cooch Behar – II	-Do-	
	COD	3. Mathabhanga	Central Bank of India, Mathabhanga Branch	
	COC	4. Dinhata	Central Bank of India, Dinhata Branch	
	COE	5. Mekliganj	Central Bank of India, Mekliganj Branch	
	COF	6. Tufanganj	Central Bank of India, Tufanganj Branch	
2. Uttar Dinajpur	UDA	1. Raiganj-I	State Bank of India, Raiganj	
	UDB	2. Raiganj-II	State Bank of India, Raiganj	
	UDC	3. Islampore	State Bank of India, Islampore	
3. Darjeeling	DAA	1. Darjeeling	State Bank of India, Darjeeling Branch	
	DAD	2. Siliguri -I	State Bank of India, Siliguri Branch	
	DAE	3. Siliguri – II	-Do-	
	DAB	4. Kurseong	State Bank of India, Kurseong	
	DAC	5. Kalimpong	State Bank of India, Kalimpong	
4. Jalpaiguri	JAA	1. Jalpaiguri – I	State Bank of India, Jalpaiguri Branch	
	JAB	2. Jalpaiguri – II	-Do-	
	JAC	3. Alipurduar	State Bank of India, Alipurduar Branch	
	JAD	4. Mal Bazar	State Bank Of India Mal Bazar Branch	

Name of the District	Treasury Code	Name of the Treasury	Bank Attached to the Treasury	Remarks
(1)	(2)	(3)	(4)	(5)
5. Malda	MDA	1. Malda – I	State Bank of India, Malda Branch	
	MDB	2. Malda – II	-Do-	
6. Dakshin Dinajpur	DDA	1. Balurghat – I	State Bank of India, Balurghat	
	DDB	2. Balurghat – II	-Do-	
	DDC	3. Gangarampur at Buniadpur	State Bank Of India Buniadpur	

PART II

Payments into State Government Account in Kolkata At Kolkata Collectorate Treasury through different Branches of the State Bank of India

No. 11817 - F.

Kolkata, the 21st. December, 2004.

NOTIFICATION

Consequent upon the discontinuance of acceptance of Cash by the Reserve Bank of India, Kolkata from the State Government Offices under Guarantee Scheme, the Government was considering the question of fixing some designated Branches of the State Bank of India for accepting deposits into State Government Account in Kolkata.

After careful consideration of the matter and in consultation with the Accountant General (A & E), West Bengal, the Reserve Bank of India, Kolkata and the State Bank of India, the Governor has been pleased to decide that the State Government Offices, as mentioned below, shall deposit their money at the following designated Branches of the State Bank of India as mentioned against their names :

Sl. No.	Name of the State Government Offices	Name of the SBI Branches
1.	Milk Commissioner, W.B. Kolkata -	Dalhousie Sq. Branch.
2.	Directorate State Lotteries, W.B. -	Dalhousie Sq. Branch.
3.	Kolkata Police, Lalbazar, Kolkata -	Dalhousie Sq. Branch.
4.	Public Vehicle Department, Kolkata -	Bhowanipur Branch.
5.	The Registrar of Assurance, Kolkata -	N.S.Road Branch.
6.	Kolkata Collectorate Treasury, Kolkata -	Esplanade Branch

The Governor has further been pleased to prescribe the following procedure for this purpose :

1. Deposit under the following heads of accounts shall be accepted by the aforesaid Branches :

Major Head of Account	Major Head of Account
0022- Taxes on Agricultural Income	0028-Professional Tax
0029-Land Revenue	0030-Stamp & Registration
0035-Tax on Immovable Property	0039-State Excise
0040-Sales Tax	0041-Motor Vehicles
0045-Entertainment Tax	0055-Police
0070- Misc. Receipt	0075-Misc. Gen. Service.
0404-Dairy Development	8443-Civil Deposit

2. The aforesaid Branches shall render daily accounts with regard to such receipts supported by Challans, D.M.S., to the Kolkata Collectorate Treasury and those shall be incorporated in the accounts rendered by the Kolkata Collectorate Treasury to the Accountant General, West Bengal.

3. While depositing cash, the State Government Offices shall observe the 'Clean Note Policy' as prescribed by the Reserve Bank of India.

4. All the Deposits that are now made at the counter of Kolkata Collectorate Treasury shall be deposited at the designated Branches of State Bank of India linked with Kolkata Collectorate Treasury.

5. The P.L. Accounts of the City Civil Court, Kolkata and the Rent Controller, Kolkata shall be transferred from the Reserve Bank of India to Kolkata Collectorate Treasury and the Kolkata Collectorate Treasury shall maintain the records of P.L. Accounts of City Civil Court, Kolkata and Rent Controller, Kolkata and shall incorporate in their accounts and submit plus/minus memos along with paid Cheques & Challans to the Accountant General (A & E), West Bengal as per rule. The balances of these P.L.Accounts exhibited in the P.L.Account Register as on 31-12-2004 in the Kolkata Pay & Accounts Office-II shall be transferred to the P.L.Account Register to be opened by the Kolkata Collectorate Treasury for the purpose.

6. State Bank of India, Esplanade Branch shall act as the main Link Branch of the Kolkata Collectorate Treasury.

7. The State Bank of India, Esplanade Branch shall pay all Cheques issued by Kolkata Collectorate Treasury and the P.L. Accounts Cheques of City Civil Court, Kolkata and the Rent Controller, Kolkata after authentication by the Kolkata Collectorate Treasury. The Registrar, City Civil Court, Kolkata or the Rent Controller, Kolkata, as the case may be, shall issue P.L. Account Cheque in favour of the actual Payee on State Bank of India, Esplanade Branch.

8. Deposits of money for Sale of Stamps from Kolkata Collectorate Treasury under the heads of account '0030-Stamp & Registration' and '0045-Entertainment Tax' shall be made only at the Esplanade Branch of the State Bank of India.

9. No deposit in respect of Rent Controller, Kolkata and the Kolkata City Civil Court under the head of account '8443-Civil Deposit' shall be accepted at the Reserve Bank of India or at the counter of Kolkata Collectorate Treasury.

10. All the deposits in respect of Rent Controller, Kolkata and the Kolkata City Civil Court under the head of account '8443-Civil Deposit' shall be accepted at all the designated Branches of State Bank of India that

are linked with Kolkata Collectorate Treasury. Challans in triplicate shall be prepared and presented at the Bank. The Bank shall return one copy of Challan to the Depositor and send two copies of Challans along with the Scroll to the Kolkata Collectorate Treasury. The Kolkata Collectorate Treasury shall forward one copy of Challan along with a Statement of such deposit to City Civil Court, Kolkata and the Rent Controller, Kolkata, as the case may be.

11. A list of such Branches of State Bank of India, which are now linked with Kolkata Collectorate Treasury is given below :

- | | |
|-----------------------------------|----------------------|
| 1. India Exchange Place Extension | 12. Baghbazar. |
| 2. Middleton Row. | 13. Chandni Chak. |
| 3. C.I.T. Road. | 14. Sealdaha. |
| 4. Shyambazar | 15. New Alipore. |
| 5. Ballygunge | 16. Kalighat. |
| 6. Dhakuria | 17. Maniktala. |
| 7. Entally | 18. Vivekananda Road |
| 8. Tollygunge | 19. N.S. Road. |
| 9. Wellesly Park. | 20. Esplanade |
| 10. Munshi Bazar, Beliaghata. | 21. Dalhousie Sq. |
| 11. Narkeldanga. | 22. Bhowanipur. |

12. Shalimar Branch of Howrah District of the State Bank of India, at present linked with the Kolkata Collectorate Treasury, shall be de-linked with that Treasury. Instead the Shalimar Branch shall render their daily accounts with regard to such receipts supported by Challans to the Howrah Main Branch of State Bank of India. Howrah Main Branch shall incorporate such deposits in their daily accounts and send it to the Howrah Treasury –II.

This order shall take effect from 1st. January, 2005.

Necessary amendments to the relevant Rules shall be made in due course.

BY ORDER OF THE GOVERNOR

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

PART III

Schedule of different authorised Branches of Public Sector Banks for accepting State revenue receipts under specified head of account

[Vide Finance Department Notification No. 1442-FT dated 25th May, 1999,
read with Notification No. 2858-FT dated 22nd September, 1999]

PART "A" (For areas within Kolkata City)

Sl. No.	Name of the Public Sector Bank.	Address of the Link Branch of the Public Sector Bank concerned. CBI/UBI.	Profession Tax transactions to be reported to SBI/	Address of Officer to whom scrolls are to be sent.
(1)	(2)	(3)	(4)	(5)
1.	SBI, Behala Branch, 168/1, Diamond Harbour Road, Kolkata-34.	SBI, Kolkata Main Branch, 1, Strand Road, Kolkata-1.	Link Branch, i.e, SBI, Kolkata Main Branch for final settlement with RBI, Kolkata.	Commissioner, Commercial Taxes, West Bengal 14, Beliaghata Road, Kolkata-15.
2.	SBI, Jadavpur University Branch, Jadavpur, Raja Subodh Mullick Road, Kolkata-32.	-Ditto-	-Ditto-	-Ditto-
3.	SBI, Utladanga Branch, P-185, CIT Road, Scheme VII(M), Kolkata-54.	-Ditto-	-Ditto-	-Ditto-
4.	SBI, Bikash Bhawan Branch (Government Office Complex), Sector-II, Salt Lake, Kolkata-91.	-Ditto-	-Ditto-	-Ditto-
5.	United Bank of India, College Street Branch, 90/7A, M.G. Road, Kolkata.	UBI, Old Court House Street Branch, 16, Old Court House Street, Kolkata - 1.	UBI, Old Court House Street Branch, 16, Old Court House Street, Kolkata - 1.	-Ditto-
6.	UBI, Garden Reach Branch, Garden Reach, Kolkata.	-Ditto-	-Ditto-	-Ditto-
7.	UBI, Old Court House Street Branch, 16, Old Court House Street, Kolkata - 1.	UBI, Kolkata Branch, 4 N.C. Dutta Sarani, Kolkata - 1	UBI, Kolkata Branch, 4 N.C. Dutta Sarani, Kolkata - 1 For final settlement with RBI, Kolkata	-Ditto-

Public Sector Banks who are authorised to deposit Profession Tax, Sales Tax and other Commercial Taxes
**[Vide Finance Department's Notification 1441-FT and 1442-FT both dated 25th May 1999,
 read with No. 2857-FT and 2858-FT both dated 22nd September, 1999]**

PART "B" (For areas at District Headquarters)

Sl. No.	Name of the Public Sector Bank	Place	Name of the Bank Branch	District	Address of Link of the Public Sector Banks to whom scrolls are to be sent	Address of SBI attending to State Government to whom transactions are to be reported	Address of the Officer for the District to whom scrolls with challans are to be sent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	UBI	Midnapore	Midnapore	Midnapore	UBI, Midnapore Raja Narendra Lal Khan Road, School Bazar, Midnapore-721 101.	SBI, Midnapore Branch	Asstt. Commissioner, Commercial Taxes, Midnapore Charge
2.	UBI	Burdwan	Burdwan	Burdwan	UBI, Burdwan, Sir Bijoy Chand Road, Burdwan-721 101	SBI, Burdwan Branch	Asstt. Commissioner, Commercial Taxes, Burdwan Charge
3.	UBI	Malda	Malda	Malda	UBI, Malda, English Bazar, Malda – 732 101	SBI, Malda Branch	Asstt. Commissioner, Commercial Taxes, Malda Charge

PART "C" (For areas outside District Headquarters)

Sl. No.	Name of the Public Sector Bank	Place	Name of the Bank Branch	District	Address of Link of the Public Sector Banks to whom scrolls are to be sent	Address of SBI attending to State Government to whom transactions are to be reported	Address of the Officer for the District to whom scrolls with challans are to be sent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	SBI	Baruipur	Baruipur	South-24-Parganas	SBI, Alipore Court Treasury Branch	SBI, Alipore Court Treasury Branch	Asstt. Commissioner, Commercial Taxes, Baruipur Charge

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2.	SBI	Canning	Canning	-Ditto-	-Ditto-	-Ditto-	-Ditto-
3.	SBI	Habra	Habra	North-24-Parganas	SBI, Barasat	SBI, Barasat	Asst. Commissioner, Commercial Taxes, Barasat Charge
4.	SBI	Madhyam-gram	Madhyam-gram	-Ditto-	-Ditto-	-Ditto-	-Ditto-
5.	SBI	Kanchra-para	Kanchra-para	-Ditto-	SBI, Barrackpore	SBI, Barrackpore	Asst. Commissioner, Commercial Taxes, Barrackpore Charge
6.	SBI	Naihati	Naihati	-Ditto-	-Ditto-	-Ditto-	-Ditto-
7.	SBI	Salkia	Salkia	Howrah	SBI, Howrah	SBI, Howrah	Asst. Commissioner, Commercial Taxes, Salkia Charge
8.	SBI	Liluah	-Ditto-	-Ditto-	-Ditto-	-Ditto-	-Ditto-
9.	SBI	Santipur	Santipur	Nadia	SBI, Krishnagar	SBI, Krishnagar	Asst. Commissioner, Commercial Taxes, Krishnagar Charge
10.	SBI	Kharagpur Railway Station	Kharagpur Railway Station	Midnapore	SBI, Kharagpur Railway Station	SBI, Kharagpur Railway Station	Asst. Commissioner, Commercial Taxes, Kharagpur Charge
11.	SBI	Farakka	Farakka	Murshidabad	SBI, Jangipur	SBI, Jangipur	Asst. Commissioner, Commercial Taxes, Berhampore Charge
12.	SBI	Belghoria	Belghoria	Kolkata	SBI, Barrackpore	SBI, Barrackpore	Asst. Commissioner, Commercial Taxes, Barrackpore Charge
13.	SBI	Uttarpara	Uttarpara	Hooghly	SBI, Serampore	SBI, Serampore	Asst. Commissioner, Commercial Taxes, Serampore Charge
14.	SBI	Tribeni	Tribeni	Hooghly	SBI, Chinsurah	SBI, Chinsurah	Asst. Commissioner, Commercial Taxes, Serampore Charge
15.	SBI	Tarakeswar	Tarakeswar	Hooghly	SBI, Chandannagar	SBI, Chandan-nagar	Asst. Commissioner, Commercial Taxes, Serampore Charge
16.	SBI	Raghu-nathpur	Raghu-nathpur	Purulia	SBI, Raghnathpur	SBI, Raghu-nathpur	Asst. Commissioner, Commercial Taxes, Purulia Charge

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
17.	SBI	Jhalda	Jhalda	Purulia	SBI, Purulia	SBI, Purulia	Asst. Commissioner, Commercial Taxes, Purulia Charge
18.	UBI	Egra	Egra	Midnapore	**UBI, Midnapore, Raja Narendra Lal Khan Road, School Bazar, Midnapore-721 101.	SBI, Midnapore	Asst. Commissioner, Commercial Taxes, Tamluk Charge
19.	UBI	Kharagpur, Golbazar	Kharagpur, Golbazar	-Ditto-	-Ditto-	-Ditto-	Asst. Commissioner, Commercial Taxes, Midnapore Charge
20.	UBI	Balichak	Balichak	-Ditto-	-Ditto-	-Ditto-	-Ditto-
21.	UBI	Jhargram	Jhargram	-Ditto-	-Ditto-	-Ditto-	-Ditto-
22.	SBI	Bankura	Bankura	-Ditto-	-Ditto-	-Ditto-	-Ditto-
23.	UBI	Memari	Memari	Burdwan	**UBI, Burdwan, Sir Bijoy Chand Road, Burdwan – 713 101	SBI, Burdwan	Asst. Commissioner, Commercial Taxes, Burdwan Charge
24.	SBI	Aurangabad	Aurangabad	Murshidabad	SBI, Jangipur	SBI, Jangipur	Asst. Commissioner, Commercial Taxes, Berhampore Charge

PART "D"

List of Public Sector Banks authorised to collect Sales Tax

[Vide Finance Department's Notification No. 1120-FT dated 20th April, 1995]

1. Allahabad Bank
 - (i) Kolkata Branch, 14, India Exchange Place, Kolkata – 700 001 (Main Branch)
 - (ii) South Kolkata Branch, 111 A & B, Shyamaprasad Mukherjee Road, Kolkata – 700 029.
2. Bank of Baroda
 - (i) Kolkata Main Branch, 4, India Exchange Place, Kolkata – 700 001.
 - (ii) Kidderpore Branch, 25, Karl Marx Sarani, Kolkata – 700 023.
3. Bank of India
 - (i) Kolkata Main Branch, 23 A/B, Netaji Subhas Road, Kolkata – 700 001.
 - (ii) Bhupen Bose Avenue Branch, 55, Bhupen Bose Avenue, Kolkata – 700 001.
4. Bank of Maharashtra
 - (i) 21, Netaji Subhas Road, Kolkata – 700 001.
 - (ii) 7, Ganesh Chandra Avenue, Kolkata – 700 001.
5. Canara Bank
 - (i) Kolkata Main Branch, 5, Acharya Jagadish Chandrad Bose Road, P.B. No.16430, Kolkata-20.
 - (ii) Sealdah Branch, 14-15, Acharya Prafulla Chandra Road, Kolkata-9.

6. Central Bank of India
 - (i) Kolkata Main Branch, 33, Netaji Subhas Road, Kolkata-1.
 - (ii) Shyambazar Branch, 11, Bhupen Bose Avenue, Kolkata-4.
7. Dena Bank
 - (i) Kolkata Main Branch, 16/A, Braboune Road, Kolkata-1.
 - (ii) Bhowanipur Branch, 109-D, Ashutosh Mukherjee Road, Kolkata-25.
8. Indian Bank
 - (i) Kolkata Main Branch, P/8, Braboune Road, Kolkata-1.
 - (ii) Kali Krishna Tagore Street Branch, Kolkata.
9. Indian Overseas Bank
 - (i) Strand Road Branch, 13/3, Strand Road, Kolkata-1.
 - (ii) Ballygunge Park Road Branch; 22, Ballygunge Park Road, Kolkata-19.
10. Punjab National Bank
 - (i) Braboune Road Branch, 18A, Brdboune Road, Kolkata-1 (Main Branch).
 - (ii) New Alipore Branch, 73A, Diamond Harbour Road, Kolkata.
11. Syndicate Bank
 - (i) Kolkata Main Branch, 6, Nelaji Subhas Road, Kolkata-1.
 - (ii) Rashbehari Avenue Branch, 134, Rashbehari Avenue, Kolkata-29.
12. United Bank of India
 - (i) Kolkata Main Branch, 4, N. C. Dutta Sarani, Kolkata-1.
 - (ii) Maniktala Branch, 203/1/1, Bidhan Sarani, Kolkata-6.
 - (iii) College Street Branch, 90/7 A, M.G.Road, Kolkata – 73.
 - (iv) Garden Reach Branch, Kolkata.
 - (v) Old Court House Street Branch, 16, Old Court House Street, Kolkata – 1.
13. United Commercial Bank
 - (i) Kolkata Main Branch, 10, Braboune Road, Kolkata-1.
 - (ii) Ballygunge Branch, 15/1, Gariahat Road, Kolkata-19.
14. Union Bank of India.
 - (i) Kolkata Main Branch, 15, India Exchange Place, Kolkata-1.
 - (ii) Strand Road Branch, 38, Strand Road, Kolkata-1.
15. State Bank of India
 - (1) Strand Road, Kolkata-1 (Main Branch).
 - (2) Burrabazar Branch.
 - (3) Park Street Branch.
 - (4) Middleton Row Branch.
 - (5) India Exchange Place Branch.
 - (6) Park Circus Branch.
 - (7) New Alipore Branch.

- (8) C.I. T. Road Branch.
- (9) Shyambazar Branch.
- (10) Dhakuria Branch.
- (11) Entally Branch.
- (12) Ballygunge Branch.
- (13) Tollygunge Branch.
- (14) Wellesley Park Branch.
- (15) Maniklala Branch.
- (16) Narkeldanga Branch.
- (17) Vivekananda Road Branch.
- (18) Bagh Bazar Branch.
- (19) Chandni Chawk Branch.
- (20) Sealdah Branch.
- (21) Kalighat Branch.
- (22) Munshibazar Branch, Sales Tax Buildings, 14, Beliaghata Road, Kolkata-15.
- (23) Behala Branch, 168/1, Diamond Harbour Road, Kolkata – 34.
- (24) Jadavpur University Branch, Jadavpur, Raja Subodh Mullick Road, Kolkata – 32.
- (25) Uladanga Branch, P-185, C.I.T. Road, Scheme-VII(M), Kolkata – 54.
- (26) Bikash Bhaban Branch, (Government Office Complex), Sector – II, Salt Lake, Kolkata – 91.

Head of Account :-

- (1) For Profession Tax : 0028-00-107-Taxes on Professions, Trades, Callings and Employment-001-Other Taxes on Income-03-Taxes.
- (2) For Sales Tax : (a) 0040-00-102-001-Collection under State Sales Tax Act-03-Taxes.
 (b) 0040-00-102-004-Collection under W.B. VAT Act, 2003 -03-Taxes.
 (c) 0040-00-103-001-Receipts under the West Bengal Motor Spirit Sales Taxation Act, 1974-03-Taxes.
 (d) 0040-00-103-001-Receipts under the West Bengal Motor Spirit Sales Taxation Act, 1974-07-Interest.
 (e) 0040-00-104-001-Surcharge on Sales Tax-04-Surcharge.
 (f) 0040-00-107-001-Turnover Tax-03-Taxes.
 (g) 0040-00-800-Other Receipts-001-Other Items-27-Other Receipts.

**** To be approved/nominated as Link Branch.**

PART IV**List of branches of Allahabad Bank attached to Pension Disbursement Office, Kolkata**

1	ALIPORE	22	BALLYGUNGE
2	BAGHBAZAR	23	BARISHA
3	BHOWANIPORE	24	B. B. AVENUE
4	BELIAGHATA	25	BEADON STREET
5	BOWBAZAR STREET	26	B. K. PAUL AVENUE
6	COLLEGE STREET MARKET	27	BRABOURNE ROAD
7	COSSIPORE	28	BURRABAZAR
8	ENTALLY	29	C. R. AVENUE
9	GARIAHAT	30	D. H. ROAD
10	HATIBABAN	31	GARIA
11	JADAVPORE	32	GOURIBERE
12	KANKURGACHI	33	GREY STREET EXTENSION
13	KH I DDERPORE	34	HARISH MUKHERJEE ROAD
14	NEW ALIPORE	35	LAKE TOWN
15	PARK CIRCUS	36	MISSION ROW
16	PAIKPARA	37	MUKUL BOSE ROAD
17	R B VENUE	38	NAKTALA
18	SEALDAH	39	SALT LAKE
19	TOLLYGUNGE	40	SHYAMBAZAR
20	ULTADANGA	41	SOUTH SINTHEE BRANCH
21	ARABINDA SARANI		

PART V

List of Offices and Branch of State Bank of India in West Bengal

CALCUTTA DISTRICT

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	CALCUTTA LOCAL HEAD OFFICE (LHO), Samriddhi Bhaban, Block-B, 1 st . Floor, 1, Strand Road, Kolkata- 700 001	3970	72	BEADON STREET	1957
2	ALIPORE	4	73	JATINDRA MOHAN AVENUE	1994
3	CALCUTTA MAIN BRANCH	1	74	RAJA DINENDRA STREET	1995
4	FORT WILLIAM	1597	75	COSSIPORE	2043
5	HAZRA ROAD	1649	76	SEALDAH	3084
6	CHANDNI CHOWK	1650	77	B T ROAD	3721
7	KALIGHAT	1722	78	GOABAGAN	4773
8	WELLESLEY PARK	1723	79	BELGACHIA MILK COLONY	5367
9	PARK CIRCUS	1749	80	SOUTH SINTHEE	5374
10	ELGIN ROAD	1768	81	COLLEGE STREET	5723
11	ELLIOT ROAD	1792	82	MUKTARAM BABU STREET	5733
12	ENTALLY	1830	83	BHUPEN BOSE AVENUE	6764
13	GOKHALE ROAD	2062	84	CHITTARANJAN AVENUE	7406
14	SHAKESPEAR SARANI	3031	85	BURRA BAZAR	50
15	LA MARTINIERE	3681	86	INDIA EXCHANGE PL EXTN	1139
16	GARCHA	3692	87	C I T ROAD	1140
17	JEEVAN DEEP	3762	88	JORASANKO	1204
18	HARISH MUKHERJEE ROAD	3961	89	BIPLABI R B BASU RD	1218
19	DESHAPRIYA PARK PBB	4233	90	DALHOUSIE SQUARE	1401
20	NEW MARKET	4662	91	SUBODH MALLICK SQUARE	1504
21	TALTALA	4771	92	POSTA	1646
22	KHIRODE GHOSH MARKET	4772	93	NIMTALLAH	1653
23	JADU BABUS BAZAR	5736	94	BAGRI MARKET	1748
24	PRAMATHESH BARUA SARANI	6905	95	ESPLANADE	1971
25	LOWER CIRCULAR ROAD	7335	96	RABINDRA SARANI	3231
26	MOULALI	8210	97	SURYA SEN STREET	3496
27	RIFLE ROAD	8212	98	TANGRA	3737
28	POTTERY ROAD	8439	99	ZAKERIA STREET	3907
29	GORACHAND ROAD	8581	100	M G ROAD /DAPTARIPARA/	5437
30	INC.TAX BLDG(BENIAPUKUR)	8762	101	BIPLABI ANUKUL CH STREET	5583
31	ALIPORE COURT TREASRY BR	9884	102	SASHI BHUSAN DEY STREET	5768
32	SHAMBAZAR	180	103	MUCHIPARA	6145
33	HATIBAGAN	1503	104	NARESH CH DUTTA SARANI	6770
34	SOVABAZAR	1647	105	SALS TAX BLDG MUNSHIBZR	6771
35	VIVEKANANDA ROAD	1651	106	BEPIN BEHARI GANGULY ST	6788
36	BAGHBAZAR	1652	107	CALCUTTA UNIVERSITY	7766
37	MANICKTALA	1715	108	COLOOTALA STREET	8209
38	PAIKPARA	1747	109	EZRA STREET	8600
39	GREY STREET EXTN	1750	110	TANGRA (PANCHANANTALA)	8761
40	B K PAUL AVENUE	1767	111	JADAVPUR UNIVERSITY	93
41	AMHERST STREET	1800	112	NEW ALIPORE	205
42	NORTHERN AVENUE	1895	113	DHAKURIA	1405
43	SOUTHERN AVENUE	1505	114	KASBA	1486
44	NAKTALA	1510	115	PARK STREET	150

45	RASH BEHARI AVENUE	1648	116	CHOWRINGHEE	1054
46	TOLLYGUNGE	1719	117	MIDDLETON ROW	1122
47	HIDE ROAD	1746	118	N R I BRANCH (CALCUTTA)	6284
48	SITALATALA	1772	119	RGNL OFFICE CALCUTTA	6884
49	TRIANGULAR PARK	1799	120	SERVICE BR. CALCUTTA	8554
50	TOLLYGUNGE CIRCULAR RD	1801	121	KANKURGACHI PBB	4203
51	LAKE GARDENS	1802	122	NARKELDANGA	1580
52	MOMINPUR	1996	123	BELIAGHATA	1798
53	KIDDERPORE	3334	124	ULTADANGA	1831
54	CHETLA	3691	125	BAGMARI	3682
55	BALLYGUNGE RAILWAY STN	3951	126	JORAMANDIR	3868
56	REGENT ESTATE	4774	127	MANIKTALA CIVIC CENTRE	7468
57	GARIA	5368	128	SASTHITALA	8253
58	PRINCE ANWAR SHAH ROAD	5371	129	BELIAGHATA CIT ROAD	8440
59	PICNIC GARDEN	5602	130	CHINGRIGHATA	9137
60	TOLLY NEW THETRS STUDIO	5680	131	RGNL OFFICE BIDHANNAGAR	6928
61	PUTIARI (PURBA PUTIARI)	6528	132	BHAWANIPUR	40
62	BAGHJTIN BZR GNGULI BGN	6789	133	IND FIN BR, CAL	1936
63	GOLPARK	7195	134	COM BR, N S ROAD	4125
64	NEW GARIA (SRINAGAR)	7679	135	COM BR, BALLYGUNGE	4140
65	GARIAHAT CIVIC CENTRE	7826	136	COM BR, ALIPORE	4263
66	KIDERPR DOCK YARD AREA	7920	137	COM BR, J L NEHRU RD	4288
67	NEW BALLYGUNGE /KASBA/	8277	138	BHOWANIPORE SSI BR	4833
68	RUBY PARK	8438	139	RARB	4151
69	BARODA PARKBAISNABGHATA	9470	140	OVERSEAS BRANCH (CAL)	4805
70	BALLYGUNGE	18	141	COM BR, CALCUTTA	7502
71	NETAJI SUBHAS ROAD BR.	144	142	MICR CHQ PROC CENTRE KOL	4269

24 PGS(N&S) DISTRICT

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	DIAMOND HARBOUR	70	55	NAIHATI	1823
2	PANCHUR	1303	56	KANKINARA	1883
3	KAKDWIP	1319	57	BELGHORIA	1888
4	THAKURPUKUR	1357	58	KHARDAH	1899
5	GARDEN REACH	1402	59	DUM DUM CANTONMENT	1956
6	GARFA	1450	60	BON HOGHLY INDSTL ESTAT	2029
7	RAJPUR	1451	61	DUM DUM	2054
8	BAKULTALA	1489	62	CALCUTTA AIRPORT	3029
9	BARUIPUR	1490	63	BARRACKPORE RLY STATION	3071
10	BEHALA	1522	64	BARRACKPORE A F STN	3852
11	CANNING	1993	65	SALT LAKE S P S B	4204
12	PARNASHREE	2016	66	BIRATI	4604
13	BUDGE BUDGE	2032	67	NAGERBAZAR /DUM DUM/	4605
14	DAKSHIN BARASAT	2046	68	TITAGARH	4727
15	SAKHER BAZAR	2117	69	DAKHINESWAR	4786
16	NIMPITH	3079	70	RATHTALA	6042
17	RAJABAGAN DOCKYARD	3142	71	HALISAHAR	6224
18	GOSABA	3199	72	AE MKT SALT LAKE SCTR 1	6794
19	METIABRUZ	3881	73	NEW BARRACKPORE	6809
20	TARATALA	4647	74	H B TOWN /SODEPUR/	7654
21	KARANJALI	4701	75	BIKASH BHVN GOVT CMPL	7816
22	KRISHNACHANDRAPUR VL BR	5735	76	KALINDI HOUSING ESTATE	7961

23	BHANGANKHALI VILLAGE BR	5934	77	AGARPARA /TEXMACO AREA	8046
24	I I M JOKA	6210	78	GARUI	8705
25	RUDRANAGAR VILLAGE BR	6481	79	SEWLI SAB	8921
26	KRSHNADVPR MANDIRBZR VL	6666	80	PATULIA SAB	9169
27	BATANAGAR	6699	81	BANGUR AVENUE BRANCH	9289
28	TARATLA INDSTL EST CMLX	7026	82	SALT LAKE ELECT COMPLEX	9985
29	RAJARHAT	7325	83	BARASAT	24
30	FARTABAD	7422	84	BASIRHAT	30
31	NEW BALLYGUNGE /HALTU/	7423	85	BONGAON	47
32	PAL BAZAR	8077	86	MADHYAMGRAM	1329
33	RASAPUNJA	8375	87	BAGUIATI	1488
34	UTTARBAG GHAT	8746	88	HABRA	1643
35	UKILER HAT	8754	89	BADURIA	2005
36	FALTA EXP PROCESING ZONE	8772	90	SWARUPNAGAR	3928
37	KAIKHALI SAB	8785	91	MASLANDPUR	4636
38	HARINDANGA SAB	8889	92	ASOKNAGAR	4784
39	KALIBAZAR	8890	93	CHANDPARA	6046
40	PARULIA, 24 PGS.	9167	94	LAUHATI	6208
41	KHASMALICK	9205	95	KADAMBAGACHI	6853
42	KULERDARI (SAB)	9321	96	TAKI	6867
43	RATNESWARPUR	9356	97	DHARMAPUKURIA VILL BR	7004
44	KABARDANGA MORE	9358	98	AWALSIDHI	8354
45	GOBINDARAMPUR SAB	9974	99	PALLA BAZAR	8355
46	BARRACKPORE	29	100	MAHISGOTE	8454
47	ALAMBAZAR	1356	101	TARANIPUR	8730
48	KAMARHATI	1404	102	BOYERMARI	8734
49	KANCHRAPARA	1487	103	TEGHORIA RAGHUNATHPUR	8735
50	LAKE TOWN	1506	104	GOBARDANGA	8766
51	SALT LAKE	1612	105	ASHARU SAB	8922
52	GARULIA	1720	106	COM BR, SALT LAKE	4289
53	ANANDAPURI	1770	107	ICHAPUR	1797
54	SODEPUR	1796			

MIDNAPORE DISTRICT

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	JHARGRAM	103	44	KUSUMDANGA SAB	9893
2	MIDNAPORE	132	45	SANDHAPARA SAB	9894
3	KHARAGPUR	202	46	KESHARREKHA SAB	9895
4	BELDA	2017	47	CONTAI	57
5	GARBETA	2059	48	TAMLUK	193
6	KHARAGPUR RLY STATION	3332	49	GHATAL	228
7	JHORBHANGA (SALBONI)	3558	50	MAHISHADAL	1298
8	DEBRA ADB	3647	51	HALDIA PORT	1360
9	DANTAN VILLAGE BRANCH	4782	52	DIGHA	1514
10	DAHIJURI VILLAGE BRANCH	6697	53	NANDIGRAM	1555
11	NIMPURA KHRGPUR IND GR	6779	54	MECHADA	3695
12	ROHINI VILLAGE BRANCH	6828	55	MOYNA	3949
13	BELPAHARI	6915	56	KHANCHI VILLAGE BRANCH	6698
14	CHICHA VILLAGE BRANCH	7003	57	KHARAR	6700
15	RAMGARH VILLAGE BRANCH	7103	58	BRAJALALCHAK VILLAGE BR	6877
16	BHULAVEDA	8021	59	KHUKURDAHA VILLAGE BR	6969
17	THAKURCHAK	8111	60	IOC TOWNSHIP HALDIA	7089

18	BARASEJIA	8208	61	IOC HALDIA RFINERY CMPS	7090
19	NAYAGRAM	8271	62	MAHISAGOTE	8206
20	BANSPAHARI	8272	63	ALANGIRI	8207
21	BALIGERIA	8328	64	BASUDEVPUR	8226
22	KESHIAPADA	8329	65	KALYANPUR	8372
23	SYEDPUR	8330	66	BAICHBERIA	8431
24	CHUNPARA	8535	67	PICHHABONI	8714
25	RANISARAI SAB	8771	68	TAMLUK RLY.STN	8745
26	KHETUA	8862	69	KHODAMBARI V B	8839
27	SAURI	8918	70	KHEJURI	8915
28	KHALSIULI	8973	71	DALPARA	8916
29	GRAMRAJ SAB	9078	72	ISMALICHAK	8917
30	MENKAPUR	9135	73	NAYAPUT	8994
31	DEBAGRAM	9707	74	HALDERDIGHI	9136
32	BAGMARI SAB	9708	75	GARCHAKTABERIA	9329
33	BALPAI SAB	9709	76	HALDIA PETROCHEM.COMPLEX	9390
34	MADANMOHAN CHAK SAB	9710	77	BARATALA	9455
35	SARDIHA SAB	9714	78	KALAGACHHIA SAB	9706
36	JASHPUR BAITA SAB	9715	79	JAMKI SAB	9711
37	CHUNPARA CHHATRI SAB	9719	80	PANCHET SAB	9712
38	BARACHANDABILA SAB	9843	81	SABAJPUT SAB	9713
39	KHARAGPUR-BWANIPORE	9885	82	BRINDABANCHAK SAB	9842
40	AMANPUR SAB	9886	83	AMGACHIA	9844
41	KUSHBASAN SAB	9888	84	TELAMI SAB	9890
42	DAMODARPUR GHAGRE SAB	9889	85	KUTIKONARPUR	9891
43	ETHELA SAB	9892			

PURULIA DISTRICT

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	PURULIA	160	11	BHOJUDIH COAL WASHERY	7778
2	ADRA	1742	12	RAGHUNATHPUR	8544
3	BURA BAZAR /PURULIA	2008	13	BANDWAN	8710
4	HURA	2067	14	MOTOUR SAB	8932
5	MANBAZAR	2085	15	ICHAG	9323
6	PARA VILL BR	4770	16	KUNCHIYA SAB	9718
7	KESARGARH VILL BR	6796	17	MAHATAMARA SAB	9720
8	ARRA VILL BRANCH	7005	18	BARAM	9730
9	JHALDA	7101	19	PURYARA SAB	9898
10	BISPURIA VILL BRANCH	7209	20	KALABONI SAB	9899

BANKURA DISTRICT

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	BANKURA	22	12	ARALDIHI	8709
2	BISHNUPUR	44	13	SUSUNIA SAB	8930
3	KOTULPUR ADB	1553	14	SANTASRAM	8931
4	SONAMUKHI	1557	15	NAKAJURI	9322
5	MEJHIA	3871	16	BOGA	9355
6	ONDA VILL BR	3906	17	NANDANPUR SAB	9456
7	MEJIA THERMAL POW STN	6608	18	SUKHADALI SAB	9698

8	BANASURIA VILL BR	6930	19	HARIGRAM GOENKA MORE SAB	9699
9	BARKURA VILL BR	7098	20	DHABAN SAB	9716
10	RAMPUR, BANKURA	8064	21	KHARBANA DUMDUMI SAB	9717
11	LODNA	8533	22	KHAPKATA KIRPAI SAB	9845

HOOGLY DISTRICT

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	ARAMBAGH	8	22	MOGRA	4780
2	CHANDERNAGAR	53	23	BANSBERIA	5919
3	CHINSURAH	56	24	JANAI	6033
4	SERAMPORE	178	25	GOGHAT VILLAGE BRANCH	6115
5	TRIBENI	225	26	HARIPAL	6150
6	BOINCHEE	1400	27	GHOSHPUR	6195
7	UTTARPARA	1403	28	CHILADANGI VILLAGE BR	6581
8	ARAMBAGH ADB	1744	29	KUMIRMORAH VILLAGE BR	6582
9	CHINSURAH ADB	1745	30	BADANGANJ VILLAGE BR	6591
10	SHEORAPHULI	1769	31	HAJIPUR VILLAGE BRANCH	6592
11	RISHRA	1771	32	MANKUNDU	6772
12	TARKESWAR	1865	33	HARIT VILLAGE BRANCH	7205
13	DANKUNI	1896	34	JAMGRAM	8724
14	BALAGARH	2006	35	JAGATPUR	8725
15	BHADRESWAR	2021	36	HARINKHOLA	9033
16	KONNAGAR	2078	37	GHOLDIGRUI SAB	9457
17	SAHAGANJ	2115	38	VIKDAS SAB	9458
18	PURSURAH	3956	39	JAYARAMPUR SAB	9459
19	PANDUA ADB	4646	40	RAMNATHPUR SAB	9462
20	BAIDYABATI	4776	41	MAHESHPUR	9729
21	PANDUGRAM SAB	9897	42	SAORA SAB	9896

BIRBHUM DISTRICT

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	RAMPURHAT	165	15	BANGCHHATRA VILL BR	6580
2	SURI	191	16	TARAPITH VILL BR	6931
3	AHMADPUR	2002	17	PAROTA	7866
4	BOLPUR	2027	18	KUSUMBA	8045
5	DUBRAJPUR	2052	19	SOHARA	8531
6	MOLLARPUR	2087	20	NALHATI	8540
7	MURARAI	2088	21	KAIJULI MORE	8720
8	SAINTHIA	2116	22	ULKUNDA	8726
9	SANTINIKETAN	2121	23	SASTINAGAR	8727
10	SAINTHIA ADB	3074	24	PANRUI	8728
11	RAJNAGAR / W B	3080	25	ABINASHPUR	8733
12	KOTASUR	4778	26	KAMRAGHAT	9312
13	NISCHINTAPUR ADB	5920	27	GANPUR SAB	9963
14	BAKRESWAR VILL BR	6578			

BURDWAN DISTRICT

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	BURDWAN	48	32	CHOTKHANDA	8203
2	KALNA	106	33	PALLA ROAD	8204
3	KATWA	111	34	NABAGRAM /BURD	8205
4	MEMARI	1366	35	MEJHIARI SAB	8537
5	SUREKALNA	1552	36	BATASPUR	8538
6	BHATAR	2022	37	SIGNA SAB	9125
7	BURDWAN UNIVERSITY	2033	38	KAIGRAM SAB	9460
8	DAINHAT	2045	39	URNPUR	49
9	KUSUMGRAM	2080	40	URGAPUR	74
10	SEHERA BAZAR ADB	2104	41	ANIGANJ	231
11	RAMJIBANPUR	2106	42	HITTARANJAN	241
12	KALNA ADB	3049	43	F C I DURGAPUR	1556
13	KHOSBAGAN	3083	44	MAMC DURGAPUR	1822
14	KATWA ADB	3913	45	BARAKAR	2009
15	MEMARI ADB	3920	46	LAUDOHA	2082
16	KETUGRAM	5603	47	MURGASOL	2089
17	GALSI ADB	5704	48	PANDAVESWAR	2098
18	KURMUN	6043	49	RGNL ENG COL/DURGAPUR	2108
19	TALIT VILL BR	6104	50	RUPNARAINPUR	2114
20	SHAKTIGARH	6116	51	PANAGARH	3676
21	DIGNAGAR VILL BR	6189	52	BENACHITTY BAZAR	3905
22	ITACHANDA ADB	6193	53	PUNJABI MORE	4228
23	NADANGHAT ADB	6194	54	CHINAKURI	4637
24	NIROLE VILL BR	6584	55	KUNUSTORIA	4750
25	BANPAS VILL BR	6590	56	KAJORAGRAM	4775
26	PERBIRHATA /BURD	7830	57	SATGRAM	4777
27	SADARGHAT /BURD	8007	58	KULTI	5703
28	SARANGA	8193	59	SANCTORIA	6114
29	PALIMPUR	8195	60	DURGAPUR STEL TOWNSHP	6151
30	MOYNAGURI	8196	61	DURGAPUR CITY CENTRE	6152
31	CHHATINI	8197	62	JAMURIA BAZAR	6188
63	CHURPUNI	8198	74	KHANDRA	6579
64	PUTSURI	8199	75	ASANSOL BAZAR	6693
65	PARULIA /BURD	8201	76	MUCHIPARA (DURGAPUR)	6888
66	RADHAKANTA PUR	8202	77	DURGAPUR STATION ROAD	7337
67	J K NAGAR	7410	78	RADHANAGAR ROAD	8539
68	DURGAPUR STEL TOWNSHIP B	7503	79	RANGAPARA	8541
69	BANKOLA	7798	80	PURSA	8542
70	ALOY STEL PL /DURGAPUR/	8009	81	PANURIA	8543
71	JAMGRAM	8192	82	KALIPATHAR SAB	9461
72	CHANKTENTUL	8194	83	ASANSOL	11
73	BIJPUR	8200	84	RGNL OFFICE BURDWAN	6929

HOWRAH DISTRICT

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	ULUBERIA	199	18	BELUR MATH	4640
2	BAURIA	1295	19	DOMJUR	4783

3	RAMRAJATALA	1359	20	AMTA	4787
4	LILUAH	1377	21	KADAMTALA	4790
5	SALKIA	1414	22	HOWRAH RAILWAY STATION	5702
6	AJODHYA	1500	23	BALLY DURGAPUR	5766
7	CHENGAIL	2041	24	DEULTI	5933
8	GHOSHPARA	2061	25	BANITABLA	6787
9	HOWRAH S S I BRANCH	2066	26	NOUL SAB	7077
10	MANIKPUR	2086	27	MASHILA	8556
11	SARENGA	2122	28	THALIA	8923
12	SIBPUR	2124	29	SITAPUR SAB	9467
13	UNSANI	2134	30	KHANJADAPUR SAB	9721
14	BELILIOUS ROAD	3412	31	LALITAGARI SAB	9722
15	SHALIMAR	3785	32	HOWRAH	91
16	BALLY	3882	33	HOWRAH ZONAL OFFICE	4260
17	GANGES GARDEN COMPLEX	4284	34	COM BR, HOWRAH	4150

DARJEELING DISTRICT

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	DARJEELING	63	13	I A F CAMP BAGDOGRA	7148
2	KALIMPONG	105	14	SILIGURI COURT	7206
3	KURSEONG	123	15	HAKIMPARA (SILIGURI)	7245
4	SILIGURI	184	16	MIRIK	7336
5	BIJANBARI	2023	17	JALAPAHAR ST PAUL SCHOOL	7445
6	NORTH BENGAL UNIV CMPUS	8209	18	BANSBATTE	7821
7	SUKHIAPOKHARI	2127	19	HANSQUEA	9040
8	BENGDUBI	3333	20	TEESTA BAZAR	9324
9	NAYABAZAR /SILIGURI/	3376	21	ADHIKARI SAB	9697
10	STN FDR RD /SILIGURI/	4789	22	LUISI PUKRI	9704
11	PRADHAN NAGAR,SILIGURI	6829	23	KHAPRAIL CANTONMENT AREA	9962
12	COM BR, SILIGURI	4126	24	RGNL OFFICE SILIGURI	7946

DISTRICT COOCH BEHAR

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	COOCH BEHAR	58	9	BALIKA BANDAR	8712
2	DINHATA	209	10	HAZRAHAT	8924
3	CHANGRABANDHA	1448	11	JAYANTIR HAT	8925
4	COOCH BEHAR BAZAR	1753	12	RUIDANGA SAB	9696
5	KHAGRABARI ADB	4785	13	KHERBARIHAT SAB	9725
6	GOSANIMARI	7000	14	KURSAHAT SAB	9847
7	NEW COOCH BEHAR VILL BR	7193	15	KHAPADANGA-KALJANI SAB	9964
8	BALARAMPUR	7294	16	MARICHBARI SAB	9977

DISTRICT JALPAIGURI

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	ALIPUR DUARS	5	13	BHATIBARI VILLAGE BR	7142
2	JALPAIGURI	95	14	KUMARGRAM VILLAGE BR	7143

3	DHUPGURI	1296	15	BAROBHISA	7144
4	FALAKATA	1297	16	DANGUAJHAR	7194
5	HASIMARA	1447	17	BINAGURI	8711
6	HAMILTONGANJ	1554	18	ALIPURDUARS BAZAR	8713
7	BIRPARA	2025	19	KHOARDANGA	8929
8	JALPAIGURI TOWN	2070	20	A F STATION HASIMARA	8942
9	MAL	2084	21	BAULBARI	9700
10	BINNAGURI CANTONMENT	3923	22	MOINATALI	9702
11	JAIGAON	6278	23	KALIPUR	9846
12	EKTIASAL	6509			

DISTRICT MALDA

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	MALDA	129	14	KALIACHAK	8437
2	HARISHCHANDRAPUR	1449	15	ALAMPUR	8458
3	CHANCHAL	2037	16	BARDUARY	8731
4	GAZOLE	2058	17	KHJURIA NTPC TOWNSHIP	8747
5	SAMSI	2120	18	TILASON	8861
6	MANIKCHAWK	6664	19	JAMTOLLA	8926
7	SUJAPUR	6810	20	KAHALA	9319
8	AMRITI	6847	21	TALBHAKURIA SAB	9453
9	BALURPUR HAT VILLAGE BR	6849	22	SANTOSHPUR SAB	9454
10	JADUPUR GABGACHI V BR	6971	23	MANIKORA SAB	9705
11	ARAPUR KOTWALI VILL BR	7088	24	DHANGARA SAB	9902
12	MAJUMPUR	7204	25	UTTAR LAKSHMIPUR SAB	9975
13	RATHBARI	8436	26	BOROKAMATH SAB	9976

DISTRICT MURSHIDABAD

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	BERHAMPORE W.BENGAL	34	21	LALGOLA	8006
2	JANGIPUR	98	22	JOYPUR SAB	8519
3	FARAKKA	218	23	BAZAR SHAU	8520
4	KANDI	237	24	ALUGRAM	8558
5	LALBAGH	1087	25	DALTONPUR	8737
6	AURANGABAD WB	1299	26	BAZARDANGA SAB	8854
7	SALAR	1721	27	KASHIPUR SAB	8856
8	JIAGUNJ	1870	28	KALITALA	9170
9	KHAGRA	2020	29	TENYA SAB	9171
10	DUMKAL	2055	30	KHARER SAB	9172
11	NABAGRAM	2091	31	BAZITPUR SAB	9173
12	NAGAR	2092	32	NIMTITA SAB	9174
13	BERHAMPORE WB ADB	3914	33	BURWAN	9357
14	SATITARA BURWAN ADB	4781	34	SAHEBNAGAR SAB	9463
15	DHULIAN	6932	35	LOKENATHPUR	9464
16	ANDUA	7099	36	JUGINDA SAB	9465
17	TRIMOHINI VILLAGE BR	7104	37	GANGADASPORA SAB	9466
18	MIRZAPUR SAB	7145	38	MOMINPUR SAB	9469
19	SATUI VILLAGE BRANCH	7146	39	RAMPUR SAB	9723
20	KATABAGAN VILLAGE BR	7147			

DISTRICT NADIA

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	KRISHNAGAR	122	17	RADHANAGAR ADB	5681
2	RANAGHAT	166	18	GANGNAPUR VILLAGE BR	5748
3	SANTIPORE	176	19	NIMTALA BAZAR	6041
4	KALYANI	1082	20	SHAKTINAGAR	6156
5	GAYESHPUR GOVT COLONY	1300	21	KALYANI INDSTL GRTH CTR	6701
6	BIRNAGAR	1301	22	BETHUADAHARI	6985
7	BAGULA	1302	23	KAIKHALI	8552
8	PLASSEY	1382	24	MAJHERGRAM	8553
9	FULIA	2057	25	KHIDIRPUR	8557
10	NABADWIP	2090	26	BAHADURPUR	8855
11	TEHATTA	3153	27	ANULIA SAB	8857
12	DEBAGRAM ADB	3242	28	CHOTO ANDULIA SAB	8858
13	KRISHNAGANJ VILLAGE BR	3696	29	BINODNAGAR SAB	8859
14	KARIMPUR ADB	3735	30	KRISHNAGAR SAB	8860
15	CHAKDAH	4744	31	HARINGHATA I.D.D. COLLEGE	9168
16	BETAI	5617			

DISTRICT UTTAR DINAJPUR

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	RAIGANG	162	10	LODHAN VILLAGE BRANCH	7713
2	ISLAMPUR	245	11	DASPARA	8526
3	KARNAJORA	1654	12	SHYAMPUR SAB	8927
4	KALIYAGUNJ ADB	1806	13	KALANAGIN SAB	8928
5	DALKHOLA	2047	14	KALIGANG	9038
6	KALIYAGANJ	2074	15	KULAVITA	9039
7	PANJIPARA	4788	16	HEMTABAD	9320
8	RAIGANJ BAZAR	5523	17	MADANPUR SAB	9701
9	KARANDIGHI	6665	18	LAKHIPUR	9728

DISTRICT DAKSHIN DINAJPUR

SL. NO	BRANCH NAME	CODE	SL. NO	BRANCH NAME	CODE
1	BALURGHAT	20	5	KAMARPARA	7069
2	KUSHMANDI	1875	6	RAJIBPUR	9401
3	BUNIADPUR VILLAGE BR	6795	7	PATHARGHATA SAB	9703
4	LASKARHAT	6862	8	GOPALPUR SAB	9901

PART VI**Instructions to Managers of the State Bank of India, Central Bank of India and United Bank of India**

The accounts of all currency chests are maintained at the Issue Department of the Reserve Bank, which is the Head Office of the circle. As that office has not only to bring all transactions to book, but also to watch that each transaction is adjusted by an Pension Payment Ordersite transfer of an equivalent amount and that the balance shown in the accounts agrees with the balance reported in the verification statement, it is essential that oPension Payment Ordersite transfers should be correctly made and that all transactions should be reported promptly and accurately. The following instructions have been framed with this object and failure to observe them will in each instance be noted as a treasury irregularity.

2. Currency chest transactions come under the following categories :-
 - (A) Not involving opposite transactions-
 - (1) Actual remittances of treasure from one chest to another within the circle to or from the head office of the circle, or between one chest in the home circle and another within a foreign circle.
 - (B) Involving oPension Payment Ordersite transactions within the District-
 - (1) Local exchanges, i.e., deposits into (or withdrawal from) chest at the Treasury or the Bank immediately adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) the chest at the Treasury or the Bank at the same place. These transactions should not be confused with local transfers.
 - (2) Extra-district or local transfers, i.e., deposits into (or withdrawal from) one currency chest in the District adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) another durrency chest situated at the headquarters of the District or within the same District, where there is no branch of the Bank-in-Charge of a currency chest either at the headquarters of the District or in any of the subdivisions thereof and,
 - (C) Involving oPension Payment Ordersite transactions at the place where the Head Office of the circle is situated :-
 - (1) Extra-district transfers or Treasury/Bank transfers requiring adjustment outside the District, i.e., deposits into (or withdrawal from) Treasury/Bank balance either at the District headquarters or in any of the subdivisions of the District, adjusted not within the District but by the withdrawal (or deposit) of an equivalent amount from (or into) the currency chest maintain.ed at the Bank at the place where the head office of the cIrcle is situated.
3. All currency transactions must be reported on currency slips as described in Clause (v) of Paragraph 14 of Part III. These slips should be numbered serially for each financial year to facilitate reference. Each transaction should be classified in one of the categories described in Instruction No.2. Transactions of the same class taking place on the same day may be entered in one slip but transactions of different kinds must always be recorded in separate chest slips. The following instructions should

also be carefully noted in preparing slips :-

- (i) The name of the office to or from which a remittance is sent or received, should be stated.
 - (ii) Local exchanges must not be confused with the local or Treasury (or Bank) transfers and must be promptly reported.
 - (iii) In the case of a local or Extra-district transfer, the place where the Pension Payment Order site transfer takes place should be stated.
 - (iv) To enable the Treasury (or the Bank) i. e., Extra-district transfers, to be effected at the Issue Department without delay, separate intimations are sent to the Currency Officer or the Bank, as the case may be either by letter or by telegram. These intimations should show separately the value of notes and coin transferred and as these details are entered in the Issue Department accounts at the time, it is essential that there should be no discrepancy between the amount shown in the intimations and in the slips advising the transactions. Delay must also be avoided in carrying out all transfers at the chest or in sending slips to the Currency Officer.
4. (1) Slips for actual remittances of treasure, local transfers, local exchanges and Treasury (or the Bank) transfers should be sent by the Treasury Officer or the Bank direct to the Currency Officer.
 - (2) Slips for local transfers should always be sent by sub-Treasuries in duplicate to the District Treasury Officer, who, after making the necessary Pension Payment Order site transfer, should retain one copy of the sub-Treasury chest slip and forward the other copy to the Currency Officer along with District chest slip reporting the corresponding transfer. The number and date of the District chest slip should be noted on the accompanying sub-Treasury chest slip or slips, as the case may be. In such cases however, the sub-Treasury Officer will intimate the transfer by letter to the Currency Officer in Form T. E. 10 or any other form prescribed by the Currency Officer in order to advise him of the change in the balance and also to enable him to watch the adjustment at the District Treasury.
5. Transactions of any kind should be avoided as far as possible after the last day for transactions in each month fixed by the Treasury Officer for each chest within the District so as to ensure that the last currency slip reaches the Currency Officer by the fourth at the latest of the following month. In order to avoid differences arising between the balances of the chest as worked out in the head office and those reported in the monthly verification statement, great care should be taken to avoid any delay in the despatch of slips. The provisions of Paragraph 15 of Part III regarding the submission of verification certificates should be strictly observed.
6. Amended slips are occasionally received without being called for and without any indication that they are "Amended". The word "Revised" should always be prominently written in red ink on such slips, the serial number of the slip remaining unchanged.

APPENDIX 4

[See T.R. 2.07]

Detailed Rules for inspection of Treasuries

1. Every Collector/Collector-in-Charge and every Treasury Officer shall make inspection of the working of his Treasury once a year. Normally a period of four months should intervene between the inspection by the Collector/Collector-in-Charge and that by the Treasury Officer. Collectors shall transmit their inspection memoranda in duplicate to the Divisional Commissioners. Collectors-in-Charge and Treasury Officers shall submit the inspection report in duplicate to the Divisional Commissioner through the Collector. One copy each of the inspection memoranda shall be sent by the Divisional Commissioner to the Accountant General (A&E), West Bengal, one copy to the Director of Treasuries and Accounts, West Bengal and another copy to the Commissioner of Internal Audit, Finance Department. No date of this inspection can be fixed, as it is not desired that inspection shall be made on any fixed date. A set of questionnaire for inspection of the Treasuries is appended below. The attention of inspecting officers is drawn to the importance of satisfying themselves that the personal assurances which are periodically given by Treasury Officers in the matter of functioning of the Treasuries, arrangements of double lock, storing of stamps, etc. are strictly and literally followed according to the provisions of relevant rules.

Note-Collector/Collector-in-Charge is required to conduct this inspection himself and he cannot ask another officer to conduct the inspection on his behalf.

2. The Director of Treasuries and Accounts, West Bengal shall arrange inspection of the working of every Treasury once in two years. The Director, the Additional Director, the Joint Directors, the Deputy Directors and the Assistant Directors along with other inspector under the Directorate of Treasuries and Accounts, West Bengal and officers of the Finance Department shall, by forming suitable number of team, conduct inspection of all the Treasuries according to the programme to be drawn up for the purpose. No two officers of the Directorate will inspect the same Treasury in a particular year unless there are compelling reasons for doing so. The Director of Treasuries and Accounts, West Bengal shall draw up the programme for inspection by the Inspecting Teams so as to cover the inspection of all the Treasuries in the State during the span of every two years. The questionnaire for the inspection would be the same as appended below. One copy of the inspection report will be forwarded to the Finance Department/Commissioner of Internal Audit, Finance Department by the Director of Treasuries and Accounts, West Bengal and another copy of it will be forwarded to the Accountant General Accounts and Entitlement, West Bengal. The Divisional Commissioners and the Collectors/Collectors-in-Charge of the concerned Treasuries will also be informed by sending one copy each of the inspection report.
3. The questionnaire is not exhaustive and the Collectors/Collectors-in-Charge, the Treasury Officers and other Inspecting Officers shall have full discretion to add other items according to local needs. Neither the use of the questionnaire nor the inspection carried out by the officers of the Accountant General (A&E), West Bengal, the Directorate of Treasuries and Accounts, West Bengal and, Finance (Internal Audit) Department should be taken in any way to diminish the Collectors' personal responsibility for the efficient working of the Treasuries. As the inspection must be made as systematically and thoroughly as possible, it is open to the Inspecting Officers to extend their personal scrutiny to the points not mentioned in the questionnaire, which in their opinion require such scrutiny.
4. Copy of the inspection report should be forwarded to (a) Finance Department, (b) Accountant General (A&E), West Bengal, (c) Divisional Commissioner, (d) Collector/Collector-in-Charge, (e) Director of Treasuries & Accounts, (f) Commissioner of Internal Audit, Finance Department, and (g) Treasury Officer. Compliance and action taken by Treasury Officer on the observation in inspection report must be sent by Treasury Officer to the Director of Treasuries & Accounts through Collector/Collector-in-Charge/ Divisional Commissioner.

**THE QUESTIONNAIRE ON THE INSPECTION
TREASURY**

Name & Designation of the Inspection Officer			
Date of Inspection			
Period covered by inspection			
ADMINISTRATION:			
1. Name of the Collector and other officers working in the Treasury with date of taking over charge.			
1) Collector	:		
2) Collector-in-Charge / S.D.O. (in outlying Sub-Division Only)	:		
3) Treasury Officer	:		
4) Additional Treasury Officer	:		
2. STAFF POSITION:			
Sl. No.	Category	Sanctioned Strength	Actual Strength
1.	Accountant / Head Cheque Writer / Jr. A.O.	:	
2.	Additional Accountant	:	
3.	Deputy Accountant	:	
4.	Upper Division Clerk/Jr. Acctt.	:	
5.	Cheque Writer	:	
6.	Lower Division Clerk/Pin Point Typist	:	
7.	Record Supplier	:	
8.	Group 'D' Staff	:	
TOKEN SECTION :			
<u>Receipt of bills against tokens</u>			
3.	Are bills presented to the Treasury through Bill Transit Register in T.R. Form 6 duly authenticated by the DDO and Treasury Officer / Kolkata PAO annually and acknowledgement given on it by the Treasury indicating token numbers? Are the printed B.T.R. given by the Treasury?	:	
4.	Are the accounts of the tokens, maintained and verified by the day as per rule? [Rule 7(1) of Appendix 10 of WBTR] (For Manual & Host Base Treasury)	:	
5.	Is the census of the tokens held in hand made on the 10 th day of each month as per rules? [Rule 7(3) of Appendix 10 of WBTR] (For Manual & Host Base Treasury)	:	
<u>Receipt of Bills & disposal thereof</u>			
6.	Is the "Register of bills received, passed and cheques drawn" in Annexure – A maintained in duplicate and are the Bills sent to D.A. of Bill Sec. with Annexure-A for receipt? [Rule 1(1) of Appendix 10 of WBTR]	:	
7.	Are the bills sent to Cheque Section along with the duplicate/triplicate copies of the Register in Annexure "A-1" of Appendix 9? Is the Duplicate copy returned with the signature of the Cheque Writer in token of acknowledgement? [Rule 3 of Appendix 10 of WBTR]	:	

BILL SECTION:

8. Is the signature of the D.D.O. verified by the Accountant/Additional Accountant/Treasury officer before passing bills? :
9. Whether up-to-date list of D.D.Os. is maintained? Whether the DDOs., Who are not at present attached with the Treasury have been deactivated? (for computerized treasury) : :
10. Whether Guard File containing specimen signature of D.D.Os. is maintained? Whether specimen signature of DDOs is maintained in the Computer? : :
11. Whether Allotment Registers are maintained DDO-wise for salary, TA and Contingent Expenses with all particulars required? : :
12. Whether any bill is passed in anticipation of allotment (except the standing order of Fin. Dept.)? If so, under whose order? :
 (a) Number of outstanding bills in the section on the date of visit. :
 (i) Less than 3 days :
 (ii) 3 days and more :
 (iii) More than 5 days in case of Kolkata P.A.O. :
 (b) Reason for delay in disposing of bills within 2/3 days. :
 (c) Pending for more than 10 days with detail list along with reason for delay and action taken? :

SECURITY PAYMENT

13. Whether provisions of Treasury Rules are followed properly in case of security/interest repayment? Whether all the repayments are recorded in Deposit Register? (Vide T.R. 4.204 to 4.208) :

PENSION:

14. How many pensioners are there on the registers on the date of inspection? Indicate their number according to Categories. :

<u>Category of the Pensioners</u>	<u>Total No. of Pensioner</u>	<u>Paid through Bank</u>	<u>Paid through Money Order</u>	<u>Paid through counter</u>
(a) State (Civil)				
(b) State Adhoc				
I State (Freedom Fighter)				
(d) Central (Civil/Freedom Fighter)				
(e) Central (Railway)				
(f) Military (i) C.O. (ii) Un.Co.				
(g) Other Categories (M.P./M.L.A. etc.)				
(h) School & Non-Government Institution (i) Other State Government				
(j) Political Sufferer				
	Total			

15.	Whether provisions of Treasury Rules concerning the payment of pensions of different categories are properly followed? (Vide T.R. 4.162 to 4.167, 4.170, 4.171, 4.174 to 4.176, 4.178, 4.180 to 4.193)	:
16.	Is the stock register of money order forms maintained?	:
17.	Are timely steps taken for refund of pension paid in excess as soon as the fact of death comes to the notice of the Treasury? What action has been taken for refund of excess money from Bank/Post Office? Is the amount of pension received back unpaid from Bank/Post Office credited properly to the Government? [Rule 5(1) of Appendix 15 Part B of WBTR]	:
18.	Is any intimation issued to pensioner due to his prolonged non-appearance for identification in case of release of first pension?	:
19.	Has there been any delay in transferring pension payment orders of the Pensioners to the Banks concerned?	:
20.	If the six-monthly statement on the cases of failure on the part of the Pensioners to draw pension sent duly to the Accountant General (A&E), West Bengal? (T.R. 4.193) :	:
21.	Is payment made with the authority of Accountant General (A&E), West Bengal in case of any pension, which has not been drawn for a period of three years or six years? (T.R. 4.191) :	:
22.	Is yearly declaration/LC/Other Certificates obtained from the female/male pensioners? Is the Pension stopped for non-receipt of L.C.?	:
23.	ACCOUNTS SECTION : (a) Does the Bank send the daily scrolls with Vouchers/ Challans, etc., regularly on time and the Treasury return the same after scrutiny on time? (b) Are the vouchers and other instruments sent in locked box? (c) Is the Bank sending two sets of Pass-Book? (d) Is the Bank sending correct DMS (Daily Monthly Statement) in Time? In case of any undue delay, has it been brought to the notice of the Director of Treasuries & Accounts, West Bengal [<i>vide</i> sub-rule (3) of T.R. 2.31]? What are the defects, omissions, discrepancies detected in the accounts received from the Bank? (e) Is the 'Memorandum of Errors' being issued for such defects? (f) Is the Bank rectifying these defects in time? (g) Are the daily Bank Scroll being verified with the computer-generated report?	:

(h) Are the Daily Subsidiary Registers being generated through computer checked with the Vouchers?				
24.	Are the procedures, as laid down in T.Rs. 2.31, 2.35 & 2.36 and Accounting Rules for Treasuries, 1992 strictly observed in compilation of accounts?	:		
25.	(A) Whether monthly Payment Subsidiary Register and Receipt Subsidiary Register are being maintained properly? (B) Whether 14-digit Head-wise accounts are maintained in Receipt through computer? (C) Whether 17/19 digit Head-wise accounts are maintained for Payment through computer? Whether the mistakes, if any, are rectified through computer menu or through back-end? Whether scheme head wise accounts are maintained for Receipt Cash Book/Cash Account? Whether account are maintained Major head wise upto Major Head 6000 and scheme head wise for major head above 6000 for Payment Cash Book/List of Payments? (D) Whether Forest and P.W.D. accounts are maintained Division wise or not? (E) Whether CTR/CTI are regularly sent by the concerned Divisional Officer to the Treasury and the same are sent back by the Treasury Officer to the said authorities after verification with treasury records? Whether backlog in the matter of verification of CTR/CTI has been/are being cleared as per the existing order of the Finance Department? If being done, state clearly how far has been pulled up and balance remaining due for verification. (F) Whether the vouchers relating to payment of pension to the Central Government Pensioners (including ad-hoc relief to the Pensioners of the Government of Myanmar), Railway Pensioners, Defence Pensioners, other state Pensioner have been recorded in proper head of account?			
26.	Whether Subsidiary Register of Reserve Bank Deposits is maintained as per Form No. IST 5 of Accounting Rules for Treasuries, 1992?			
27.	Reports, Returns, Statements & Accounts (Covering period of last twelve months inspection)	:		
Dates of submission of monthly accounts to the office of the Accountant General (A&E), West Bengal:				
Month	Due date of submission	Actual date of submission	Delay in days	Reason(s) for delay, if any

Reason of delay, if any, in submission of monthly accounts to the Office of the Accountant General (A&E), West Bengal and other authorities.	:
28. Are the List of Payment, Cash Accounts and verified date wise monthly statement (VDMS) sent to the Accountant General (A&E), West Bengal and the Directorate of Treasuries & Accounts per order regularly?	:
29. Are Plus Minus memo of each class of deposits, as required under Accounting Rules for Treasuries, 1992 rendered to the Accountant General (A&E), West Bengal and the Directorate of Treasuries & Accounts?	:
<u>STAMP</u>	
30. Are the provisions of T.R. 2.41 properly followed in respect of the Security and Safety of the Strong Room?	:
31. Is adequate Fire fighting equipment provided? Does the Local Fire Service Station In-Charge certify it?	:
32. Are physical verification of Stamps are conducted regularly as per rules?	:
33. Are memo of Stamps prepared in conformity with actual stock of stamps and submitted to concerned authorities viz. Accountant General (A&E), West Bengal and Directorate of Treasuries & Accounts, West Bengal?	:
34. Are all reports returns, registers and indents prepared properly in time and submitted to the concerned authorities?	:
35. Relating to furnishing of Security by Stamp Clerks are the provisions of existing GOs and WBFR Vol. I properly followed?	:
36. Is disposal of obsolete and damaged stamps made properly? Details may be given.	:
<u>CHEQUE</u>	
37. Are provisions of Appendix 10 of WBTR properly followed for making indent, receipt, issue and stock of Chequebooks?	:
38. Are concerned provisions of Appendix 10 of WBTR properly followed for issue, cancellation and re-issue of cheques?	:
39. Are provisions of T.R. 2.38 and T.R. 2.42 of WBTR properly followed in relation to duplicate keys and other padlocks and keys of Treasury Strong Room and other Offices attached to the Treasury?	:
40. Are provisions of T.R. 2.38 and T.R. 2.39 and memo. no. 11067-F dated 3.11.92 properly followed for money or other valuables lodged with the Treasury?	:

<u>GENERAL</u>	
41. Is the accommodation adequate? If not, has any proposal for additional construction been initiated? (A separate note containing the latest position of the construction of the Treasury or the administrative building may please be furnished)	:
42. Are the following facilities: available in the Treasury Complex? (a) Alternative arrangement in case of power failure (i.e. emergency light) (b) Waiting Hall for pensioners (c) Drinking water and toilet facilities for the staff and outsiders	: : :
43. Are Boards indicating the location and various sections of the Treasury put at prominent places in the Treasury building for guidance of visitors? :	:
44. Whether any Guard file/ Register of Inspection notes is maintained? Are the Guard Files of circulars/notes/ notification / orders etc. issued from time to time by the Accountant General (A&E), West Bengal, Finance Department and other authorities maintained? Are the corrections to all books of reference in use updated?	:
45. Has the treasury a record room of its own? If yes, is the Record room in good condition? Is it waterproof, protected from white ants, and kept clean? Is it lighted sufficiently? How is the fire fighting arrangement?	:
46. Is the Attendance Register maintained properly? It is being closed monthly and does it agree with the casual leave and other admissible leave accounts? :	:
47. Are all the forms/ stationeries/ cheque/ foils/ printed Challan etc. as required in the Treasury available? Are Stock Books of these stationeries maintained properly?	:
<u>P.L.ACCOUNT AND OTHER ACCOUNTS OF SIMILAR NATURE</u>	
48. How many P.L. (Banking nature) accounts are operating in the Treasury?	:
a) P.L. Account in favour of Government Officer u/h of Account 8443	:
b) L.F.Account of Local Fund authorities u/h of Account 8448	:
c) Provident Fund Deposit Account, u/h "8336-P.F.D.Account"	:
d) Other Deposit Account of Non-Government Institutions u/h 8449 and 8342	:
e) Are the Schematic Registers maintained as per the existing Government Orders?	:
f) Are the Secondary Institutions-wise Ledger Folios maintained in respect of PFD Accounts, as per the existing Government Orders?	:

49.	Are there any banking nature accounts, which are not operated for more than three complete account years? If so, has any steps been taken to close such accounts? [sub-rule (2) of T.R. 6.08]	:
50.	Are plus minus memo in respect of all the deposit accounts prepared and sent along with the monthly accounts to the Accountant General (A&E), West Bengal and Directorate of Treasuries & Accounts, West Bengal?	:
51.	Are the passbooks received from all the authorities administering the Deposit Account, P.L. Account, Local Fund Accounts, PFD Accounts every month and does the Treasury Officer make up-to-date entries?	:
52.	Are monthly verification of the balance at credit of the above-mentioned account made? Are there cases of non-submission of pass books to the Treasury for consecutive period of three months? If so, has the Treasury Officer withheld further payment in such cases until the passbooks are presented and brought up-to-date? (G.O. No. 13092 dated 1.11.83)	:
CHEQUE SECTION		
53.	Does Cheque Writer countersign the counterfoil/ duplicate copy in case of Computer Cheque of the Cheque forms? Are the accounts of Bill received and cheque printed being monitored by the ATO daily ?	:
54.	Is the account of the cheques prepared daily at the end of the transaction by the D.A. and scrutinised by the Cheque Writer and the Additional Treasury Officer regularly? Are these recorded properly in the relevant register? (Rule 5(16) and clause (ii) of rule 5(17) Appendix 10 of WBTR). Are undelivered cheques counted and verified properly each day and kept under double lock system?	:
55.	Are the statements, as required under rules 5(10), 5(12) & 5(14) of Appendix 10 of WBTR, sent regularly to the Accountant General (A&E), West Bengal?	:
56.	Is the prescribed procedure followed in respect of issue of new cheques in lieu of time-barred, damaged or lost cheques [Rules 5(9) to 5(14) of Appendix 10 of WBTR]	:
57.	Is the account of the blank cheques maintained as per rule 4(4) of Appendix 10 of WBTR ?	:
58.	Is the amount and name of payee as recorded in the paid cheques verified with reference to records kept in Computer/Registers of Cheque delivered?	:

59. Is the list of Outstanding Cheques prepared and sent to the Accountant General (A&E), West Bengal? [Rule 6(1) of Appendix 10 of WBTR]		:	
<u>PREVIOUS INSPECTION NOTES:</u> 60. How far have the defects and omissions pointed out by Director of Treasuries & Accounts, West Bengal, Collector, Sub-Divisional Officer, Treasury Officer, Audit Officer and Other Inspecting Officers been rectified?			
<u>Name of the Inspecting</u>	<u>Date of Inspection</u>	<u>Paras drawn</u>	<u>Paras settled</u> <u>Paras outstanding</u>
61. Has reply to the Inspection Report of the Audit sent to the Accountant General (A&E), West Bengal?		:	
A detail Status report regarding the reply of all outstanding with reason for non-submission of reply should be furnished,			
62. Is the Register for advance drawal maintained and closing balance of the unadjusted advance brought forward each year in next page DDO-wise in terms of Para 2(4) of Finance Department Order No. 9510-F dated 9.5.83?		:	
63. Is the report showing the details where adjustment bills against advances drawn by the Drawing & Disbursing Officers have not been received within six months, sent to the Finance Department and DTA, WB? (G.O. No. 9510-F dated 09.05.1983). An upto-date DDO-wise list of unadjusted advances may be furnished. Steps taken for liquidation of outstanding adjustments should be stated.		:	
64. Is every Revenue Deposit recorded in Register of Receipt? Is every repayment of Revenue Deposit noted under the dated initial of the Treasury Officer in the Register of Receipt as well as Refund of Deposit Register? (T.R. 6.12)		:	
65. Is up-to-date lapsed deposit statement prepared and forwarded to the Accountant General (A&E), West Bengal by 15 th of April each year?		:	
66. Is repayment of lapsed deposit recorded in the Register of Receipt as well as Refund of Deposit Register under authentication of T.O.? (T.R. 6.19)		:	
67. Report on Computerised Treasury Management System a) Whether the Registers of Stock for Computer Appliances such as Hardware, O.S., Installation C.D./Floppy, and Stationery are maintained properly? Whether the		:	

Installation C.D./Floppy are kept properly? (*vide* Appendix 10 Part B)

- b) Whether the Register of Call Book for maintenance of Hardware and Software are maintained properly? (*vide* Appendix 10 Part B)
- c) Whether the backup is regularly taken at the end of each day by the T.O.? (*vide* Appendix 10 Part B)
- d) Whether a register of period of shut down of computer arising due to failure of Hardware/Software is maintained? (*vide* Appendix 10 Part B)
- e) Whether accounts are being generated from computer or not? If not, reason thereof.
- f) Name of the Hardware Vendor
- g) Name of the Software Developer
- h) Whether adequate support received from the Vendor and Software Developer?
- i) Whether all the packages have been loaded and working properly?
- j) Whether the back up for the Software (Server and client) including O.S. has been taken in DAT through software vendor ?
- k) Whether there is adequate space in the Tables and in the Hard Disk? (To be enquired through Software/ Hardware vendor)
- l) Whether archival of the old data have been made? Whether the archived data have been preserver in DAT/CD properly?
- m) Whether correct allotments are entered detail head wise and DDO wise in computer?
- n) Whether the sub-allotment are reduced properly in computer?
- o) Whether uniform head of accounts are maintained for Deposit Receipt and corresponding Deposit Payments?
- p) Whether full heads of accounts with descriptions as per Budget Books have been entered in the master table? (No bill should be returned for non-entry of any head of account in master table.)
- q) Whether all the Receipt Challans and paid vouchers of the bank are entered in computer and verified properly?
- r) Whether the DDO wise monthly Receipt and Payment statements are sent to each DDO and certificate of correctness received from each DDO?
- s) Whether separate ID is allotted for separate category of Pensioner?
- t) Whether separate ID is allotted for each label/sheet of Stamps?
- u) Whether original cheque cancellation certificate issued by TO is furnished by the DDO with the fresh bill against cancelled cheque?

<p>v) Whether Treasury copy of sanction memo is enfaced by TO at the time of payment?</p> <p>w) Whether the User-ID is given in the name of the user and not in designation and is deactivated at the time of transfer/ “retirement of the user?</p> <p>x) Whether Bill objection, cheque delivery, cheque cancellation etc. are made through computer?</p> <p>y) Whether monthly accounts are closed in computer after submission of monthly accounts?</p> <p>z) Whether the back-end corrections are done after approval from Jt. DTA?</p>	
<p>68. For Treasuries not yet computerised:</p> <p>a) Whether Estimate for Civil and Electrical works have been sent to DTA?</p> <p>b) Whether allotment has been received for that purpose?</p> <p>c) Whether civil work has been completed?</p> <p>Whether Electrical work has been completed?</p>	
<p>69. SPECIAL COMMENTS, IF ANY</p>	

Date:

SIGNATURE OF THE OFFICER CONDUCTING INSPECTION

SPECIAL COMMENTS, IF ANY

APPENDIX 5

[See T.R. 3.15 & 4.023]

Special Rules for (i) P. W. Directorate, (ii) I. & W. Directorate and other Directorates executing Public Works and (iii) Forest Directorate.

Part I – P. W. Directorate, I. & W. Directorate and other Directorates/Departments executing Public Works.

Introductory

1. The Rules in this part shall apply primarily to offices in the Directorates/Departments engaged in execution of Public Works in relation to their transaction with the Treasuries as well as Banks and where payments to these Officers are made within the ceiling of the expenditure intimated in the form of letter of credit. At present these Rules are applicable to the following works-executing Departments/Directorates where the letter of credit is controlled by the Chief Engineer and Head of Directorate mentioned against each subject to the approval of the Finance Department. The letter of credit is issued in favour of the Executive Engineers or other Officers declared as the Public Works disbursers on the basis of authorisation made by the respective Departments in consultation with the Finance Department and the Accountant-General. These rules do not apply to charges for petty construction and repairs executed by the Officers of the Department within their delegated powers in terms of Item 3 of Schedule “A”, to the Delegation of Financial Power Rules, 1977. In their application to Treasuries the cash business of which is conducted by the banks these rules are subject to provisions of Chapter 2 of W.B.T.R.

<i>Sl. No.</i>	<i>Public Works Executing Departments/Directorates</i>	<i>Heads Directorates</i>
1.	Public Works Directorate	Chief Engineer
2.	Public Works (Roads) Directorate	Chief Engineer
3.	Public Works (Construction Board) Directorate	Chief Engineer
4.	Water Resource Development Directorate	Chief Engineer - I
5.	Housing Directorate	Chief Engineer
6.	Public Health Engineering Directorate	Chief Engineer {Mechanical / Electrical (ME)}
7.	State Water Investigation Directorate	Director
8.	Urban Development Department	Chief Engineering Advisor (CEA)
9.	Sundarban Development Board	Project Director
10.	Public Works (Electrical) Directorate	Chief Engineer (Electrical) - I
11.	Irrigation and Waterways Directorate	Chief Engineer - I
12.	Water Investigation and Development Department	Deputy Secretary (CADP)
13.	Urban Development Department, I & CP Branch	OSD & Deputy Secretary
14.	Municipal Engineering Directorate	Chief Engineer

2. The Treasury Officers/Banks are prohibited from making any payment for the disbursement by any Executive Engineer or Officer acting as public works disbursers except in accordance with the rules in this part.

Remittance to the Treasury

3. Moneys received by the Officers of the Engineering Departments/Directorates shall be paid as soon as possible into the nearest treasury-link bank for credit under head of account "8782-00-102-Public Works Remittances-001-Remittances into Treasuries."

Note :- Recoveries on account of rent of public buildings borne in the books of the Public Works Department or Irrigation & Waterways Department or Housing Department or other Works-Executing Departments include rents of electric installation, water supply, other special services as also occupier's shares of tax etc., when such recoveries are made by deductions from pay bills of Government Employee and transfer-credited to the appropriate receipt head of the Government.

4. No deposit account can be opened in a Treasury by an officer executing public work by Government money and all remittances made by him or on his account must be credited to the treasury accounts as "8782-00-102-Public Works Remittances-001-Remittances into Treasuries."

5. A public work disburser shall make remittance in T.R. Form No. 7 in which he will enter all the particulars of remittance. The T.R. Form No. 7 shall accompany the cash/cheques, etc. and the Challan shall be receipted by the Bank linked to the concerned Treasury without the intervention of the Treasury Officer.

Note :- A copy of the challans meant for the departmental officer on whose behalf the remittance has been made will be sent to the officer concerned by the Treasury when they are received from the bank along with daily accounts.

Drawing from Treasury/Bank

6. Funds may be supplied to the authorised public works disburser of the Department/Directorates:-

(i) Directly by the Treasury on salary (other than wages for works), travel expenses, office expenses, other charges, loans and advances from G.P.F. / G.I.S.S., etc. (not related to works) and

(ii) by cheques drawn on the bank within the ceiling of expenditure indicated in the form of letter of credit by the Chief Engineer or the Head of the Directorate, as the case may be; all the charges mentioned above in respect of work charged establishment shall be drawn against L.O.C.

These two classes of payments will be recorded separately in the Treasuries in separate registers.

Note :- This rule is not applicable to charges for petty construction and repairs executed by Civil Officers which are debitable against the service head of department concerned within the grant/appropriation and allotment of fund.

7. (i) Salary bills and bills for drawal of charges on account of office expenses and other charges (i. e. contingent bills), withdrawals from G.P.F., final payment of G.P.F./G.I.S.S. etc., for regular establishment shall be cashed by the Treasury Officer only after the officer presenting the bills has been placed in account with him specifically for this purpose by a written authority from the Accountant General (Accounts and Entitlement), West Bengal, issued on the basis of a Govt. order. In the matter of encashing these bills, the treasury will exercise such checks as are exercised in respect of similar claims by other Drawing & Disbursing Officers.

(ii) At the option of the public works disbursers, the amount indicated in the bill shall be paid by cheque for the purpose of obtaining bank drafts for remittances to outlying places.

(iii) Charges on account of the work-charged establishment shall be drawn by the public works disburser out of the fund made available through 'Letter Of Credit' issued by the Heads of the Works departments as enumerated in the para 1 hereinabove. The 'Letter Of Credit' to be issued by the Heads of the Departments/Directorates shall be addressed to the Branch managers of the banks with which the public works disbursers have been placed in account for the purpose. Copies of the 'Letter Of Credit' shall be endorsed by the 'Letter Of Credit' issuing authority to the concerned Treasury Officer who shall fill up the relevant columns of the 'Letter Of Credit' register as prescribed in T.R 4.052 from the copies of the 'Letter Of Credit' received by him from the authorities. It is the duty of the public works disbursers/ 'Letter Of Credit' operator to ensure that the expenditures incurred for the work charged establishment are within the available credit balance in the respective 'Letter Of Credit' account.

(iv) The 'Letter Of Credit' cheque book issued by one treasury should never be used for withdrawal of fund from the 'Letter Of Credit' account maintained at a bank which is other than the link bank of the treasury which issued the 'Letter Of Credit' cheque book.

Cheques

8. Executive Engineers and other officers who are declared as public works disbursers in respect of works executing Directorates or Departments and who are so authorised by the Accountant General (Accounts and Entitlement), West Bengal, in accordance with the departmental regulation, may draw cheques on specified Bank(s) within the ceiling of expenditure as intimated in the form of letter of credit by the concerned Chief Engineer/Head of Directorate. Fund so obtained by them for works expenditure is covered by a bill or a regular authority and the Accountant of the division (the Divisional Accountant / Divisional Accounts Officer) examines the charges before drawal. The relevant bill or authority is not required to be presented to the treasury along with LOC cheque for drawing the fund. The bank will pay within the letter of credit issued to it by the Chief Engineer or the Head of Directorate. The letter of credit issued usually lapses at the close of the financial year in which it is issued and a cheque drawn before the end of the year but paid on a subsequent date shall be taken against the letter of credit of the year in which it was drawn.

Subordinate Officers

9. (1). A Divisional Officer authorised to draw cheques on the Bank may issue a cheque in favour of Sub-divisional Officers to encash the same against his own account. Separate accounts for Sub-divisional Officers shall not be opened at a Bank. The cheques issued by the Divisional Officer shall be paid by the bank within the ceiling of expenditure as indicated in the letter of credit of the issuing authority and the same will be dealt with in the same way as if drawn by himself.

(2). The drawing and disbursing officer/public works disburser of the division may draw salary of a sub-division under his/her division and remit the salary drawn from the treasury with which he/she has been placed in account for the purpose by purchasing bank draft on government account to the Assistant Engineer-in-charge at least seven days before the close of month to ensure timely disbursement of salary of the staff of the sub-division which is located within the jurisdiction of a treasury other than the treasury within whose jurisdiction the Divisional Office is located. The DDO/Public works disburser shall maintain the required bill register, bill transit register etc., as applicable to other DDO's of the civil departments for drawal of fund from a treasury.

Certificate of Total Issues (CTI)

10.(a) The Amount of each paid LOC cheque incorporated in the treasury monthly accounts must be recorded in T. R. Form No. 63, and sent to the Divisional Engineer monthly by the Treasury Officer who shall get the particulars of cheques encashed posted in TR form no 63 from the register of cheques encashed maintained in the treasury for each works division and sign the schedule in token of authentication of the entries made by his/her treasury in the form. Simultaneously the Treasury Officer shall furnish a certificate in the following format with the schedule.

“ I hereby certify that the total issues made from this treasury on cheques drawn against the account of the Officer-in-charge.....Division, during.....(month/year) amounted to Rs.....(in words).....”.

(b) In case of the computerized treasuries a copy of the computer-generated report of the payment register of cheques encashed under head “8782-00-102-Public Works Remittances-002-Public Works Cheques” for each works division for each month may be furnished to the divisional engineer concerned with the necessary certificate as prescribed hereinabove. The said copy of the register as furnished by the treasury may be treated by the divisional engineer as the Certificate of Treasury Issues for the purpose of the divisional accounts and submission to the Accountant General (A&E) West Bengal as an enclosure of the “Schedule of monthly settlement with treasuries” in CPWA form 51.

Monthly Settlement

11. The Divisional Officer should obtain from the treasury the certificate of consolidated Treasury Issues in respect of cheques encashed during the previous month, prepare the “Schedule of Monthly settlement with treasuries” in CPWA form 51 for submission to the accounts officer with the monthly works accounts and also the Consolidated Treasury Receipts in respect of remittances sent by him and his subordinates during the previous month duly signed by the Treasury Officer. The Divisional Engineer/Divisional Accountant shall verify the Treasury Issues and the Consolidated Treasury Receipts sent to him by the Treasury Officer for the previous month in T. R. Forms No. 63 and 64 with reference to his/her office records.

Supplemental

12. Subject to the above general provisions, supplementary instructions for the guidances of departmental officers may be laid down by departmental regulations

Part II – Forest Department

Introductory I

1. The rules in this part are intended primarily for the guidance of Forest Officers in their dealings with Treasuries and of Treasury Officers in dealing with the transactions of those officers. They are equally applicable to any other officer not belonging to the Forest Department who may be authorised to incur expenditure against Forest grants.

Remittances to the Treasury

2. Moneys received by officers of the Forest Department shall be paid as soon as possible into the nearest Treasury-link bank for credit under the head of account “8782-00-103-Forest Remittances-001-Remittance into Treasuries-Hd-I.”

Note :-Earnest money deposits tendered by contractors or purchasers of forest produce should be paid by them direct into the Treasury, where they will be credited to the head “8443-Civil Deposit-Security Deposits, etc.” and not to “Forest Remittances”. Refunds of these deposits will be regulated by T. R. 6.13.

3. The Bank shall receive Forest Revenue-

(i) when paid in by a Forest Officer; or

(ii) when the challan (T. R. Form No.7) is countersigned by a Forest Officer under T. R. 3.06 ; or

(iii) when Treasury Officer is specially authorised to receive it. In such cases, a copy of the challan shall be forwarded by the Treasury Officer direct to the Divisional Forest Officer, in order that the revenue may be brought to account in the books of the later.

Monthly Settlement

4. A consolidated receipt in T. R. Form No. 64 for the Forest Remittances received and credited during the month shall be furnished by the Treasury Officer by the 1st week of the following month to the Divisional Forest Officer for verification.

Note :- Under the directions contained in the Accounting Rules for Treasuries,1992, a simple schedule of Forest Remittances showing separately the cash received from each Forest Officer and incorporated in the consolidated Treasury receipt will be prepared every month by the Treasury Officer for submission to the Accountant General (Accounts and Entitlement)West Bengal.

Drawings from the Treasury

5. Officers-in-Charge of Forest Divisions are authorised to obtain funds required for departmental disbursements by drawing cheques on Banks with which they may be placed in account by the Accountant General (Accounts and Entitlement), West Bengal. No letter of credit will be issued specifying the limit up to which such cheques may be drawn.
6. The Bank may cash a cheque issued in favour of a Range Officer against the drawing account of a Divisional Officer.
7. A Divisional Officer may frequently require fund at a Bank other than that with which the Divisional Officer banks. In such cases the Divisional Officer may be placed in account with that Bank, fund being, drawn in the usual manner against the drawing account of the Division.
8. The leave-salary of officers of the Forest Directorate shall be drawn in the same manner as the salary of the duty post is drawn. The officer going on leave may request for remittance of salary to him by a demand draft or he may arrange for collection of the leave-salary in the manner as may be convenient for him.
9. In case of the computerized treasuries a copy of the computer-generated report of the payment register of cheques encashed under head "8782-00-103-Forest Remittance-002-Forest Cheques-Hd-II" for each forest division for each month may be furnished to the divisional forest officer concerned with the necessary certificate as prescribed hereinabove. The said copy of the register as furnished by the treasury may be treated by the divisional forest officer as the Certificate of Treasury Issues for the purpose of the divisional accounts and submission to the Accountant General (A&E) West Bengal as an enclosure of the consolidated Issue-cum-schedule.

Supplemental

10. The provisions of this part may be varied or supplemented to such extent as may be deemed necessary by Government after consultation with the Accountant General (Accounts and Entitlement) West Bengal.

Guidelines for Treasury Officers :

1. In case of PWD Division – The codal provisions as laid down in CPWA code and Part-I hereinabove are as follows :- The Treasury Officer shall arrange to furnish to the Divisional Officer concerned Certificate of Total Issue (CTI) in the form specified in Rule-10 of Part-I hereinabove every month. The Divisional Officer shall obtain from the Treasury Officer the Certificate of Total Issue (CTI) and reconcile the Treasury figures with the Divisional figures.
2. The Treasury Officer shall also furnish to the Divisional Engineer/Officer concerned a Consolidated Treasury Receipt (CTR) in T.R. Form No.64 duly filled in with information on all the remittances accounted for in the treasury for the Division during the month for verification by the Divisional Engineer/Officer.
3. In case of the Divisional Officer of Forest Department the Treasury Officer concerned shall furnish to the Divisional Officers a copy of the consolidated treasury receipt for forest cash remittances in TR Form No.64 and may also furnish an extract of the register of Forest Cheques (From IST-II) duly signed.
4. In case of the computerized treasuries, each Executive Engineer / Divisional Forest Officer attached with the treasury shall be provided with an 'Operator-Code' by the treasury. The concerned Executive Engineer / Divisional Forest Officer must mention the 'Operator-Code' in every Cheque and Challan issued/deposited by them. The Treasury Officer must capture the 'Operator-Code' in the computer while recording PWD/ Forest Paid-Cheque or Challan. Copy of the computer-generated report of the payment for cheques encashed for each works / forest division for every month shall be furnished by the Treasury Officer to the concerned Executive Engineer / Divisional Forest Officer. Similarly, the copy of the computer-generated report of receipt for each works / forest division for every month shall be furnished by the Treasury Officer to the concerned Executive Engineer / Divisional Forest Officer. The said copies of the reports as furnished by the treasury shall be treated by the Executive Engineer / Divisional Forest Officer as the Certificate of Treasury Issues (CTI) and Certificate of Treasury Receipt (CTR), as the case may be, for the purpose of the works / divisional accounts and submission to the Accountant General (Accounts and Entitlement), West Bengal as an enclosure of the schedule of monthly settlement with treasuries in CPWA form 51.

APPENDIX 6

[See clause 2 (a) of T. R. 2.39]

Rules regarding receipt, custody and delivery of duplicate keys deposited into Treasury by the Branch Manager of a Branch of a Public Sector Bank.

1. If the Branch Manager of a branch of the Public Sector Bank at which Treasury work is conducted, wishes to deposit the duplicate keys of the strong room or currency chest in the Government Treasury, the Branch Manager or other Officer-in-Charge of the branch of the Public Sector Bank shall personally deliver a sealed packet purporting to contain such duplicate keys to the Treasury Officer of the concerned Treasury and obtain a receipt from the Treasury Officer.

2. The receipt of the Treasury Officer shall merely acknowledge the receipt of a sealed packet and before signing the receipt the Treasury Officer shall satisfy himself that the seals are intact.

3. On receipt of the sealed packet, the Treasury Officer will place the same in double locks and enter the transaction in a register, preferably the register of valuables in T. R. Form No. 3 such register will contain a column for description in which the Treasury Officer will note with his own hand the number of seals and date of consignment to double locks.

4. The sealed packet shall not be taken out of double locks except on personal application by the Branch Manager or other Officer-in-Charge of the branch of the Public Sector Bank, and by the Branch Head Cashier (or his duly appointed representative). On such joint application the Treasury Officer shall deliver the sealed packet to the Branch Manager or other Officer and Head Cashier only and then on receiving back the receipt given by him for the sealed packet under Rule I as well as obtaining the joint receipt of the Branch Manager or other Officer and Head Cashier for the sealed packet.

5. The Branch Manager or other Officer-in-Charge of the branch of the Public Sector Bank shall periodically and in any case at periods of not less than six months, verify the presence of the sealed packet in the double locks of the Treasury and shall satisfy himself that the seals are intact.

6. The Treasury Officer shall periodically verify, and in any case at periods of not less than six months, the presence of the sealed packet and satisfy himself that the seals are intact. He shall also verify its presence whenever there is a change in the charge of the Treasury. In the latter case the outgoing and incoming Treasury Officer shall personally hand over and take over charge of the sealed packet and shall sign the register mentioned in Rule 3 to this effect.

Rules for the safe custody of the duplicate keys of banks

7. Treasuries at places where there are no branches of the State Bank of India should offer facilities to Public Sector Banks for the safe custody of sealed packets purporting to contain duplicate keys of these banks subject to the same precautions as are taken while accepting articles for safe custody in Treasuries provided there is a suitable strong room in the Treasury with adequate accommodation for the deposit of sealed packets. The following conditions should also be fulfilled before the acceptance of such sealed packets :-

- (a) a flat rate of Rs. 50 per year or a part thereof per packet containing the duplicate keys of banks irrespective of the size of the packet will be charged from the bank availing of the facility;
- (b) the packets to be accepted for safe custody by the Treasuries should invariably be sealed properly before handing it over to the Treasuries;
- (c) the Government should have the option either to accept or to reject the duplicate keys of a particular bank;

(d) the Government or any of its officers should not be held responsible for the loss of sealed packets containing duplicate keys either through destruction by fire or by theft, fraud or any other cause including negligence of its employees.

8. The banks will be permitted to withdraw the keys temporarily and no extra charge will be levied for that purpose provided the keys are re-deposited with the Treasury before the close of business of the day on which it is withdrawn.

9. A fee of Rs. 10/- shall be charged in cases where the duplicate keys are not re-deposited on the same day on which they are withdrawn but are re-deposited within a period of seven days counting from the date of withdrawal. If, however, they are re-deposited after seven days, the transaction shall be treated as a fresh deposit and a charge of Rs. 50/- shall be levied.

APPENDIX 7

[See clause 2 (c) of T. R. 2.39]

Rules for Safe Custody of non-Treasury padlocks and keys and duplicate keys of such locks

1. Every padlock of cash chests or almirahs containing valuable documents shall have a number impressed upon it or attached to it by a metal or other label, and the same number shall be impressed on or attached to each key belonging to it.

Note :- The term “padlocks” includes also the ‘self locks’ of iron safes and steel almirahs used for keeping cash and valuables.

2. (a) All spare padlocks of Collectorate with their keys and all duplicate keys of locks in use in offices situated at the headquarters of a district, Sub-divisional Offices and other outlying offices in the district shall be sent to the Treasury Officer for safe custody in a convenient small container/packet which can be opened easily.
 - (b) The padlocks and keys sent to the Treasury Officer for safe custody shall be sent with a forwarding letter mentioning the numbers of the padlocks and the keys so sent.
 - (c) The Treasury Officer shall send receipts direct to the officers concerned after the necessary entries have been made in his register.
3. A register of all padlocks and keys received for safe custody by the Treasury Officer shall be maintained in the following form :-

Date of receipt	From whom received	No. borne by padlocks and key	No. of duplicate keys received	Name of office using the padlocks	Initials of the Treasury Officer receiving	Date of removal of any duplicate keys	No. and date of order sanctioning the removal	Initial of the Treasury Officer removing the key	Remarks
1	2	3	4	5	6	7	8	9	10

4. The padlocks and keys received by the Treasury Officer shall be kept in a special box in the Treasury in the custody of that Officer.
5. (a) At least once every three months, and whenever the charge of the Treasury is transferred, all padlocks with their keys and all duplicate keys in the custody of the Treasury Officer shall be examined by him, and a certificate that they have been found to be correct shall be recorded in the register.
- (b) The Collector or Collector-in-Charge shall examine and verify the entries once a year during his annual inspection.
6. (a) If any key in use is lost the lock shall be opened unless otherwise directed by the head of the office with a duplicate key obtained from the Treasury Officer, and the lock and the key shall then be withdrawn from use.
- (b) A duplicate key shall be issued by the Treasury Officer when the requisition for it is signed by the head of the office concerned.
- (c) No local mechanic shall be allowed to repair a padlock except under the personal supervision of the head of the office. Where such local supervision is not possible or where there is doubt as to the safety of the operation of repair, a new lock and key shall be brought into use. A new key shall in no case be made locally.

Note :- The duplicate keys of the padlocks of the offices in Kolkata may be lodged for safe custody either with the Kolkata Collectorate Treasury or with the Alipore Treasury No. I, South 24-Parganas.

APPENDIX 8
[See T. R. 4.134]

Rules for Secret Service Expenditure

1. When an allotment is placed at the disposal of an Officer for secret service, the Officer concerned shall maintain a register [as mentioned in West Bengal Financial Rules] in which the date and amount of each bill shall be entered with a note of the progressive expenditure. Within the allotment, the Officer may draw bills in T. R. form No. 26 for such sums as may be necessary. Such bills need not be supported by vouchers.

2. The general control of expenditure incurred against the allotment shall be vested in the officer aforesaid who shall be responsible for the expenditure and shall ensure that *accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation has been made.*

3. The Officer aforesaid shall maintain in the form of a cash book a secret record of the expenditure and receipts (if any) connected with the allotments. This record shall contain the amount and the date of cash payment and such indication of its nature as the Officer mentioned in Para 4 below may consider necessary in order to enable him to discharge the responsibility placed upon him by that para. The amount drawn from the 'treasury as secret service expenses shall be entered in the cash book on the receipt side, number and date of bill being noted against the entry.

4. In respect of each officer authorised to incur secret service expenditure, the Administrative Department shall nominate, in consultation with Finance Department, a Controlling Officer who shall conduct at least once in every financial year, a sufficiently real administrative audit of the expenditure incurred and furnish a certificate to the Accountant-General in the following form not later than the 30th June, following the year to which it relates :

“I hereby certify that the amount actually expended by me or under my authority for secret service in the year ending the 31st of March was Rs. _____ and that the balance in hand on the said 31st March, was Rs. _____ and that this balance was surrendered by short drawing in the first bill presented during the year and I declare that the above payments on secret service have been made in the public interest out of secret service funds and that they were properly made.”

5. The accounts of Secret Service expenditure shall not be subjected to scrutiny by the audit authority.

6. With reference to expenditure in Police Officers the procedure will be as follows :

Inspector General of Police, West Bengal and Commissioner of Police, Kolkata will make sub-allotment respectively to different Deputy Inspector Generals and Deputy Commissioners who will maintain necessary registers and draw money.

The Assistant Inspector General and the Deputy Commissioner head-quarters will make a thorough audit of expenditure incurred by Deputy Inspector Generals and Deputy Commissioners and thereafter Inspector General of Police, West Bengal & Commissioner of Police, Kolkata respectively will furnish the certificate in proper form.

APPENDIX 9
[See T.R. 4.032]

Different Classes of Receipts exempt from Stamp Duty

Note:- The contents of this appendix have no validity except in so far as they reproduce the exact wording or represent correctly the meaning of the relevant Act, rule or order by which the exemptions have been granted. No doubtful case should be decided except by reference to the appropriate Act, rule or order, as the case may be and if necessary, to the Government.

The following items are exempt from Stamp Duty

1. Receipt given by or on behalf of or in favour of the Government of India.
2. Receipt on cheques.
Note ;-Receipt on income-tax refund orders falls within this category.
3. Receipt given for payment of interest on Government Promissory Notes.
4. Receipt for pensions or allowances by persons receiving such pensions or allowances in respect of their service as non-Commissioned or Petty Officers, Soldiers, Sailors or Airmen, and not serving the Governments in India in any other capacity.

*Note:-*The expression Soldiers/Airmen used in this appendix includes persons below the rank of non-Commissioned Officers who are en-rolled under the Indian Army Act, 1911/Indian Air Force Act, 1932.

5. Receipt or bill of lading issued by a Railway Company or Administration or an Inland Steamer Company or an Air Transport Company for the fare for the conveyance of passengers or goods or both or animals or for any charges incidental to the conveyance thereof or given to such Company or Administration or Inland Steamer Company for the refund of an overcharge made *in* respect of such fare or charges.
- 5A. Receipt given by a Railway or Administration or an Inland Steamer Company, for money received by it from another Railway Company or Administration or Inland Steamer Company or from Tramway Company or other carrying Company on account of its share of fares or freight for the conveyance in through traffic of passengers or goods or both or of animals.
- 5B. Receipt of Bill of lading issued by the Commercial Carrying Limited, for the fare for the conveyance of passengers or goods or both or receipt given by the said Company for the refund of an overcharge made in respect of such fare.
6. Receipt for pay or allowances by non-Commissioned or Petty Officers, Soldiers, Sailors or Airmen of Military, Naval or Air Forces and those of the irregular corps when serving in such capacity, or by Mounted Police Constables.
7. Receipts given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-Commissioned or Petty Officers, Soldiers, Sailors or Airmen of any of the said Forces and serving in such capacity.
8. Receipt given for pension or allowances paid by the Government to an heir of a deceased non-Commissioned Officers or Petty Officers, Soldiers, Sailors or Airmen of Military, Naval or Air Forces.
9. Receipt for any payment of money without consideration, such as receipt for grant-in-aid bills, for fees paid to Barristers-at-Law, for scholarships, and for refund by Hospitals of advance payments made by patients.

Note:- The receipt for fees paid to advocates through a briefing or instructing Government Solicitor or Advocate need not also be stamped.

10. Receipt for payments of free grants made by Government from State revenues to Municipalities, District Boards and other local bodies for objects of the nature noted below :-
 - (i) Augmenting the resources of the local bodies.
 - (ii) Establishing an equilibrium between receipts and expenditure.
 - (iii) Contribution towards the maintenance or equipments of Schools and Hospitals.
 - (iv) Contributions towards improvement of roads or water supply.
 - (v) Contributions towards gratuitous relief in famine stricken areas.
11. All other grants for educational, charitable and religious purposes.
12. Receipts granted for adjustments between State and Local Funds.
13. Receipt for payments of rent by a cultivator on account of land assessed to Government revenue.
14. Receipt for advances made by Government under the Agriculturists Loans Act, 1884 (Act 12 of 1884).
15. Receipt given by a headman or lambardar for land revenue or taxes collected by him.
16. Receipt endorsed on instruments executed by or on behalf of any society for the time being registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1973, or instruments executed by any officer or member of any such society relating to the business of the society.
17. Such other receipts or class of receipts as may be legally exempt from stamp duty.
18. Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank.
19. Receipt endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to him in adjustment of a short or wrong payment of such an order.
20. Receipt endorsed by the holder of a Post Office cash certificate at the time of its discharge.
21. Receipt given by an officer of the Indian Posts and Telegraphs Department in respect of a sum paid to him by the Government as an advance for the purchase of railway or steamer tickets.
22. Receipt for payments made by or on behalf of Government of India -. or any State Government.
23. Receipt given by a person, for advance exceeding Rs. 20 received by him from the State Government under the Agriculturists loans Act, 1884 (Act 12 of 1884).

Note :-1. Cash Memorandum issued by tradesmen for sales against cash payment are not treated as receipts within the meaning of Section 2(23) of the Indian Stamp Act (Act 2 of 1899) and need not be stamped even if the amount exceeds Rs. 5000 unless they contain any acknowledgement of the receipt of money from the purchasers as named therein of the price of the articles sold.

Note :-2. The following documents do not come under any of the exemptions mentioned above but are chargeable with stamp duty under the general rules :-

- (a) Receipts signed by a Government Officer acting as executive Officer of a Municipality and the Chairman of a Municipality.
- (b) Receipts [other than those mentioned in Item (8) above] drawn on account of Cantonment and other Local Funds.
- (c) Receipts for advances taken by Government employees.
- (d) Receipts for refund or repayment of deposits other than those covered by Items (16) above.
- (e) Receipts on acquittance rolls of establishments.
- (f) Receipts drawn by the Accountant-General or the Treasurer of Charitable Endowment on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

Note :-3. When a loan is given as a whole to the whole body of borrowers it will be sufficient to affix a one rupee stamp thereon. When the loan is divided by the Deputy Collector and a certain portion is assigned to each of the loanees, then in every instance when such portion exceeds Rs. 5000 a one rupee stamp is required.

APPENDIX 10

[See sub-rule (2) of T. R. 4.017]

Rules for Payment by Cheques**Part A****Manual System****1. Receiving of Bills at the Counter**

- (1) All bills shall be received at the Receiving Counter from the Drawing & Disbursing Officer or his authorised representative through the Bill Transit Register and for each bill received a token will be issued by the counter clerk after putting his initial in the Bill Transit Register. The counter clerk shall maintain, for all transactions, bound "Registers of Bills Received and Passed" in the Form as shown in Annexure "A" in triplicate. The pages of "Registers of Bills Received and Passed" shall be machine numbered serially and the duplicate and triplicate copies marked by the same number as on the original. Separate Drawing & Disbursing Officerwise register will be opened for Salary bills, Pension bills and other bills.
- (2) On receipt of a bill, the counter clerk shall hand over the token to the Drawing & Disbursing Officer or his authorised representative at the counter, write the number as well as date of issue of token prominently at the top of the bill and make necessary entries in the "Registers of Bills Received and Passed". He shall send the bills in convenient batches, at least twice daily by 11-30 a.m. and 2-30 p.m., to the respective clerks of the Bill Section along with "Registers of Bills Received and Passed". The clerks shall receive the bills along with the duplicate and triplicate copies of the said register and put his signature on the original copy thereof.

2. Checking and Passing of Bills in the Bill Section

- (1) The clerks of the Bill Section shall, on receipt of the bills, exercise proper treasury check, enter it in specified registers. The bills which cannot be passed for one reason or the other will be returned to the counter direct for delivery to the Drawing & Disbursing Officer concerned through the "Registers of Bills Received and Passed" after making suitable entries therein. The unpassed bills shall be accompanied by a relevant Return Memo. (Annexure "B", "B1", "B2", "B3" and "B4") signed by the Treasury Officer/Additional Treasury Officer stating the grounds on which they are returned. In case the bills have been accepted after scrutiny, the clerks of the Bill Section shall affix the pay order on the bill and fill up the relevant entries in the "Registers of Bills Received and Passed." The name of the party in whose favour the cheque is required to be drawn shall be written on the bill in red ink immediately above the pay order.
- (2) Normally, cheques should be issued in favour of the drawer of the bill unless there is specific written request by the Drawing Officer to issue cheques in favour of other persons or parties. If there is such a request, the Treasury Officer shall, if the endorsement is in order, write in red ink immediately above the pay order, the name of the party in whose favour the cheque is to be issued. It shall be clearly indicated by the Treasury Officer whether the cheque should be crossed or Account Payee or Open, as per Rule 5(2)(d) below. In case where the bill is not payable before a specified date, a stamp "not payable before _____" shall be affixed next to the pay order. All such bills shall be submitted to the Treasury Officer together with the "Registers of Bills Received and Passed" for signature through the Accountant or Additional Accountant as may be authorised for signature. The Treasury Officer shall carry out such scrutiny as is required of him and will sign the pay order and the "Registers of Bills Received and Passed" and return them to the clerk concerned of the Bill Section. At the end of each week and also every Wednesday (if the Wednesday be a holiday, of the next working day) the Bill Section will prepare a list of agewise

outstanding bills from the various "Registers of Bills Received and Passed" and submit it to the Treasury Officer for scrutiny. The Accountant will get this work done under his supervision. No bill shall be kept pending for more than three days. If a bill cannot be disposed of within three days, the fact should be intimated to the Treasury Officer / Additional Treasury Officer with reason therefore in the very next day.

3. Transmission of Passed Bills to the Cheque Section

All passed bills shall be transmitted to the Cheque Section together with the duplicate and triplicate copies of the "Registers of Bills Received and Passed". The duplicate copy shall be returned to the Bill Section with the initials of the Cheque Writer of the Cheque Section, while the triplicate copy shall be retained for necessary record. Bills, if any, subsequently passed, shall be entered by the Bill Section in the duplicate copy and sent to the Cheque Section. The Cheque Section while giving initial on the duplicate copy for the receipt of their bills, shall simultaneously note on the triplicate copy previously retained.

4. Cheque Foils and their Custody

- (1) **Cheque Foils:** Cheque foils are printed with counterfoils and are machine numbered serially. The cheques are generally bound in books of 100 foils each. No date shall be printed on the foils this being noted at the time of the delivery of cheques as prescribed in Rule 5(15) below.
- (2) In the first week of January every year indents for supply of cheques shall be prepared by the Treasury Officer and sent to the Pay & Accounts Officer (I), Kolkata for onward transmission to the Controller of Stamps, Central Stamps Stores, Nasik Road. The Pay & Accounts Officer (I), Kolkata, shall, by the 3rd week of January each year, consolidate the indents received from various Treasuries and place a consolidated indent with the Controller of Stamps, Central Stamp Stores, Nasik Road. In the indents, cheque foils in stock on the first day of January of the current year, cheque foils consumed during the year ending thirty-first December and cheque forms required for the next year together with three months' reserve shall be mentioned. The indent should be based on the average consumption as actually shown in the Register of Cheque Foils [Vide Sub-rule (4) below] maintained in the Cheque Section. The cheque books would be generally supplied in the month of June/July. The size and design of the cheque foils can be changed only with the approval of Government in the Finance Department.
- (3) **Custody of Cheque Books:** On receipt of the supply of the cheque books from the Controller of Stamps, Central Stamp Stores, Nasik Road, the Pay & Accounts Officer (I), Kolkata shall verify to his satisfaction that the number of cheque books indented has actually been received in good condition and that those are recorded properly in the 'Stock Register of Cheque Books' in the form at Annexure 'R'.
- (4) **Issue of Cheque Books :** Cheque Books shall be issued to the Treasury Officer only on proper requisition after making necessary entries in the 'Stock Register of Cheque Books'(Annexure 'R'). Treasury Officer, on receipt of cheque books, shall verify to his satisfaction that he has received the actual number of cheque books in good condition as per requisition and he shall make necessary entries in the 'Stock Register of Cheque Books' (Annexure 'R'). Similar procedure shall be followed by the Treasury Officer in case of issue of cheque books to other cheque drawing officers.
- (5) The receipt of cheque books from the Treasury Officer's stock shall be entered in the 'Register of Cheques Received & Used' (Annexure "C") to be maintained by the Additional Treasury Officer (cheque) in which datewise number of cheques used, i.e., cheques actually signed by the Additional Treasury Officer (Cheque), the number of cheque(s) cancelled (with the Serial No. of the cancelled cheque specified), the number of cheques in hand with the daily opening and closing cheque number, should be shown.

- (6) At the opening of business on each day, the Additional Treasury Officer (Cheque) shall make over to the Cheque Writer such number of cheque foils as he considers sufficient for day's requirement. This shall be entered by the Additional Treasury Officer (Cheque) in a Note Book to be kept in the safe under lock and each entry shall be signed by him and the Cheque Writer.
- (7) Unless otherwise specified in any Departmental rules and regulations the counterfoils of cheques issued by the Treasuries shall be preserved for a period of three years. In cases, however, where the counterfoils are required to be preserved in connection with court case / enquiry etc., these should not be destroyed unless otherwise advised by the Government.

5. Work in Cheque Section

- (1) The Cheque Section will be under the supervision of the Addl. Treasury Officer (Cheque).
- (2) Immediately on receipt of passed bills from the Bill Section, the Addl. Treasury Officer (Cheque) / Cheque Writer shall examine the bills with reference to the following points and, if in any bill a defect is noticed in regard to any of these points, he shall return the bill to the Bill Section for certification :-
 - (i) That the pay order has been signed by the Treasury Officer / Additional Treasury Officer and is genuine and that the amount is given both in words and figures and the two entries agree ;
 - (ii) That when the amount for which the bill has been passed for payment is less than the amount claimed, the bill is accompanied by a retrenchment slip (Annexure "D") stating the amount claimed, amount retrenched and the net amount passed for payment with reasons;
 - (iii) That when the bill bears any endorsement, the endorsement is made under a separate signature of the drawer of the bill and is endorsed by the Treasury Officer to be in order;
 - (iv) Whether the Cheque to be issued shall be open or crossed :

Salary cheques must be drawn in favour of the Drawing & Disbursing Officer unless otherwise ordered by the Government. All other personal claims of government employees above Rs. 20,000/- shall be drawn by Account Payee cheques in favour of the claimant. Cheques issued to contractors and suppliers above Rs. 2,500/- should invariably be crossed and Account Payee.

Note :- Petty payments on account of office expenses etc. upto Rs. 500/-, may be made from permanent advance of the Drawing and Disbursing Officer.

- (v) Whether more than one cheque has been asked for on a bill and if so whether the request is made under a separate signature of the drawer of the bill and particulars for such charges are given on the bill and the same is endorsed by the Treasury Officer to be in order.
- (3) The Cheque Writer will prepare a Cheque Memo. (Annexure "E") for two or more bills when they are payable to the same person. In preparing the Cheque Memos., care should be taken to record the full name and designation of the payee. The retrenchment slips, if any, should be attached to the Memo.
- (4) The Addl. Treasury Officer (Cheque) / Cheque Writer shall maintain a register showing the distribution of bills among the Cheque Writers (Annexure "F"), enter therein the bills and make them over to the Cheque Writers.
- (5) The Cheque Writer shall write the cheques and note the cheque numbers against the pay orders on the bills, enter the Cheque No. and complete the Register of Cheques Drawn (Annexure "G") to be maintained in duplicate. If a cheque has to be cancelled for any reason, its number should also be entered in the Register with the remarks "Cancelled" against it. The Cheque Writer shall then submit the cheques with the passed bills to the Additional Treasury Officer (Cheque). The Additional Treasury Officer (Cheque) shall check the entries on the cheques with pay order and other relevant entries on the bills, sign the cheques, cancel the pay order on the bill stamping it "Cheques Drawn"

as near to the pay order on the bill as possible and draw a line in ink across the Pay Order, care being taken to see that no portion of the pay order is rendered illegible thereby. He shall then initial the counterfoil and sign the entry on the "Register of Cheques Drawn" after which he shall return the signed cheques and the relevant documents to the Cheque Writer.

- (6) The Cheque Writer will be wholly responsible for the blank cheque handed over to him by the Additional Treasury Officer (Cheque). The Additional Treasury Officer (Cheque) / Cheque Writer may, while distributing the cheque foils to the cheque Writers, note the number of Cheque foils so handed over in a note book in Form (Annexure 'H') and take their initials. At the close of the day, he will take an account from the Cheque Writers to satisfy himself that he has received a full account of the cheque forms made over to them.
- (7) The Additional Treasury Officer (Cheque) shall maintain a Note Book in Annexure "S" showing the Numbers of the cheques signed by him on each occasion in order that, at the end of the day, he may have ready means of checking the serial numbers and the total number of the cheques signed by him as prepared by the Cheque Writer and enumerated in preceeding "Register of Cheques Drawn" with reference to his Note Book.
- (8) In writing a cheque the following instructions shall be observed :-
 - (i) The name of the party, in whose favour the cheque is to be drawn, shall be ascertained correctly from instructions and particulars given on the bill and entered first on the counterfoil, care being taken to ensure that the initials and names are correctly spelt, that designations, etc. are properly filled in and in the case of Banks, the cheque is drawn in favour of the Manager or Secretary as the case may be.
 - (ii) The amount passed for payment shall be entered in figures on the counterfoil direct from the pay order.
 - (iii) When several bills are consolidated in one cheque, the amount of each bill shall be entered in detail on the counterfoil and then totalled.
 - (iv) The token numbers of the bill/bills shall be correctly entered on the top of the counterfoil and that of the cheque foil.
 - (v) The cheque shall be crossed when it is to be despatched by post or when it is payable to a Bank, private person, autonomous body or firm, if an open cheque has not been specifically asked for by the drawer of the bill. All cheques for pay and allowances of the establishment and office expenses etc. encashable by the Drawing and Disbursing Officer, shall be order cheques.
 - (vi) The number of the cheque shall be entered on the bill in respect of which it is drawn near the pay order, and
 - (vii) The foil and counterfoil shall bear the initials of the person who has actually written the cheque.
- (9) **Issue of new Cheque in lieu of Cheques lost or destroyed after delivery:** If a cheque is reported by a Drawing & Disbursing Officer (supported by F.I.R.) to have been lost or destroyed, the Additional Treasury Officer (Cheque) shall ascertain from the Bank's scroll that the cheque has not been paid and will issue instruction to the Bank concerned not to pay the cheque on subsequent presentation. Thereafter he will cancel the lost cheque and issue a new cheque in lieu of the lost one in accordance with the procedure laid down in Rule 5(13). The fact of loss, cancellation and issue of a new cheque with number thereof, need be recorded on the counterfoil of the lost cheque. The number and date of the cancelled cheque as also of the new cheque issued thereagainst shall be recorded on the note book for preparation of the monthly return mentioned in Rule 5(10).
- (10) The Treasury Officer shall furnish to the Accountant General (Accounts and Entitlement) West Bengal, a monthly return showing the numbers and amounts paid through the new (i.e. fresh) cheques, if any, issued during the month, in lieu of cancelled ones. If no new (i.e. fresh) cheque has been issued in any particular month, a 'NIL' report should be sent to the Accountant General (Accounts and Entitlement) West Bengal.

When an occasion arises for the cancellation of a cheque, the Cheque Writer shall bring the documents at once to the Additional Treasury Officer (Cheque), for necessary action without waiting for the closing of the day's business. The number of the cancelled cheques should be entered chronologically in a Register and the cancelled cheque, if in possession of the Cheque Section should be enclosed with the statement mentioned above for onward transmission to the Accountant General (Accounts and Entitlement) West Bengal.

- (13) In the case of a cheque which is cancelled after delivery to the party concerned and where a new (i.e. fresh) cheque is required to be issued in lieu thereof on the request of the drawer of the bill, a new (i.e. fresh) cheque bearing a different number may be issued after observing all the precautions mentioned in Rule 5(9); The amount of the cheque so issued shall not be taken into the "Register of Cheques Drawn" or "Register of Cheques Delivered." In the space for the amount in those Registers, there shall, however, be written "Issued in lieu of Cheque No. _____ dated _____". An entry to that effect shall be made on the counterfoil of the cheque cancelled and the number of new (i.e. fresh) cheque issued, noted thereon. As no adjustment in the account is necessary, the cancelled cheque, if in possession of the Cheque Section, should be pasted with the counterfoil thereof.

(14) Issue of fresh Cheques in lieu of time-expired Cheques :

- (i) Cheques shall be encashable at any time within three months after the month of issue. Thus a cheque bearing date any time in January is payable at any time upto 30th April. If the currency of a cheque expires owing to its *not* being presented at the Bank within the period specified above, it may be cancelled and a fresh cheque issued in lieu thereof and the cancelled cheque dealt with and preserved in accordance with the procedure prescribed in Rule 5(13). A cheque remaining unpaid for any cause for twelve months after the month of its issue, should be cancelled in the manner as laid down in Rule 5(12) and reported to the Accountant General (Accounts and Entitlement) West Bengal, for writing back in the accounts. In such case fresh sanction, allotment and bill shall be necessary in order to draw the amount.
- (ii) Cheques issued in a financial year or a fresh cheque issued in lieu thereof may be encashed within three months after the month of issue of the cheque or 30th June of the next financial year, whichever is earlier.
- (iii) A cheque issued in a financial year cannot be encashed on a date in the next financial year excepting the cheques issued in the months of January to March. A fresh cheque can be issued in lieu of a time-expired cheque authorising encashment on a date beyond 30th June, only when a requisition of the Drawing Officer is received by the Treasury in the Form as at Annexure 'M' stating *inter alia* that requisite fund has been allotted in the current year's budget. Such payment will not be authorised beyond twelve months after the month of issue of the original cheque.

(15) Delivery of Cheques

- (i) The passed bills along with the cheques drawn and the "Register of Cheques Drawn" in duplicate, shall be sent to the Delivery Counter for delivery of the cheques. The counter clerk should sign on the original copy of the "Register of Cheques Drawn" and return it, and retain the duplicate copy, for record. The pages of the Register of Cheques Drawn shall be machine numbered.
- (ii) Before delivering a cheque, the counter clerk shall take back the token, verify its number with the token number affixed on the bill and also collect a receipt in the form as shown in Annexure "I" signed by the payee as well as by the messenger who has been authorised for collection of the cheque. Before delivering the cheque, he shall make necessary entries in the "Register of Cheques Delivered" in duplicate. He shall then put the date stamp on the cheque and in cases where the cheque is not encashable before a specified date, he shall affix the stamp "Not payable before _____" on the cheque. He shall write 'C.D.' on the bill with his dated initials, to indicate that the cheque has been delivered. The bill will be stamped as 'Paid' after the cheque is delivered

for transmission of paid vouchers to the Accounts Section from the Cheque Section.

- (iii) Treasuries may show only salary cheques in the “Register of Cheques Delivered” on the relevant dates on which these are made encashable irrespective of their date of issue. The date of delivery of cheques as noted in the “Register of cheques Delivered” shall be taken as the date of payment for inclusion in the Treasury Accounts.

(16) Daily closing of accounts at the counters

At the end of the day, each counter clerk shall prepare an account of cheques received at the beginning of the day, cheques received during the course of the day, cheques delivered, and the closing balance of cheques in hand. He shall also reconcile the number of cheques delivered with the number of tokens received by him during the course of the day and with the total of entries in the “Register of Cheques Delivered.” He shall enter the total amount of cheques delivered in figures as well as in words and submit the Register to the Additional Treasury Officer (Cheque) through the Cheque Writer for scrutiny and signature.

(17) Transmission of Vouchers to the Accounts Section

- (i) All paid vouchers will be handed over by the counter clerks to the Cheque Writer of the Cheque Section along with the “Register of Cheques Delivered”. The Cheque Writer will retain the vouchers along with the duplicate copy of the “Register of Cheques Delivered” after initialling and returning the original register. After recording necessary entries in the “Register of Cheques Drawn”, for each cheque delivered and after reconciling the cheque account for the day, the Cheque Writer shall transmit the copy of the “Register of Cheques Delivered” together with voucher to the Accounts Section on the following day.
- (ii) All undelivered cheques together with the bills, shall also be returned to the Cheque Writer at the end of the day. The “Head” Cheque Writer / Cheque Writer will verify the number of cheques in hand with the cheque account prepared by him and retain them under double lock until issued again to the counter clerk on the next working day.

6. Account of paid vouchers in the Accounts Section

- (1) On receiving the paid vouchers, the Accounts Section shall take such steps as are necessary, in accordance with the existing procedure for the accounting of these vouchers. The account will be sent to the Accountant General (Accounts and Entitlement) West Bengal twice a month, the 1st list on the 14th of the month which will include payment from 1st to 10th and the 2nd list on the 5th of the following month, including payments from 11th to the end of the preceding month as well as an account of the receipts for the whole of the preceding month. On receiving the paid cheques from the Bank, the Accounts Section should tick off in the “Register of Cheques Delivered” and from this, a list of outstanding cheques shall be prepared and submitted to the Accountant General (Accounts and Entitlement) West Bengal, with the monthly accounts.

- (2) The accounting procedure in respect of cheques will be as under –

The amounts of the bills for which cheques are issued should be included in the relevant List of Payments, the amount of the corresponding cheques issued being simultaneously shown in the Cash Account under the head “8670 – Cheques and Bills”. The entry in the Cash Account may be supported by a Schedule of cheques issued.

The schedule of paid cheques (together with the paid cheques) received from the bank should be transmitted by the Treasury Officer to the Accountant General (Accounts and Entitlement) West Bengal along with the List of Payments showing the total debit under the head “8670-Cheques and Bills-by per contra credit to the head “8675-Reserve Bank Deposits, etc.”.

7. Register of Tokens

- (1) The receipt and issue of tokens will be recorded in the “Register of Tokens” in Annexure “K”. The

Counter Clerk shall verify daily the stock of tokens in hand after taking into account the unredeemed numbers. This verification is intended as a numerical check and the object is to see that, for the number of tokens that are not in hand, an equal number of bills exists in the office. A certificate of this verification should be recorded in the Register of Tokens and the same submitted to the Treasury Officer at the end of the day after reconciling with the Cheque Writer, the number of tokens received with the number of bills for which cheques have been delivered.

- (2) The Accountant shall ensure daily that for all bills paid during the day by cheques and for bills returned unpaid, the corresponding tokens have been received back. He shall record a certificate to this effect and the certificate submitted to the Additional Treasury Officer (Cheque).
- (3) On the 10th of each month, a detailed census of all tokens in hand should be taken by the Treasury Accountant and entries made in Register in Annexure "L" and the result reported to the Treasury Officer. For the purpose of this census enquiry should be made from different Sections.
- (4) In the event of loss of tokens from the custody of, either Treasury or Drawing & Disbursing Officer, a First Information Report (F.I.R.) should immediately be lodged with the nearest Police Station. A copy of such F.I.R. will be sent to the Additional Treasury Officer (Cheque). A sum of Rs. 10/- for each lost token will be deposited into Government account under the head "0070-Other Administrative Services-60-Other Services-800-Other receipts, etc.". Along with the challan, the concerned Official may apply to the Treasury Officer for delivery of the relevant cheque in respect of which the token has been lost. The Treasury Officer will verify the receipt and also verify the genuineness of the claim. He may call for any paper and request the Drawing and Disbursing Officer to be present in person for taking delivery of the relevant cheque. If the Treasury Officer is satisfied about the genuineness of the claim, he may order delivery of the cheque. At the end of the day when the Cheque Section hands over the token to the Accountant, this application may be accepted in lieu of the lost token and the loss of token shall be recorded in the token register under the dated initial of the Treasury Officer.

8. Advice to Banks

For the present all cheques will be drawn by the Treasury on the link Branch. The specimen signature of the officers authorised to sign cheques will be transmitted to the Bank by the Collector/Collector-in-Charge and he will indicate the date from which the officer will commence signing the cheques. It will not be necessary to send an advice of cheques drawn daily to the Bank. An intimation regarding the serial number of cheque books brought into use, shall be sent to the Bank immediately.

9. Pension Payment

It will not be necessary for the Treasury to issue tokens in respect of each bills presented by the pensioners. Where the pensioners desire payment in cheques, the Treasury Officer or the Additional Treasury Officer (Cheque) shall make payment of pension by cheques against such bills.

10. General

- (1) It is a statutory obligation of a treasury to ensure prompt and proper payments and receipts as also timely rendering of correct monthly accounts to the Accountant General (Accounts and Entitlement) West Bengal. No bill shall be kept pending in a treasury for more than three days. If a bill cannot be disposed of within three days, the fact should be intimated to the Treasury Officer / Additional Treasury Officer with reason therefor on the very next day.
- (2) The Treasury Officer / Additional Treasury Officer, on receipt of such intimation, shall take necessary steps for expeditious disposal of all such bills. Similarly, Cheques should be made ready on the same day or on the very next day after passing the bill. The Treasury Officer and Additional Treasury Officer should personally monitor the entire process. Reports, returns, statements, etc. which will be required to be sent with monthly accounts, must be prepared properly and submitted to the Accountant General (Accounts and Entitlement) West Bengal and the Director of Treasuries & Accounts, West Bengal.
- (3) In computerised treasuries where metal tokens are not in use, the Treasury Officer shall take stock of metal tokens and after reconciliation with the total number of tokens delivered to the treasury, shall keep such unused tokens in a sealed bag and transfer it to the strong room for safe custody.

Part B
Computerized System
[(See Sub-Rule (2) of TR 4.017)]

The following procedures shall be observed regarding receipt of the bills, checking of bills, endorsement of pay orders on bills, writing of cheques and their delivery, and the accounting thereof in the computerized Treasury.

1 (A) Receiving of Bill at the Bill Receiving Section: On receipt of a bill through 'Bill Transit Register' at the Counter, the Counter Clerk shall enter bill number, D.D.O. Code, Departmental Code, Head of Account Code, Net amount of the Bill, etc. in the Computer System and hand over the paper-token, generated from the Computer System, to the Drawing & Disbursing Officer or his authorised representative at the counter. He shall write the Token number and date of issue of token promptly at the top of the bill under his initials. He shall put token number and date under his initials in the Bill Transit Register of the Drawing & Disbursing Officer as token of the receipt of the bill. He shall then distribute the Bill(s) through computer among the dealing assistants of the Bill Section who are entrusted with the work of check the Bill(s) and generate "Annexure-A – Statement of Bill Received & Passed" through computer. (Annexure –A is required for overall monitoring of the Bills mentioned therein) He shall send the bills in convenient batches to the respective Dealing Assistant of the Bill Section along with two copies of "Annexure A - Statement of Bill Received & Passed". ('Annexure-A' shall also be used for proper monitoring of the physical movement of the Bills) The concerned Dealing Assistant of Bill Section shall receive the bill(s) along with Annexure A and return one copy of the same to the Dealing Assistant at Bill Receiving Section with his initials and date as token of the receipt of the Bills. 'Annexure A' need not be preserved after the delivery of the cheques in respect of the Bills mentioned therein.

(B) Checking and Passing of Bills in the Bill Section:

- (1) The Dealing Assistant of the Bill Section shall, on receipt of the bills, verify from his computer whether the bills have actually been allotted to him. He shall make necessary entry through computer for by-transfer credit (if any) with detail heads of account and amount of the Bills. He shall check through computer the availability of allotment, sanctioned strength (in case of salary bill), sanction order, Departmental Code, head of account (up to 17/19 digit), name of the D.D.O., DDO Code, specimen signature of the D.D.O., Net amount, Gross Amount of the Bill etc. He shall raise objection by selecting through computer if all the requirements, as mentioned above, are not fulfilled. He shall exercise proper checking, as required under the rules. The Dealing Assistant shall insert objections other than those raised by the computer, if he thinks that the bill should not be passed for any other valid reason. It is desirable that the objections should be raised at a time against a Bill; it should not be raised in piecemeal. He can select the required objection from the 'Standard Objections' stored in the computer or insert the objection by typing it manually. After satisfying himself about the correctness of the Bill, the dealing assistant of the Bill Section shall pass the bill through computer and write the Pay Order on the Bill and fill up the relevant entries in Annexure-A. The name of the parties in whose favour the cheque/cheques is/are required to be drawn shall be written on the bill in red ink above the Pay Order and record the name/names of such individual immediately in the computer system. He should be careful at the time of entry of the name that the spelling is correctly recorded as per order of the Drawing & Disbursing Officer. He shall then forward the bills physically along with the Annexure A (duly noting regarding the status of the Bills) to the Accountant/Addl. Accountant.
- (2) Accountant/Addl. Accountant shall check the bill through computer system as well as manually He shall also verify that all the bills shown in the Annexure-A have been physically received. After satisfying himself about the correctness of the Bill in all respect, he shall then forward the bill through computer as well as physically to the Treasury Officer. If any mistake is detected in the Bill, he shall raise objection through computer.

On Wednesday in each week or if the Wednesday be a holiday, on the next working day, Accountant shall generate a list of dealing assistant-wise outstanding bills and Status Report of already generated Annexure-A and submit the same to the Treasury Officer for necessary action.

- (3) On receipt of lists of outstanding bills, the Treasury Officer shall ascertain the reasons for accumulation of the bills or delay in disposing of the Bill. He shall take necessary action to pass the bills, if found in order, otherwise to return the bills with objections by the next working day.
- (4) Transmission of Bills to the Cheque Section:
 - (a) Accountant/Addl. Accountant shall generate from the computer "Annexure A-1 - Statement of Bills Passed" in duplicate. (Annexure – A-1 is required for proper monitoring of the physical movement of the Bills from Bill Section to Cheque Section) All passed bills shall be transmitted to the Cheque Section together with the "Annexure A-1 - Statement of Bills Passed". The Cheque Writer / Dealing Assistant at Cheque Section shall return one copy of the "Annexure A-1 - Statement of Bills Passed" to Bill Section, under his initials and date, as a token of receipt of the Bills. The Cheque Writer/Dealing Assistant shall verify whether the cheque Section has prepared cheques in respect of all the bills received by them as mentioned in 'Annexure A-1'. 'Annexure A-1' need not be preserved after the delivery of the cheques in respect of the Bills mentioned therein. Any discrepancy in respect of Bill/Cheque should immediately be brought to the notice of the Treasury Officer. The Treasury Officer shall personally look into the matter and arrange for proper disposal. In case of any dispute the AnnexureA-1 shall be preserved till such time as may be decided by the Treasury Officer.

The Treasury Officer shall, once in a week, verify from 'Annexure –A' whether all the bills appearing in a particular annexure –A, have been disposed of or not. If it is found that a particular bill has not been processed by the Bill Section or Cheque Section, he will take proper remedial measure.

- (b) In case of objection, the objection-Bills along with "Annexure-A-2 - Statement of Objection Bills", in duplicate, shall also be sent to Cheque Section. One copy of the "Annexure-A-2 - Statement of Objection Bills" shall be returned to Bill Section under the dated initials of the Cheque Writer/Dealing Assistant of Cheque Section as a token of receipt of the Objection Bills. The Cheque Section shall return the objection bills to the concerned D.D.O. through computer system against surrender of token.

2. Cheque Forms and their Custody:

1. Cheque Forms:(i) (a) Treasury Cheques: Cheque Forms are pre-printed continuous stationery with carbon copy and are machine numbered serially. Each packet contains 1000 cheque foils.
- (b) Non-Treasury Cheque Books for L.F., P.F., P.L., P.W.D., Forest and other Deposit Accounts: Cheque forms are printed with counter foils and are machine numbered serially. A book number is also printed at the top left hand corner. The cheque-foils are generally in book-form of 100 foils each.
- (c) In the first week of January every year, indents for supply of cheque forms shall be prepared by the Treasury Officer and sent to the Director of Treasuries & Accounts, West Bengal for supply of cheque forms. In the indents, the Treasury Name, Bank with Branch Name and Branch Code, MICR Code number, cheque forms consumed during the previous year ending on 31st December with serial number, cheque forms in stock as on 1st day of January with serial number, and cheque forms required for the current year (together with three months' reserve) with serial number shall be mentioned. The Director of Treasuries & Accounts, West Bengal shall, by the 3rd week of January each year, consolidate the indents received from various Treasuries and place a consolidated indent with the approved Security Press enclosing a list showing the names of the Treasuries and their requirements with serial number of cheques for each Treasury, with instruction to supply the cheque foils directly to the Treasuries. While placing the consolidated indent to the press, the Director of Treasuries & Accounts, West Bengal shall ensure that the continuity of the serial number of cheques, to be printed for each treasury, is maintained. After receipt of the cheque forms from the Press, the treasuries shall return a copy of the invoice with necessary stock entry certificate mentioning the number of packets and the number of cheque forms received with serial number and the date of receipt to the Director of Treasuries & Accounts, West Bengal.

2. Custody of Cheque Forms:

- (i) On receipt of the cheque forms from the Press, those shall be verified through counting by the Treasury Officer and receipt shall be send to the Directorate of Treasuries and Accounts, West Bengal. In case of any doubt or broken packet, the Treasury Officer/Addl. Treasury Officer shall physically count the individual number of cheques and satisfy himself about the actual number of cheques received, before issuing the receipt. Treasury Officer shall keep the cheque forms in his safe custody and enter the stock of Cheque in the Manual Stock Register and in the computer package where required. From this stock, a sufficient number of cheques should be issued for current use to the Addl. Treasury Officer (Cheque) packet wise. When a packet is put to use, Additional Treasury Officer (Cheque) will verify the same by counting and also see that the number of cheques requisitioned has been received. The receipts into and issues from the Treasury Officer's stock are accounted for in lump in the form at Annexure 'R' to be maintained by the Treasury Officer. Where required, all these receipt and issue of cheques should be recorded through computer.
- (ii) The receipt of cheque forms from the Treasury Officer's stock shall be entered in the Register of Cheque Forms (Annexure "C") by the Addl. Treasury Officer (Cheque) to be maintained through the System. The Addl. Treasury Officer shall make it up-date, daily. The System will show date wise figure in respect of opening balance, receipt if any, number of cheque forms used/actually signed by the Addl. Treasury Officer, the number of Cheque forms cancelled (with the Serial No. of the cancelled Cheque form), the number of cheque forms in hand with the daily opening and closing cheque number.
- (iii) The Addl. Treasury officer shall allot cheques to the cheque writer through the computer system and also physically. He shall first allot the cheques in convenient batches (preferably 100 cheques may be allotted to the cheque writer at one time. More cheques may be issued to the cheque writer, if required.). Addl. Treasury Officer will write the serial no of the cheques issued to the cheque writer in the notebook of the A.T.O. (Annexure -S). The cheque writer shall receive the cheques after signing the register.
- (iv) At the opening of business on each day, the Addl. Treasury Officer (Cheque) shall make over to the Head Cheque Writer/ Cheque Writer, such number of cheque forms, as considered sufficient for a day's requirement. This shall be entered by the Addl. Treasury Officer (Cheque) in the Computer system as well as in a Note Book to be kept in his safe custody and each entry shall be signed by him and the Head Cheque Writer/Cheque Writer, as the case may be.
- (v) The carbon foils of Cheques issued from the Treasuries shall be preserved for a period of three years. In cases, however, where the Carbon foils are required to be preserved in connection with some enquiry or court cases or otherwise, these should not be destroyed unless otherwise advised by the concerned authority.

3. Work in Cheque Section:

- (1) The Cheque Section shall be under the supervision of Addl. Treasury Officer (Cheque).
- (2) Immediately on receipt of passed bills from the Bill Section the Addl. Treasury Officer (Cheque) shall examine the bills with reference to the following points and if, in any bill, a defect is noticed in regard to any of these points, he shall return the bill to the Bill Section for rectification: -
 - (i) That the pay order has been signed by the Treasury Officer / Addl. Treasury Officer and is genuine and the amount in words and in figures agree;
 - (ii) That the bill bears an advice regarding the mode of payment by the D.D.O. and it is endorsed by the Treasury Officer/Addl. Treasury Officer.
 - (iii) Whether the Cheque to be issued shall be ordered or crossed: Every cheque in favour of a Drawing & Disbursing Officer in settlement of claims of his establishment must be made payable to order only. Unless otherwise allowed by Government, all other cheques, issued in favour of a government employee by name above Rs.20,000/- (Rupees twenty thousand only) in settlement of his personal claims shall be Account

Payee. The cheques above Rs.2500/- issued to Non-Government person or agency like educational institutions, contractors, etc. should invariably be Account Payee. In respect of such claims below Rs. 2500/-, order cheque may be issued in favour of the Drawing & Disbursing Officer concerned.

- (3) The Cheque Writer/Dealing Assistant at Cheque Section shall prepare a Cheque Memo. (Annexure “E”) for two or more bills when they are payable to the same person. (This is applicable to the Pay & Accounts office-I for issue of consolidated Pay cheques otherwise separate cheque is to be issued for each bill.) When the pay of a government employee has been attached under the order of the Court and payment has to be made to the Court direct by the Treasury, separate cheques shall be printed for the amount payable to the Court and to the Drawing & Disbursing Officer as indicated in the pay order given on the bill.
- (4) Addl. Treasury Officer (Cheque)/Cheque Writer shall distribute bills to the concerned Cheque Writers for printing of cheques.
- (5) The Cheque Writer shall note the cheque number against the Pay order on the bill and stamping it ‘cheques drawn’ as near to the Pay Order on the bill as possible. If any cheque is required to be cancelled for any reason, it should be record through computer. The Cheque Writer shall put his initial on the carbon copy of the cheque and then submit the cheque with carbon copy and passed bills, to the Addl. Treasury Officer (Cheque). The Addl. Treasury Officer (Cheque) shall check the entries on the cheque with Pay Order and other relevant entries on the bill with reference to amount of Cheque, Name of the D.D.O/Payee and head of Account, Cheque Number and sign the cheque (including Carbon Copy), cancel the Pay Order on the bill by drawing a line across the Pay Order, care should be taken to see that no portion of the Pay Order is rendered illegible thereby. He shall then return the signed cheques and relevant document to the Cheque Writer. The Addl. Treasury Officer will keep a note of the cheque numbers he has signed. At the end of the day he will verify his record with the “Statement of Cheques drawn (Annexure –G). Steps should be taken to preserve the hard copy of the Annexure –G duly signed.
- (6) The Cheque Writer shall be responsible for the blank cheques handed over to him by the Addl. Treasury Officer (Cheque). At the close of the day, Addl. Treasury Officer (Cheque) shall verify the account of Blank Cheques, Signed cheques, Cheque Delivered from the Cheque Writer as well as from Computer system to satisfy himself that he has received a full account of cheque forms of the cheque section.
- (7) The Addl. Treasury Officer (Cheque) may maintain a register (Annexure-S) showing the serial number of cheques signed by him on each occasion and the total number of cheques signed by him and verify it with the Register prepared by the Cheque Writer and with reference to computer system.
- (8) Issue of new Cheque in lieu of Cheques lost or destroyed after delivery within the same financial year: In the event of loss of Cheque from the custody of Treasury Officer or the Drawing & Disbursing Officer or any other person, it should be reported immediately to the nearest police station by the person from whose custody the cheque was lost. If a cheque is reported to have been lost or destroyed, on receipt of a requisition from the Drawing & Disbursing Officer in the form at Annexure ‘M’ through the authenticated Bill Transit Register, the Addl. Treasury Officer (Cheque) shall ascertain from the computer system as well as from the Bank Scroll that the cheque has not been encashed and also issue an instruction to the Link-Bank Branch in writing that the Bank will not pay the Cheque on subsequent presentation. After receiving confirmation from the Bank regarding ‘Stop Payment’ of the cheque, the Addl. Treasury Officer will cancel the lost cheque through system and print new cheque in lieu of the lost one, in accordance with the procedure laid down in these rules. Addl. Treasury Officer shall then deliver the fresh Cheque to the Drawing and Disbursing Officer through computer in Annexure-T. The fact of lost, cancellation and issue of a new cheque with number and date thereof shall be recorded in the carbon copy of the lost cheque. The number and date of the cancelled cheque as also of the new cheque issued there against shall be recorded in a notebook for preparation of the monthly return mentioned in these rules. The number and date of the cancelled cheque are to be mentioned on the new cheque.

- (9) The Treasury Officer shall furnish to the Accountant General (Accounts and Entitlements) West Bengal a monthly return, along with the monthly accounts, showing the number and amounts paid through the new cheques, if any, issued during the month in lieu of cancelled ones in Annexure- U. If no new cheque has been issued in any particular month, a nil return should be sent to the Accountant General (Accounts and Entitlements) West Bengal.
- (10) Cancellation of cheque before delivery: A cheque torn, mutilated or otherwise unfit for use may be cancelled through system and the foil destroyed by the Addl. Treasury Officer (Cheque) after keeping a note accordingly on the Cheque foil and carbon copy of the same under his dated signature. If a cheque after being printed and signed, is required to be cancelled before delivery for some reasons or other and the bill is required to be returned unpaid, the Addl. Treasury Officer (Cheque) shall cancel the cheque through the system, stamped on the Cheque foil, carbon copy of the cheque and on the Bill as "Cheque Cancelled" and return the Bill to Treasury Officer for taking necessary action. The Treasury Officer will cancel the pay order manually and also through the computer system, generate the 'Return Memo' and return the bill to Cheque Section with the instruction to return the bill to the Drawing & Disbursing Officer with the Return Memo. The system will roll back the allotment of fund as soon as return memo. is printed.
- (11) Cancellation of Cheque after delivery: When a cheque already delivered is required to be cancelled subsequently on the request of the Drawing & Disbursing Officer of the bill or for its being lost or time barred and no fresh cheque is required to be issued in lieu thereof, the fact of cancellation should be recorded in the computer system as well as on the Cheque foil and carbon copy of the cheque with the date of cancellation. The system will, at the end of the month, generate a report in the Annexure-V for onward transmission of the Cancelled Cheques to the Accountant General (Accounts and Entitlements) West Bengal, along with the monthly accounts, for writing back the expenditure in respect of the cancelled cheque in the proper account. The computer shall also generate a cancellation Memo. in Annexure-W to be delivered to the Drawing & Disbursing Officer as confirmation of cancellation of Cheque by the Treasury Officer.

When an occasion arises for cancellation of the cheque, the Cheque Writer shall bring the instrument to the Addl. Treasury Officer (Cheque) for cancellation. The Addl. Treasury, after satisfying himself regarding the reason for cancellation, cancel the cheque through Computer. The cancelled cheque should be enclosed with the Annexure-W for transmission to the Accountant General (Accounts and Entitlements) West Bengal. In case the cheque relates to Provident Fund/Loans and advances, the name of the employee, G. P. Fund Account Number and/or Identification Number shall be mentioned in column 8.

In case of a cheque, which is required to be cancelled after delivery and where a new cheque is required to be issued in lieu thereof on the request of the Drawing & Disbursing Officer, a new cheque bearing a different number may be issued after observing all the precautions mentioned in the foregoing rule. The system will allow issue of fresh cheque if it is presented to the Treasury within the same financial year i.e within 31st March. If the fresh cheque is required to be issued in lieu of a time expired cheque of the previous financial year, within 30th June of the next financial year, the Treasury Officer shall issue a fresh cheque after cancellation of the old cheque through cancellation menu in the computer system and in that case the new cheque should be marked 'Valid upto 30th June of the current financial year'. The number and date of the cancelled cheque are to be mentioned on the new cheque.

In case of a time-expired cheque of the previous financial year produced at the Treasury after 30th June for cancellation, no fresh cheque will be issued in lieu thereof. Drawing and Disbursing Officer concerned shall obtain a cancellation certificate of the old cheque from the Treasury and submit a fresh bill enclosing the original cancellation certificate as voucher with necessary allotment particulars of the current financial year. In no case, system will allow issue of fresh cheque beyond 12 months after the issue of original cheque without fresh sanction and fresh allotment of fund and fresh bill. After delivery of cheque no

modification inside the cheque is allowed, except minor changes, like, correction of spelling mistake in the name of the payee, which may be done manually, but in other cases i.e. in case of other mistake, the cheque should be cancelled and fresh bill along with the original cancellation certificate has to be submitted.

(12) Issue of fresh Cheques in lieu of time-expired Cheques:

Cheques shall be encashable at any time within three months after the month of issue. Thus, a cheque bearing date any time in January is payable at any time up to 30th April. If the currency of cheque expires owing to its not being presented at the Bank within the period specified above, it may be cancelled and fresh cheque issued in lieu thereof in the manner as laid down in sub-rule (8) and (9) above and the cancelled cheque dealt with and preserved in accordance with the procedure prescribed in these rules. A Cheque issued from the Pay & Accounts Office or Treasury may be cancelled and a fresh cheque in lieu thereof may be issued as per rule, but this can be done only once, and in no circumstances, this fresh cheque will be encashable on a date beyond the last working day of June of next financial year. The Drawing and Disbursing Officer shall present the Time-barred Cheque to the Treasury for cancellation or for issue of fresh cheque in lieu thereof, as the case may be, immediately after the expiry of the validity of the Cheque. They will not hold the time-barred cheques, unnecessarily for any further period. A cheque remaining unpaid for any cause for twelve months after the month of its issue, should be cancelled in the manner as laid down in sub-rule (11) above and reported to the Accountant General (Accounts and Entitlements) West Bengal for writing back in the accounts.

(13) Delivery of Cheques:

- (i) The Cheque Writer shall maintain a register of Signed Cheques where he shall note the number of Cheque signed against the number of Passed Bills daily and the number of cheques along with Passed Bills sent to Delivery Assistant daily. The passed bills along with the printed cheques shall be sent to the Delivery Counter for delivery of the cheques. The Delivery Assistant shall count the number of Cheques received along with number of bills and sign in a register maintained by the Cheque Writer for the purpose.
- (ii) Where a cheque is not encashable before first of the following month or certain other day, an enfacement with the words "Not payable before first proximo" or "Not payable before _____" shall be affixed on the cheque by the Addl. Treasury Officer/Cheque Writer.
- (iii) Before delivering a cheque, the Delivery Assistant shall take back the paper token, verify the number with the token number affixed on the bill and also collect a receipt in Form as shown in Annexure-I, signed by the D.D.O. as well as by the messenger, who has been authorised to collect the cheque. The Delivery Assistant shall satisfy himself about the genuineness of the payee and the messenger before effecting delivery of the cheques. The delivery of cheques shall be done through the computer system only. He shall stamp the voucher as 'Cheque Delivered & Paid' and note the Voucher Number on the bills with his dated initials to indicate that the cheques have been delivered. The Delivery Assistant shall deliver the Cheque at the earliest and shall not hold those cheques unnecessarily. The paid vouchers shall then be transmitted to the Accounts Section from the Cheque Section along with Annexure-J-1. The delivery clerk must generate the Annexure J through the computer other wise the accounts will not be generated. The paper token shall be preserved upto six month after the delivery of the cheque.
- (iv) The Delivery Assistant shall return the 'Objection Bill' to the Drawing & Disbursing Officer or his authorised person against surrender of Token without any delay and such delivery of 'Objection Bill' must be made through computer.
- (v) The Delivery Assistant shall generate through computer a D.D.O.-wise Statement of Cheque issued during the month in duplicate for each D.D.O. in each month. He shall deliver the two copies of the Monthly Statement to the concerned D.D.O. After verification of the Statement by the D.D.O., one copy of the Statement signed by the D.D.O. should be sent to Treasury.

(14) Daily closing of accounts at the delivery counter:

The Delivery Assistant shall maintain a register daily, recording therein the Opening Balance of numbers of undelivered Cheques and Bills, numbers of Cheques and Bills received during the day for delivery, number of cheques delivered during the day with number of vouchers and closing balance of undelivered cheques

and bills. At the end of the day, the Delivery Assistant shall generate from computer, an account of cheques received and delivered during the day and the number of undelivered cheques and Bills at the end of the day. He shall also physically count the undelivered cheques and bills and verify it with the register. He will also physically count the delivered vouchers and verify it with the computer generated Report (Annexure-J-1). Any discrepancy in this account (i.e. undelivered Cheques or delivered Vouchers) should be reported by the Delivery Assistant to the Additional Treasury Officer immediately. The Additional Treasury Officer will take necessary corrective step as required. He will also hand over all these documents with undelivered cheques to the Addl. Treasury Officer (Cheque) / Cheque Writer for scrutiny and acceptance. The Addl. Treasury Officer (Cheque) / Cheque Writer shall retain all bills and undelivered cheques received from Delivery Assistant under double lock.

- (15) Transmission of Vouchers to the Accounts Section: The Addl. Treasury Officer (Cheque) / Cheque Writer shall send all vouchers along with copy of Summary List of Cheques Delivered (Annexure 'J-1') in duplicate to the Accounts Section. The Accounts Section will sign with date one copy of Annexure J-1 as a token of receipt of the Vouchers. The cheque section shall preserve the Annexure J-1 for a period of one year. Annexure-J shall also be generated from the system.

4. Account of paid vouchers in the Accounts Section:

- (1). Closing of the Treasury Accounts for a Day:
- (i) After receiving of the vouchers from the cheque section along with the Summary of Cheques Delivered as per Annexure-J-1, the Compilation Section shall verify whether they have received the correct number of vouchers as shown in the Annexure-J-1. The Accountant/Dy. Accountant shall then arrange to sort the Vouchers according to the Major Head of Account. Then he will arrange to generate the Daily Subsidiary Register of all the Heads and will arrange for checking of the vouchers with the Subsidiary Register with reference to Payment head of accounts (upto 17/19 digits), Name of the DDO, Net amount, Gross Amount, By Transfer Deduction Head of Accounts (14 digits) and deduction amount. If any mistake is found, the concerned Dealing Assistant shall bring it to the notice of the Accountant/ Dy. Accountant and arrange to rectify the mistake through computer system by the Treasury Officer/ Addl. Treasury Officer. The concerned Assistant of the Compilation Section shall then sign the Subsidiary Register as 'Checked and found correct'.
 - (ii) After receiving of the Bank Scroll (Receipt and Payment) along with the Challans, Paid Cheques and Bank Vouchers from the Bank the Accountant/ Dy. Accountant shall at first verify those instruments with Bank Scroll. If any discrepancy is found, he shall bring it to the notice of the Treasury Officer without any delay. The Treasury Officer shall immediately take necessary step, if necessary take up the matter with the Bank. The Accountant/ Dy. Accountant shall then arrange to sort the Challans and paid cheques of the different Deposit Account (Other than Treasury Cheques) according to the Head of account. He shall arrange to make necessary entry of the Challans, paid cheques of the different Deposit Accounts, PWD/Forest Cheques, Paid Treasury cheques and Bank Vouchers in the computer system. After recording all the entries in the computer, the Accountant will arrange for verification of the correctness of the entries with reference to bank scroll and computer generated report.
 - (iii) After completion of the above two steps the Accountant will arrange to generate the 'Receipt Summary' and 'Payment Summary' of the day. The 'Payment Summary' will show the head of account (in major head of account upto the major head 6000 and in scheme head of account if the major head is above 6000), number of vouchers against each heads of account, the total Treasury gross amount, total net amount and the total 'By-transfer' amount, 8670-Paid Treasury Cheques and the 8675-RBD-Reserve Bank Deposit (if any). The 'Receipt Summary' will show the head of account up to scheme head, the amount received through Bank, through 'By-Transfer' and the total receipt under the head, 8670-Treasury Cheque Issued and the 8675-RBD-Reserve Bank Deficit (if any). The accountant shall verify the correctness of the head wise total of the Summary Sheets with reference to Daily Subsidiary Register, 8670- Treasury Cheques Issued (in the Receipt Summary) from the 'Annexure -J' / 'Annexure-J-1' and the 8670-Paid

Treasury Cheques (in the Payment Summary) from the list of paid cheques through computer and also from the bank scroll, the 8675- RBD figure with the Bank Pass book and the Grand Total of ' Receipt Summary' and Grand Total of 'Payment Summary'. The Total of ' Receipt Summary' and Total of Payment Summary must be same in all cases. If all the figures agree then he shall submit the Summary Sheets to the Treasury/Additional Treasury officer for final approval. Treasury Officer shall verify the figures with reference to 8670-Treasury Cheques and 8675-RBD and the total of ' Receipt Summary' and 'Payment Summary'. He shall sign the Summary Sheets as a token of approval. In case of any difference in the Treasury RBD figure with the Bank Pass Book, if the mistake is on the part of the Bank, the Treasury Officer shall immediately bring it to the notice of the Link Bank Branch by issuing a 'Memorandum of Error' (as mention in Appendix-21) and arrange to rectify the mistake through Bank but if the mistake is on the part of the Treasury, the Treasury Officer will arrange to rectify the mistake at Treasury. The Treasury Officer should meet up all the difference in the RBD figure locally. The Accountant shall then arrange to write the Cash Book manually in the prescribed form (I.S.T-1). The Treasury officer shall then sign the Cash Book daily.

(2) Closing of the month. (For the computerized treasuries):

The transactions of a month must positively be closed on the last working day of the month and the monthly accounts of the treasury will be closed without fail within the next two working days after receiving of the scroll of last working day of the previous month from the Bank. After the Cash Book has been written for whole of the months in accordance with provisions as laid down in clause (c) of rule 2.33(B), the Accountant/Dy. Accountant shall arrange to generate the Schedule of Charges for Payment and Receipt of all the heads for the month from the computer. He will also arrange to generate the 'LIST OF PAYMENTS' and 'CASH ACCOUNTS' and DAILY MONTHLY R.B.D.', 8670-Summary of Cheques Issued from Treasury and 8670-Summary of Paid Treasury Cheques, from the computers. He shall verify the figures and the Heads of Accounts of the List of Payment and Cash Accounts with reference to Schedule of Charges, RBD, Summary List of 8670 and the Plus- minus Memo of different Deposit, PF/ PL/LF and G.I.83/G.I.87 accounts. He shall also check the Grand Total of List of Payment and Cash Account. The Grand Total of List of Payment and Cash Account must be same in all cases. He shall also verify that all the vouchers, Challans and paid Cheques as mentioned in the List of Payment and the Cash Accounts are properly arranged. The Treasury Officer shall verify that all the above procedure have properly been followed with special attention to 8670- Treasury cheques, 8675-RBD and Grand Total of List of Payment and Cash Account, he shall also personally verify the D.M.S. of the Bank with reference to List of Payment or Cash Account, as the case may be. Any difference with the DMS will forthwith be taken up with the Bank Authorities by issuing a 'Memorandum of Error' (as mentioned in Appendix-21) and after rectification of the error the VDMS will be signed by the Treasury Officer and will be sent to Accountant General (Accounts and Entitlements) West Bengal along with the Monthly accounts within the prescribed period. A Summary list of outstanding cheques should be generated and be sent with monthly accounts to Accountant General (Accounts and Entitlements) West Bengal. After submission of monthly accounts to the Accountant General (Accounts and Entitlements) West Bengal, if any mistake in that accounts is detected, which required correction, that should be done through 'Correction Memo' as mentioned in 'Annexure-X'. After sending the 'Correction Memo' to Accountant General (Accounts and Entitlements) West Bengal, necessary correction should be made in the computer record.

4. *Advice to Banks:*

The Additional Treasury Officer (Cheque) shall draw all cheques on a particular treasury-linked branch of the Bank. The specimen signature of the officers authorised to sign cheques, shall be transmitted to the Bank Branch by the Collector / Collector-in-Charge/ Treasury Officer and he shall also indicate the date from which the officer will commence signing the cheques. An intimation regarding the serial number of cheque foils brought into use shall be sent to the Bank.

5. Pension Bills:

Where the pension is paid from the counter of the Treasury, an advice list of such payment shall be sent to the treasury-linked Bank and after payment it should be recorded as Bank Voucher in computer.

6. Transfer Receipts:

It may be effected by issuing a simple pay order "Pay by transfer credit to _____"
(Mention Head of Account) enfaced on the Bill along with challan.

7. General:

- (1) It is a statutory obligation of a treasury to ensure prompt and proper payments and receipts as also timely rendering of correct monthly accounts to the Accountant General (Accounts and Entitlements) West Bengal. No bill shall be kept pending in a treasury for more than five days. If a bill cannot be disposed of within five days, the fact should be intimated to the Treasury Officer / Additional Treasury Officer with reason thereof on the very next day.
- (2) The Treasury Officer / Additional Treasury Officer, on receipt of such intimation, shall take necessary steps for expeditious disposal of all such bills. Similarly, Cheques should be made ready on the same day or on the very next day after passing the bill. The Treasury Officer and Additional Treasury Officer should personally monitor the entire system. Reports, Returns and Statements which cannot be generated through the computer system will continue to be prepared manually. The Records and Registers such as Cash Books, RBD Register, Double Lock Register, Index Register for PPO Received must be maintained manually. All other Reports, Returns and Statements which can be generated from the computer, the 'Computer Print out Hard Copy' of such Reports duly signed by Treasury officer/Additional Treasury officer, must be preserved in computer-file or by binding in suitable volumes.
- (3) The Treasury Officer / Additional Treasury Officer shall maintain 'Dead Stock Register of Computer Appliances' in Annexure 'N'. He shall also keep a 'Stock Register of Computer Hardware, Installation Drivers, C.D., DAT, Floppy, Stationeries etc. in Annexure 'O'. Log Book of Computer Hardware and Operating System Software shall be maintained in Annexure 'P'. Log Book of Application Software should also be maintained in Annexure 'Q'.

ANNEXURE 'A'

[See Appendix 10, Rule 1(1) of Part A and Rule 1(1) of Part B]

Register of Bills Received and Passed

Date:

Name of the D.A.

Serial No.	Name of the Drawing Officer with D.D.O. Code	Token No. & Date	Head of Account	Net Amount of Bill	Status of the Bill: Passed/ Objected	Signature of Acctt./T.O. Stage DA/AC/TO/CH	Cheque number/numbers issued against the bill/token & Date	Voucher no. & Date
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Annexure-A (with information regarding col.1 to 5) shall be generated by the Bill Receiving Assistant at the time of distribution of Bills to the Dealing Assistant of Bill Section

Signature with Date
Dealing Assistant
Bill Receiving Section

Signature with Date:
Dealing Assistant
Bill Section

Note: Report regarding status of the Bill(s) as mentioned in a particular Annexure-A, i.e. information regarding Columns 6 to 9 should be updated time to time through computer for monitoring of the movement of the Bills (Annexure-A wise) by the Treasury Officer.

ANNEXURE 'A-1'

[See Appendix 10, Rule 1(1) of Part A and Rule 1(1) of Part B]

Register of Bills Passed

(To be generated by the Accountant/DA for sending the Passed Bills to Cheque Section)

Sr. No.	Name of the Drawing Officer with D.D.O. Code	Token No. & Token Date	Head of Account	Net Amount of the Bill
(1)	(2)	(3)	(4)	(5)

Columns 1 to 5 should be generated through computer.

Signature with Date
Accountant/DA
Bill SectionSignature with Date:
Cheque Writer/ Dealing Assistant
Cheque Section

Annexure-A-2
Register of Objection Bill

(To be generated by the Accountant/DA for sending the objection Bills to Cheque Section)

Sr. No.	Name of the Drawing Officer with D.D.O. Code	Token No. & Date	Head of Account	Net Amount of the Bill	Date of Return of Objection Bill to D.D.O.	Signature of the Delivery Clerk with Date
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Columns 1 to 5 should be generated through computer.

Signature with Date
Accountant/DA
Bill Section

Signature with Date:
Cheque Writer/ Dealing Assistant
Cheque Section

ANNEXURE 'B'

[See Appendix 10, Rule 2(1) of Part A]

Return Memo. (Establishment Bill) for drawing charges on account of salary, allowances in all forms and leave travel concession

Token No.

(To be returned in original with the reply noted in the right-hand column)

Office of the No. dated _____ 20__	Reply No. Dated _____ 20__
No. of enclosure (in words)	
	To the

Your Bill

of

is returned herewith for the reason stated in
No. _____

below with the request that you will kindly remedy
the defects pointed out before re-submission and
instruct your office to avoid similar errors or omissions
in future.

Signature –
Designation —

for Rs. _____

1. Not drawn in proper form.
2. Not signed by the Drawing & Disbursing Officer
3. Contains erasures and overwritings. A fresh bill should be submitted.
4. Contains unattested corrections/alterations at the places marked "A" in red ink.
5. (a) D.D.O. Code not mentioned.
(b) Grant No, not quoted / not properly quoted.
(c) Head of Account Code not given / not properly given.
(d) Name of the office not mentioned.
6. The amount of the bill is not written/the amount of the bill differs in words and figures/ the amount of the bill should be Rs. _____ and not Rs. _____
7. Blank spaces in the bill not marked by oblique lines.
8. The endorsement "Below Rupees _____" not recorded on the bill in red ink.

9. The claim is not rounded off to whole rupee [T.R. 4.026].
10. Standards of Financial Propriety not observed [vide Rule 35 of West Bengal Financial Rules, Volume I].
11. Input statement wanting/not correctly drawn up.
12. Specimen signature of the Drawing Officer/Counter Signing Officer is not received/differs with that maintained in the office.
13. The previous Return Memo. Not enclosed.
14. The claim requires sanction of competent authority. [vide G.O. No. 3797-F dated 20.04.1985]
15. The endorsement wanting/not in order.
16. Sanction order not endorsed to this office/not received.
17. Allotment column not properly filled in / allotment of fund wanting.
18. Orders of the competent authority retaining the post or making a Pension Payment Orderment to the post(s) have not been received/recorded on the bill.
19. Not su Pension Payment Orderred by an absentee statement/increment certificate.
20. Leave salary bill not prepared in accordance with provisions of T.R.
21. Strength of the Establishment not shown in the bill.
22. Pay & Allowances drawn for the post(s) of _____ exceeds sanctioned strength.
23. Certificate required for supplementary/arrear claim not shown in the bill.
24. Nature of establishment (Whether permanent or temporary) not shown in the bill.
25. Following document(s) is/are not attached with bill:
 - (i) L.P.C. for the incumbent marked 'X' in red ink.
 - (ii) Pay Fixation Order in respect of the incumbent(s) marked 'A' in red ink.
 - (iii) Income Tax deduction schedule,
 - (iv) House Rent Recovery Schedule,
 - (v) Festival/Pay/House-Building/Cycle Advance/_____ Advance Schedule.

-
- (vi) P.L.I. Recovery Schedule.
 - (vii) Profession Tax deduction schedule
 - (viii) G.P.F. Schedule.
 - (ix) G.I.S.S. Schedule (Old / New) /
A.I.S.G.I.S. Schedule /
C.G.E.G.I.S. Schedule.
26. The following certificate(s) is/are not enclosed:
- (i) Certificate for drawal of overtime allowance,
 - (ii) G.P.F. deduction certificate in respect of Group-D Government employee(s).
 - (iii) Medical Certificate of fitness,
 - (iv) 'No demands' Certificate.
 - (v) Rent Verification Certificate.
 - (vi) Certificate regarding execution of Fidelity bond.
 - (vii) Prescribed certificates regarding drawal of paying the revised scales of pay, [Rule 4 of the West Bengal Service (Revision of pay and Allowances Rules) 1981].
 - (viii) A certificate to the effect that Profession Tax has been calculated taking into account salary drawn and overtime allowance/special allowance now drawn in this bill.
27. The requisite printed certificate(s) at Item No.(s) _____ in the bill is/are not tick marked and signed.
28. Compulsory deduction of G. P. Fund subscription in case of the Govt. employee(s) rendering more than one year's service not effected. [Note (a) below Rule 4 of the G.P.F. (Wet Bengal Services) Rules & Finance Department.
29. The bill contains the following inaccuracy(ies):
- (i) Deduction on account of Profession Tax has not been made correctly.
 - (ii)
 - (iii)
30. The claim is barred by economy circular no. _____ dated _____

ANNEXURE 'B-1'

[See Appendix 10, Rule 2(1) of Part A]

Return Memo. (Detailed contingent bill) for drawing charges account of office expenses, payments for professional and special services, rent, rates and taxes/royalty, publication, advertising, sales and publicity expenses, hospitality expenses/ sumptuary allowances etc. machinery and equipment/tools and plant, motor vehicles, maintenance, materials and supplies and other charges.

Token No.

(To be returned in original with the reply noted in the right-hand column)

Office of the No. dated _____ 20__	Reply No. Dated _____ 20__
No. of enclosure (in words)	
	To the

Your Bill

of

for Rs. _____

is returned herewith for the reason stated in
No. _____

below with the request that you will kindly remedy
the defects pointed out before re-submission and
instruct your office to avoid similar errors or
omissions in future.

Signature –**Designation —**

1. Not drawn in proper form.
2. Not signed by the Drawing & Disbursing Officer
3. Contains erasures and overwritings. A fresh bill should be submitted.
4. Contains unattested corrections/alterations at the places marked "A" in red ink.
5. (a) D.D.O. Code not mentioned.
(b) Grant No. not quoted/not properly quoted.
(c) Head of Account Code not given/not properly given
(d) Name of the office not mentioned.
6. The amount of the bill is not written/the amount of the bill differs in words and figures/ the amount of the bill should be Rs. _____ and not Rs. _____
7. Blank spaces in the bill not marked by oblique lines.

8. The endorsement “Below Rupees _____” not recorded on the bill in red ink.
9. The claim is not rounded off to whole rupee. [T.R. 4.026]
31. Standards of Financial Propriety not observed [vide Rule 35 of West Bengal Financial Rules, Volume I].
10. Input statement wanting/not correctly drawn up.
11. Specimen signature of the Drawing Officer/ Counter Signing Officer is not received/differs with that maintained in the office.
12. The previous Return Memo. Not enclosed.
13. The claim requires sanction from the competent authority. [Vide G.O. No. 3797-F dated 20.04.1985.]
14. The endorsement wanting/not in order.
15. Sanction order not endorsed to this office/not received.
16. Allotment column not properly filled-in / allotment of fund wanting.
17. Appropriation column is not filled in/ allotment of Fund wanting
18. Sub-Vouchers for more than Rs. 500/- not wanting.
19. Sub-Vouchers have not been passed for payment by competent authority.
20. Revalidation of sanction is necessary as required under Rule 401 of W.B.F.R. Vol. I.
21. Countersignature on the bill is wanting.
22. Amount of sanction exceeds the monetary limit for the purchase/maintenance/repairs of _____ as laid down at Serial No. of the Schedule A/B of Delegation of Financial Powers Rules, 1977.
23. Local Purchase of the stationery articles is to be made in accordance with the Serial No. 15 of the Schedule A of Delegation of Financial Power Rules, 1977 from Co-operative Stores.
24. A certificate to the effect that the material was received in good condition and in accordance with the specifications and entered into the stock register at Page No. _____ is not furnished on the invoices/Cash Memos. in respect of _____.
25. Prescribed certificate of Sales Taxd is not furnished.
26. Certificate prescribed for entertainment charges is not furnished.

-
27. Rate of purchase of medicine/
_____ articles/items differs
from that in _____ the prescribed
schedule.
 28. The amount of available balance as shown in
the allotment column of the bill./ in the
statement enclosed does not tally with that
recorded in the office.
 29. The claim for office rent/electricity/other
connected charges on account of private
buildings for accommodation of the
Government Offices is not supported by a
prescribed certificate.
 30. The delegation order, in terms of which the
expenditure has been incurred, has not been
mentioned.
 31. Expenditure will require sanction of
Government in Finance Department.
 32. Abstract contingent bill.
 - (a) Not drawn in proper form,
 - (b) Not sanctioned by competent authority.
 - (c) Not submitted with certificate of
adjustment of previous advances unless
the sanction is issued in relaxation of
normal rules.
 33. The claim is barred by Economy Circular
No. _____ dated _____

ANNEXURE 'B-2'

[See Appendix 10, Rule 2(1) of Part A]

Return Memo. (Grant-in-aid Bill/Loans and Advance Bill)

Token No.

(To be returned in original with the reply noted in the right-hand column)

Office of the No. dated _____ 20__	Reply No. Dated _____ 20__
No. of enclosure (in words)	
	To the

Your Bill

of

for Rs. _____

is returned herewith for the reason stated in
No. _____

below with the request that you will kindly remedy
the defects pointed out before re-submission and
instruct your office to avoid similar errors or
omissions in future.

Signature –
Designation —

1. Not drawn in proper form.
2. Not signed by the Drawing & Disbursing Officer
3. Contains erasures and overwritings. A fresh bill should be submitted.
4. Contains unattested corrections/alterations at the places marked "A" in red ink.
5. (a) D.D.O. Code not mentioned.
(b) Grant No. not quoted/not properly quoted.
(c) Head of Account Code not given/not properly given
(d) Name of the office not mentioned.
6. The amount of the bill is not written/the amount of the bill differs in words and figures/ the amount of the bill should be Rs. _____ and not Rs. _____
7. Blank spaces in the bill not marked by oblique lines.
8. The endorsement "Below Rupees _____" not recorded on the bill in red ink.
9. The claim is not rounded off to whole rupee.
[T.R. 4.026]

-
10. Standards of Financial Propriety not observed [vide Rule 35 of West Bengal Financial Rules, Volume I].
 11. Input statement wanting/not correctly drawn up.
 12. Specimen signature of the Drawing Officer/ Counter Signing Officer is not received/differs with that maintained in the office.
 13. The previous Return Memo. Not enclosed.
 14. The endorsement wanting/not in order.
 15. Sanction order not endorsed to this office/not received.
 16. Delegation order in terms of which the charge has been sanctioned may be quoted.
 17. Sanction Order number and date not quoted in the bill.
 18. Certificate that no utilisation certificate is outstanding or outstanding utilisation certificate of previous grant has been received and accepted, not in-corporated in the sanction.
 19. Appropriation column has not been filled in- Allotment of fund has not been indicated.
 20. The bill not countersigned by sanctioning authority/nominated Government official.
 21. Sanction of Government is required.

ANNEXURE 'B-3'

[See Appendix 10, Rule 2(1) of Part A]

Return Memo. (Travelling Expense Bill)

Token No.

(To be returned in original with the reply noted in the right-hand column)

Office of the No. dated _____ 20__	Reply No. Dated _____ 20__
No. of enclosure (in words)	
	To the

Your Bill

of

for Rs. _____

is returned herewith for the reason stated in
No. _____

below with the request that you will kindly remedy
the defects pointed out before re-submission and
instruct your office to avoid similar errors or
omissions in future.

Signature –
Designation —

1. Not drawn in proper form.
2. Not signed by the Drawing & Disbursing Officer
3. Contains erasures and overwritings. A fresh bill should be submitted.
4. Contains unattested corrections/alterations at the places marked "A" in red ink.
5. (a) D.D.O. Code not mentioned.
(b) Grant No. not quoted/not properly quoted.
(c) Head of Account Code not given/not properly given
(d) Name of the office not mentioned.
6. The amount of the bill is not written/the amount of the bill differs in words and figures/ the amount of the bill should be Rs. _____ and not Rs. _____
7. Blank spaces in the bill not marked by oblique lines.
8. The endorsement "Below Rupees _____" not recorded on the bill in red ink.

9. The claim is not rounded off to whole rupee.
[T.R. 4.026]
10. Standards of Financial Propriety not observed
[vide Rule 35 of West Bengal Financial Rules,
Volume I].
11. Input statement wanting/not correctly drawn
up.
12. Specimen signature of the Drawing Officer/
Counter Signing Officer is not received/differs
with that maintained in the office.
13. The previous Return Memo. Not enclosed.
14. The claim requires sanction of the competent
authority. [vide G.O. No. 3797-F dated
20.04.1985.]
15. The endorsement wanting/not in order.
16. Sanction order not endorsed to this office/not
received.
17. The hour of arrival at and departure from the
Headquarters / residence / Station / Bus-Stand
/ Air Port not shown in the Bill.
18. Purpose of journey not stated.
19. The hour of arrival at and departure from,
halting place not shown in the bill.
20. The head quarters not stated.
21. Basic pay not indicated.
22. The bill not signed by the Government
employee.
23. The time-limit for submission of the bill is
exceeded/the claim is time-barred.
24. (a) Railway Ticket No. and date not quoted
in the bill.
(b) Money receipt/counterfoil of the ticket for
the air-journey not furnished.
25. The requisite certificate for traveling Special
types of bus viz. Mini Bus, Rocket, Deluxe
Bus between places connected by rail not
furnished.
26. The requisite certificate in support of drawal
of full taxi/rickshaw hire charges not
furnished.
27. The certificate that the Government employee
was not provided with free board/lodging not
furnished for drawal of daily allowance at full
rate during halt at the outstation in case of
journey on training, attending conference etc.
28. The certificate to the effect that the member
of the family accompanying the Government
employee are actually residing with and
wholly dependent upon him not furnished

-
29. The rates of road milage, as claimed are not admissible.
 30. The absence from the head qrs. on _____ does not exceed 6 hrs./ 12 hrs. Hence, 70% of the normal rates/daily allowance at the full rate is not admissible.
 31. For journey(s) on _____ by the Government/ departmental vehicle, the daily allowance at _____ rate is not admissible.
 32. The prescribed certificate for stay at the hotel/ eating establishment providing and /or lodging on _____ not furnished.
 33. Daily allowance at the full rate beyond the first 60 days from _____ to _____ not admissible. [Vide para 3(II) of the Annexure to G.O. No. 4730-F dated 25.05.1999.]
 34. As the time spent in transit exceeds the stay in Kolkata / _____ Darjeeling / _____ where the daily allowance at the special rates is admissible, the daily allowance at the special rates is not admissible for the day(s).
 35. As the journeys on _____ are local journeys within the meaning of para 5 of the Annexure to G.O. No. 4730-F dated 25.05.1999, the daily allowance at full rate / 70% of the normal rate is not admissible.
 36. The required information as to whether the Government employee appeared to give evidence in the interest of public service is wanting.
 37. The requisite certificate for the drawal of daily allowance for Sunday/Holiday not furnished.
 38. Certificate is not furnished to the effect that the cost of transporting personal effects has been charged for at goods rate.
 39. Certificate that the actual expenses incurred were not less than the sum claimed in the bill has not been furnished.

ANNEXURE 'B-4'

[See Appendix 10, Rule 2(1) of Part A]

Return Memo. (G.P.F. Bill)

Token No.

(To be returned in original with the reply noted in the right-hand column)

Office of the No. dated _____ 20__	Reply No. Dated _____ 20__
No. of enclosure (in words)	To the

Your Bill

of

for Rs. _____

is returned herewith for the reason stated in
No. _____

below with the request that you will kindly remedy
the defects pointed out before re-submission and
instruct your office to avoid similar errors or
omissions in future.

Signature –
Designation —

1. Not drawn in proper form.
2. Not signed by the Drawing & Disbursing Officer
3. Contains erasures and overwritings. A fresh bill should be submitted.
4. Contains unattested corrections/alterations at the places marked "A" in red ink.
5. (a) D.D.O. Code not mentioned.
(b) Grant No. not quoted/not properly quoted.
(c) Head of Account Code not given/not properly given
(d) Name of the office not mentioned.
6. The amount of the bill is not written/the amount of the bill differs in words and figures/ the amount of the bill should be Rs. _____ and not Rs. _____
7. Blank spaces in the bill not marked by oblique lines.
8. The endorsement "Below Rupees _____" not recorded on the bill in red ink.

-
9. Account number recorded on the bill and that quoted in the sanction order differs.
 10. Standards of Financial Propriety not observed [vide Rule 35 of West Bengal Financial Rules, Volume I].
 11. Input statement wanting/not correctly drawn up.
 12. Specimen signature of the Drawing Officer/ Counter Signing Officer is not received/differs with that maintained in the office.
 13. The previous Return Memo. Not enclosed.
 14. Authority of the Accountant General (Accounts and Entitlement) West Bengal is required/not received (in respect of final payment).
 15. The endorsement wanting/not in order.
 16. Sanction order not endorsed to this office/not received.
 17. Sanction Order number and date / G.P.F. Account No. / Pay of the subscriber not quoted in the Bill.
 18. Certificate about the balance at the credit of the Government employee concerned has not been recorded in the sanction order [T.R. 6.41(1)(c) read with sub-Rule (2) of Rule 15 of the W.B.S. (G. P. Fund) Rules]
 19. Amount claimed in the bill differs from that in sanction order.
 20. Ground on which advance/withdrawal has been sanctioned is not covered by the existing rules/orders.

ANNEXURE 'D'

[See Appendix 10, Rule 5(2)(ii) of Part A]

Office of the District Treasury _____

Dated _____ 20__

Retrenchment Slip

Rs.

Amount of the Bill	...	...	...	...
Deduct	...	...	...	...	_____
Passed for Payment	...	...	...	...	_____

Reason of Deduction _____

Note :- It is requested that this memo. May be returned with any representation that the Government employee D.D.O. may wish to make on this subject.

Treasury Officer _____

ANNEXURE 'E'

[See Appendix 10, Rule 5(3) of Part A and Rule 3(3) of Part B]

Memo. of sums included in Cheque No. _____ dated _____ 20__

Drawn by the _____ in favour of _____

Serial No.	Particulars	Amount Rs.
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

*Cheque Writer**Addl. T.O./A.P.A.O.*

ANNEXURE 'F'

[See Appendix 10, Rule 5(4) of Part A]

Register showing the distribution of bills among the Cheque Writers

Date _____

Name of the Cheque Writer	Total No. of bills for which cheques are to be written	Initials of the Cheque Writer	No. of bills returned after chwques duly writtten or not	Initials of Cheque Writer	Initials of Head Cheque Writer
1	2	3	4	5	6

*Cheque Writer**Addl. T.O./A.P.A.O.*

ANNEXURE 'G'

[See Appendix 10, Rule 5(5) of Part A and Rule 3(5) of Part B]

Register of Cheques Drawn

Treasury _____

No. of Cheques	Amount Rs.	Signature of Cheque Writer / Tr.A.O.	No. of Cheques	Amount Rs.	Signature of Cheque Writer / Tr.A.O.

*Cheque Writer**Addl. T.O./A.P.A.O.*

ANNEXURE 'H'

[See Appendix 10, Rule 5(6) of Part A]

Note Book showing the Distribution of Cheque Forms among Cheque Writers

Name of Cheque Writer	No. of blank cheques given for writing	Initials of Cheque Writer	No. of Cheques returned	Initials of Cheque Writer	Initials of the Cheque Writer
1	2	3	4	5	6
	1. From To		Written _____ From _____ To _____ From _____ To _____ Total _____ Spoilt _____ From _____ To _____ From _____ To _____ Total _____ Unused _____ From _____ To _____ From _____ To _____ Total _____		

ANNEXURE 'I'

[See Appendix 10, Rule 5(15) of Part A and Rule 3(13) of Part B]

Acknowledgement

Received by cash/cheque Rs. _____ (Rupees _____
 _____) only from the Treasury Officer _____, in payment of my
 bill bearing token No. _____ dated the _____ on account of
 _____ (If an advice that the bill has been
 passed, has been received this should also be sent).

<i>Station</i> _____ Date _____	<i>Signature</i> _____ <i>Designation</i> _____
-------------------------------------------	----------------------------------------------------

One rupee Revenue Stamp should be affixed for personal payment exceeding Rs. 5000.

Name of the messenger to whom payment is to be made _____

Signature of the Messenger _____

(Attested)

(The signature of the messenger or payee should be attested by the claimant under his dated signature).

Signature of the Messenger or Payee _____
 (To be taken by T.O./S.T.O./A.P.A.O.)

ANNEXURE 'J'

[See Appendix 10, Rules 5(11) & 5(15) of Part A and Rule 3(15) of Part B]

Register of Cheque Delivered

Date	No. of Cheque	To whom Paid	Token No.	Description of Charge	Amount Rs.
1	2	3	4	5	6

*Signature of the
Cheque Writer*

*Signature of the
Counter Clerk*

Received from the Cheque Section bills and tokens detailed above.

Dy. Accountant

.ANNEXURE ‘K’

[See Appendix 10, Rule 7(1) of Part A]

These forms will be printed with the first column containing numbers 01 to 99 and 00, the digits for hundred and thousand being left to be entered in manuscript at the top and bottom of the column by the clerk using it.

Token Register

_____ 20 _____

Serial No.	Token No.	1 st	2 nd	3 rd	4 th	5 th	Up to 31 st
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Explanation :- In Kolkata Pay & Accounts Office against the number of the token issued, enter in the Column of the “Date” on which it is issued the first letter of the Precheck Section to which the bill has been sent against all tokens received back enter the letter “R” (i.e., Redeemed) in the Column of the ‘Date’ on which they were redeemed.

Opening Balance _____
 No. of tokens redeemed _____
 Total _____
 No. of tokens issued _____
 Closing balance in hand _____
 No. of tokens not in hand _____
 Total No. of tokens in stock _____

Initials of :

Bill Receiver _____

Treasury Officer _____

ANNEXURE 'L'

[See Appendix 10, Rule 7(3) of Part A]

Token Census Register

Month of _____ 20__

1 – 1000 Figure to be printed.

ANNEXURE 'M'

[See Appendix 10, Rule 5(14)(iii) of Part A and Rule 3(8) of Part B]

Report of loss/revalidation of cheque and Requisition for issue of fresh cheque

1. Name of the D.D.O. and D.D.O. code _____
2. Head of Account code with Grant No. _____
3. Bill No. and date _____
4. T.V. No. / Token No. and date _____
5. Amount of the Bill _____
6. Lost Cheque No. and date / Original and date-barred cheque No. and date _____
7. In case the cheque relates to Provident Fund / Loans and advances, the name of the employee and account number or identification number has to be furnished _____
8. Reason for loss / revalidation _____
- *9. (a) Allotment of fund received _____
- (b) Progressive total (including amount of cheque lost/to be revalidated) _____
- (c) Balance of allotment due _____

* This item will be filled in only when loss is reported or revalidation is required after the lapse of the financial year but before expiry of twelve months after the issue of the original cheque.

*Bill Clerk***Accountant***Drawing & Disbursing Officer***For use at the Treasury**

Examined and entered. Pay Rs. _____ (Rupees _____
 _____) only as per endorsement of the Drawing & Disbursing Officer

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

Dated _____ 20 _____

ANNEXURE 'N'

[See Appendix 10, Rule 8(3) of Part B]

Dead Stock Register of Computer Appliances
(One Folio May Please Be Used For Each Category Of The Apparatus)

Date of Receipt of the Appliance	Name of the Vendor from whom received	Challan/Bill No. & Date	Name of the Apparatus with machine no. quoted therein	Name of the official under whose supervision it has been installed with place	Stock No. (to be mentioned by the Treasury)	Signature of T.O./A.T.O./P.A.O./A.P.A.O.	Remarks
1	2	3	4	5	6	7	8

ANNEXURE 'O'

[See Appendix 10, Rule 8(3) of Part B]

Stock Register of Computer Stationery and Software (Itemwise folio)

Date of Receipt	Name of Supplier	Challan/ Bill No. and date	Quantity Received	Value, if any	Balance	Date of issued	Quantity Issued	Signature of the Receiver	Balance	Signature of the Officer- in-Charge
1	2	3	4	5	6	7	8	9	10	11

ANNEXURE 'P'

[See Appendix 10, Rule 8(3) of Part B]

Log Book of Computer Hardware and System Software
(to be maintained in separate folio for each equipment)

Name of the equipment with Inventory No.	Date and time when snag appears	To whom reported with date and time	Official attended with date and time and remedial measures taken	Duration of the snag	Signature of T.O./A.T.O./P.A.O./A.P.A.O.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

ANNEXURE 'S'
[See Appendix 10, Rule 5(7) of Part A and Rule 3(7) of Part B]

Note Book [to be maintained by the Additional Treasury Officer (Cheque)]

Date	Cheque serial no.		Total of each line	Signed	Cancelled	Remarks
	From	To				
(1)	(2)	(3)	(4)	(5)	(6)	(7)

- 1. Column 4 should be totalled daily.
- 2. If cheques are signed, Additional Treasury Officer shall sign in column (5).
- 3. If cheques are cancelled, Additional Treasury Officer shall sign in column (6).
- 4. Reason for cancellation shall be stated in column (7). If fresh cheque is issued against cancelled cheque, numbers of both the cancelled cheque and the fresh cheque shall also be mentioned here.

Annexure-T

[See Appendix 10, Rule 3(8), (9) & (12) of Part B]

Intimation to the DDO for Issue of Fresh Cheque in lieu of Time-expired/Lost Cheque**Name of the Treasury:**To,
The Drawing & Disbursing Officer,

Enclosed please find the following fresh cheque(s) which has/have been issued in lieu of the time-barred/lost/mutilated cheque(s):

SL. No.	Old Cheque No. & Date	New Cheque No. & Date	Voucher No. & Date	Amount	Remarks
1	2	3	4	5	6

The receipt of the abovementioned fresh cheque(s) may be acknowledged.

Encl: ____ no. of Fresh Cheque(s).

Treasury Officer

Annexure-U

[See Appendix 10, Rule 3(8), (9) & (12) of Part B]

**Statement of Issue of Fresh Cheque in lieu of Time-expired/Lost Cheque
For the month of _____****Name of the Treasury:**

To,
The Accountant General (A&E)
West Bengal

The following fresh cheque(s) has/have been issued in lieu of the time-barred /lost /mutilated cheque(s):

SL. No.	Old Cheque No. & Date	New Cheque No. & Date	Voucher No. & Date	Amount	Remarks
1	2	3	4	5	6

Treasury Officer

Annexure-V

[See Appendix 10, Rule 3(11) & (12) of Part B]

Statement of Cancelled Treasury Cheque(s) for the month of _____
Name of the Treasury:

To,
 The Accountant General (A&E)
 West Bengal

The Cheque(s) as noted below has/have been cancelled and forwarded herewith for writing back in the accounts:

Sl No.	Cancellation Date	Name of the DDO	Cheque No. & date	Amount	Head Account	Voucher No. and Voucher date	Name of the employee G.P.F. A/c No./ Identification No. (if any) (if applicable)	Remarks
1	2	3	4	5	6	7	8	9

Encl: _____ No. of Cancelled Cheque(s)

Treasury Officer

Annexure-W

[See Appendix 10, Rule 3(11) & (12) of Part B]

Intimation to the DDO for Cancellation of Cheque**Name of the Treasury:**

To,
The Drawing & Disbursing Officer,

This is to inform you that the following cheque(s) has/have been cancelled:

Sl. No.	Cancellation Date	Cheque No. & date	Amount Account	Head of No. And Voucher date	Voucher	Remarks
1	2	3	4	5	6	7

Treasury Officer

Annexure-X

[See Appendix 10, Rule 4(2) of Part B]

Name of the Treasury:**Correction Memo for the month of _____**

To,
The Accountant General (A & E),
West Bengal.

Kindly arrange to rectify the following Heads of Account in the List of Payment and Cash Account for the month of _____ .

*** List of Payment / Cash Account :**

Sl. No.	Head of Account	Amount to be *Deducted/Added	Amount shown in LOP/CA	Actual Amount (after correction)

*** List of Payment / Cash Account :**

Sl. No.	Head of Account	Amount to be *Deducted/Added	Amount shown in LOP/CA	Actual Amount (after correction)

]Remarks: (Mention detail reference of transactions such as Challan/Voucher/Cheque Nos. with Date, Amount and reason for correction)

Treasury Officer

*Strike out which is not applicable

APPENDIX 11

[See Sub-rule (2) of T.R. 4.136]

Procedure for payment to Examiners and Printers and for meeting legal expenses by the Public Service Commission, West Bengal

1. A Personal Ledger account shall be opened in the Reserve Bank of India, Kolkata, in the name (official designation) of the Secretary, Public Service Commission, West Bengal.
2. To open the account the Secretary shall draw a sum of Rs. 500 (Rupees five hundred) from the Treasury as permanent advance on a simple receipt with an endorsement "Pay to the Reserve Bank of India, Kolkata, for credit to the account of Secretary, Public Service Commission, West Bengal". Annual acknowledgment thereof shall be sent to the Accountant General (Accounts and Entitlement) West Bengal on the 15th of April each year.
3. The Personal Ledger account shall be operated to meet expenses in connection with payment of remuneration to Paper-setters, Moderators, Examiners, Scrutinisers, Experts and Printers appointed in connection with various examinations and/or selections conducted by the Public Service Commission, West Bengal and also to meet legal expenses for defending the cases instituted against the Commission before a Court of Law.
4. The Secretary shall make an estimate of the probable expenditure to be incurred during the month and withdraw the same from the Treasury on an abstract contingent bill without any detail at the commencement of each month. The amount thus withdrawn from the Treasury shall be credited to the Personal Ledger account of the Secretary.
5. The monthly drawings shall be so regulated that at the end of the financial year the balance in the Cash Book is not in excess of Rs. 500/-, any excess being, as far as possible, credited to Government account on the last working day of the year concerned.
6. The drawings from the Treasury and the expenditure incurred against it shall be accounted for in a cash book which may be opened in the form approved by the Accountant General (Accounts and Entitlement) West Bengal and the State Government.
7. The accounts kept in the office of the Public Service Commission, West Bengal shall be subject to local inspection twice a year, viz. in April and October, by an officer deputed by the Accountant General (Audit), West Bengal.

APPENDIX 12

[See T. R. 4.216]

**RULES FOR THE PAYMENT OF COMPENSATION FOR LAND ACQUIRED UNDER THE
LAND ACQUISITION ACT**

1. Unless there be something repugnant in the subject or context, the rules given in this Appendix for payment of compensation on account of acquisition of land shall apply to all departments of the Government.
2. The expression “Act”, used in this Appendix, means the Land Acquisition Act, 1894.
3. After all preliminaries in respect of estimate, etc., that may be required under departmental rules or regulations in force, for the time being, have been duly carried out, the land will be taken under the Act either by the Collector or by the Land Acquisition Officer with the powers of Collector under the Act.
4. All payment on account of land acquisition compensation, after an award is made, shall be made in advance either in cash or by account payee cheque / draft drawn on local bank for credit to the P.L. Account of the L.A. Collector of the District opened for this specific purpose. All funds sanctioned and placed or paid on account of Land acquisition for particular plot of land by the Requiring Body of the State Government Department / Undertakings shall be credited either by transfer credit or deposit by challan to the said P.L. Account. In case of others (like Central Government Departments/ Undertakings. Other State Government and non-government organisations whose transactions are not routed through State treasuries), such payment shall be made by cheque or Demand Draft. Any cheque or demand draft received on this account should forthwith be credited to the P.L. Account by challan.
5. When an award is made under the provision of the Act, the Land Acquisition Officer authorised by the Collector, shall have a Statement prepared in the appended Form ‘A’ showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the Statement, signed by himself, to the Accountant General (Accounts and Entitlement) West Bengal. Before signing the copy, the Land Acquisition Officer should carefully satisfy himself that it correctly shows the amounts due under the award and should himself enter the total of Column 6 of the statement in words, both in the original and in its copy. A subsidiary Statement in Form ‘AA’ giving particulars regarding the acceptance by the persons concerned, of the amounts entered in Column 6 of the award Statement, should also be furnished to the Accountant General (Accounts and Entitlement) West Bengal as soon as possible. If the subsidiary Statement is not complete on the day the award is made, the necessary entries in Column 7 of Statement A will be made in the Office of the Accountant General (Accounts and Entitlement) West Bengal on receipt of the Statement in Form AA.
6. In cases where an award has been made by the order of a Court under Section 26 of the Act, a second award Statement should be prepared in Form ‘B’ by the Land Acquisition Officer as soon as the order of the Court is received, and a copy thereof shall be forwarded to the Accountant General (Accounts and Entitlement) West Bengal. On receipt of this Statement, the Accountant General (Accounts and Entitlement) West Bengal will proceed to check the entries in Columns 1 to 4 with reference to the original award made by the Land Acquisition Officer.

7. Any change in the apportionment of the Land Acquisition Officer's award made by a Court under Section 30 of the Act, should also similarly be communicated to the Accountant General (Accounts and Entitlement) West Bengal for the necessary correction in the Award Statement. If under Section 31(3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the 'Remarks Column' in the Award Statement.
8. In giving notice of the award under Section 12(2) and tendering payment under Section 31(1) to such of the persons interested, as were not present personally or by their representatives, when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under Section 18 of the Act, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as 'Revenue Deposits' payable to the persons to whom they are respectively due, and vouched for in Form 'E' by transfer credit from the P.L. Account. The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. When the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary 'Revenue Deposits' are refunded.
9. The L.A. Officer should, as far as possible, arrange to make the payments due in or near the village, preferably in the office of the Gram Panchayat or Panchayat Samity of the concerned Gram or Block, to which the payees belong, in order that the number of undisbursed sums to be placed in Revenue Deposit on account of non-attendance, may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show power of attorney and legally valid legal acquittance for receiving the compensation on behalf of his principal.

*Note :-*In the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under Section 18 of the Act, the L.A. Officer shall issue notices to them informing them that if they do not attend by a certain date, the compensation awarded to them will be remitted by Money Order, after deduction of the Money Order commission. The following rules must be observed in making such payment by Money Order :-

- (i) No sums exceeding Rs. 1000/- in each separate case may be paid by Money Order.
- (ii) No compensation due on account of land, which is owned jointly by the proprietors of a village, may be paid by Money Order.
- (iii) In each Money Order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry "Received the sum specified above on _____", sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the usual receipt in Form C in which the full amount of the compensation and the deduction made therefrom on account of the Money Order commission should be clearly shown; the receipt will then be disposed of in the usual way.

- (iv) For the words "paid in my presence by cash/by cheque" in Form C, the words "paid by Money Order" shall be substituted.

10. In making direct payments to the persons interested under the award, the Land Acquisition Officer shall take the receipt of each person to whom money is paid on a separate voucher in Form "C", containing a reference to the item showing the amount due to that person in the Statement prescribed in Rule 5 above. In cases where payments are made to a number of persons under a single award, Acquittance Roll in Form CC may be substituted for separate receipts in Form C. The Land Acquisition Officer shall forward the separate receipts of the payees or the Acquittance Roll, as the case may be, to the Accountant General (Accounts and Entitlement) West Bengal along with the monthly account of the month.
11. All payments into Court for deposit under the Act should be made by means of cheques in favour of the Presiding Officer of the concerned Court, payable by order of the Court to the credit of 'Civil Court Deposits', under the head of account "8443-Civil Deposit-00-104-Civil Courts' Deposits-001-Courts Deposits-07-Deposit". The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled in, of which one will be retained by the Court for record, and the other two duly signed will be returned to the Land Acquisition Collector/Officer, who will keep one of the copies and forward the other to the Accountant General (Accounts and Entitlement) West Bengal alongwith monthly *Plus-Minus* Memo. of the P.L. Accounts.
12. When a Court has awarded/ordered payment of L.A. Compensation at a rate in excess of the Land Acquisition Collector's award, the L.A. Collector shall move the Requiring Body, on whose behalf the land has been acquired, by furnishing a statement of decretal amount in the form of estimate alongwith an attested photocopy of the Court's order for immediate placement of fund under intimation to the Land and Land Reforms Department in accordance with the instructions contained in paragraph 102 of the Executive Instruction of the Land Acquisition Manual 1951. Form "D" may be used with necessary changes to give full particulars of the Court's Order. On receipt of the decretal amount, it should be deposited in the P.L. Account in the usual way and paid directly to the payee(s) following the payment procedure. If the Court desires to deposit the amount to the Court, the same shall be deposited to the Court by drawing cheques from the P.L. Account. In case the Collector does not receive the fund from the Requiring Body within the specified date as per order of the Court or if he thinks that the drawal of advance is unavoidable and cannot wait in order to honour the order of the Court, he may move the concerned administrative Department for release of necessary funds from the Contingency Fund of the State. In case of bodies other than the State Government, the L.A. Collector may draw the decretal amount from the head "8550-Civil Advance-00-104-Other Advance-002-Other Advances", etc., if the Requiring Body fails to deposit the amount within the stipulated date. Such advance shall be paid to the L.A. Collector either by cheque or by way of transfer credit to his personal Ledger Account and thereafter be paid to the payee(s)/Court by cheque/draft, as the case may be, following the usual procedure. As soon as the decretal amount is received from the Requiring Body, the amount should be credited to the aforesaid head with a challan.
13. The Divisional Officers of the Engineering Directorates on whose behalf land is acquired, will make available necessary fund on the basis of estimates furnished by the Land Acquisition Officers, out of their Letters of Credit, issued for the specific Project/Scheme. The amount made available will be treated as advance. Further advances, as and when necessary, may also be made available to the L.A.O. at his request subject to the condition that every fourth advance will only be given when the first advance has been adjusted. For the purpose of adjustment of the advances, the L.A. Officer will send to the concerned officer of the Requiring Body, details of payment made to the parties. He will also

certify that the amounts received from the officer on whose behalf land was acquired, have been fully utilised and balance, if any, has been refunded by a cheque issued in their favour out of the P.L. Account. Similar procedure of adjustment of advances received through cheque/draft shall be followed in case of other Requiring Bodies as well.

14. The vouchers in respect of Land Acquisition payments will be retained by the Land Acquisition Officer alongwith all records and acquittance, documents showing transfer of land to the Requiring Body, and certified copy of the award on the basis of which payment has been made to meet the requirement of audit and Court cases, if any. However, a certificate of disbursement will be sent to the Requiring Body other than the State Government on whose behalf the payment has been made.
15. The Land Acquisition Officer may make all or any payments by cash upto Rs. 2,000/- in each case and over Rs. 2,000/- by Account Payee Cheque provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from Treasury. In respect of joint awards in favour of several awardees, cash payment upto Rs. 2,000/- for each person in the award may be made to them. All payments, either by cash or Account Payee Cheque, must be made on proper identification and acquittance.
16. The L.A.O. will send the adjustment of the advances to the authority making advance, within a period of 4 months. The adjustment will be watched by the Collector personally so that there may not be any occasion of keeping unnecessary funds in the P.L. Account. The Collector will make a percentage check of the adjustment bill through an officer of his department not related to Land Acquisition payments

As part adjustment of advance will create problem, each advance shall be adjusted at a time. The disbursement certificate shall be given in the following form: -

“The amount of Rs. _____ / (Rupees _____
 _____) received by cheque / draft No. _____ dated _____ from
 the officer of _____ for payment of compensation in respect of
 _____ Scheme has been disbursed in full.”

Signature of the Land Acquisition Officer

17. A separate Cash Book will be maintained for the purpose of recording all receipts and payments of the P.L. Accounts as required under T.R. 6.09(2) and T.R. 6.31. This Cash Book will be subsidiary Cash Book to the main Cash Book of the Office wherein the transactions on account of P.L. Account will be shown in lump day to day.

Requiring Body-wise Subsidiary Register showing details of receipts and payments should be maintained in the T.R. Form No. 40 in the office of the L.A.O.

18. The L.A. Collector shall be responsible for sending a monthly statement of account to the Accountant General (Accounts and Entitlement) West Bengal in respect of transactions of the P.L. Account by the 5th of the following month. He will also be responsible for verifying at the end of each month and at the end of each financial year as required under TR 6.09(3), the balance of the P.L. Account with reference to the accounts of the Treasury and after annual verification and after close of the financial year, he shall furnish a certificate of balance to the Treasury on or before 15th May of each year.

19. *Audit of the L.A. Payment:*

The Award Statement in Form 'A' shall be sent to the Accountant General (Accounts and Entitlement) West Bengal for record as a document in support of the sanction to the expenditure. The complete Award Statement in Form 'A' and Form 'AA' and vouchers in form 'C' and 'CC' shall be kept in the office of the L.A. Collector, case-wise for audit and to meet court cases, if any.

20. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in Section 31(3) of the Act and the land is acquired for Government purpose, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by the Government. If however, the land is acquired for a body financially independent of the State Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be debited against advances of funds (Rule 4) made by that body.
21. Investments under Sections 32 and 33 of the Act, of money deposited in Court, should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Reserve Bank of India and purchase of land should be effected under the Court's orders through the Collector. The Bank will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court. In case of investment in other forms, the L.A. Collector will act as per order of the Court.
22. In any case, in which land is acquired for a Municipality or other Local body financially independent of the State Government, the Government may direct that the payments shall be made and audited as if the land were being acquired for the Government. If the Government issues such an order, the Land Acquisition Collector or other Officer who makes payments on account of the land acquired, shall draw funds from the treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Accountant General (Accounts and Entitlement) West Bengal. The Municipality or other Local body will pay the estimated cost of the compensation to the credit of the Government in advance on such dates and in such instalments as the L.A. Officer may direct. These sums shall be deposited in the treasury by challan for credit for work done for public bodies to the head "8443-Civil Deposit-00-106-Personal Deposit-001-PL Accounts of L.A. Collectors-07-Deposits". Any charges should be supported by the prescribed voucher, unless these cannot be furnished at once, in which case the Accountant General (Accounts and Entitlement) West Bengal will place them under objection, till the necessary vouchers have been obtained. If the awarding officer, at any time, has in hand any sum in excess of his immediate requirements, he should refund it to the concerned Municipality or the local body.

FORM A

No. and Date of Statement _____
 Date of Award _____
 Name of work for which land has been acquired _____ Gazette, viz., No. _____ Dated _____ Page _____
 No. and date of declaration in _____ under Section _____ Act I of 1894 to all the persons interested
 Statement showing compensation awarded by _____ in estate _____, No. _____ on the Revenue Roll of the
 in the plot of land situated in the village of _____, District of _____, Paragana _____

1.	2.	3.	4.	5.	6.	7.	8.	9.		10.	
Sl. No.	Name of persons to whom payment is due under the award	Area of land	Statement of land revenue	Valuation of any buildings that may be taken up on the land	Total amount due to each person, including the amount showing in Column 5, the amount awarded, for the land interest, costs and any other amounts due to the payee in connection with the acquisition of the land	Distribution of the amount in Column 6 taken from the subsidiary Statement AA	Remarks	*Number and date of voucher	Date possession of the land was handed over to the departmental authorities for whom it is acquired	Reference to the report stating the date	
	Area of land		Rs.	Rs.	Rs.			No.	Date	Date	

* To be filled up in the office of the Accountant General (Accounts and Entitlement) West Bengal

Note 1 – Each award statement should be confined to the lands to be taken under one declaration, i.e. the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there as declarations.

Note 2 – In noting these particulars in the Award Statement it may be sufficient to enter the letter (a), (b), (c) or (d) as the case may be, in Column 7 of the Statement, when the whole amount of the award is shown in one of the four sub-Columns (a), (b), (c) or (d) in this statement.

FORM AA

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No. _____ Dated _____
 Name of work for which land has been acquired _____ Gazette, viz., No. _____ Dated _____ Page _____
 No. and date of declaration in _____

1. Serial No. in the Statement of Award under Section II of the Act	2. Name of person to whom payment is made under the award	3. Particulars of amount entered in Column 6 of the Award Statement				Reasons for depositing	(d) Amount undischursed owing to non-attendance and the treasury in which it is deposited
		(a) Amount accepted without protest	(b) Amount accepted under protest	(c) Amount deposited in Court			
		Rs.	Rs.	Rs.	Court		Rs.

Note 2 – In noting these particulars in the Award Statement it may be sufficient to enter the letter (a), (b), (c) or (d) as the case may be, in Column 7 of the Statement, when the whole amount of the award is shown in one of the four sub-Columns (a), (b), (c) or (d) in this statement.

FORM B

No. and Date of Statement _____

Name of work for which land has been acquired _____

No. and date of declaration in _____ Gazette, viz., No. _____ Dated _____

Statement showing compensation awarded by _____ under Section _____ Page _____ Act I of 1894

1.	2.	3.	4.	5.	6.	7.	8.
Serial No. in the Statement of Award under Section II of the Act	Names of person to whom payment is due under the award	Amount originally awarded Rs.	Amount paid by Collector under the original award Rs.	Total amount awarded by the court Rs.	Further payments due Rs.	Remarks	No. and date of voucher

FORM C

(Obverse)

No. of vouchers _____

Name of work for which the land has been acquired _____

No. and date of declaration in _____ Gazette, viz., No. _____

Date _____ Serial No. _____ in Award Statement No. _____

dated _____ Name of Payee _____

I _____ of _____

Pargana _____ Zilla _____

do hereby acknowledge to have received Rs. _____
_____ on account of cost of land taken up by the Government as

detailed on reverse.

Signature of Payee _____

Locality _____

Note :- The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Indian Language.
Note :- The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Indian Language.

FORM C

(Obverse)

No. of vouchers _____

Name of work for which the land has been acquired _____

No. and date of declaration in _____ Gazette, viz., No. _____

Date _____ Serial No. _____ in Award Statement No. _____

dated _____ Name of Payee _____

I _____ of _____

Pargana _____ Zilla _____ do

hereby acknowledge to have received Rs. _____
_____ on account of cost of land taken up by the Government

as detailed on reverse.

Signature of Payee _____

Locality _____

Note :- The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Indian Language.
Note :- The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Indian Language.

FORM C

(Reverse)

Details of Land etc. and their Values

Mouza _____ Pargana _____ Zilla _____

Land _____, Bigha _____, Cotta _____, Chuttack _____

Value _____ Rupees _____

Details of Land etc. and their Values

Mouza _____ Pargana _____ Zilla _____

Land _____, Bigha _____, Cotta _____, Chuttack _____

Value _____ Rupees _____

FORM CC

Consolidated voucher for payment made during _____ 20__ in accordance with Award Statement No. _____ dated _____, on account of land acquired for _____ in the District of _____, Tehsil _____, Mouza _____.

Serial No. in award statement 1	Name of Payee 2	Area of land 3	Amount paid 4	Signature of the payee and date of payment 5
			Total –	

Paid in my presence in cash / by cheque to the above person the total sum of Rupees (in words) _____ only.

Dated, the _____ 20 _____

Signature of Officer

FORM D

Name of work for which land has been acquired

To the Judge of the Court at _____

The sum of Rs. _____ on _____
 account of compensation for land taken up for the
 above purpose, payable as detailed below, is tendered
 for deposit in Court under Section 31(2)
 of Act, 1 of 1894 –

Serial No. award state- ment No.	Names of parties	Area of land	Amount payable to each	Remarks
		Acres	Rs.	
		Total		

Dated _____ 20__

Received the above amount for credit to Civil Court deposits.

Judge

Note – This form should be used when the amounts
 of compensation due are sent to a Civil Court
 for Deposits.

land Acquisition Officer**FORM D**

Name of work for which land has been acquired

To the Judge of the Court at _____

The sum of Rs. _____ on _____
 account of compensation for land taken up for the
 above purpose, payable as detailed below, is tendered
 for deposit in Court under Section 31(2)
 of Act, 1 of 1894 –

Serial No. award state- ment No.	Names of parties	Area of land	Amount payable to each	Remarks
		Acres	Rs.	
		Total		

Dated _____ 20__

Received the above amount for credit to Civil Court deposits.

Judge

Note – This form should be used when the amounts
 of compensation due are sent to a Civil Court
 for Deposits.

land Acquisition Officer**FORM D**

Name of work for which land has been acquired _____

To the Judge of the Court at _____

The sum of Rs. _____ on _____
 account of compensation for land taken up for
 the above purpose, payable as detailed below,
 is tendered for deposit in Court under Section
 31(2) of Act, 1 of 1894 –

Serial No. award state- ment No.	Names of parties	Area of land	Amount payable to each	Remarks
		Acres	Rs.	
		Total		

Dated _____ 20__

Received the above amount for credit to Civil Court deposits.

Judge

Note – This form should be used when the
 amounts of compensation due are sent
 to a Civil Court for Deposits.

land Acquisition Officer

FORM E

Name of work for which land has been acquired _____

To the Officer-in-Charge of _____ Treasury.

Please receive for transfer to credit of Revenue Deposits the sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below :-

Serial No. in award statement No.	Names of parties	Area of land	Amount payable to each	Remarks
		Acres	Rs.	
		Total		

Dated _____ 20__

Land Acquisition Officer

Received the above amount for credit to Civil Court deposits.

Treasury Officer

Note – This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

FORM E

Name of work for which land has been acquired _____

To the Officer-in-Charge of _____ Treasury.

Please receive for transfer to credit of Revenue Deposits the sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below :-

Serial No. in award statement No.	Names of parties	Area of land	Amount payable to each	Remarks
		Acres	Rs.	
		Total		

Dated _____ 20__

Land Acquisition Officer

Received the above amount for credit to Civil Court deposits.

Treasury Officer

Note – This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

APPENDIX 13
[See T.R. 4.219]

Rules for Commissions and Committees

1. These rules shall apply to Commissions and Committees set up by the Government. In what follows, the terms "Commission(s)" applies also to such Committees. The Secretary will be the Officer-in-Charge of the accounts unless a separate officer has been nominated for this purpose.
2. All expenditure will be incurred under the orders of the proper department of the Government and no disbursement may be made except in accordance with various rules and orders issued by the Govt. from time to time. The expenditure will, unless specific orders to the contrary are issued, be audited by Accountant General (Audit), West Bengal and brought to account by the Accountant General (Accounts and Entitlement) West Bengal (hereafter referred to as the "Accounts Officer").
3. As required under T.R. 4.018 and T.R. 4.019, four sets of specimen signatures of the Secretary of the Commission or the officer declared as D.D.O. in respect of the Commission should be duly attested and forwarded by the Administrative Department concerned to the Accountant General (Accounts and Entitlement) West Bengal who in turn will issue a letter of authority to draw fund from the concerned Treasury together with three sets of the specimen signatures. On receiving the duly attested specimen signature from the Accountant General (Accounts and Entitlement) West Bengal, the Treasury may make payment against bills presented within the fund allotted by the Administrative Department. In case the Secretary or D.D.O. of the Commission requires payment from a District or place other than Kolkata where he has been placed in Account; the concerned Treasury may allow drawal of fund in advance within allotment for the purpose of purchase of Bank Draft in usual manner from Reserve Bank of India or State Bank of India.

BILLS

4. Bills should be prepared in the manner followed by the Drawing and Disbursing Officers in Government offices.

When there is acute trouble in obtaining payee's receipts, a certificate from the Secretary to the effect that the expenditure has actually been incurred will be accepted.

Secretary of the Commission may have a permanent advance where so authorised by the Administrative Department so that day to day expenses can be met out of the permanent advance. Secretary of the Committee may also draw advances in abstract contingent bill form on the basis of sanction of the Government.

As the Commissions remain in office for a brief period, all sub-vouchers in respect of the expenditure incurred by a Commission shall be submitted to the Treasury along with the bill for drawing the charge. All vouchers in respect of adjustment of advances drawn in abstract contingent bill shall be submitted to the Treasury through the Controlling Officer (*viz.* the Administrative Department).

For the purpose of Travel Expense, the Head of the Commission will act as controlling officer in respect of his own Travel Expense claims and also that of his officers and staff.

Cash Book and Account

5. A Cash Book should be maintained in F. R. Form ___ *(Existing T.R. Form No. 4) and all monetary transactions should be entered in it and attested by the Secretary or Drawing & Disbursing Officer in token of check, It should be closed and balanced each day, and completely checked. Cash balance shall be verified at the end of each month by physical counting and result of verification recorded in the Cash Book by the Secretary. The Secretary should ensure that the receipt, if any, is sent to the Bank and be satisfied that the same has actually been credited to the Government Account.

As and when the Commission or Committee ceases to function, the Secretary will hand over charge of the Books and Accounts to such Officer of the Administrative Department as may be nominated by the Department. Any unspent balance will be credited to the Government Account. But he will continue to be responsible for the financial transactions, if anything is reported against. The Administrative Department will arrange audit of the accounts very promptly.

RECEIPTS

6. Receipt of Government money should not be acknowledged by letter. Counterfoils of machine numbered receipt books (F. R. Form No. ___ *Existing T.R.F. No. 6) should be used and all receipts should be signed

by the Officer-in-Charge of the accounts and by a clerk. This officer should attest the relevant entry in the cash book when he signs the receipt.

Verification of Cash

7. The actual cash balance should be verified during the month by the Officer-in-Charge of the accounts and he should then record a dated certificate :-

“Cash in hand verified and found to be Rupees (in words) _____
(Rs _____). Signature & Date _____.”
(See also Rule 5 regarding monthly verification of cash by the Secretary).

Custody of Cash

8. (a) A cashier should be appointed to each Commission, who will be responsible for the custody of cash and control of receipts and payments. Whenever possible the cashier should be a person who holds lien on a permanent post under the Government, otherwise he should be required to give adequate security. Money should not be drawn in advance or in excess of immediate requirement or merely to prevent a lapse of fund. A cash box should be provided for holding the cash and it should be deposited in the nearest Treasury for safe custody when an appreciable sum of money has to be kept overnight; such action must in particular be carried out when some days will elapse before the cash is again required. If the cash box is not deposited at the Treasury overnight, proper steps should be taken for its safety.

(b) The Secretary of the Commission may be authorised to open a Savings or Current Account with any Public Sector Bank or the State Bank of India for safe keeping of cash where a regular cashier cannot be placed at the disposal of the Commission and there is problem of safe keeping of cash.

Control of Expenditure

9. The following rules relating to the control of expenditure will be applicable, except to the extent that they are abrogated to the contrary by instructions issued by the Secretary of the Administrative Department from time to time :-

(1) The Administrative Department concerned will be responsible for the control of expenditure.
(2) The Secretary of the commission will send to the controlling authority a monthly statement showing the progressive expenditure from the 1st April of the current year to the end of the past month under the heads :-

- (a) Salaries,
- (b) Travel expenses,
- (c) Office expenses,
- (d) Other charges.

Purchase of Books and Stationery

10. The Secretary of the Commission is authorised to incur expenditure on the following items subject to the cost being met within the sanctioned allotment of the Commission :-

(1) The purchase of books and publications, required for the Commission's use, may be made. All the books so purchased shall be handed over to the Department when the Commission or Committee ceases to function.

(2) The local purchase of articles of stationery, urgently required upto Rs. 100 in each case and subject to a maximum limit of Rs. 2,000 in a financial year, may be made.

Printing

11. The question of the desirability of printing the evidence before Commission, Committees, etc., should be carefully considered in each case and as far as possible the printing of evidence in full should be restricted to the most important Commissions only. Such Commissions as are authorised to have printing work done should ordinarily confine their work to a particular press and should avoid sending it piecemeal. When it is found necessary to send work to other presses, care should be taken to send a sample of that portion which is already in print, so as to serve as a guide in regard to set up, style and size. All charges for work will be paid in cash / cheque on presentation of the bill by the press concerned. Managers of presses should submit their bills promptly, as difficulty arises in realising the money once a Commission has ceased to function.

APPENDIX 14**Part A**

[Adopted from Remittance Facilities Scheme, 1975 of the Reserve Bank of India]

Remittances facilities-conditions governing issue of Drafts and Telegraphic transfer on Government Account.

1. An integrated remittance facilities scheme was formulated by the Reserve Bank of India with a view to facilitating transfer of Funds between different centres. The scheme has been extended and liberalised from time to time and is operative between centres where the bank has its offices or branches or has established currency chests of its Issue Department managed by its Agencies or Treasuries.

Note 1.-The expression "Agency" means the State Bank of India or any other Bank to which the custody of a currency chest of the Issue Department has been entrusted at any centre by the Reserve Bank.

Note 2.-The expression "Treasury Agency" means a Treasury in India which has a permanent currency chest at a place where the Reserve Bank has no office or branch or any other agency.

2. State Governments, as per remittance facilities scheme, are entitled to remit funds free of charge throughout India. Drafts on Government Account at par will not ordinarily be issued for amounts of less than Rs. 50/-. Remittance on Government Account is ordinarily effected by means of bank drafts, but if so desired by an application on behalf of the Government, offices of the Reserve Bank of India. Agencies and Treasury Agencies conducting Government business may arrange for remittance by telegraphic transfers at par, the cost of Telegrams and its acknowledgment being recovered from the applicant.

3. Reserve Bank drafts are used for remittance between offices of the Bank. Agencies and Treasury Agencies. except when such drawings are made from one office of an agency on another office of the same agency. Agency Bank Drafts are used when drawings are made from one office of an agency bank to another office of the same agency bank.

4. All Heads of offices of the Government and officers declared as Drawing and Disbursing Officers may for remittance on Government account request for issue of drafts or telegraphic transfers.

5. The facility of remittance by drafts at par is also permitted to the Local Funds named in Schedule. A' to this appendix. Offices of the Reserve Bank, Agencies and Treasury Agencies are authorised to effect remittance on behalf of local fund authorities within the State by draft at par. If so, desired, telegraphic transfers at par may also be issued on account of such local funds on payment of cost of telegram and its acknowledgment. Remittance in respect of specified local funds beyond the State will also be effected by offices of the Reserve Bank of India, Agencies and Treasury Agencies at the following rates ;-

Upto Rs. 5,000/- 6 p% minimum of Rs.0.25 (for telegraphic transfers minimum Rs. 1/-)

Over Rs. 5,000/- 3 p% minimum Rs. 3/-

6. The prescribed form for remittance by draft or telegraphic transfer is available from the Reserve Bank

of India, Kolkata or from the Branches of the State Bank of India conducting Government cash business. A draft remains valid upto a period of six months and can be revalidated by the officer issuing ~ the same. A draft which is not paid before the end of the third accounting year of the Bank (the bank accounting year is from 1st July to 30th June) after the accounting year in which it was issued shall be treated as lapsed one. Payment on such draft will be authorised by the currency officer of the Bank.

7. When a draft has been either lost or destroyed and satisfactory evidence to that effect is available, an application may be made for issue of a duplicate draft within a reasonable period after issue but before it has lapsed, to the office from which the draft was originally obtained. Application for issue of a duplicate draft may be received from the Departmental Officer in his capacity as remitter or the payee/endorsee. Where the applicant for issue of a duplicate draft is a departmental officer of Government, he will have to furnish a letter of indemnity in prescribed form. The official signing the indemnity bond must be competent under Article 299(1) of the Constitution of India to execute such bond on behalf of the Governor. If the lost draft has already lapsed, a duplicate will be issued after obtaining sanction from the currency officer.

8. The loss of a draft should be promptly reported to both the drawee and drawing offices. No refund on a lost draft can be obtained. The remitter will have to obtain a duplicate of the draft from the issuing office and receive the payment thereof through the payee at the office on which the original draft was issued.

9. For further details about the remittance facilities offered by the Reserve Bank of India, the booklet containing the Remittance Facilities Scheme of the Bank may be seen alongwith the rules contained in Chapter X of Part II of the Treasury Rules. West Bengal, Volume-I.

Schedule A
(Referred to in Para 5)

1. Zilla Parishad Fund including *Panchayat Samity* Fund.
2. District Road Fund.
3. District Cbowkidari Reward Fund.
4. Village Chowkidari Fund.
5. Police Fund.
6. Chawkidari Uniform Fund.
7. Ranaghat Charitable Dispensary Fund. 8. Mohosin Endowment Fund.
9. District Primary Education Fund iactuding fund of District School Board.
10. Charitable Endowment Fund.
11. West Bengal State Electricity Fund including that of West Bengal State Electricity Board.
12. Municipalities, Corporations Locals Boards, Town Committes and Notified Area Authorities Fund.
13. Funds of the statutory authorities, Corporation, Undertakings of the State Government.
14. West Bengal Board of Secondary Education Fund
15. West Bengal Council of Higher Secondary Education Fund.
15. Fund of Universities.
16. Fund of Darjeeling Gorkha Hill Council. (DGHC)
17. Any other Fund declared as Local Fund under Treasury Rule 6.29,

Part B

RESERVE BANK OF INDIA REMITTANCE FACILITIES SCHEME, 2005

An integrated Remittance Facilities Scheme was formulated by the Reserve Bank of India and brought into force with effect from the 1st October 1940, with a view to facilitating the transfer of funds between different centres in the country expeditiously and at the minimum cost, without incurring the expenditure involved in carrying treasure physically from place to place. The Scheme has been extended and liberalised from time to time since then and is operative between centres where the Bank has its offices or branches or has established currency chests of its Issue Department managed by its agencies or by treasuries and sub-treasuries. Certain branches of the agency banks, which have not been provided with currency chests also issue and encash remittances under special arrangements under the Scheme. The Scheme was reviewed in 1974- 75 and certain changes were incorporated in 1975. However, with the tremendous expansion in the banking network and in the areas of communication and information technology in the country, the need for reviewing the scope and range in terms of facilities to be provided to the agencies implementing and participating in the Scheme was examined by a Working Group appointed by the Bank. The Report of the Working Group was submitted in January 2002 and accepted for implementation. Details of the Remittance Facilities under the Scheme as further modified with effect from July 1, 2005 are set out in this booklet.

2. The Scheme will be in operation at the following places in India:-

- (a) Wherever Reserve Bank of India has an office of its Banking Department
- (b) Wherever State Bank of India branches have currency chests
- (c) Where Associates of State Bank have branches with currency chest arrangements.
- (d) Wherever Treasury Agencies have currency chests-
- (e) Wherever Public Sector banks have currency chests and as and when approved by the Bank.

3. For the purposes of this Scheme -Definitions:

- (a) 'the Bank' means the Reserve Bank of India.
- (b) 'agency bank' means State Bank of India or any other bank to which the custody of a currency chest of the Issue Department has been entrusted at any centre by the Reserve Bank.
- (c) 'agency office' means the office or branch of the State Bank of India, State Bank of Bikaner & Jaipur, State Bank of Hyderabad, State Bank of Jndore, State Bank of Mysore, State Bank of Patiala, State Bank of Saurashtra and State Bank of Travancore. or any other agency bank, where telegraphic transfer, mail transfers, drafts or other instruments can be issued or paid under the Scheme and includes a branch of Public Sector Bank as approved under 2(e).
- (d) 'treasury agency' means a treasury or a sub-treasury in India, which has a permanent currency chest, at a place where the Reserve Bank has no office or branch or any other agency.
- (e) 'local fund' means any fund or revenues administered by bodies, which under the provisions of any law or rule which is in force for the time being and is under the control of any State or the Central Government, whether in regard to all matters or some specified matters, or any other fund, which may be notified by the State or Central Government as such.
- (f) 'GM / DGM (Issue)', means the officer holding executive charge of a branch of the Issue Department of the Reserve Bank.

4. Banks and Offices through which remittances can be issued or paid:

A list of the agency banks as defined in paragraph 3(b) above through which remittances can be issued or paid will be found in Annex-I. The names of the offices of the banks at which facilities for the remittance of funds under this Scheme are offered can be ascertained by a reference to the banks themselves, but broadly facilities for the issue and payment of remittances under the Scheme will be available at all metropolitan centres and all places at which district and tehsil or taluka offices are located.

5. Modes of remittances:

The following are the different modes of remittances recognised under the Scheme:

- (a) **Telegraphic Transfer:** These are orders issued for the transfer of funds telegraphically between offices of the Bank, agencies and treasury agencies.
- (b) **Mail Transfers:** These are orders issued by mail for the transfer of funds between accounts maintained at offices of the bank and Agencies. Mail transfers are not issued by or on treasury agencies.
- (c) **Drafts:** Reserve Bank drafts are used for remittances between offices of the Bank, agencies and treasury agencies, except when such drawings are made from one office of an agency on another office of the same agency. Agency bank's drafts are used when drawings are made from one office of an agency bank on another office of same agency bank.
- (d) **Electronic Funds Transfer:** The funds transfers are done through electronic transmission of funds transfer messages.

6. Parties to whom remittances are available:

The various parties entitled to remittances under the Scheme and the particulars of remittances available to each of them are given below:

(a) Central and State Governments:

- (i) The Central and State Governments are entitled for unlimited remittance of funds, free of charge, from an account with RBI, to any of the participating agencies.
- (ii) The RBI office concerned will decide the appropriate mode of transferring the funds viz. ECS, EFT, DD etc. except in case of specific request in this regard.
- (iii) Wherever, the remittance is required to be made through an Agency Bank like SBI, the funds will be credited to that bank's account with instructions to pass on the proceeds to the ultimate beneficiary's account. The Agency Bank will not charge any commission or any other handling charges from the party (ultimate beneficiary), even if payment is made through any other mode.
- (iv) The minimum amount of remittance will be Rs.1,000/-
- (v) State Governments are provided facilities for remittances from an account with the Bank to any participating agency under the Scheme within the State only. Inter state remittances will not be made under the Scheme.
- (vi) At non-RBI centers, Central and State Governments will be provided remittance facilities by the accredited branch within the Bank's own mechanism. Individual remittances will be for a minimum of Rs.1,000.

- (b) **Local Funds:** Certain local funds are granted free remittance facilities by the Central and State Governments within their respective jurisdictions. A list of such local funds is given in the Treasury Rules / Codes of the respective Governments. Offices of the Bank, agencies and treasury agencies are authorised to effect remittances on behalf of such local funds within the jurisdiction of the concerned State by drafts at par. If so desired, telegraphic transfers at par may also be issued on account of such local funds on payment of the cost of telegram and its acknowledgement. Remittances in respect of specified local funds outside the jurisdiction of the concerned State will be effected by offices of the Bank, agencies and treasury agencies at the following rates:-

Upto Rs.5,000/- 6 per cent (minimum Re.1)

Over Rs.5,000/- 3 per cent (minimum Rs.3)

(c) **Commercial Banks:**

- (i) Commercial Banks are eligible for unlimited funds transfer facility between RBI Offices, free of cost.
- (ii) The remittances will be in multiples of Rs.10 lakh, subject to a minimum amount of Rs.50 lakh.
- (iii) Commercial Banks should approach SBI for their funds transfer needs, whenever the funds transfer is not between RBI Offices.
- (iv) At non-RBI centres, all bank branches participating in the Scheme will provide remittance facilities. Individual remittance will be for a minimum amount of Rs.50,000.

(d) **Co-operative Banks:**

- (i) Co-operative Banks are eligible for unlimited free remittance facilities for remittance between RBI Offices.
- (ii) The remittances will be in multiples of Rs.1 lakh subject to a minimum amount of Rs.10 lakhs.
- (iii) For other remittances, the Co-operative institutions / federations have to approach SBI or any other Bank.
- (iv) At non-RBI centres all bank branches participating in the Scheme will provide -remittance facilities. Individual remittance will be for a minimum amount of Rs.50,000.

(e) **Financial Institutions:**

- (i) Financial Institutions like IDBI, NABARD etc., which are treated on par with Commercial Banks, are allowed free remittance facilities between RBI Offices.
- (ii) The remittances will be in multiples of Rs.10 lakh subject to a minimum of Rs. 50 lakh.
- (iii) Funds transfer needs, of these institutions from a centre where the Bank has an office to a non-RBI centre will be met by SBI. SBI will provide unlimited funds transfer facility. The remittances will be in multiples of Rs.50,000 subject to a minimum of Rs. 1 lakh.
- (iv) At non-RBI centres, all bank branches participating in the Scheme will provide remittance facilities. Individual remittance will be for a minimum of Rs.50,000.

(f) **Members of the Staff:**

Facilities for remittance of funds at par are available to members of the staff including retired members of staff of RBI after satisfying that they are ex- employees of the Bank.

7. Scale of Exchange:

The scale of exchange for remittances covered under paragraphs Nos. 6c(iii) & (iv), 6d (iii) & (iv) and 6e (iii) & (iv) are as follows:-

- (i) Rs.50,000 to Rs.1 Crore -Re.1 per Rs.1 ,000 (Minimum Rs.1 00).
- (ii) Rs. 1 Crore to Rs.10 Crore —0.50 paise per Rs.1,000 (Minimum Rs.10,000).
- (iii) Rs.10 Crore and above -0.20 paise per Rs.1,000 (Minimum Rs.50,000).

Note: Where remittances are sent by telegraphic transfer, telegram charges are payable in addition to exchange charges.

8. Limits on drawings:

Offices of the Bank and agencies may issue and encash remittances without any restriction as to amount. Drawings by or on treasury agencies are, however, subject to the following limits for each mode of remittance.

At or on a sub-treasuryRs.10,000 per day*

At or on a district-treasuryRs.50,000 per day*

*Except treasuries and sub-treasuries in Assam, Manipur, Meghalaya, Arunachal Pradesh, Mizoram and Nagaland for which the limits will be as under:

At or on a sub-treasuryRs.5,000 per day

At or on a district-treasuryRs.25,000 per day.

The limits of drawings by or on a sub-treasury or a district treasury shall not be exceeded without the sanction of the OM / DOM (Issue).

9. Issue of telegraphic transfers, mail transfers and drafts:

A person requiring or applying for a telegraphic transfer or mail transfer or a draft shall complete an application in the form set out in Annex II or as near thereto as possible. Copies of this form may be obtained from the office of the Bank, agency or treasury agency to whom the application is to be made. The amount of the remittance together with prescribed charges, including the cost of telegram must be tendered with the application.

Note: Since mail transfers are issued for transfer of funds between accounts maintained at the offices of the Bank and agencies, they will not be issued by or on treasury agencies. Application for a mail transfer shall be signed by a person or persons authorised to operate on the account of the remitter.

10. Customer funds transfer messages under Electronic Funds Transfer System will be routed using the IFN 1 xx Series formats which provides for all necessary information for the transfer of funds including details of the remitter and beneficiary and also the details of the institution where the beneficiary's account is maintained.

11. Payment of telegraphic transfers, mail transfers and drafts:

In the case of a telegraphic transfer the person claiming payment will be required to furnish:

- i) a telegraphic intimation to him from the place where the remittance has been issued.
- ii) identification by a well-known and responsible person who should certify that the payee is known to him.

Note: A Commercial or Co-operative bank applying for payment of the amount of a telegraphic transfer at treasury agencies need not produce the telegram received from the remitter, but may furnish instead, a letter from the agent or manager of the concerned bank, advising the receipt of intimation of the telegraphic transfer and demanding payment.

12. In the case of a mail transfer, the question of telegram being produced by the collecting bank does not arise, but the normal precautions should be taken to ensure that the payee's account is credited without any delay.
13. If the remittance has been made through a draft, it should be receipted on the back by a person entitled to give a legal quittance for the payee, before it is presented for encashment. Where payment is not collected through a recognised bank, a draft will be payable after the paying office has satisfied itself of the genuineness of the claimant's signature on the back of the draft. A draft can be transferred by endorsement and delivery.

14. Cancellation of telegraphic and mail transfers:

A telegraphic or mail transfer will be cancelled at the written request of the remitter provided that it is received by the paying office in sufficient time before the payment is or is due to be made. The amount of the instrument, in respect of which payment has been stopped will thereupon be refunded, after the drawing office has obtained confirmation from the drawee office that instructions to cancel the original transfer have been complied with. Where the applicant so desires, the drawee's confirmation can be arranged by telegram. The cost of telegram and the postage incurred in this connection will be payable by the applicant. The exchange realised on mail or telegraphic transfer will in no case be refunded.

15. Cancellation of Drafts:

A draft can be cancelled and its amount refunded on the application and receipt of the remitter on surrender of the original, provided the draft bear no endorsement or other evidence to show that it was delivered to the payee and provided further that the signature of the remitter on the letter of request for cancellation agrees with that on the relevant draft application form. If the draft bears any endorsement by the payee / endorsee(s) or crossing by any bank the remitter should have the endorsements / crossings cancelled by the makers thereof before surrendering the draft for cancellation. Where these requirements are not satisfied, the remitter while making application for cancellation of the draft should explain the reasons for his request and the difficulties in complying with the requirements. No exchange, which has been levied, will be refunded.

16. Unpaid Drafts:

Drafts which are outstanding for more than six months can be paid only after they have been revalidated for payment by the drawing officer.

17. Lapsed Drafts:

A draft which is not paid before the end of the third accounting year of the Bank (the Bank's accounting year is from 1st. July to 30th June) after that in which it is issued shall be treated as lapsed. Payment on such draft will be authorised by the GM / DGM (Issue) of the area to whom necessary application should be addressed. The areas within which the various GM / DGM (Issue) exercise their jurisdiction are as following:-

GM / DGM (Issue) at	Jurisdiction
Ahmedabad	The State of Gujarat and Union Territories of Dadra and Nagar Haveli, Daman and Diu.
Bangalore	The State of Kamataka
Belapur (Navi Mumbai)	The districts of Ahmednagar, Pune, Kolhapur, Raigad, Ratnagiri, Solapur, Sangli, Satara, Sindhudurg and Thana in the State of Maharashtra and the State of Goa
Bhopal	The state of Madhya Pradesh
Bhubaneswar	The State of Orissa
Chandigarh	The States of Haryana, Himachal Pradesh, Punjab and Union Territory of Chandigarh
Chennai	The State of Tamil Nadu and the Union Territory of Pondicherry
Guwahati	The States of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura
Hyderabad	The State of Andhra Pradesh
Jaipur	The State of Rajasthan
Jammu	The State of Jammu & Kashir
Kanpur	The States of Uttar Pradesh & Uttaranchal
Kolkata	The States of Sikkim and West Bengal and the Union Territories of Andaman and Nicobar Islands
Mumbai (Fort)	Greater Mumbai i.e. Mumbai Island and the Mumbai Suburban District (roughly south of a line connecting Dahisar and Mulund on the Western and Central Railways respectively.)
Nagpur	The Districts of Marathawada and Vidharbha in the State of Maharashtra and the State of Chhattisgarh.
New Delhi	The State of New Delhi.
Patna	The States of Bihar and Jharkhand
Thiruvananthapuram	The State of Kerala and the Union Territory of Lakshadweep

18. Issue of Duplicate Drafts:

When a draft has been either lost or destroyed and satisfactory evidence to that effect is available, an application may be made for the issue of a duplicate draft within a reasonable period after issue but before it has lapsed, to the office from which the draft was originally obtained. The duplicate draft may be granted to the party, who obtained the original draft, or to his legal representative on the latter's title being established to the satisfaction of the drawing officer, and shall not be granted to any other person. The duplicate draft may be issued after ensuring that the original draft has not been paid. Where the remitter of a lost draft is a department of the Central or the State Governments the duplicate may be issued to the remitter provided the draft was lost while in his custody, or to the payee / endorsee thereof, in other cases. In such cases, the application for issue of a duplicate draft may be received from a Government Department (Departmental Officers) in its / his capacity as the remitter or the payee / endorsee. If the lost draft has already lapsed, a duplicate will be issued after obtaining sanction from the GM / DGM (Issue).

19. The loss of a draft should be promptly reported to both the drawee and drawing offices. The applicant of the draft will be required to furnish a Letter of Indemnity in the prescribed form with two sureties each good for the amount of the draft, irrespective of whether the draft reported lost is current or has lapsed. If the amount of the draft is small, the production of two sureties may be waived at the discretion of the issuing offices. The Letter of Indemnity should be stamped as an agreement in accordance with local amendments to the Indian Stamp Act, 1899 in the State in which it is executed and *should not be attested*. If both the original and duplicate drafts are lost or destroyed, triplicate may be obtained by following the same procedure.

Where the applicant applying for issue of a duplicate draft is a department of the Central or State Governments, the Letter of Indemnity should be obtained in a special form prescribed by the Reserve Bank. The Officer-in-Charge should also ensure that the official signing the Letter of Indemnity is one who is authorised under Article 299(1) of the Constitution to execute documents on behalf of the President of India or the Governor of the State, as the case may be.

20. Refunds on Lost Drafts:

The refund will be made on the surrender of the original draft or duplicate, if any, issued by the issuing office. Hence for receiving refund on a lost draft, the remitter will have to obtain a duplicate of the draft from the issuing office. After obtaining the duplicate, he can either claim refund by surrendering it or delivering it to the payee so that the payee can get the payment from the drawee office.

21. Penalty for non-reporting of excess / double / wrong payment:

The cases of non-reporting of excess / double / wrong payment by the agencies will be examined and if the Bank is satisfied that the same has resulted in wrongful utilisation of Reserve Bank of India Funds, penal interest at 2% above the prevailing Bank Rate will be charged.

22. The facilities offered by the Reserve Bank of India for the remittance of funds across the country under its integrated Remittance Facilities Scheme have been set out in the preceding paragraphs in details for general information. The law and practice relating to the payment of various instruments drawn on and payable through treasury agencies (as embodied in the Central Treasury Rules or the various financial codes of the State Governments which are deemed to be statutory rules made under Article 283 of the Constitutions of India), banks or the law and practice in regard to the payment of various instruments through banks will be applicable to or in relation to the telegraphic and mail transfers and drafts issued under the Scheme.

23. The procedure to be followed by the participating Agencies with regard to submission of schedules etc. is furnished in Annex III.

24. All parties making use of the facilities offered by the Reserve Bank are advised in their own interest, to take all reasonable precautions in regard to the safety of the various instruments and the remittances generally.

RESERVE BANK OF INDIA
DEPARTMENT OF GOVERNMENT AND BANK ACCOUNTS
CENTRAL OFFICE
MUMBAI –400 008

DATED: May 2, 2005

Annex-I**List of agency banks as defined in
Paragraphs 3(b) of the Scheme**

The Reserve Bank has entered into agency agreements for certain specified purposes with all the 14 nationalised banks and the question of extending the scope of the Reserve Bank of India Remittance Facilities Scheme so as to provide for remittances through the offices of these banks (in addition to the offices of the State Bank of India and its subsidiaries) is under consideration. As and when the nationalised banks are appointed as agents for the purpose of the Scheme their names will be included in this Annex.

1. State Bank of India
2. State Bank of Bikaner and Jaipur
3. State Bank of Hyderabad
4. State Bank of Indore
5. State Bank of Mysore
6. State Bank of Patiala
7. State Bank of saurashtra
8. State Bank of Trivancore

Annex II

Rem. 1.

TELEGRAPHIC TRANSFER
 MAIL TRANSFER
 DEMAND DRAFT

RESERVE BANK OF INDIA REMITTANCE APPLICATION

DATE _____

FOR MY/OUR ACCOUNT AND RISK AND WITHOUT ANY RESPONSIBILITY TO YOURSELVES
 AND SUBJECT TO THE CONDITIONS OUTLINED IN THE RESERVE BANK'S REMITTANCE
 FACILITIES SCHEME BOOKLET PLEASE EFFECT THE TRANSFER/ISSUE A DRAFT AS
 DETAILED BELOW

BENEFICIARY NAME :	DRAWEE	Amount	Rs.
	BANK/OFFICE	Exchange	Rs.
ADDRESS :	PAYABLE AT	Tel. Charges	Rs.
	Crossed 'A/c. Payee'	TOTAL	Rs.
	Crossed 'For credit of Govt. A/c. Not Payable in cash'	Rupees _____	
	Superscribed 'Not Transferable'	_____	
		@ Certified that the Remittance Represents _____	

FOR OFFICE USE

@ If the remittance is required at par or at a reduced rate,
 please state the purpose,

Recd. Rs.

Authorised Official

Cash Department

Scroll No.

Draft/T.T. No.

Telegraphed

APPLICANT :

SIGNATURE :

NAME :

ADDRESS :

INSTRUCTION :

1. Please tick mark (Ö) any one of squares on the top right hand corner to indicate whether a telegraphic transfer, mail transfer or demand draft is desired.
2. Where more than one transaction is involved, a detailed list should be attached.
3. Demand drafts representing remittances of inter-departmental and inter-Governmental dues will be issued with the crossing 'For credit of Government A/c-Not Payable in Cash'. Demand drafts representing remittance in favour of Government officials for disbursement by them will be issued with the superscription 'Not Transferable'. A GOVERNMENT DEPARTMENT DESIRING A DEMAND DRAFT TO BE ISSUED WITH CROSSING/SUPERSCRPTION IN ANY OF THE ABOVE MANNER MAY PLEASE INDICATE IT BY PLACING A TICK IN THE APPROPRIATE SQUARE OVERLEAF.

PARTICULARS OF CASH		
DETAILS	AMOUNT	
	Rs.	P.
COIN		
NOTES		
TOTAL		

PARTICULARS OF CHEQUE		
DRAWEE	AMOUNT	
	Rs.	P.

Annex -III
Procedure to be followed by the participating
Agencies with regard to the submission of schedules etc.

1. Agency banks, who wish to be reimbursed, need to submit the paid instruments and the paid instruments would be the basis for debiting the drawing agency and crediting the drawee agency.
2. All transactions to be rounded off to the nearest Rupee. Transactions in paise are not undertaken.
3. The minimum amount of individual remittance will be Rs.1.000/-.
4. The system of reimbursing State Bank of India based on the telex/fax messages on a daily basis, to be adjusted with the actual instruments at a later date, will be discontinued.
5. Drawing Schedules will not be required to be forwarded to the Remittance Clearance Section at CAS, RBI, Nagpur. Instead, each Drawing office will maintain a register named "DDs/TTs Issued Register under RFS" for recording the details of DDs/TTs issued under the Scheme in a serial order with particulars of the DDs/TTs (proforma as per DAD 029A with columns for RCS Reference number). Each Drawing office will maintain an account styled "DDs/TTs Issued under RFS" and credit it with the amount of DD's/ TTs issued on a daily basis.
6. Each drawee office will forward to Remittance Clearance Section, CAS, REI, Nag pur encashment schedules (in RBR.II) along with the paid instruments on a daily basis. The encashment entries will be responded in Schedule 6.
7. A settlement statement will be generated by the Remittance Clearance Section on a daily basis, reflecting total encashment effected by each agency as well as a bank and branch wise, STO/TO-wise statement showing individual transactions and advising the debit/credit at the agency level.
8. The daily settlement statement sent by Remittance Clearance Section should be used by the respective drawing agencies to mark off the encashed instruments and recording the Remittance Clearance Section reference number and date of settlement. The drawing agencies should also debit the DDs/TTs issued Account under the RFS' with the amount of instruments reimbursed by the bank.
9. The outstanding balance at the end of each month in the 'DDs/TTs Issued Account under the RFS' account should be balanced with the unmarked items.
10. As regards drawings on Treasury Agencies, the respective Accountant General will submit Encashment advices and these advices will be drawn up treasury-wise and will be supported by the paid instruments.
11. For the present, sub-treasuries without banking arrangements may continue issuing demand drafts under the Scheme. However, the system of sending drawing schedules to CAS will be discontinued.
12. The paying branch may send their claims for reimbursement to CAS along with the paid instruments, based on which CAS may make the reimbursement by debit to the concerned State Government's Account.
13. Agency Banks should make use of SFMS for sending reimbursement claims to CAS.
14. CAS will preserve the paid instruments and not send the drafts, etc. to the respective Accountants General. However, suitable scrolls and advices will be send on a daily basis.
15. The paid instruments will be held at CAS and destroyed after the prescribed preservation period.
16. In the event of developing and introducing electronic movement of images, electronic images of the instruments will be provided to the AGs and STOs.

APPENDIX 15**Part-A**

[See T.R. 4.160]

Rules for Payment of Pension to State Government Pensioners in Kolkata

1 The scheme will cover all pensioners of the State Government including All India Service Officers who immediately before their retirement permanently belong to the State Government and such other categories of pensioners as may be decided by the Government from time to time. The State Government pensioners mean those pensioners who get pension on account of employment under the Government of West Bengal. The holders of family pension of the State Government will also be covered by the scheme.

(1) The service pensioners (who have earned their pensions on account of employment under the State Government) of other State Governments including pensioners in receipt of family pension like their counterparts in West Bengal as mentioned *in* Para 1 above drawing pension in West Bengal either from the office of the Accountant General (Accounts and Entitlement) West Bengal or from any Treasury in West Bengal shall also be covered by the scheme provided the scheme for payment of pensions through Public Sector Banks is in force in respect of other State Government pensioners in the respective parent State which sanctioned their pensions and subject to reciprocal arrangement with the concerned State.

(2) The scheme will also cover the All India Service Officers borne in the State cadre who retired/will retire from posts under the Central Government on 1st April, 1981 and thereafter.

(3) The ad-hoc family pension sanctioned to the widow / widowers of pre-1965 pensioners will be paid in the same manner as normal pensions are paid to retired Government employees. The public sector banks are required to furnish separate payments scroll for the payment of ad-hoc family pension. For this purpose the form prescribed in Annexure 'G' will be used by the Public Sector Banks in Kolkata.

2. Scheme for Payment of Pension of State Government Pensioners in Kolkata by Public Sector Banks :

The following procedure shall be adopted in respect of the pensioners drawing pensions in Kolkata from the Office of the Accountant General (Accounts and Entitlement) West Bengal :

(1) Pensioners shall be allowed to exercise option to draw pension through Public Sector Banks in the Form as in Annexure 'A'. This option will be indicated in the application for pension. There will be no provision for payment by Money Order in Kolkata. The political sufferer pensioners of the State Government shall continue to draw pension in cash from the Office of the Accountant General (Accounts and Entitlement) West Bengal, and the new scheme will not include such pensioners.

(2) Pension payment will be automatic, no bill will be required to be submitted by the pensioners. The amount of monthly pension will be credited by the paying branch of the Public Sector Bank, selected by the pensioners, to the pensioners' individual Savings/Current Account at the commencement of the following month. Every pensioner availing of this facility will open an individual Savings/Current Account as per rules of the Bank in his/her name unless he/she is already having one.

The account of a pensioner to which his pension will be credited, shall not be operated upon by another person by virtue of a power of attorney executed in his favour. In case the pensioner is already having an account and has authorised a power of attorney holder to operate on it as his agent, he shall open a new account in his/her sole name or revoke the mandate in favour of the attorney before the pension is credited to such account.

*Vide G.O. No. 6153-F dated 13th. August 1981.

Pension will not be paid in cash or through a "Joint" or an "Either or Survivor" account. If a pensioner becomes physically unable to sign, he will continue to draw pension through his Bank account by giving his left thumb impression to the satisfaction of the Bank and permission from Government for drawal of pension through left thumb impression in such cases, will not be necessary.

(3) The detailed procedures to be followed for the various stages of the transfer of pension payment work to Public Sector Banks and the accounting of the pension payment are outlined in the following paragraphs.

4. (1) Public Sector Banks: The Public Sector Banks in Kolkata will execute an Indemnity Bond in the form prescribed in Annexure 'F' in favour of the Government of West Bengal against any wrong payment or overpayment which may be made to the pensioners and will immediately nominate a link branch for co-ordinating the work connected with the disbursement and accounting of pension payments by their various branches in Kolkata. The name and address of the link branch shall be communicated to the Accountant General (Accounts and Entitlement) West Bengal, together with a complete list of other branches and their addresses. The following link banks are at present entrusted with disbursement of State Government pension and Other State Government pension in Kolkata:

- (i) The State Bank of India.
- (ii) The United Bank of India.
- (iii) The United Commercial Bank.
- (iv) The Allhabad Bank.
- (v) The Central Bank Of India.
- (vi) The Bank of Baroda.
- (vii) The Indian Bank.
- (viii) The Bank of India.
- (ix) The Dena Bank.
- (x) The Punjab National Bank.
- (xi) The Indian Overseas Bank.
- (xii) The Syndicate Bank.
- (xiii) The Union Bank.
- (xiv) The Canara Bank.
- (xv) The Bank Of Maharashtra.
- (xvi) The State Bank Of Mysore.

(2) *The Office of the Accountant General (Accounts and Entitlement) West Bengal:*

(i) On receipt of information regarding link branch and other branches of Public Sector Banks referred to in Rule 3(1) above, the Accountant General (Accounts and Entitlement) West Bengal, will send a copy of his special seal together with the specimen signature of the concerned Disbursing Officer(s) to the Manager of the link branch of each Public Sector Bank by name, under registered cover or by special messenger.

(ii) The disbursers' half of the PENSION PAYMENT ORDER shall be attested by the full signature of the concerned Disbursing Officer, Pension payment Order/ Gratuity Payment Order issuing authority and forwarded to the link branch of the concerned Public Sector Bank under his special seal. The disbursers' half of the PENSION PAYMENT ORDER's so received from the Office of the Accountant General (Accounts and Entitlement) West Bengal, shall be accepted by the concerned Public Sector Bank as vetted document on the basis of which pension payments may be made under the scheme, even if the photograph of the pensioner or the joint photograph of the pensioner and the spouse is not affixed on such disbursers' half of PENSION PAYMENT ORDER's. To complete the records, the Banks in due course will obtain attested copies of the photographs of the pensioner and the spouse (which can be attested by any Group 'A' Officer of the State Government / Gazetted Officer of the Central Government or by any officer of a Public Sector Bank as well) and affix it to the disbursers' portion of the PENSION PAYMENT ORDER. In any case, payment of pension should not be delayed or stopped for the absence of photograph of the pensioner.

(3) **Pensioners:** Existing pensioners who are desirous of drawing their pension from a Public Sector Bank's branch will apply to the Accountant General (Accounts and Entitlement) West Bengal in the form at Annexure 'A' in duplicate.

Such applications received upto 15th of a month will be processed for payment of the pension pertaining to that month (payable on the first proximo) at the selected branches of the Public Sector Banks. In the case of applications received after 15th of a month, payment of pension pertaining to that month at the selected Public Sector Bank's branch may be delayed by a few days because of time-lag in transit of the PENSION PAYMENT ORDERS.

4. **Transfer of PENSION PAYMENT ORDERS to Public Sector Banks:** (1) On receipt of the application in form at Annexure A in duplicate from the pensioners, the pension disbursing officer in the Office of the Accountant General (Accounts and Entitlement) West Bengal, will arrange to send, under his special seal, the disburser's half of the PENSION PAYMENT ORDER and one copy of the application to the link branch of the Public Sector Bank concerned. The month, up to which the pension was paid by him and from which pension payment is to be arranged by the Public Sector Bank also, will be clearly indicated. The document will also be sent to the Public Sector Bank's link branch by a messenger or under registered cover. Simultaneously, the pensioner will be advised by the Accountant General (Accounts and Entitlement) West Bengal, to approach the Public Sector Bank's branch specified in his application for receiving payment of pension with effect from the specified month.

(2) In respect of new pensioners, the Accountant General (Accounts and Entitlement) West Bengal, while issuing the P.P.O., will mention on the P.P.O. itself, the particular branch of the Public Sector Bank from which the pensioner has opted to draw pension. In these cases the disbursing officer will forward both halves of the P.P.O. to the link branch of the Public Sector Bank and he will, where necessary, issue duplicate P.P.O.

(3) The office of the Accountant General (Accounts and Entitlement) West Bengal will maintain a record of PENSION PAYMENT ORDER transferred by it to Public Sector Bank for disbursement of pension thereon.

(4) In cases where pension is revised and release of arrears in pension is sanctioned (in individual cases), the Accountant General (Accounts and Entitlement) West Bengal will communicate the sanction of the revised rates of pension/rates of relief to be paid, to the concerned paying branch through the link branch under his special seal authority for payment in individual cases. On receipt of the authority the paying branch will (i) enter the revised rate of pension and the date from which the rate is revised/rates of relief payable in the disburser's portion of the PENSION PAYMENT ORDER at the earliest opportunity under the dated signature of the Manager of the paying branch, (ii) commence payments of pension at the revised rate/payment of relief at the rates authorised and simultaneously arrange payment of arrears, if any, to the pensioner, and (iii) advise the Accountant General (Accounts and Entitlement) West Bengal through the link branch the date from which the payment of pension at revised rate/payment of relief has commenced.

(5) The office of the Accountant General (Accounts and Entitlement) West Bengal will keep a record of sending intimation about revised pension and relief.

5. **Transmission of PENSION PAYMENT ORDERS by link branch to paying branch :** (1) The Public Sector Banks will maintain at their link branch a register in the form prescribed in Annexure 'B' to serve as an index of the pension payments authorised through the Bank.

(2) The link branch will verify the special seal and signature of the disbursing officer forwarding the disbursers' half of the PENSION PAYMENT ORDER (both halves in the case of new pensioners) with the special seal and specimen signature on record with the link branch.

(3) The disburser's half of the PENSION PAYMENT ORDER (both halves in the case of new pension) and any other documents received from disbursing officer (e.g., duplicate copy of the application submitted by the pensioner for drawing pension through Public Sector Bank) will thereafter be forwarded by the link branch to the branch selected by the pensioner, hereafter referred to as the "paying branch" without undue delay.

6. Functions of the paying branch: (1) On receipt of documents from the link branch as indicated above the Paying Branch will at first identify from the P.P.O and other records whether it is a West Bengal State Government Pension or other State Government Pension (The Central Pension except All India Service Pension as stated in para 1 & 1(2) hereinabove should not be paid under this scheme). Before commencing payment of pension, the paying branch shall: -

(i) advise the pensioner to appear at the branch for his identification;

(ii) obtain an undertaking in such form as may be prescribed by the Bank from the pensioner that excess payment credited to his/her account, due to delay in receipt of any material information or any bonafide error, can be recovered by the bank; and

(iii) obtain, in the case of a new pensioner specimen signature or thumb impression, as the case may be, in the space provided for the purpose in the disburser's portion of the P.P.O. and hand over the pensioner's portion to the pensioner.

(2) The process of identification should be done in the manner as laid down in these rules (*vide* T.R. 4.182). A new pensioner has also to produce his personal copy of the letter of the Accountant General (Accounts and Entitlement) West Bengal, forwarding the PENSION PAYMENT ORDER.

(3) In case the photograph is not available on the disburser's portion, the paying branch will, in due course obtain new photograph from the pensioner (which can be attested by a group A Officer of the State Government or by a Gazetted officer of the Central Government or by any officer of the Reserve Bank of India, or Public Sector Bank) and complete the disburser's portion.

Note :- Pensioners may be exempted by Government from personal appearance at the Bank due to their physical incapacity or otherwise. The Accountant General (Accounts and Entitlement) West Bengal while transferring pension papers of such physically handicapped persons will mention the fact relating to the grant of exemption from personal appearance in the body of the PENSION PAYMENT ORDER. The paying branch will not ask such pensioners to appear in person for identification before the first payment of pension. The paying Branch in question will obtain a life certificate from the pensioner before making first payment

(4) Such personal identification of the pensioner will be only *for* the first payment of pension in the paying branch.

(5) No bill will be required to be submitted by the pensioner for drawing pension at the paying branch. The pension: will be paid by the paying branch, after deduction of the tax, *vide* Rule 6(6) below, by credit to the individual, Savings/Current Account of the pensioner with the paying branch. The paying branch will credit the pensioner's account for the net amount of pension payable for a month on the *first working day of the following month*, if, in exceptional cases, the pension payment could not be credited on the first working day, it must be ensured that it is credited as soon thereafter as possible, and in any case not later than the 7th of the month following the month for which the pension is due.

(6) The paying branch will be responsible for deduction of income-tax at source from the pension payments in accordance with the rates prescribed from time to time. Where such deductions are made, the paying branch will issue to the pensioner, in April each year, a certificate of tax deducted, in the form prescribed in the Income-tax Rules. Any other recovery so authorised by the Accountant General (Accounts and Entitlement) West Bengal shall also be made as per advice.

(7) The paying branch will maintain a detailed record of pension payments made by it from time to time in the form prescribed in Annexure 'D'. Separate Annexure 'D' shall be maintained for West Bengal State Government Pension and each of the other State Government Pension (Separate Annexure 'D' should be maintained for each State). Every payment will also be entered on the disburser's portion of the PPO and authenticated by the authorised officer of the paying branch.

(8) The scrolls will be prepared by the paying branch in quadruplicate in the form prescribed in Annexure C except where the paying and the link branch is the same. In the later cases, only, three copies would be prepared. Separate scroll should be prepared for West Bengal State Government pension and each of the other State Government pension.

(9) The paying branch will send advice of pension payments to its link branch by the 10th of each month, the certificate of payment being recorded on the advice itself. One copy of the scrolls will be retained by the paying branch for its own record and the remaining three copies of the scrolls will be sent along with the pension payment advice to the link branch.

(10) The paying branch will collect the Life Certificates, non-employment, non-marriage, etc. declarations furnished by the pensioners under T.Rs. 4.178, 4.180 and 4.181 in the month of November and forward the same to the link branch by December each year after noting in the Register in Annexure 'D'. On receipt of the life certificates, etc. from the paying branch, the link branch will forward the same by January each year to the Accountant General (Accounts and Entitlement) West Bengal who will watch receipt of such certificates, declarations, etc. through his Pension Register.

7. Functions of the link branch: On receipt of payment advices and three copies of the scrolls along with necessary supporting documents from all its paying branches, the link branch of the Public Sector Bank will prepare separate sheet for West Bengal State Government Pension and separate summary sheets for each other state Government pension (separate sheet must be used for each state) and shall send by the 15th of each month, two copies of the scrolls and the supporting documents along with a summary sheets and a duly stamped receipt acknowledging the receipt of the amount from Government on behalf of the pensioners, to the Reserve Bank of India transacting Government business in Kolkata. The triplicate copies of the scrolls and the payment advices received from the paying branches; will be retained by the link branch.

Reimbursement of Public Sector Banks and subsequent action of Reserve Bank of India and Accountant General (Accounts and Entitlement) West Bengal

8. Function of the Reserve Bank of India, Kolkata :

On receipt of the scroll etc. from the Public Sector Bank's link branch, the Reserve Bank of India, Kolkata, shall check the scroll to ensure that it is complete in all respects, that separate summary sheets have been received for West Bengal State Government pension and other State Government pension (Separate sheet must be used for each State) and is accompanied by the relevant certificates in respect of each payment included therein. Thereafter, the net amount of pension disbursed by the Public Sector Bank to the West Bengal State Government pensioners will be reimbursed to the Public Sector Bank by

Debit to the State Government account under the head “2071-Pension and Other Retirement Benefits, etc.” and the pension disbursed by the Public Sector Banks to the other State Government pensioners by debit to the State Government account under the head of account “8793-Inter-State Suspense Account – with the name of the State”(Separate debit Voucher should be prepared for each State). A copy of the Debit Voucher together with the copies of the scrolls and other supporting documents received from the link branch will be sent by the Reserve Bank of India, Kolkata, to the Kolkata Pay and Accounts Office-I.

9. Function of the Kolkata Pay & Accounts office –I:

On receipt of the scroll, summary sheets, debit Vouchers etc., from the Reserve Bank Of India Kolkata the Pay & Accounts Office-I shall check the scrolls and other documents to ensure that it is complete in all respect. Thereafter the net amount of pension disbursed to the West Bengal State Government pensioners shall be debited to the State Government Account under the Head of Account “2071-pension and other retirement benefits” and the pension disbursed to the other State Government pensioners by debit to the State Government under the head of account “8793-Inter –State suspense account-(name of the state).” Amount paid to the other State Government pensioners should be booked in appropriate scheme head –representing separate scheme for separate State under major head of Account “8793-Inter –State suspense account”.

10. . Function of the Pr.Accountant General (A&E) West Bengal

(1) The pension disbursing officer in the office of the Accountant General (Accounts and entitlement)West Bengal, will check the correctness of the totals on receipt of the scroll from the Kolkata Pay and Accounts Office-I.

(2) The Accountant General (Accounts and entitlement)West Bengal, will be responsible for accounting of gross pensions paid to the State Government pensioners and other State Government Pensioners under appropriate head of account and deductions towards income-tax and other recovery, if any.

Transfer of Pension

11. (1) Applications for transfer of pensions may fall under any of the following categories :
- (i) Transfer from one paying branch to another of the same Public Sector Bank in Kolkata (i.e. link branch remaining the same) ;
 - (ii) Transfer from ony paying branch to another paying branch of a different Public Sector Bank in Kolkata (i.e. link branch is different);
 - (iii) Transfer from Kolkata to another place, which may involve payment under the jurisdiction of a treasury within the State or outside the State.

(2) Requests falling under category (i) above may be entertained by the paying branch of the Public Sector Bank itself. The paying branch will indicate, on the disburser’s portion of the PENSION PAYMENT ORDER, the month upto which the payment has been made and will thereafter return the disburser’s portion of the PENSION PAYMENT ORDER to the link branch. On receipt, the link branch will make necessary entries in the Registers maintained by it in the form in Annexure ‘B’ and forward the PENSION PAYMENT ORDER(disburser’s portion) to the other paying branch for making future pension payments under intimation to the Accountant General (Accounts and Entitlement)West Bengal,.

(3) In cases falling under (ii) and (iii) above, the paying branch will return, through its link branch both halves of the P.P.O. to the Accountant General (Accounts and Entitlement) West Bengal, indicating the month upto which pension payment has been made to the pensioner. On receipt, the Accountant General (Accounts and Entitlement) West Bengal will take necessary action for payment of the pension at a branch of a Public Sector Bank or Treasury as per pensioner's request in terms of the rules applicable in such cases, as the case may be.

(4) To avoid the risk of overpayment at the time of transfer, the following certificate may be recorded in the PENSION PAYMENT ORDER by the paying branch of the Public Sector Bank :

“Certified that payment of pension upto the month of _____ has been made and that this PENSION PAYMENT ORDER consists of _____ continuation sheets for recording disbursements”.

(5) Except as provided for in Rule 10(2) and (3) above, the transfer of a pension from one payment point to another will not ordinarily be permitted.

12. Relief to Pensioners: Whenever general increase in pension is sanctioned by the Government subsequent to the issue of PENSION PAYMENT ORDER to the Public Sector Banks, the Accountant General (Accounts and Entitlement) West Bengal will communicate the rates of increase in pension to the link branch of the Public Sector Bank concerned by a general circular issued under his special seal and signature for payment of increases in pension to the concerned pensioners. On receipt of the circular (under special seal), the link branch of the concerned Public Sector Bank will communicate the rates to the paying branches. The paying branch will (i) enter the amount of increase in pension and the date from which it is admissible (as indicated in Accountant General (Accounts and Entitlement) West Bengal's authority) in the disburser's portion of the PENSION PAYMENT ORDER at the earliest opportunity under the dated signature of the Manager of the paying branch, (ii) commence payment of increase in pension along with arrears, and (iii) advise the Accountant General (Accounts and Entitlement) West Bengal through the link branch, the rate at which and the date from which, the payment of increase in pension in each PENSION PAYMENT ORDER has commenced, quoting PENSION PAYMENT ORDER No. in each case.

Commutation of Pensions

13. (1) In the case of commutation of pension, its payment through Public Sector Bank, being sanctioned, the following procedure will be followed for its payment and amendment of the PENSION PAYMENT ORDER, provided, the commuted value of pension has not been paid by the D.D.O. :-

After commutation of a pension is sanctioned, the Accountant General (Accounts and Entitlement) West Bengal will communicate the sanction of commutation and the reduced rate of pension payable after commutation to the paying branch through the link branch of the Public Sector Bank, under his seal for arranging payment. On receipt of the authority, the paying branch will -

- (i) arrange immediately payment of the commuted portion of the pension and indicate in the related payment scroll, against this item of payment, the Accountant General (Accounts and Entitlement) West Bengal's letter of authority number and date;

*Vide Finance Department's Memo No. 1315-F(Pen) dated 14th. October 1986.

- (ii) enter the date of commutation payment and date from which the reduced pension is payable (as indicated in the sanction of commutation) in the disbursing officer's portion of the PENSION PAYMENT ORDER as well as on the pensioner's portion of the PENSION PAYMENT ORDER at the earliest opportunity;
- (iii) Commence payment of pension at reduced rate and simultaneously arrange recovery of excess payment made, if any, to the pensioner; and
- (iv) Advise the Accountant General (Accounts and Entitlement) West Bengal, through the link branch, the date on which payment of commuted portion of pension was made and the date from which payment of reduced pension has commenced.

(2) The link branch will also make appropriate entries in its records on the basis of such intimation.

14. Arrears of pension on death of pensioners: (1) Pension can be drawn for the day of the pensioner's death. On death of a pensioner, the paying branch will receive death certificate of the pensioner and work out any arrears due to the deceased or overpayments, if any, made to him. It will immediately take action to recover the overpayments from the deceased's account for which Public Sector Banks would have obtained an undertaking from the pensioner as provided in Rule 6(1) (ii) above. Bank shall be responsible for refunding immediately the overpaid amount by account payee cheque drawn in favour of Accountant General (Accounts and Entitlement) West Bengal who will deposit the same into Government Account under appropriate head of account. For payment of any arrears to the heir of the deceased pensioner, the Public Sector Bank will seek instructions of the Accountant General (Accounts and Entitlement) West Bengal and act as per his advice.

(2) Where the death of a pensioner occurs or is reported after the Accountant General (Accounts and Entitlement) West Bengal has transferred or transmitted the relevant P.P.O. or has issued the authority for payment of the gratuity / commuted value of pension to the concerned link branch but before the paying branch has actually commenced payment of pension or has actually paid the amount of gratuity / commuted value of pension the paying branch will return, through the link branch, both halves of the P.P.O. or the authority for payment of the gratuity/ commuted value of pension, as the case may be, to the Accountant General (Accounts and Entitlement) West Bengal, alongwith a certificate that no payment on the basis of the P.P.O. or the authority, as the case may be, has been made by it. The Accountant General (Accounts and Entitlement) West Bengal, on receipt of the documents from the link branch alongwith the prescribed certificate, will arrange payment of the life time arrears of pension and gratuity / commuted value of pension to the heirs of the deceased pensioner from the counters of his office. Where the authority for gratuity / commuted value of pension has been issued by the Accountant General (Accounts and Entitlement) West Bengal to the Drawing & Disbursing Officer of the office where the pensioner last served before retirement and the pensioner dies before receiving payment, the Drawing & Disbursing Officer will obtain revised authority from the Accountant General (Accounts and Entitlement) West Bengal in favour of the nominee or the heirs, as the case may be, after issuing a non-payment certificate and arrange for payment.

Family Pensions

15 (1) The P.P.O.s issued by the Accountant General (Accounts and Entitlement) West Bengal, shall also indicate the entitlement in respect of family pension to the widow/husband/minor children/dependent parents consequent on the death of the pensioner. The Accountant General (Accounts and Entitlement) West Bengal, is authorised to commence payment of family pension on receipt of death certificate of the pensioner and the application for grant of family pension to her/him in the form prescribed in the West Bengal Services

(Death-cum-Retirement Benefit) Rules, 1971 (Annexure 'E'). A separate P.P.O. is not issued for this purpose.

(2) In the case of pensioners drawing their pension through Public Sector Banks, payment of family pension at the rate indicated in the PENSION PAYMENT ORDER may be commenced by paying branch on receipt of death certificate of pensioner and application for family pension in the prescribed form (in the form at Annexure 'E') along with pensioner's portion of the PENSION PAYMENT ORDER. The paying branch will enter the date of death of the pensioner in the disburser's portion of the PENSION PAYMENT ORDER and also make entries in the pensioner's portion and in the register in form at Annexure 'D'.

(3) Payment of family pension will be made by credit to Savings/Current account of the recipient (not a "Joint" or "Either or Survivor" account) which may be opened if the recipient does not already have one. Additionally, an undertaking, similar to the one referred to in Rule 6(1) (ii), will be obtained by the paying branch from the recipient before the family pension is paid.

(4) The paying branch will also advise the Accountant General (Accounts and Entitlement) West Bengal, through the link branch, the date of the pensioner's death and commencement of payment of family pension for keeping record.

(5) The paying branch will be responsible for obtaining certificate of remarriage / non-marriage from the recipient as mentioned in these rules [*vide* T.R. 4.186 sub-rule (4)].

(6) Regarding Maintenance of Annexure-D by the pension paying branches of link banks and booking of the pension payments by the RBI, the provisions of para 6 (7),8,9 and para 10(2) of this appendix shall apply mutatis mutandis for family pension.

16. Cessation of pension: When pension ceases to be payable to pensioner/recipient of a family pension on death etc., the paying branch will make necessary entries in the PENSION PAYMENT ORDER and its records and return it to the Accountant General (Accounts and Entitlement) West Bengal, through the link branch. The link branch will likewise amend its records.

Miscellaneous :

17. If all the cages for entering monthly payments in the disburser's portion of the PENSION PAYMENT ORDER get fully used up, the paying branch may add extra sheet(s) with similar columns for further payments. A suitable entry will be made by the paying branch on the disburser's portion of the PENSION PAYMENT ORDER whenever a continuation sheet is added specifying the number of cages available on the sheet.

18. The accounts, records and registers maintained in the branches of the Public Sector Bank making pension payments and also in the link branch shall be open to audit by the Comptroller and Auditor-General of India or any person appointed by him in this behalf.

19. With the introduction of this Scheme, the present restricted facility for collecting pensions through the Banks who have furnished a general Bond of Indemnity on the presentation of bills through such Banks will be stopped.

ANNEXURE 'A'
[Vide Rule 3(3)]

Application for drawal of Pension through Public Sector Banks

To
The Accountant General (Accounts and Entitlement)
West Bengal,
Kolkata.

Sir,

I shall draw my pension through Public Sector Bank and give below necessary particulars to enable you to make arrangements in this regard :

2. Particulars of Pensioner

- (a) Name :
- (b) PENSION PAYMENT ORDER No. :
- (c) Present address :

3. Particulars of authorised Public Sector Bank :

- (a) Name :
- (b) Branch where payments desired :

4. *Pensioner's Savings Bank/Current Account No. at the Branch to which pension is to be credited :

Yours faithfully,

Place :

Date :

(Pensioner)

*(Not 'Joint' or 'Either or Survivor' account)

Pensioner's Specimen Signature

ANNEXURE 'B'
[Vide Rule 5(1) and T. Rs. 4.166 and 4.193]
Register of Pension Payment Orders of _____ Treasury/Bank

Sl. No.	From whom received and date of receipt Pensioner	Number of Pension Payment Order	Name of Pensioner / Family Pensioner	Monthly Amount of Basic Pension / Family Pension (in Rs.)	Date of commutation of pension and amount commuted	Name of the bank	Reference to Bankwise Pension Register	Intimation Letter No. & Date and date of Identification of the Pensioner	Remarks	Signature of T.O./A.T.O./ P.A.O./ A.P.A.O./PDO Manager, PSB	Date of death of the Pensioner /Family
1	2	3	4	5	6	7	8	9	10	11	12

* Introduction letter must be sent to the pensioner when he/she does not appear in person to the treasury within a month from the date of receipt of the P.P.O.

ANNEXURE 'C'
[Vide Rule 6(8)]

Scroll for payment of pension

Name of the Pensioner	No. of the pension payment order (P.P.O.)	Period for which the pension is paid	Amount of the pension (basic pension and relief to be shown separately)	Recovery of overpayment / dues, if any	Income tax deduction	Net amount paid	Allocation of pension as indicated in the P.P.O	Remarks
1	2	3	4	5	6	7	8	9

ANNEXURE 'E'
[Vide Rule 14(1)]

Form of Application

Application for a family pension for the family of late Shri/Sm. _____
(Designation)
in the Office/Department of _____.

1. **Name of the applicant :**
2. **Relationship to the deceased Government employee/pensioner :**
3. **Date of death of the Government employee/pensioner :**
4. **Date of retirement, if the deceased was a pensioner :**
5. **Name and age of surviving children of the deceased :**

Relationship Name Date of Birth (by Christian era)

Widow/Widower

Son(s)

Unmarried daughter(s)

Parent(s)

6. **Name of Treasury/PSB branch at which payment is desired :**
 7. **Signature or left hand thumb impression (in the case of those who are not literate enough to sign their names) :**
 8. **Descriptive roll of widow/widower/guardian of the minor children/parents of late**

- (i) **Date of birth (by Christian era) :**
 - (ii) **Height :**
 - (iii) **Personal marks, if any, on hand or face :**
 - (iv) **Left-hand thumb and finger impressions :**

Small finger Ring finger Middle finger Index finger Thumb

Attested by – (1) _____ (2) _____	Witness – (1) _____ (2) _____
------------------------------------------------	--------------------------------------------

Note : The descriptive roll (Column 8) and signature or left-hand thumb and finger impressions accompanying application for family pension should be in duplicate (in two separate sheets and attested by two Group A Officers or persons of respectability in the town, village or pargana in which the applicant resides.

**ANNEXURE ‘F’
[Vide Rule 3(1)]**

Bond of Indemnity

Know all men by these presents the _____ a banking corporation established under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and having its Head Office at _____ (hereinafter referred to as the “Bank”, which term shall, unless repugnant to the context, include its successors and assigns) binds itself and its successors and assigns in all the total amount of all sums for loss that may be suffered by the Government of West Bengal (hereinafter referred to as the “Government”).

Whereas the Government of West Bengal has decided .to provide facility to certain pensioners of the Government to receive their pension at any branch of the said Bank in terms of the orders issued in this behalf by the Government in force from time to time and subject to the Bank indemnifying the Government against any loss to the Government on account of a wrong or overpayment that may be made by the Bank.

And whereas the Bank has agreed to arrange payments on behalf of the Government to such pensioners by credit to their savings/current accounts and to execute this indemnity.

Now its conditions of the above-written Bond of Indemnity is such that in pursuance of the said agreement the Bank does hereby covenant with, and undertake to the Governor of West Bengal and his successors in office, that in consideration of the Government of agreeing to pay to the Bank from time to time the amounts of the pensions due to and paid by the Bank, to the said pensioners of the Government who are the constituents of the Bank. The Bank hereby undertakes to refund to the Government forthwith on demand and without demur any amount which is so paid to the Bank by the Government but is found or established not to have been paid wholly or in part to the pensioners concerned by the Bank, or any amount, which has been paid to a pensioner, including any person drawing a family pension, beyond the date on which the pension, including any family pension, was or is due, or any amount which has been wrongly paid or any amount which has been paid otherwise than or in excess of the authority granted and instructions issued to the Bank by the Government or the Reserve Bank of India from time to time.

The Bank hereby agrees that the amount of money when demanded by the Government from the Bank as due and payable to the Government by the Bank on account aforesaid shall be conclusive as to the amount due and the liability of the Bank to pay the said amount to the Government.

The Bank hereby agrees with and undertakes to the Governor of West Bengal and his successors in office that it shall furnish to the authority specified or nominated in this behalf by the Governor of West Bengal such information relating to the pensions in question which have been paid by the Bank as may be called for by such authority from time to time having regard to the provisions of any law which may for the time being be in force or the practice among bankers in regard to the secrecy of their information relating to their customers accounts.

In witness whereof the _____ has caused these presents to be executed on its behalf this _____ day of _____ two thousand and _____.

SIGNED by _____ Bank by its constituted Attorney in the presence of –
(1) _____
(2) _____

Accepted for and on behalf of the
Governor of West Bengal by

ANNEXURE 'G'
[Vide Rule 1(3)]

Register of Ad-hoc Family Pension

(Sanctioned in terms of Finance Department Memo. No. 6153-F dated 13.8.81)
(Payment in Kolkata through Public Sector Banks)

Name of the Pensioner	No. of the Pension Payment Order (P.P.O.)	Period for Which the ad-hoc family pension is paid	Amount of ad-hoc family payment, if any	Recovery of over payment, if any	Income-tax deduction	Net amount paid	Remarks
1	2	3	4	5	6	7	8

Note : Each entry should be attested by the nominated officer of the branch of which the payment is made.
(Additional entries may be provided under Reserve Bank's instruction).

* No Ad-hoc or temporary increase in pension is admissible to the holders of ad-hoc family pension.

APPENDIX 15**Part-B**

[See T.R. 4.160]

Rules relating to payment of pension through Bank from the Treasuries in the Districts (Other than Kolkata)

1. The following shall be the procedure for payment of pension from treasuries in the districts (other than Kolkata) through authorised Public Sector Banks with or without the system of payment by cheques.

(1) Pensioners, who opt to draw their pension through Bank, will apply in the form prescribed in Annexure 'I' in duplicate. They will be allowed to draw pension through such Banks as will execute Bond of Indemnity in favour of the State Government, in the form prescribed in Annexure 'II'.

New pensioners of State Government or of other States where such reciprocal arrangement exists, desirous of drawing pension through Bank will indicate their desire in the application for pension in Annexure I.

Note- This scheme will not be applicable in case of political sufferers' pension sanctioned by the State Government in which case the existing procedure will continue to be followed,

(2) The pensioners, who opt to draw through Banks as per sub-rule (1) above, will be paid their pension through a Single Name Special Bank Account (Savings/Current) to be opened by them in their Bank. Pension will not be paid from Treasury or through a "Joint" or an "Either or Survivor" Account.

Note- Indemnity Bonds have been executed by the following banks with the Government of West Bengal for payment of pension to the State Government pensioners in the Districts:

1. State Bank of India.
2. United Bank of India.
3. United Commercial Bank.
4. Central Bank of India.
5. Allahabad Bank.
6. Punjab National Bank.
7. Bank of India.
8. Bank of Boroda, and
9. Indian Overseas Bank.

(3) The monthly amount of pension of the pensioners who opt to draw pension through Bank will be sent by the Treasury Officer by cheque to their Banks.

Action to be initiated by the pensioner

2. (1) The pensioner should, after opening a Single Name Special Bank Account (Savings/Current), intimate the name of his/her bank account number in which his/her pension is to be credited to the Treasury Office concerned. He/She is also required to authorise the Bank to receive his/her pension payment on behalf of him/her for credit to his/her Single Name Special Bank Account as stated above, and further to authorise that the receipt given by the Bank for the amount of his/her pension should be treated as legal quittance. The pension account shall not be operated by another person by virtue of a power of attorney.
- (2) The pensioner should present before the Treasury Officer either in person or through his banker, a declaration in respect of the action to be taken by him as per Rule 2(1) above in Annexure I in duplicate along with his/her copy of Pension Payment Order.

Procedure to be observed by the Treasuries

3. (1) The Treasury Officer should identify the pensioner on the first occasion in the manner as laid down in these Rules (Vide T.R. 4.182) and keep a note of this on both halves of the PENSION PAYMENT ORDER separately. The Treasury Officer should acknowledge the receipt of the pensioner's portion of the PENSION PAYMENT ORDER in the form given in Annexure I by returning the second copy after filling in the acknowledgment portion and retain the first copy (after filling in also the acknowledgment portion) in his office.

(2) The amount of pension including gratuity (when gratuity is not paid by the Drawing & Disbursing Officer) will be credited to the pensioner's Single Name Special Bank Account (Current/Savings, as the case may be) by the Treasury before the first of the following month so that the pensioner may withdraw the same or any portion of it on the first working day. If, in exceptional cases, the amount of pension cannot be credited into the pensioner's account by the 1st of the following month, it must be ensured that necessary credit into the pensioner's account is made by the seventh of the month following the month for which pension is due. The pensioner may draw his pension as per rules of the Bank through withdrawal slip or by issue of cheque in favour of self or a third party as the case may be. It will not be essential for a pensioner to go in person to the Bank.

(3) The Treasuries will prepare bills for monthly pension in the form prescribed in Annexure 'III' and arrear pension with gratuity and commuted value of pension in the form prescribed in Annexure 'IV' for pensioners of each category drawing pension through the same branch/bank. These bills will be prepared in quadruplicate. The Treasury will follow the normal procedure for passing the bill for payment and will draw the crossed cheque, for each bill with the addition of the words "Account Payee only" for the net amount of the monthly pension bill in favour of branch/bank concerned and forward the same to that bank by registered post/special messenger in the last week of the preceding month for crediting the amounts of pension to the pensioners individual Single Name Special Account. Two copies of such bills will be sent to the bank/branch. Separate bill will also be prepared for pensioners of other State Government in the same manner mentioning the name of the State on the top of each bill and specifying the head of account in details such as '8793-Inter State Suspense Accounts, etc.'

(4) The bank will return one copy of the bills along with a receipt in the form shown in the bill. The Treasury Officer will watch the receipt of the acknowledgement from the concerned banks. The receipts given by the banks will constitute a legal quittance for all-purpose and the same should be retained by the Treasury with office copy of the bill. The first copy will be used as bill and sent to the Accountant General (Accounts and Entitlement) West Bengal along with the monthly accounts. The 2nd and 3rd copies will be used for sending cheque to the Bank and obtaining their acknowledgement, the 4th copy will be the office copy. The Treasury will incorporate in their accounts the payments of pension as soon as the bill is paid.

(5) The Treasury Officer will record a certificate on the bill to the effect that the Treasury has obtained requisite receipt from the bank in regard to each of the payments made before transmission of monthly accounts to the Accountant General (Accounts and Entitlement) West Bengal.

4. Treasury Officer may make payment on account of collection charge for outstation cheques only at the rate not exceeding the approved rate for conducting government transactions. Such charge will be paid by the Treasury Officer quarterly on demand by the concerned bank in a separate bill debiting the head of account for pension.

Action to be taken by Bank

5. (1) In the event of death of the pensioner, the concerned Bank, on receipt of such intimation, will immediately intimate the exact date of death of the pensioner to the Treasury Officer and the Bank will not release the balance on that day in the account of the pensioner unless clearance is received from the Treasury Officer. In case of over payment due to late receipt of intimation of death, the bank shall be responsible to refund the overpaid amount by account payee cheque in favour of the concerned Treasury Officer/Pension Disbursement Officer.
 - (2) If the pension has remained undrawn for six consecutive months from the Special Single Name Account of a particular pensioner, the Bank will send such intimation to the Treasury Officer.
 - (3) All Public Sector Banks shall invariably forward the Life Certificates / non-employment declarations / non-marriage / re-marriage declarations received in the month of November every year from the pensioners / family pensioners to the concerned Treasury Officer / Pension Disbursement Officer by the end of December every year.
 - (4) The Treasury will watch the receipt of the above certificates and declarations, and will not pay the pension with effect from the month of January unless these are received and recorded within December every year.
6. **Exercise of checks at the Treasury:** The Treasury Officer will exercise necessary checks to guard against fraudulent payments.

7. Transfer of Pension :

- (1) Transfer of pension may be of the following categories :
 - (i) Transfer to the .payment control of any Treasury outside the State.
 - (ii) Transfer to another District within the State.
 - (iii) Transfer within the District.
 - (iv) Transfer from one paying Bank to another or from one branch to another of the same Bank situated within the jurisdiction of the same Treasury.
- (2) In respect of transfer falling under category (i) above, the request for transfer may be made to the Accountant General (Accounts and Entitlement)West Bengal through the Treasury Officer. The Accountant General (Accounts and Entitlement)West Bengal, on sufficient cause being shown, permit transfer of payment from one Treasury in India to another and action is to be taken as per instructions of the Accountant General (Accounts and Entitlement)West Bengal, as contained in Rule 161 of the West Bengal Services (Death-cum-Retirement Benefits) Rules, 1971.
- (3) In respect of transfer falling under category (ii) & (iii) above, the application for transfer is to be addressed to the Treasury Officer concerned through the paying Bank who should certify that the relative account of the pensioner has been closed. On receiving such application, the Treasury Officer may send the disburser's half of the P .P .0. by registered post to the concerned Treasury where transfer is desired under intimation to the paying Bank, the pensioner and the Accountant General (Accounts and Entitlement)West Bengal. The pensioner's copy of the PENSION PAYMENT ORDERmay be handed over to the pensioner or sent to him by registered post against due acknowledgment. Both on the pensioner's half and on the disburser's half of the P.P.O., it should be indicated in red ink as to the amount of pension including temporary increase (relief, etc.) and the month upto which the pension has been paid. It should also be indicated, the month from which the Treasury Officer to whom the pension is transferred, will make pension payment. The Treasury will acknowledge receipt of the PENSION PAYMENT ORDERand intimate the Accountant General (Accounts and Entitlement)West Bengal, the month from which payment of pension has been resumed.

- (4) In respect of transfer falling under category (iv) above, where transfer from one paying branch to another paying branch of the same Bank is involved, the transfer may be entertained by the Bank itself under intimation to the Treasury Officer. If the request for transfer involves change of Bank, the application for transfer shall be sent to the Treasury Officer through the paying Bank with a report about closing of account. The Treasury Officer will transfer the payment of pension to the desired Bank after ascertaining that the pensioner has opened a Single Name Special Bank Account with that Bank. The paying branch of the Public Sector Bank from which pension payment is transferred will give the following certificate to the Treasury Officer;

“CERTIFIED that the payment of Pension up to the month of _____ has been made and that the Account has been closed.”

8. Relief to Pensioners: Whenever temporary increase (relief, etc.) to pensioners is sanctioned by Government, the Treasury Officer will allow such increases with effect from the date from which the increase is payable. In respect of cases of revision of pension made by appropriate authority, the pension at the revised rate will be paid by the Treasury only after receiving necessary authority from the Accountant General (Accounts and Entitlement) West Bengal. The Treasury will, in due course, keep the paying Banks informed about the temporary increase (relief, etc.) or revision of pension, as the case may be.

9. Commutation of Pension: Whenever commutation of pension is sanctioned by the competent authority and not paid by the Drawing & Disbursing Officer, the Accountant General (Accounts and Entitlement) West Bengal, will issue necessary authority on the Treasury for payment of the commuted value of the pension and will simultaneously indicate the rate of pension payable after commutation. On receipt of the authority from the Accountant General (Accounts and Entitlement) West Bengal, the Treasury will prepare a separate bill for payment of commuted value of pension in the form prescribed in Annexure ‘V’ and arrange payment of the same to the Pensioner through paying Bank. The reduced rate of pension after commutation and the date from which it is payable should be indicated on both halves of the PENSION PAYMENT ORDER and intimated to the concerned paying Bank. Excess payment, if any, made to the pensioner should be recovered from the commuted value of pension.

10. Arrears of Pension on Death of Pensioner: The amount standing at the Special Bank Account of a pensioner on his death shall be paid to the legal heirs of the deceased pensioner on the advice of the Treasury Officer in the manner laid down in T. R. 4.192.

11. Family Pension: On receipt of the report of death of a Pensioner, the Treasury will commence payment of family pension after receiving a request from the holder of the family pension. The payment of family pension may be made through Bank. Where payment of family pension has not been sanctioned and not indicated in the P.P.O., the commencement of family pension may be made only on the advice of the Accountant General (Accounts and Entitlement) West Bengal.

12. Miscellaneous: If a pensioner fails to draw his/her pension through the Bank account for over six months, in other words, if he/she does not operate his/her single name Special Bank Account opened for the purpose for over six months, further withdrawal from the account should not be allowed by the Bank unless the pensioner personally appears at the Bank. In respect of those cases of non-drawal of pension over six months, the Bank will send a report to the Treasury and the latter will stop further payment. If the pensioner reappears before the Treasury, the arrears of undrawn pension may be drawn by submitting a fresh bill and. payment arranged through the Bank as usual.

13. With the introduction of the payment of pension as per this scheme, the gratuity may also be paid in the manner in which the pension is paid i.e. through the concerned paying Bank of the pensioner if it is not paid by the Drawing & Disbursing Officer.

ANNEXURE – I
(Intimation to be furnished by the Pensioner)
(To be submitted in duplicate)
[Vide Rules 1(1), 1(2), 2(1), 2(2) and 3(1)]
To
The Treasury Officer,

Subject : Payment of Pension to the State Pensioners through the Banks.

Sir,

As per Rule 2(1) of the rules relating to payment of pension through Banks, etc., I have to request you to remit the amount of my pension through my nominated Bank, as stated below:

The details of my Pension Payment OrderNo. etc. and the Bank Account No. as well as permanent postal address are as under.

- Pension Payment Order No. —
- (1) Amount of monthly pension –
 - (a) Pension :
 - (b) Temporary increase :
 - (2) (a) Whether any family pension is admissible. If so, name of the beneficiary as mentioned in the P.P.O.
(b) Amount of the family pension as shown in the P.P.O.
 - (3) Deductions –
 - (a) Income-tax :
 - (b) Surcharge :
 - (c) Postal Life Insurance premium with Policy No. :
 - (d) Subscription to any other fund :
 - (4) Bank Account –
 - (a) Place :
 - (b) Name of the Bank, specifying the branch :
 - (c) Special Single Name Savings Bank Account No.:
 - (5) Permanent postal address :

I agree to the conditions regarding giving and yearly certificates as prescribed in rules.

I hereby declare that I and my heirs and successors accept the liability of making good to Government over payment, if any, made to me, under the scheme.

I hereby surrender the pensioner's half of my Pension Payment OrderNo.

I hereby authorise _____ (Name of the Bank and Branch) to receive my pension payment on my behalf for credit to my account as stated above and further authorise that the receipt given by the Bank for the amount of my pension should be treated as legal quittance.

Yours faithfully,

Signature of the Pensioner

Form of option for Drawing Pension through Bank

To be submitted to the Treasury officer by the Pensioners who will opt to draw their pension through Public Sector Banks

I, Shri/Sm. _____ holder of Pension Payment OrderNo. _____ for Rs. _____ (Rupees _____) hereby opt for drawing my monthly pension through the _____ branch of _____ Bank in terms of Rule 1(1).

Place : _____

Date : _____

Signature of the Pensioner

ACKNOWLEDGEMENT

No. _____ Date _____

Received PENSION PAYMENT ORDERNo. _____ along with declaration for payment of pension through _____ Bank from Shri/Sm. _____

Treasury Officer

Seal of the Treasury

ANNEXURE II**Bond of Indemnity**

[Vide Rule 1(1)]

KNOW ALL MEN by these presents the _____ a banking corporation established under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and having its Head Office at _____ (hereinafter referred to as the "Bank", which term shall, unless repugnant to the context include its successors and assigns) binds itself and its successors and assigns to the Governor of the State of West Bengal the whole of the total amount of all sums for loss that may be suffered by the Government of West Bengal (hereinafter referred to as the "Government") in the course of the disbursement of pensions to its employees who have retired from service as herein after mentioned.

WHEREAS the Government has decided to provide facility to certain pensioners of the Government to receive their pension at any branch of the said Bank in terms of the orders issued in this behalf by the Government in force from time to time subject however to the Bank indemnifying the Government against any loss to the Government on account of a wrong or overpayment that may be made by the Bank.

AND WHEREAS the Bank as agreed to arrange payments on behalf of the Government to such pensioners by credit to their Single Name Special Bank Account (Savings/Current) and to execute this indemnity.

NOW THE CONDITION OF THE ABOVE-WRITTEN BOND OF INDEMNITY is such that in pursuance of the said agreement the Bank does hereby covenant with and undertakes to, the Governor of West Bengal and his successors in office, that in consideration of the Government of agreeing to pay to the Bank from time to time the amounts of the pensions due to the said pensioners of the Government who are the constituents of the Bank, the Bank thereby undertakes to refund to the Government forthwith on demand and without demur any amount which is so paid to the Bank by the Government but is found or established not to have been paid wholly or in part to the pensioners concerned by the Bank, or any amount which has been paid to a pensioner, including any person drawing a family pension, beyond the date on which the pension, including any family pension, was or is due, or any amount which has been wrongly paid or any amount which has been paid otherwise than, or, in excess of the authority granted and instructions issued to the Bank by the Government or the Reserve Bank of India from time to time.

The Bank hereby agrees that the amount of money when demanded by the Government from the Bank as due and payable to the Government by the Bank on account aforesaid shall be conclusive as to the amount due and the liability of the Bank to pay the said amount to the Government.

The Bank hereby agrees with and undertakes to the Governor of West Bengal and his successors in office and assigns that it shall furnish to the authority specified or nominated in this behalf by the Governor such information relating to the pensions in question which have been paid by the Bank as may be called for by such authority from time to time having regard to the provisions of any law which may for the time being be in force or the practice among bankers in regard to the secrecy of their information relating to their customers' accounts.

IN WITNESS WHEREOF the _____ HAS CAUSED THESE PRESENTS to be executed on its behalf this day of _____ two thousand _____.

SIGNED by _____ Bank through its constituted Attorney in the presence of

(1)

(2)

Witnesses.

Accepted for and on behalf of the Governor of West Bengal.

ANNEXURE III
II – Consolidated Pension Bill-cum-Cheque Slips
[Vide Rule 3(2)]

Bill No. _____
 Pension Bill chargeable to _____ paid at the _____ Treasury
 _____ from _____ to _____ 20__

PENSION PAYMENT ORDERNo.	Name of Pensioner	Monthly amount including temporary increase/ad-hoc increase allowed by the Govt. of W.B. from time to time for which separate authority in each case from the Accountant General (Accounts and Entitlement) West Bengal may not be necessary	Month of Pension	Deduction of Income Tax/ H.F.A. Fund etc. Rs.	Amount Paid	Bank A/c No.
1	2	3	4	5	6	7
Collection Charges/M.O. Commission						
Total in words (Rupees _____)						

To
The Agent/manager,
_____ Bank/Branch,

The enclosed cheque for (Rs. _____) Rupees _____
_____ is sent for favour of credit to the Special Single Name Accounts of individuals
mentioned in Column (2) for the amount noted in Column 6.

Date of Issue of Cheque :

Serial No. of Cheque :

Treasury Officer

INSTRUCTIONS

1. The Pensioners Special Single Name Account will be operated for drawal of pension only.
2. In the event of the death of the pensioner, the Bank will intimate the actual date of death of the pensioner and the Bank will not release the balance in the account of the pensioner unless clearance is received from treasury.
3. If the pension has remained undrawn for six months, the Bank will send an intimation to that effect to the Treasury.

ACKNOWLEDGEMENT

[Vide Rule 3(4)]

Bank

Branch

Place _____ Date _____

Received Rs. _____ (Rupees _____)

From the Treasury Officer _____ drawn Vide

Cheque No. _____ date _____ and Cheque Slip No.

_____. The amount minus the collection charges has been credited in the
accounts of Pensioner(s) holding Special Single Name Account No. as per Cheque Slip for his/her pension
for the month of

(Seal of the Bank)

Manager Bank

(4) _____

Pay Rs. _____ (Rupees _____ only)

Examined

Accountant

The _____ 20__

ANNEXURE IV
[Vide Rule 3(2)]
BILL FOR ARREAR PENSION, GRATUITY AND COMMUTED VALUE OF PENSION

2071 – Pension and other Retirement benefits _____

No. of Pension Payments Order, Name and Bank Account No. (1)	Arrear pension From To (Rs.) (2)	Gratuity (Rs.) (3)	Gross Amount (Rs.) (4)	Total Deductions (Rs.) (5)	Net Amount (Rs.) (6)	Commuted Value of Pension (Rs.) (7)	Total Amount Claimed (Rs.) (8)

By transfer credit to the head : Amount (Rs.) (1) _____

(2) _____
(3) _____
(4) _____

Pay Rs. _____ (Rupees _____ only)
Examined

Accountant
The _____ 20____
T.O./A.T.O.

For use in the Office of the Accountant General (Audit), West Bengal Admitted Objected Auditor	for reasons stated below : Superintendent
---------------------------------------------------------------------------------------------------------	--------------------------------------------------

To
The Agent/manager,
_____ Bank/Branch,

The enclosed cheque for (Rs. _____) Rupees _____
_____ is sent for favour of credit to the Special Single Name Accounts of individuals
mentioned in Column (1) for the amount noted in Column (8).

Date of Issue of Cheque :

Serial No. of Cheque :

Treasury Officer

INSTRUCTIONS

4. The Pensioners Special Single Name Account will be operated for drawal of pension only.
5. In the event of the death of the pensioner, the Bank will intimate the actual date of death of the pensioner and the Bank will not release the balance in the account of the pensioner unless clearance is received from treasury.
6. If the pension has remained undrawn for six months, the Bank will send an intimation to that effect to the Treasury.

ACKNOWLEDGEMENT

[Vide Rule 3(4)]

Bank

Branch

Place _____ Date _____

Received Rs. _____ (Rupees _____)

From the Treasury Officer _____ drawn Vide

Cheque No. _____ date _____ and Cheque Slip No.

_____. The amount minus the collection charges has been credited in the
accounts of Pensioner(s) holding Special Single Name Account No. as per Cheque Slip for his/their pension
for the month of

(Seal of the Bank)

Manager Bank

ANNEXURE V
(To be submitted in duplicate)

[Vide T.R. 4.186(1)]

I _____ son of / daughter of / wife of _____, am in receipt of pension of Rs. _____ per month through Pension Payment Order No. _____ from _____ / My Postal Address is _____
(Name of Treasury)

(Full Postal Address)

My pension may hereafter be sent through Postal Money Order at Government cost on the above Postal Address.

I herewith surrender my portion of the Pension Payment Order for arranging payment by Money Order.

Signature of Pensioner

Note :

- (1) All the information should be filled in block letters.
- (2) Three specimen signatures of the Pensioner should be given here :
 - (i) _____
 - (ii) _____
 - (iii) _____

ACKNOWLEDGEMENT

No. _____, dated _____

Received PENSION PAYMENT ORDER No. _____ along with declaration for payment of pension by postal Money Order from Shri/Sm. _____ on _____.

Treasury Officer
(Seal of Treasury)

ANNEXURE VI

(Certificates to be submitted by Pensioner)

[Vide Rule 5(3)]

I. Life Certificate

Certified that I have seen the Pensioner _____
 _____ (name of the pensioner)
 _____, holder of Pension Payment Order No. _____ and that he / she
 is alive on this date.

Place :

Date :

Name :

Signature & Designation of the Authorised Officer:

(Seal)

II. 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 from November to October, 20__.

*I declare that I have been employed/re-employed in the office of _____ and was in receipt of the following emolument's 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 :

Date :

*Signature**Name of the Pensioner*

PENSION PAYMENT ORDER No.

* Delete whichever is not applicable.

† To be specified.

Note :- Copies of these forms should be available at the Paying Bank. The Treasury officers shall supply these forms to the bank in sufficient number.

ANNEXURE VII

[Vide Rule 5(3) & T.R. 4.186(4)]

Yearly Declaration of Pensioners whose pensions are terminable on their marriage or remarriage
(This certificate is to be submitted in November every year)

Pension Payment OrderNo. _____

I hereby declare that I am not married and that I have not been married during the last one year.

Or

I hereby declare that I have not been remarried during the last one year ending on
31st October, 20__ and I undertake to report such an event promptly to the Treasury / Bank.

Date _____	Signature _____ <i>Widower / Widow / daughter of late</i> _____
------------	---------------------------------------------------------------------------

(To be signed by an authorised Officer)

I certify to the best of my knowledge and belief that the above declaration is correct.

Date _____	Signature _____ Designation _____
------------	--------------------------------------

Note: Copies of these forms should be available at the Paying Bank and Treasury Officers shall supply these forms to the Bank in sufficient number.

ANNEXURE VIII
[Vide T.R.4.177]
Bill for payment of Pension

Sy/Wb/II	Memo.-It is requested that this Form may be used for Submission of next bill.
----------	-------------------------------------------------------------------------------

Name of the pensioner
(In Block Letters)

Payable on 20	P.P.O. No. (To be inserted by the Pensioner)
Head of Account Code	

PROVINCE 2071 -----	PENSIONS AND OTHER RETIREMENT BENEFITS	Voucher No.....of list of payments for ____ _____20____
2235 -----	Superannuation and Retirement Allowances.	
	VOTED/CHARGED	

Received the amount of PENSION due to me for the month of .....20 as	Rs.	P.
A(i) I declare that I have not received any remuneration for serving in any Capacity either in a Government Establishment or in an Establishment paid from a Local Fund / Authority during the period for which the amount of pension claimed in this bill is due.		
(ii) I further declare that I have not accepted any commercial employment Or	Less subscription to P.L.I. Fund (Policy No.)	
B.(i) I declare that I have been reemployed during the period in the office of the _____ on salary of Rs. _____ per mensum. My pay at the time of retirement on pension was Rs. _____ a month. Or	Less subscription to H.F.A.Fund (Policy No.)	
(ii) I further declare that I have accepted commercial employment after obtaining /without obtaining the previous sanction of the President to such acceptance.	Deduction Income Tax _____ P. (in the Rupees)	

Station _____ Date _____ 20 _____	Pensioner _____	
Net amount (to be written by the Pensioner in words)	(Rupees _____) (_____) Net Rs. (_____)	
Pensioner's residence _____ _____ _____ _____	Pay Rs. _____ (Rupees _____) _____ Accountant	Received payment _____ _____ Re. 1 Revenue Stamp for payment exceeding Rs.5000/- T.O./A.T.O./ A.A.O. /A.O.

Identified by me Attested Signature _____ Designation or Address _____	Pensioner
---------------------------------------------------------------------------------	-----------

*Appropriate head of account shall be noted by the Pension Disbursing Officer.

Certificate to be given in case of non-attendance in person.

Certified that I have seen the pensioner _____ and that he / she is alive on this date and that the bill has been signed by him / her.

Signature _____
Name _____
Designation _____

Either of the following endorsements should be signed by the Pensioner.

- (1) Please make the cheque payable to (Banker) _____
- (2) Please _____ pay _____ to _____ * _____
_____ deliver the cheque

Signature of the Presenter
Attested by me

Pensioner
Presenter identified by me

pensioner

*Signature of the Officer known to the
Office of the A.G.(A&E), WB/Treasury*

*Here state the name of the presenter. He should be identified by someone known to the office of the A.G., West Bengal/Treasury.

Directions for Note

1. In Presidency towns and provincial capitals a Pension Bill is paid by cheque issued on the Reserve Bank of India, if the amount passed exceeds Rs.2000/- or in cash if the amount is not more than Rs.2000/-.
2. A pensioner who cannot sign his bill and only make a mark should make an impression of his left thumb which should always be attested by another pensioner. As enumerated in T.R. 4.182, identification of the pensioner would be necessary at the time when the first payment of pension is made to him.
3. Subscription to Service Funds and payments to Life Insurance Companies are exempt from Income Tax to the extent admissible from time to time. For payments to an Insurance Company the receipt of the Company should be attached to the Bill.
4. A pensioner specially exempted by the State Government from personal appearance, a female pensioner not accustomed to appear in public or a male pensioner who is unable to appear in consequence of bodily illness or infirmity, may receive his/her pension on production of Life certificate signed by a responsible Officer as mentioned in T.R. 4.171(2).
5. A pensioner of any description who produces a Life-certificate signed by some person exercising the power of a Magistrate under the Code of Criminal Procedure, 1973, or by any Registrar or Sub-Registrar under the Indian Registration Act, 1908 or by any Group-A Officer or by any Pensioned Officer who before retirement exercised the powers of a Magistrate, Judge, Sub-Judge or Munsif or by a Police Officer not below the rank of Sub-Inspector-in-charge of a Police Station is also exempted from personal appearance.
6. Under Article 947(a) of the Civil Services Regulations, the pensioner is required to attend personally at least once a year unless he is in-capacitated on account of bodily illness or infirmity in which case independent proof thereof should be furnished.
7. The term "commercial employment" means employment against a consideration in any capacity, including that of an agent under a company, firm or individual engaged in commercial business and includes also a directorship of such company and a partnership of such firm.
8. A pensioner of any description resident in India is exempted from personal appearance if he draws his pension through an agent who has executed in Indemnity Bond to refund overpayments and produces at least once a year a life-certificate signed by a person authorized under 4 and 5 above.
9. In the case of a pensioner drawing his pension for more than two months at a time from the counter of this office, a residential certificate stating clearly that the pensioner is a permanent resident of India should be furnished. The certificate should be signed by any Group A Officer or any well-known and trustworthy person. In the case of a pensioner drawing pension through a Bank necessary residential certificate may be given by the Banker every November.
10. In case of family pension a certificate of non-remarriage/non-marriage is to be furnished by the pensioner in every November.

APPENDIX 16

[See sub-rule (1) of T.R. 2.38]

Period of preservation of certain records for treasuries**PART A**

Sl. No.	Description of records	Period of preservation (in Years)
1.	Application for conversion of securities and acknowledgement of receipt of securities tendered for conversion.	3
2.	Register of securities tendered for renewal, consolidation or subdivision	3
3.	Register of Interest Warrants	10
4.	Payment order of coupons of bearer bonds at a treasury	20 or until interest ceases to be paid from the treasury
5.	Register or bonds registered for payment of coupons at a treasury.	2
6.	Register of coupons paid	1
7.	Detailed list of bonds of which the coupons are payable at a treasury.	1
8.	Register of promissory notes enfaced for payment of interest at a treasury.	2
9.	Memorandum of advice of re-enfaced notes	1
10.	Detailed list of notes enfaced for payment of interest at a treasury .	1
11.	Register for payment of interest	1
12.	Payment order of interest on promissory notes at treasury.	20 or until interest ceases to be paid from the treasury
13.	Register of Powers-of-Attorney, Probates, Certificates, etc.	Permanent
14.	Acknowledgment for securities tendered for renewal, consolidation or subdivision.	3
15.	Covering list to accompany securities forwarded for custody.	Permanent
16.	Register of Government securities deposited for safe custody.	10
17.	Application for safe custody of Government promissory notes.	2
18.	Acknowledgment of receipt of Government promissory notes received for safe custody at the treasury.	1
19.	Ledger account of Government promissory notes	10
20.	Application for withdrawal of Government promissory notes held in safe custody.	2
21.	Register of receipts and disposal of notes held in safe custody.	1
22.	Interest Distribution Register	3
23.	Advice list or promissory notes sent for renewal	3
24.	Covering list of promissory notes returned by post	1

Sl. No.	Description of records	Period of preservation (in Years)	
25.	Advice lists of enfacement and cancellation of Government Promissory notes received from the Public Debt Office.	3	
26.	Challans for money paid into the treasury	3	
27.	Invoice of cash remittances to the treasury	3	
28.	Daily sheets of Receipts and Disbursements received from sub-treasuries.	3	
29.	Small Silver and Copper Coin Report Book	6	
30.	Daily sheets of Receipts and Disbursements from the Bank that keeps the Government Cash Balance	6	
31.	Application for Bank Drafts	6	
32.	Three-monthly estimates	6	
33.	Treasurer's Cash Book	6	
34.	Treasurer's Daily Balance Sheets	6	
35.	Extract Register of Deposit Receipts from sub-treasuries.	6	
36.	Register of cheques issued in lieu of cash on sub-treasuries	6	
37.	Register of orders for payment of bills on sub-treasuries	6	
38.	Advices of salary bills, etc., enfaced for payment at the sub-treasury.	6	
39.	Account of stock Notes with Treasurer or in sub-divisional treasury.	6	
40.	Register of sale of Stock Notes.	6	
41.	Daily Advice List of Payment Orders issued by Judicial Officers.	6	
42.	Advice List of Drafts	12	
43.	Advice List issued by Land Acquisition Officer to the treasury.	1	2
44.	Register of Stamp Sales and Stores Book of Opium	12	
45.	Register of Repayments of Deposits.	12	
46.	<i>Plus</i> and <i>Minus</i> Memo. of Stamps.	12	
47.	<i>Plus</i> and <i>Minus</i> Memo. of Deposits.	12	
48.	<i>Plus</i> and <i>Minus</i> Memo. of Zamindari Embankment	12	
49.	<i>Plus</i> and <i>Minus</i> Memo. of Stock Notes Advances.	1	2
50.	Register of Receipts subsidiary to the Cash Book except Register of Revenue Deposit Receipts (see item 61).	1	2
51.	Personal Ledger Account of Deposits	12	
52.	Register of Drafts issued	12	
53.	Subsidiary Register of Payments	12	
54.	Check Registers of Drafts payable	12	
55.	Accountant's Daily Balance Sheet.	12	
56.	Account of Stock Notes under double locks	12	
57.	Fine Statements	12	
58.	Register of Permanent Pay Orders	25	
59.	Cash Book	25	
60.	Office copy of the Treasury Cash Account and List of payments	25	
61.	Register of Revenue Deposit Receipts	Permanent	
62.	Register of Transfer of Government Promissory Notes	Do.	
63.	Register of Stock Certificates	Do.	
64.	List of Stock Notes held in deposit	Do.	
65.	Bill Register maintained in Treasury Rule form 5	5	
66.	Paid Cheques returned by the Bank to the Audit/Account Officer	5	
67.	Counterfoil of money receipt book	6	

PART B

Records mentioned below with reference to Appendix 9 shall be preserved for the period as indicated below

Sl. No.	Form No.	Particulars of Records	Period of Preservation (in years)
1.	Annexure A	Register of bills received, passed and cheques drawn	6
2.	Annexure C	Register of Cheque forms issued to the Cheque Section	6
3.	Annexure D	Retrenchment slip	3
4.	Annexure E	Cheque Memo.	6
5.	Annexure F	Register showing distribution of bills among the Cheque Writers	3
6.	Annexure G	Register of Cheque drawn	12
7.	Annexure H	Notebook showing the distribution of cheque forms among Cheque Writers	3
8.	Annexure I	Acknowledgement	Form part of the bill against which acknowledgement is issued
9.	Annexure J	Register of Cheques delivered	12
10.	Annexure K	Token Register	3
11.	Annexure L	Token Census Register	3
12.		Counterfoil of cheques	6
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 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.

APPENDIX 17

[See sub-rule (2) of T.R. 2.38]

**Preservation of records at the office of the
Accountant General (Accounts and Entitlement), West Bengal**

The preservation period of vouchers or other accounts records at the office of the Accountant General (Accounts and Entitlement) West Bengal, received from the Drawing & Disbursing Officers through the Treasury Officers or from the Divisional Officers of the Works Executing Departments or the Forest Department shall be as follows :

Sl. No.	Description of records	Period of preservation (in complete years)
A. 1.	Salary bill/Voucher	3
2.	Pension bill/Voucher	3
3.	Medical bill/Voucher	3
4.	Stipend and Scholarship bill/Voucher	3
5.	House Building Advance bill/Voucher	6
6.	Motor Car Advance bill/Voucher	6
7.	Marriage and Illness Advance against hypothecating gratuity bill/Voucher	5
8.	Bill/Voucher relating to loans of any kind other than those at serials 5, 6 and 7	5
B. 1.	Grants-in-Aid voucher	3
2.	Lapsed Deposit voucher	5
3.	Travelling Allowances voucher	3
4.	Office expense, other charges voucher (abstract and detailed)	3
5.	Discount on stamps and other commission bill/voucher	3
6.	Personal Deposit Account voucher	3
7.	Refund voucher (including fines)	3
8.	Detailed bills, sub-vouchers	3
9.	Challans for money paid into Treasury/Bank	3
10.	Provident Fund and all other kinds of recovery schedules	3
11.	Vouchers not otherwise specially provided for	3
12.	Foils of paid Treasury cheques	5
13.	Foils of all category of paid cheques	5
14.	Schedules of Deposit	30
15.	Schedules of interest Warrants paid	6
C. 1.	Treasury Cash Accounts, List of payment and Departmental schedule	10
2.	Monthly Accounts of Works Executing / Forest Divisional Officers with supporting schedules (except schedule of Deposits)	10
3.	Compilation sheet	3

Explanation – The period of preservation as mentioned against the vouchers/schedules shall be subject to the stipulation that in the event of any Court case or legal proceedings or on the instruction of the Finance Department, the documents shall have to be preserved till the disposal of the court case or the legal proceedings or till the clearance from the Finance Department.

APPENDIX-18
(See TR 4.204, 4.205 & 4.216)

Procedure for payment of principal amount and/or interest on different Government Securities & Bonds.

Repayment of principal amount of different Government securities is regulated by T.R. 4.208 of West Bengal Treasury Rules, Interest payment on such securities is regulated by T.R. 4.204 *ibid*. T.R. 4.205 to 4.207. *ibid* contain some stipulation regarding payment procedure of interest on Government Promissory Notes, Bearer Bonds and Stock Certificates. It has also been provided in the said Rules that such repayment of principal amount and/or payment of interest on various Government Securities shall be regulated by the rules and orders made for this purpose and as contained in the Government Securities Manual issued by Government of India. Again, the payments of principal amount and/or interest on West Bengal Estate Acquisition Bonds are regulated under West Bengal Estate Acquisition Rules, 1954. In absence of a comprehensive and well-defined procedure for payment of principal amount and/or interest on such Government Securities, the Treasury Officers of different Treasuries have reported various difficulties, being experienced by them in this regard.

With a view to removing all confusions in the matter of repayment of principal amount of various Government Securities and/or payment of interest on such Government Securities, the undersigned is directed to say that the Governor, in consultation with the Accountant General, West Bengal, has been pleased to lay down the following procedures for observance by the Treasury Officers: -

1. Immediately after receipt of the covering schedule in form M-2 in triplicate with Estate Acquisition Bond enclosed for payment from the Treasury, the Treasury Officer concerned shall make necessary entry of the bond received from the RBI in the Stock and Issue Register in Form-M (10) to be kept in the Treasury Double Lock i.e. where blank bonds are preserved in the Treasury as per Rule 41(3) of West Bengal Estate Acquisition Rules, 1954.
2. The Treasury Officer shall acknowledge receipt of the bonds in the schedule in Form-M (2) as forwarded by the PDO, RBI, Kolkata as per provision in Rule-40 *ibid*.
3. The Treasury officer after receipt of the requisition of the bonds from the Compensation Officer shall issue Bonds and the Compensation Officer concerned shall acknowledge receipt of the bonds from the Treasury Officer in Form-M (4) as provided in Rule-43 *ibid*. The requisition for the bonds and the acknowledgement of the Compensation Officer in Form-M (4) as mentioned above, shall be preserved by the Treasury Officer carefully.
4. The Compensation Officer shall intimate to the Treasury officer the fact of delivery of the bonds to the intermediaries in Form M (11). The Treasury Officer shall preserve the Form-M (11) for cross-checking and verification at the time of making payment on the bonds in the manner mentioned hereunder. The relevant Rules for the purpose is rule 42 (2) of West Bengal Estate Acquisition Rules, 1954.
5. As stipulated in Rule 48 of West Bengal Estate Acquisition Rules, before making payment of any instalment to an intermediary or duly authorized agent or transferee, the Treasury Officer shall satisfy himself that the requirement as laid down in the Government Securities Manual regarding payment of instalments on compensation bonds have been fully complied with. The relevant provisions in this regard in the Government Securities Manual are as follows:

- (a) As provided in Paragraph-155 (b)(ii) of Government Securities Manual, payment of instalment on Zamindary Abolition Compensation Bonds shall be subject to such regulation as the State Government concerned may prescribe and the procedure laid down in Chapter-IV of the manual should be followed in making payment of instalments on a bond enfaced for payment at a Treasury.
- (b) Paragraph-45 of Chapter-IV and paragraph 102 (B) of Government Securities Manual contain the conditions to be fulfilled before interest and principal on Government securities can be paid by a Treasury. Since the conditions as contained in paragraph-45 are applicable to all the Government Securities such as Promissory Notes, Bearer Bonds, Stock Certificates, Estate Acquisition Bonds etc, sub-para 1 and 2 of the para 45 may be treated suitably modified to incorporate in sub-para 1 the Form No. in which the enfacement advice i.e. covering schedule as received from PDO, RBI is to be maintained for W.B. Estate Acquisition Bonds. The Form No. for the purpose is M (10), as stipulated in Rule-41 (3) of Estate Acquisition Rules, 1954. Similarly sub-para 2 of para-45 may be treated as suitably modified to replace [Form-4 of the schedule in Appendix-II (a)] with Form-M (8) as stipulated in Rule-48 (2) of West Bengal Estate Acquisition Rules, 1954. All other conditions as enumerated in para-45 of Chapter-IV of Government Securities Manual are equally applicable to the Estate Acquisition Bond also.
- From the guideline provisions as mentioned above, it is apparent that the bonds may not be paid by a Treasury if bond has not been presented for payment by the intermediary or holder of the bond for 10 years or more at a stretch. In that case i.e. if the bond has not been presented at the Treasury where it has been enfaced for payment for 10 years or more, the bond should be forwarded by the Treasury Officer to the PDO, RBI, Kolkata “together with a statement of the fact and any explanation claimant may wish to offer for non-withdrawal of interest” for payment.
- (c) The intermediary or holder should submit to the treasury through the District Compensation officer two bills in TR form no 65, one for principal to be debited to 6003-internal debt etc. and the other for interest to be debited to 2049-Interest payment etc.
- (d) The Treasury assistant should, at the time of enfacing the bills with pay order by the Treasury Officer, make necessary entries column wise in a Register in Form M (9A).
- (e) After the pay order has been signed and cheque printed and delivered observing the procedure as laid down in Appendix-10 of West Bengal Treasury Rules, the M (8) [TR form no 65] form will become treasury voucher and head-wise gross payment should be posted in the payment schedule in Form (9) of West Bengal Estate Acquisition Rules, 1954. These schedules together with the vouchers shall accompany the monthly list of payments submitted to the Accountant General. Separate Payment Subsidiary should be made out for repayment of instalment of principal and payment of instalment of interest, each being booked under separate and mutually exclusive appropriate head of account. Recovery of Income Tax from the interest should be transfer credited to the proper head of account and appropriate number of copies of receipt Challans should be made out and receipt should be properly accounted for. Cheque should be issued for the net amount of the bill.
- (f) Procedure of enfacement of the bonds at the time of payment of instalment has been prescribed in para-48 of Government Securities Manual (enclosed in Annexure-1).
- (g) Interest on stock certificate is paid by bank on interest warrant issued by the Public Debt office, Reserve Bank of India to the bank concerned. Bank makes payment on warrant without intervention of the Treasury officer. After payment the treasury link bank sends the paid warrants with the

debit scroll to the treasury for necessary action to account for the payment in the treasury daily and monthly accounts. Paid warrants are treated as paid vouchers by the treasury.

- (h) Interest warrant issued by RBI, Kolkata on stock certificates of other states and paid by the treasury link bank should be debited to 8793-00-101-Inter State Suspense Accounts- (3 digit code of the state to which the stock certificate relates)-21-payment.
- (i) It is impressed herein that repayment of principal and payment of interest of Central bonds will in no case be made or accounted for by any treasury in the state.

**West Bengal Compensation Bonds-
methods of payment in computerized environment of the treasury**

As stipulated in 46(a) of Government Securities Manual the holders of bonds may submit the West Bengal Estate Acquisition Bond to the treasury by a date fixed by the Treasury Officer. The date should be so fixed by the Treasury officer of the treasury where the bonds have been enfaced for payment so that by the date the actual payment of instalment falls due, the necessary checking and scrutiny of the bond could be completed by the Treasury Officer. When the bond is submitted to the treasury by the holder for such checking and scrutiny, the treasury may issue a receipt in form GSM 17A duly signed by the Treasury Officer.

On the date due for payment of the instalments the holder may submit the Receipt/Bill in form M (8) to the District Compensation Officer who may enface a “passed for payment” order on the receipt before submission of the receipt duly numbered and dated like other bills to the treasury through his BTR.

When the receipt/bill is received through the District Compensation Officer, the treasury shall conduct necessary check with reference to the bond already submitted to the treasury by the holder. There should be separate Receipt/Bill in form M (8)[TR form no 65] for the principal and the interest parts of the instalments for convenience of booking the expenditure under proper heads of account, the principal being debited to “6003-Internal debt of the state government-00-106-compensation & other bonds-non-plan-001-West Bengal Estate Acquisition Compensation Bonds (charged)-56-repayment of loans”(code 6003-00-106-NP-001-C-56) and the interest to “2049-Interest Payment-60-Interest on other obligations-701-miscellaneous-Non-Plan-006-Interest on West Bengal Estate Acquisition Compensation Bonds-50-Other charges”(code 2049-60-701-NP-006-V-50).

The treasury cheque may be drawn payable to the person named in the bond and as advised by the District Compensation Officer and handed over to the District Compensation Officer or the authorised person whose signature should be attested by the District Compensation Officer on the Annexure-I, as stipulated in the Cheque Rules in Appendix-10 of WBTR, 2005 and by surrendering the token issued to him/her by the Treasury for this purpose. However, to take delivery of the bond submitted to the treasury in terms of para 46(a) of Government Securities Manual, the holder shall furnish to the Treasury Officer the original receipt in form GSM 17A, earlier issued by the Treasury Officer to him/her, duly discharged.

The Receipt/Bill Form M (8) may be suitably modified to provide space for enfacement of “passed for payment” order by the District Compensation Officer on the receipt.

Heads of classification as embodied in various Forms stated herein may be suitably amended with reference to the current List of Major & Minor Heads of Accounts of Union & State Government.

Extracts of relevant provisions of the Government Securities Manual, 4th. Edition issued by Government of India and the West Bengal Estate Acquisition Rules, 1954 are enclosed in ANNEXURE-I and the copies of relevant Forms as mentioned hereinabove are enclosed in ANNEXURE-II.

ANNEXURE-I

(Extracts of the relevant provisions of the
GOVERNMENT SECURITIES MANUAL (FOURTH EDITION) issued by GOVERNMENT OF
INDIA

And

The WEST BENGAL ESTATE ACQUISITION RULES, 1954)

Extracts of relevant provisions of Government Securities Manual.

“45. Conditions to be fulfilled before interest can be paid at a Treasury—

Before authorising the payment of interest on promissory notes presented at the treasury for drawal of interest, the Treasury Officers must satisfy themselves that the under noted conditions are all fulfilled:

1. The note is in order and is duly enfaced at that treasury and the relative enfacement advice has been recorded in the Enfacement Register.
2. The person claiming payment of interest on the note against a duly completed receipt in the prescribed form, [form IV of the Schedule in Appendix II (a)]* is either the person in whose name the note stands originally issued, or one who derives his title from the said person by endorsement, or under a chain of endorsements, each of which is in one of the forms enumerated in paragraph 59.
3. The claim for payment of interest is adduced by—
 - a. the holder in person, or
 - b. the duly authorised agent, or attorney of the holder, or
 - c. the natural or certificated guardian or manager of the holder (if the holder is a minor or a lunatic) having unrestricted powers, or
 - d. the person entitled to the note as succession certificate holder or as executor or administrator to the estate of the deceased holder of the promissory note,

and that except in the case of sub-clause (a) above, the necessary documents in support of the claim as indicated in paragraphs 63 and 64 have been produced and registered in the register of documents in the manner described in paragraph 65 and the fact of such registration has been briefly certified on the note.

NOTE: In all cases falling under sub-clause (d) above, the claimant should be required to endorse the note in his name simpliciter if the document produced shows that he has been granted full powers to deal with the note standing in the name of the deceased holder. In cases falling under sub-clauses (c) and (d) above, if the powers of the claimant are limited to drawal of interest, a reference should be made to the Public Debt Office. In such cases of limited powers, non-transferable Deposit Receipts are issued by the Public Debt Office in accordance with paragraph 151 and arrangements made for payment of interest on the security at the local office of the Reserve Bank or at any agent bank, treasury or sub-treasury by means of warrants payable to the claimant.

*The phrase within the parenthesis may be replaced with From No.M8 [TR Form no.65].

4. All the endorsements are legible and distinct without any erasure or unauthenticated deletion.
5. The note does not bear any blank or cross endorsements.
6. There is at least one endorsement cage left unfilled and the renewal cage has been left blank.
7. The interest cages on the reverse of the note have not been completely filled, and the note bears printed interest cages corresponding to the half-years for which interest has accrued on the date of presentation.
8. Interest has not been left undrawn for ten years or more.
9. The note is not soiled, torn, mutilated or otherwise defective for circulation. (Division into an upper and lower half is not reckoned as mutilation if the two halves are firmly rejoined).
10. No notice of stoppage stands recorded in the register against the note.

NOTE : (I) If condition (1) regarding enfacement is not fulfilled, the Treasury Officer should instruct the person to apply to the Public Debt Office either direct or through the treasury to have the note duly enfaced. If, however, it is found that though the note does bear an enfacement on the treasury, the relative enfacement advice has not been received at the treasury, the Treasury Officer should at once request the Public Debt Office to furnish a duplicate advice. If any doubt exists as to the genuineness of the note, a reference should be made to the Public Debt Office without delay.

(ii) If any of the conditions (2), (4), (5), (6), (7) and (9) is not fulfilled, or, if the Treasury Officer has reason to consider on other grounds, that the title of the person presenting the note is not clear, he should refuse payment of interest and advise the party to receipt the note for renewal and tender it either at the treasury or at the Public Debt Office.

(iii) If condition (3) is not fulfilled, the Treasury Officer should, unless the case falls under note (vi) below, inform the presenter what documents are required to be produced for admission of his claim (*vide* paragraph 63(1)). In case of doubt the Treasury Officer should make a reference to the Public Debt Office forwarding the promissory note uncut and insured for a nominal value of Rs.100.

(iv) If condition (8) is not fulfilled, the Treasury Officer should forward the note to the Public Debt Office together with a statement of the facts and any explanation the claimant may wish to offer for non-drawal of interest. In such cases the holder should also be required to receipt the note for renewal unless the relative loan has matured or has been notified for discharge.

(v) If condition (10) is not fulfilled, the Treasury Officer should inform the presenter that interest cannot be paid as the note is under a notice of stoppage. He should acknowledge the receipt of the note and forward it to the Public Debt Office for disposal in the manner prescribed in paragraph 56(2). *A stopped note should not under any circumstances be returned to the presenter without a reference to the Public Debt Office.*

(vi) When notes stand in the name of a minor or a lunatic who is incapable of managing his affairs the following relaxations of condition (3) are permitted: —

- (1) When the nominal value of the notes standing in the name of the minor or the lunatic does not in the aggregate exceed Rs.5,000 and when the person who wishes to draw interest is the father, or if the father be dead, the mother of the minor or the lunatic, interest may be paid without question, so

long as the officer paying the interest is satisfied as to the identity of the father or the mother. In the case of payment at a place other than that at which such minor or lunatic and his father or mother ordinarily reside, a certificate of identity signed by a Magistrate, or a Justice of the Peace, a banker or any respectable person known to the Treasury Officer may be accepted.

- (2) When the applicant for interest is neither the father nor the mother and when the face value of the notes standing in the name of the minor or the lunatic does not in the aggregate exceed Rs.5,000 a certificate by the District Magistrate of the district in which the interest on the securities is payable, to the effect that the applicant is the actual guardian of the minor or the manager of the lunatic should be accepted. In the case of a minor the certificate should state the date on which the minor will attain majority.
- (3) As in terms of note (I) under paragraph 61(I) (3) the father of a Mohammedan minor and the father or if the father be dead, the mother of a Hindu Minor, can deal with Government securities standing in the name of the minor without obtaining a certificate of guardianship under the provisions of the Guardians and Wards Act (Act VIII of 1890), interest on notes standing in the name of a Hindu or Mohammedan minor may be paid to the natural guardian without question, even if the value of the notes exceeds Rs. 5,000 so long as the officer paying interest is satisfied as to the identity of the father or mother. In the case of payment at a place other than that at which the minor and his father or mother ordinarily reside, a certificate of identity signed by a Magistrate, or a Justice of the Peace, or a banker or any respectable person known to the Treasury Officer may be accepted.
- (4) Where the value of the notes exceeds Rs. 5,000 and the applicant for interest' is neither the father nor the mother mentioned in (3) above, no relaxation of the ordinary rule is permissible. In such a case a formal declaration by the guardian/manager duly appointed by a Court certifying that his ward is alive and is still a minor, or, in the case of a lunatic continues to be insane, as the case may be, should be produced when interest is claimed.
- (5) When payment of interest is made to the guardian of a minor in accordance with the items (1), (2) and (3) above, the Treasury Officer should record in the Enfacement Register and also on the back of the note, the name of the guardian and the date on which the minor will attain majority. Interest may be paid to the guardian up to that date without any proof of the fact that the minor is alive. If, however, the Treasury Officer is independently notified that the minor is dead, such notice shall not be disregarded and the claimant in such a case shall be required to prove his title since, with the death of the minor the authority of the guardian would have lapsed. Similarly, when payment of interest is permitted to the manager of a lunatic under these conditions, periodical proof that the person is alive and that he continues to be lunatic will not be required; but if it is brought to the notice of Treasury Officer that the lunatic is dead, such notice shall not be disregarded and the claimant shall be required to prove his title. Similarly if it is reported that the lunatic has recovered his sanity, the case shall be referred to the Public Debt Office for orders along with the promissory note which will be sent uncut and insured for the nominal value of Rs.100.

46(a) Method of payment of interest—Interest on a Government promissory note is payable on the due date mentioned in the note and on the following working day, if the due date happens to be a holiday. The Treasury Officers should take particular care to see that the examination of securities is completed expeditiously and that no avoidable delay is allowed to occur in payment of interest. Delay in payment of interest not only causes inconvenience to the public but also affects the popularity of Government loans among investors. If payments on account of interest falling due on particular dates are numerous, Treasury Officers should encourage the holders, to send in their notes a few days, say about a week, before the due date of interest payment, in order that any preliminary examination required in the case of notes which may

have changed hands, may not operate to delay payment of interest. When promissory notes are so deposited along with a duly completed receipt for accrued interest and exemption/ abatement certificate, if any, a receipt should be prepared by the treasury in form G.S.M. 17A and given to the holder presenting the notes. The receipt should be made out in the name of the person claiming interest and signed by the Treasury Officer. The notes and the exemption/abatement certificates, if any, should be returned to the presenters in due course on his surrendering the receipt duly discharged.

b) Unclaimed securities — Government securities presented for drawal of interest etc. sometimes remain unclaimed in a treasury/sub-treasury for various reasons such as loss of receipt, death of the holder, disputes. The Officer-in-Charge of the treasury or sub-treasury should therefore examine all securities, which have been lying unclaimed in his custody for a period of three months from the date of presentation and send reminders to the parties concerned. It has been the experience of the Public Debt Offices that sometimes such securities are either mislaid or lost from the treasury office, thereby causing great inconvenience and loss to the public. If in spite of reminders, the parties do not contact the treasury for obtaining delivery of the securities within six months from the date of presentation thereof the Officer-in-Charge should send the securities along with the connected correspondence to the Public Debt Office under whose jurisdiction his treasury/sub-treasury is situated for being held in unclaimed account.

48. Method of recording interest payments. — If the Treasury Officer is satisfied that (a) the person claiming payment of interest on the promissory note is the person to whom payment is due in terms of the provisions of paragraph 45, and that (b) the receipt for the interest due has been duly completed in the manner indicated in paragraph 47 and that (c) the relative exemption /abatement certificate, if any, produced along with the notes is valid in terms of paragraph 34(a), he will authorise payment of interest after recording the fact of payment on the note as well as in the registers maintained at the Treasury in the following manner :

- (i) The words “Paid on — — “ will be written in the printed interest cage(s) on the reverse of the note appertaining to the half-year(s) for which interest is to be paid, and the date of payment will be inserted therein under the initials of the Treasury Officer, his official designation being specified.
- (ii) The date of payment will be entered against the relevant entries in column 8 of the Enfacement Register in form G.S.M. 9 under the initials of the Treasury Officer.
- (iii) Full particulars of the note and the payment as entered in the interest payment receipt will be recorded in the Interest Payment Register maintained in form G.S.M. 14 under the initials of the Treasury Officer. The bi-monthly schedule of payments, which is submitted by the treasury to the Accounts Officer with the paid receipts as vouchers, will be compiled from this register.

NOTE: —(1) If no exemption/abatement certificate is produced, the Treasury Officer must deduct income-tax from the interest at the maximum rate prescribed by the Finance Act from time to time and issue to the holder a certificate of deduction of income-tax in form G.S.M. 29 in accordance with the procedure laid down in paragraph 30.

(2) Treasury Officers are occasionally required to furnish Public Debt Offices with interest payment certificates relating to Government promissory notes enfaced for payment of interest at their treasuries. They should therefore see that all details relating to interest payments required to be recorded are carefully entered in relative receipts as well as in the Interest Payment Register. Experience has shown that inattention to the foregoing instructions results in overpayments, involving unnecessary correspondence between the Public Debt Office and the holder for recovery of the excess payment.

CHAPTER VIII.

Repayment of Loans.

98. When Government loans are repayable.—It will be noticed from the table of rupee loans given in Appendix V that the loans are of two kinds *viz.* (1) terminable and (2) non-terminable. It has been explained in paragraph 13 that in the case of terminable loans, the Government undertakes to repay a loan either (a) on a certain fixed date, or (b) not earlier than a certain fixed date and not later than another fixed date. Terminable loans (*e.g.*, 3% Loan 1970-75) which are repayable not earlier than a certain fixed date and not later than another fixed date, will be redeemed on such date as may be notified by the Government in its Official Gazette. This date will, of course, have to be between the two fixed dates referred to above. Non-terminable loans (*e.g.* 3% 1896-97) are repayable after the prescribed notice, as stipulated in the terms of issue, has been given by the Government by publication in its Official Gazette. The notices in both cases are usually published not less than three months before the date of repayment of the loan. In case of loans which are due for repayment on a certain fixed date, no prior notice for redemption is necessary; however, for the information of holders, a press communiqué is issued by the Government, about a month before the due date of repayment of the loan, requesting the holders to present their securities for discharge at the Public Debt Office, treasury, sub-treasury or branch of an agent bank at which they are enfaced or registered for payment of interest, on or before the due date. A similar press communiqué is usually issued in the case of loans redeemable at the option of Government. To facilitate the discharge of the securities on the due date of repayment, Treasury Officers should encourage the holders to send in their securities as soon as the press communiqué is issued by the Government. If a request is received from a holder for details of the procedure for obtaining discharge value of his securities the Treasury or Sub-treasury Officer should see that the necessary information is promptly supplied to the applicant.

99. **Place of payment** —(a) As explained in paragraph 40 in connection with payment of interest on Government promissory notes, Central Government securities issued before 1st February 1957 are legally repayable on maturity at the “General Treasury at Fort William” *i.e.*, at the office of the Reserve Bank of India at Calcutta, while the securities issued on and after the 1st February 1957 are legally repayable on maturity at General Treasury at New Delhi *i.e.* at the office of the Reserve Bank ‘of India at New Delhi. For the convenience of the holders, however, arrangements have been made for such payments to be made also at any of other Public Debt Offices, or at any treasury or sub-treasury in India where interest is payable.

NOTE: — In the case of undivided Government of India’s securities standing enfaced or registered for payment of interest at treasuries in Pakistan before 1st April 1948, the principal amount thereof is payable in Pakistan on maturity.

(b) In the case of securities of State Governments, the principal amount is payable at any treasury or sub-treasury within the State issuing the loan, or at any of the offices of the Reserve Bank of India at Bangalore, Bombay, Calcutta, Hyderabad, Kanpur, Madras, New Delhi, Nagpur and Patna, where a Public Debt Office is situated.

N.B. — The payment of the principal of securities standing enfaced at a treasury or sub-treasury affected by re-organisation of the states (*see* note under paragraph 6), will be made at those places on maturity.

(c) The following paragraphs of this chapter describe the procedure which should be followed in paying the principal of any loan when it falls due. The Treasury Officers and Sub-Treasury Officers should, however, note that no action to repay the principal of any security of any loan should be taken by

them until they have received necessary instructions to that effect from the Central Office of the Reserve Bank of India in the case of a Central Government loan, and from the Public Debt Office in whose jurisdiction the treasury is situated in the case of a State Government loan. On receipt of such instructions, Treasury Officers will note in the Registers in Forms G. S. M. 5 and G. S. M. 9 the date on which the loan will be redeemed and draw a line in red ink after the relevant column for recording payment of interest, citing the number and date of the circular letter. Treasury Officers will also instruct Sub-treasury Officers to take similar action. In the case of a Central Government loan the Central Office of the Reserve Bank of India and in the case of a State Government loan the parent Public Debt Office will compile a consolidated list of securities of that loan against which a stoppage has been recorded in the books of the Public Debt Office. Printed copies of the stop list are distributed to all Treasury Officers who are required to refer to the list before authorising payment of any security pertaining to the loan. They should also satisfy themselves that all stoppages already recorded in the treasury register are included in the list. Subsequent advices of STOP or STOP REMOVAL should also be scrutinised similarly, and any omission or discrepancy noticed therein should be promptly brought to the notice of the Public Debt Office concerned as well as of the Central Office of the Reserve Bank of India.

NOTE. — Although in accordance with the press communiqué referred to above, securities in the form of promissory notes due for repayment are receivable at treasuries two weeks in advance of the due date in order to facilitate examination and payment of the discharge value on the due date, Treasury Officers should carefully note that actual payment should not be made *before the due date*. They should also note that no interest will accrue on the loan from and after the due date of repayment and they should be careful not to pay interest beyond the date of redemption even, if the securities are presented for discharge after that date.

- (d) Holders of securities residing in the mofussil may, if they so desire, send their securities direct to a Public Debt Office, and request it to arrange payment of the amount due from any mofussil treasury or sub-treasury or from a branch of the agent bank conducting Government business. On receipt of such securities duly receipted for discharge, the Public Debt Office concerned will issue at par a Bank draft on the treasury or the branch of the agent bank, as the case may be. If a Treasury Officer receives an application from a party requesting that his securities be forwarded to the Public Debt Office for issue of a Bank draft payable at his treasury, the Treasury Officer should accede to such a request (even if the securities are not encased at his treasury or any of the sub-treasuries under him). In such a case the presenter should be given a formal receipt for the securities in form G. S. M. 17A. The securities should be forwarded to the Public Debt Office uncut and insured for Rs.100. Treasury Officers should note that receipts for payment of discharge value of Government securities are exempt from stamp duty.

NOTE. — (1) If the redemption date of a loan falls on a Public holiday declared as such under the Negotiable Instruments Act, 1881 (Act 26 of 1881) the discharge value of securities will be payable on the preceding working day in terms of Section 25 *ibid*.

(2) The principal amount of stock certificates, interest on which is payable at an office of the Reserve Bank of India or a branch of an agent bank, is payable at such office or branch as the case may be. In such cases the bank will follow, *mutatis mutandis*, the procedure prescribed in this Chapter for Treasury Officers.

100. No payment at treasuries on stopped securities —No payment should be made on a security against which an interim or a final stop stands recorded in the treasury register in form G. S. M. 5 or G.S.M. 9 or which is included in the list of stopped securities accompanying the repayment circular letter. Any security which though not shown as stopped in the treasury register is included in the stop list

should be considered as stopped, and if interest thereon is payable at a sub-treasury, intimation of such stoppage should immediately be sent to the Sub-treasury Officer concerned. If any stopped security is presented at the treasury or sub-treasury for payment of the principal, it should be forwarded to the Public Debt Office in whose jurisdiction the treasury is situated for instructions as mentioned in paragraph 56(2), the presenter of the security being granted a receipt in form G.S.M. 17A.

NOTE —Notice of stoppage in respect of stock certificates will be sent to the branch of the agent bank or the office of the Reserve Bank of India where interest on the security is payable. The Officer-in-charge will take a note of the notice of stoppage in the list of securities received by him from the Public Debt Office, *vide* paragraph 101.

101. Repayment of Stock certificates —When a loan becomes due for repayment, the Public Debt Office prepares a list of stock-holders and forwards to each of them, along with the last interest warrant, a notice advising that no further interest warrant will be issued and that the principal will be repaid on surrender of the stock certificate at the place at which the warrant is payable. The Public Debt Office sends similar notices to the stock holders to whom interest is remitted by Postal Money Order requesting them to surrender to the Public Debt Office their stock certificates duly receipted for discharge in the manner indicated below. Simultaneously, the Public Debt Office supplies to each treasury, sub-treasury and branch of agent bank a list of stock certificates the principal of which is payable at that treasury, sub-treasury or branch with instructions to pay the discharge value thereof to the stock-holders on presentation. The principal amount of a stock certificate registered for payment of interest at a treasury, sub-treasury or a branch of an agent bank may of course be paid on presentation, by the Public Debt Office of domicile, if the holder so desires. In all cases, payment of principal should be made on surrender of the stock certificate duly discharged by the registered proprietor named in the certificate or by a person who would be entitled to sign a similar receipt under paragraph 89(a), the relaxations permissible in certain specified cases as provided for in paragraph 104 being applicable to such cases as well. A receipt in form G. S. M. 17A should be granted when a stock certificate is lodged for payment of principal value. The discharge receipt should be taken on the certificate itself and should read *as* “Received the principal (and premium, if any) due on the certificate”. In case the original stock certificate has been lost, stolen or destroyed, the proprietor must apply to the Public Debt Office for issue of a duplicate or payment order of the discharge value, as the case may be, but no payment in respect of a lost, stolen or destroyed certificate should be made by any treasury for agent bank. If the original certificate against which a “stop” stands recorded is produced, payment should not be made unless the ‘stop’ has been formally withdrawn by the Public Debt Office. The debit in respect of the payment should be accounted for in the cash account of the treasury as indicated in the relative repayment circular, and the stock certificate; should then be stamped “Paid” the date of payment being inserted therein under the signature of the Treasury Officer.

The procedure for the repayment of stock certificates at treasuries will also be followed by the sub-treasuries in cases *where (the discharge receipt has been furnished by the registered proprietors themselves)*. All other cases should be referred by the Sub-treasury Officer to the Treasury Officer, for instructions.

102. Repayment of promissory notes—Subject to the provisions of paragraph 99 above, the principal amount of Government promissory notes is repayable at the Public Debt Office, treasury or sub-treasury where interest thereon is payable. Unless directed otherwise in the special instructions referred to in paragraph 99(c) above, Treasury Officers and Sub-treasury Officers should observe the following procedure: —

(A) *Procedure at Sub-treasuries:*

When promissory notes are presented at a sub-treasury for discharge, the Sub-treasury Officer should grant a receipt for the notes in form G.S.M. 17A and may make payment without any limit of amount provided,

- (i) the applicant is either the person in whose name the note was originally issued (*i.e.* the applicant is the person whose name appears on the face of the note), or one to whom the note has been endorsed by the Reserve Bank of India, an agent bank or the Accountant General, Posts and Telegraphs, Director/Deputy Director/Assistant Director of Audit and Accounts, Posts and Telegraphs or an Assistant Accounts Officer, Posts and Telegraphs and there are no other transfer endorsements on its back;
- (ii) the note stands enfaced for payment of interest at his sub-treasury and he has standing instructions in form G. S. M. 15 from the District Treasury Officer to pay interest thereon to the claimant; and
- (iii) the note is free from any notice of stoppage.

The discharge receipt should be furnished on the note itself and should read as “Received the principal (with premium if any) of this note” or words conveying the same meaning over the signature of the holder. On payment, the note should be stamped “Paid”, the date of payment being noted there under as well as in the relative enfacement advice in form G. S. M. 15; over the signature of the Sub-treasury Officer. Thereafter the note should be forwarded to the Treasury Officer with the daily account of the sub-treasury. Cases in which these conditions are not fulfilled, or in which the examination of any documents regarding the powers of the signatory to the discharge receipt given on behalf of a bank, a body corporate, firm etc is involved, should be referred before payment by the Sub-treasury Officer to the District Treasury Officer, the notes being sent uncut and insured for Rs.100.

(B) *Procedure at Treasuries:*

When a promissory note is received at a treasury for discharge, whether from a Sub-treasury subordinate to it in terms of the provisions of sub-paragraph (A) above, or direct from an applicant (in the latter case, a receipt in form G. S. M. 17A should be granted), the Treasury Officer should deal with it in the manner indicated below: —

- (a) If all the conditions mentioned in sub-paragraph (A) above are fulfilled, the Treasury Officer may authorise payment of the discharge value without any limit as to the amount, even if the applicant is not himself the holder of the note but his legal representative, or his duly authorised agent. For the purpose of this clause, the word “person” occurring in clause (i) of sub-paragraph (A) above, should be understood to include an individual, a bank, a company, a body corporate, a firm or society as well as the holder of a public office singly or jointly.

NOTE—The designations of holders of public offices authorised to hold Central Government securities are mentioned in Appendix III. For holders of public offices in respect of State Government securities, please see note under paragraph 61 (B) (ii).

Exception.—If the applicant for payment of discharge value is a bank, the Treasury Officer may make payment without any limit of amount, provided,

- (i) the bank is the last holder of the notes under a regular chain of endorsements,
 - (ii) interest on the notes has been paid regularly to the bank at the treasury, and
 - (iii) the Treasury Officer is satisfied that the person signing the discharge receipt on behalf of the bank is legally qualified to bind the bank.
- (b) In other cases, a Treasury Officer may make payment of a note on his own authority only when, the following conditions are *all*” complied with in terms of the explanations given in the appended footnotes:—
- (i) the face value of the securities of the particular loan presented: by the holder does not in the aggregate exceed Rs. 5,000;
 - (ii) the applicant is an individual in whose name the note stands last endorsed or the legal representative in interest of such holder or his duly authorised agent;
 - (iii) the chain of endorsements is in order;
 - (iv) the endorsements are all by names and not by office; and
 - (v) all transfer endorsements are from individuals to individuals. ‘

NOTE 1—Conditions (iv) and (v) above are not fulfilled in cases such as the following: —

- (1) When an endorsement is in favour of a corporate body *e.g.*, a municipality, a district board or a port trust;
- (2) When an endorsement is in favour of a firm or society or the holder an office.

The endorsement should, however, be accepted if the transfer endorsement on behalf of the corporate body, firm or society has been duly certified by the Public Debt Office.

NOTE 2—Conditions (iv) and (v) should, however, be deemed to have been fulfilled if there is, subsequent to the endorsement which does not fulfil these conditions, an endorsement by one of the officers named in proviso (i) of sub-paragraph (A) above, and when such endorsement, and all subsequent endorsements fulfil all the conditions prescribed above; that is so say, in such a case, the Treasury Officer may altogether ignore endorsements preceding such an endorsement, and need not see whether the above conditions have been fulfilled in respect of the earlier endorsements.

Before making payment of principal, the Treasury Officer should satisfy himself that the conditions laid down in paragraph 45 for payment of interest are fulfilled, and that the necessary discharge receipt has been furnished on the note (as indicated in sub-paragraph (A) above) over the signature of the person entitled thereto, or a duly authorised person as provided for in paragraph 61, the conditions and relaxations prescribed therein being applicable to this case also. The promissory notes so discharged should be stamped “Paid” at the time of payment, the date of payment being also noted therein; they should be removed simultaneously from the Enfacement Register maintained in form G. S. M. 9 under the signature of the Treasury Officer. Cases, which are not completely covered by either of the sub-clauses (a) and (b) above, should be referred, before payment, to the Public Debt Office in whose jurisdiction the treasury is situated, the notes being forwarded uncut and insured for Rs.100. The applicant should be granted a receipt in form G.S.M 17A.

NOTE.—If securities due for discharge belong to a non-decentralised loan, the case should be referred to the appropriate Public Debt Office as indicated in paragraph 156.

- (c) On receipt of notes from a Treasury Officer for issue of instructions regarding payment of discharge value, the Public Debt Office will examine them expeditiously. If it is satisfied that the title of the holder is in order and that the notes have been properly discharged, it may either return them to the Treasury Officer with suitable instructions for effecting repayment or issue at par a Bank draft payable at the treasury to avoid delay in payment. In case the notes are returned by the Public Debt Office under objection, the Treasury Officer will deliver them to the applicant for complying with the requirements of the Public Debt Office as early as possible. In case of defective title, or if the holder is unable to remove the objection, the Public Debt Office may require the claimant to execute a bond in Form V in Appendix II(a) (in accordance with clause (4) of Rule 25 of the Public Debt Rules, 1946) for an amount not exceeding twice the face value of the securities.

NOTE—The Treasury Officer/Sub-treasury Officer should obtain all receipts in Form **G.S.M.** 17A, granted to the holders, duly discharged before securities passed for payment/draft received from the Public Debt Offices are delivered to the holders.

- (d) The procedure to be followed at treasuries and at Public Debt Offices subsequent to the payment of discharge value of securities at treasuries and sub-treasuries will be as follows: —

- 1) The Treasury Officer should exhibit the payments of discharge value of the securities and any interest thereon in the treasury accounts separately under the following heads: —

<i>Nature of debit</i>	<i>Classification</i>
(i) Face values of the discharged Securities	‘Section O-Public Debt A-Debt # raised in India-I. Permanent Debt (name of the particular Loan e.g.3% Loan, 1953-55)
(ii) Interest due on the securities Upto the date of redemption Of the loan	16-Interest on Debt and other # obligations-A Interest on Public debt and other obligations –(I) Interest on Ordinary Debt- (i) Debt -raised in India -1.Interest on Permanent Loans. (Name of the particular Loan)

- 2) He should thereafter prepare a list of the securities in a schedule showing separately full particulars of each security.

- 3) He should forward the discharged securities bi-monthly along with the lists of payments for audit to the Accounts Officer to whom he submits his accounts. The Accounts Officer will, after necessary audit, pass on the discharged securities to the Public Debt Office concerned.

- 4) On receipt of the discharged securities from the Accounts Officer concerned, the Public Debt Office will scrutinize them to see that payment has been made correctly on a valid discharge to the rightful holder. If any serious irregularity which cannot be condoned is noticed in respect of a discharged security, the Public Debt Office will immediately return the same to the Treasury Officer concerned, who will without undue delay comply with the requirements of the Public Debt Office.

(C) *Procedure in the office of the Director of Audit and Accounts, Posts and Telegraphs, Calcutta, in respect of securities held by the Accountant General, Posts and Telegraphs on behalf, of Savings Bank depositors.*

On the maturity of a loan, the stock of Government securities of that loan held in the safe custody of the Accountant General, Posts and Telegraphs on behalf of Post Office Savings Bank depositors and Posts and Telegraphs contractors is surrendered to the Public Debt Office, Calcutta, by the Director of Audit and Accounts, Posts and Telegraphs, Calcutta for cancellation and credit of their amount to the Subsidiary General ledger account held in the name of the Accountant General, Posts and Telegraphs. Whenever intimations of repayment of the values of matured Government securities are received in the office of the Director of Audit and Accounts, Posts and Telegraphs, Calcutta in respect of such depositors from the Post Offices concerned, a statement showing the total amount of discharge values paid to the Savings Bank depositors etc. in respect of different matured loans is sent to the Public Debt Office, Calcutta, for debit to the respective subsidiary general ledger accounts.

Half-yearly statements showing the balance outstanding at the end of each half year in respect of each matured loan, in the subsidiary general ledger account with the Public Debt Office, Calcutta, are furnished "by the Public Debt Office to the Director of Audit and Accounts, Posts and Telegraphs, Calcutta, for verification.

103. Repayment of bearer bonds—Subject to the provisions of paragraph 99 above, the principal amount of a bearer bond is payable either at the treasury or sub-treasury at which it is registered for payment of interest, or at the Public Debt Office in whose books it is carried- When a bond is tendered for payment at the treasury or sub-treasury at which it is registered for payment of interest, the Treasury or Sub-treasury Officer should make payment of the principal (and premium, if any due) and also of any unpaid coupons which have fallen due, irrespective of the amount of the bond. The paying officer will of course see that the bond is free from stoppage. As a bond is payable to the bearer, payment should be made without regard to any endorsement that may appear thereon.

The Government of India Prize Bonds, 1965 and the Premium Prize Bonds 1963 and 1964 are repayable on maturity at Public Debt Offices, branches of the agent banks, conducting Government treasury business, non-banking treasuries and sub-treasuries as also Post Offices authorised for the purpose. The procedure indicated above will apply *mutatis mutandis* to the repayment of these Bonds.

Immediately after payment the bonds and the coupons, if any, should be stamped "Paid", the date of payment being noted thereon. The bonds should then be removed from the register of bearer bonds maintained at the treasury/sub-treasury in form G. S. M. 5 or G. S. M. 4 as the case may be, under the initials of the paying officer and thereafter the paid vouchers forwarded to the Accounts Officer/District Treasury Officer concerned in the usual way.

104. Relaxation of formalities—The following relaxations of the usual formalities should be made by Treasury Officers in making payment of discharge value of securities due for repayment:

(a) Where the nominal value of securities in the form of promissory notes and stock certificates (including those presented for payment) standing in the name of a minor or a lunatic does not in the aggregate exceed Rs.5,000, the discharge of the father, or if the father be dead of the mother, may be accepted without question so long as the Officer paying the principal is satisfied as to the identity of the father or mother, either from personal knowledge or from a certificate of identity signed by a Magistrate, a Justice of the Peace, a banker, a Notary Public or any other respectable person who is known to the Treasury Officer. If the person discharging the security on behalf of the minor or

lunatic is neither the father nor the mother, the certificate of a District Magistrate, to the effect that such person is the *actual* guardian of the minor or lunatic, should be accepted.

- (b) Where the nominal value of securities in the form of promissory notes and stock certificates (including those presented for repayment) standing in the name of a deceased person does not in the aggregate exceed Rs. 5,000, the discharge receipt furnished by the person certified by the District Magistrate to be actual heir of the deceased or entitled to administer the latter's estate may be accepted provided the heirship certificate is issued in the form prescribed in note under paragraph 63 (I) (2).
- (c) As in terms of note (i) under paragraph 63 (I) (3), the father of a Mohammendan minor and the father, or if the father be dead, the mother of a Hindu minor can deal with Government securities standing in the name of the minor without obtaining a certificate of guardianship under the provisions of the Guardians and Wards Act (Act VIII of 1890), the discharge value of securities due for redemption may in such cases, be paid to the father or mother of the minor even if the value of the securities exceeds Rs.5,000, provided the Officer making payment is satisfied as to the identity of the father or the mother. In the case of payment being demanded at a place other than that at which the minor and his father or mother ordinarily reside, a certificate of identity signed by a Magistrate, or a Justice of the Peace, a Notary Public or a banker or any respectable person who is known to the Treasury Officer, may be accepted.

NOTE (1). —If, however, the deceased holder of the securities belonged to a Hindu undivided family governed by the Mitakshara Law, the securities may be discharged by the managing/sole surviving made member of the family on production of District Magistrate's certificate in the form prescribed in note under paragraph 63(1) (2) irrespective of the amount involved.

(2) The discharge value of a Treasury Savings Deposit Certificate or a Defence Deposit Certificate standing in the name of a minor can be paid to the discharge of the minor's mother, even during the lifetime of his father, provided the mother had paid the purchase-price and signed the relative application (*c.f.* note below paragraph 109).

In all cases, when the principal is repaid on production of a certificate of a magistrate or other officer or person, the fact of production of the certificate should be noted on the back of the securities over the Treasury Officer's signature in the manner Indicated in paragraph 65 (II). All certificates so produced should be retained by the Treasury Officer and filed. In cases where the discharge of the father or mother of a minor or lunatic is accepted without production of a certificate, the fact of such relationship should be certified by the Treasury Officer on the back of the scrip.

105. Method of discharge by illiterate persons etc — (a) The manner in which Government securities should be discharged by illiterate person or persons who are unable to write, has been stated in Rule 27 of the Public Debt Rules, 1946. In such cases the receipt for discharge should be signed by a magistrate (the Treasury Officer or Sub-treasury Officer may sign it if he is a magistrate) on behalf of and in the presence of the holder, and a certificate should be given by the Magistrate below his signature to the effect that the receipt for discharge has been signed by him at the request of the holder after having been previously read over to the latter and that he is satisfied that the effect of such discharge is fully understood by the holder.

- (b) The provisions of Rule 27 *ibid*, however, do not exclude the acceptance of a discharge effected in any other manner admissible under the general law. Accordingly, signatures by thumb impression or mark affixed in the presence of and verified by a magistrate under his office seal or a Justice of the Peace or a bank official in the manner laid down in paragraph 67 should be accepted.

- (c) In accepting discharge receipts signed by women, the precautions' prescribed in paragraph 66 should be observed.

Extract of relevant rules of 'West Bengal Estate Acquisition Rules, 1954'

"48. Payment of annual instalments of Bonds and the interest on them,-

- (1) The Bonds shall be payable in twenty equal instalments to the intermediary or his duly authorized agent or transferee. No interest shall be payable on any amount of the instalment beyond the date on which it falls due.
- (2) The annual instalments due on a Bond shall be payable on presentation of the Bond to the treasury at which the Bond is enfaced for payment. The payee concerned shall give a proper receipt for such payment in form 'M (8)' and the particulars shall be entered in the Register of Payment of Annual Instalments of the principal and interest in Form 'M (9)'.
5
- (3) Before making payment of any instalment to an intermediary or his duly authorized agent or transferee, the Treasury Officer or Sub-Treasury Officer shall satisfy himself that the requirements laid down in the Government Securities Manual(3rd. edition) as regards payment of interest have been fully complied with.
- (4) Payment of annual instalments of the Bonds which are enfaced at the treasury with particulars of Bonds shall be recorded in a register to be maintained in Form 'M (9A). The Register shall be well-bound and shall have the appropriate quality of paper with machine numbered pages and cover to enable it to be preserved for 20 years.
- (5) In order to prevent erroneous payment of instalments on a Bond not enfaced for payment at the particular treasury specified in the Bond. special care should be exercised in the maintenance of the register in Form 'M (9A)'. When a Bond is transferred for payment to another treasury, a closing note in the page concerned showing the date up to which payment has been made shall be recorded by the Treasury Officer over his signature.
- (6) A Treasury Officer or a Sub-Treasury Officer shall, while making payment of instalments on Compensation Bonds, follow the general instructions contained in the Government Securities Manual for payment of instalments or Government promissory notes."

Annexure-IITo Memorandum No. 6743-F dated 8th.July,2004.**F O R M S**

6[FORM 'M(2)']

Schedule of West Bengal Estates Acquisition Compensation Bonds**Forwarded by the Public Debt Office, Calcutta**

Number and date of Indent.	From whom the Indent was	Name of the intermediary in whose favour bonds are issued. received	Serial number of bonds of each denomination supplied by the Public Debt Office, Calcutta		Total value of bonds supplied	Remarks
			Serial No.	Denomination		

Memo No.....dated the.....

Forwarded (in triplicate) to the Treasury officer of/ Secretary, Board of Revenue, West Bengal / Secretary to the Government of West Bengal, Finance Department, for information.

() for Treasury Officer only.

Manager, Reserve Bank of India

Public Debt Officer, Calcutta

Memo. No....., dated the

Received the bonds specified above.

Forwarded to the Manager, Reserve Bank of India, Public Debt Office, Calcutta.

Station.....

Date

Seal of the Treasury Officer.

Treasury Officer

Memo, No....., dated the.....

Forwarded to the Collector of for information.

Treasury Officer

FORM 'M (4)'

Requisition for the bonds on..... **Treasury.**
NO.....

To

The Treasury officer

Dated the.....20.....

The under mentioned West Bengal Estates Acquisition Compensation Bonds may kindly be issued to me or the 19 for delivery to the Intermediaries concerned.

Compensation Officer.

Station.....

Date.....

Particulars of bonds requisitioned

Name and address of the Intermediary with final payment case number.	Description of bonds		Total value of the bonds requisitioned	Remarks
	Serial number	Denomination		
1	2	3	4	5
		Rs.	Rs.	

Issue the bonds specified in the above requisition.

Treasury Officer

Date

Received the bonds specified above

Compensation Officer

Date

RECEIPT

G.S.M. 17A.

No.

Received from.....
 the under mentioned*
 for inspection / enfacement
 payment of interest / instalment / principal / transmission to P.D.O. (Public Debt Officer)

Loan	Total number of pieces of each Loan	Total face value of each loan
Total	No.	Rs.

The _____ Treasury
 The20.....

Treasury Officer.

Acknowledgement

Received the securities / discharge value of securities specified above.

Date

Signature of the holder

.....

Notes. –

- (i) The receipt must bear a serial number which should be entered on the Interest Receipt [(Form IV in Appendix II). (a)] #
- (ii) The stock of blank forms must be kept in the custody of a responsible official of the Treasury.

*Here mention the form of the securities *i.e.* whether promissory notes, stock certificates, bearer bonds, Treasury Savings Deposit Certificates, Defiance Deposit Certificates or Annuity Certificates.

#Please replace the phrase within the parenthesis with [(TR Form NO 65)]

FORM 'M (9A)'**Register of payment of annual instalments of principal and interest on West Bengal Estates Acquisition Compensation Bonds**

Payable at..... Treasury District.....

Serial No.	No. and date of effacement advice from the Public Debt Office	Distinguishing number of the Bond	Value of Bond.	Amount of annual instalment of principal	Date up to which instalment was last paid	Treasury Officer's initials.
1	2	3	4	5	6	7

Particulars of payment of instalments, year ending date and actual date of payment				No and date of income tax Exemption/ Abatement certificate if any recorded	Treasury Officer's Initials	No. and date of Public Debt Office advice of cancellation of enfacement	Treasury Officer's initials	Remarks
1 st Instalment	2 nd instalment	3 rd instalment	Etc. 20 columns.	9	10	11	12	13

- Note:* (1) The entries in column 8 should be attested by the dated initials of the Treasury Officer. When instalment vouchers are passed by the Treasury Officer before the due date in terms of paragraph 42 of the Government Securities Manual (3rd Edition), the pay order the entry in column 8 should be dated with due date and not with the date on which the payment order may actually happen to be passed. In such case the payment order should not, however, be delivered to the party before the due date.
- (2) As the dates of payment of instalments will be different, year ending date and the date of actual payment should be noted against each bond in column 8.

FORM 'M (10)'**Stock and Issue Register of West Bengal Estates Acquisition Compensation Bonds**

Date	Opening Balance		Receipts		Total		Issues		Signature of Compensation Officer in token of receipts	Closing Balance	
	No. of bonds	Amount	No. of bonds	Amount	No. of bonds (Col.2 plus.4)	Amount (Cols.3 plus.5)	No. of bonds	Amount		No. of bonds (Cols. 6 minus 8)	Amount (Cols. 7 minus 9)
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.		Rs.		Rs.		Rs.			Rs.

Details of Closing Balance

Denomination of bonds				Numbers		Amounts	
1				2		3	
							Rs.
Rs.	50	...	...	...	...	...	...
Rs.	100	...	...	...	...	...	...
Rs.	200	...	...	...	...	...	...
Rs.	500	...	...	...	...	...	...
Rs.	1,000	...	...	...	...	...	...
Rs.	5,000	...	...	...	...	...	...
Rs.	10,000	...	...	...	...	...	...
Total Closing Balance							

Signature of Treasury Officer

8. Substituted by Totification No. 23081 Ref dated 15th February, 1965.

FORM M (9)**REGISTER OF PAYMENT OF ANNUAL INSTALMENTS OF PRINCIPAL AND INTEREST ON WEST BENGAL ESTATES ACQUISITION COMPENSATION BONDS**

Payable at.....

Treasury.....

District.....

Date	No of voucher.	Name of Bond holder	Name of Bonds	Amounts of Bonds	Date upto which instalment stands last paid	No of years for which instalment paid.
1	2	3	4	5	6	7

PARTICULARS OF PAYMENT

Principal	Interest	Total	Amount of incoke tax deducted from amount interest (Col.9)	Net amount paid (Cols 10-11)	Daily total of net payment	Treasury Officer's Signature
8	9	10	11	12	13	14

Note: From this register will be copied a schedule under each of the head, viz.* (for the principal) and* (for the interest) and these schedules together with vouchers should accompany the monthly list of payments submitted to the accountant-general.

*Heads of Account (now in force) may please be specified.

FORM 'M (11)'**Letter to the Treasury Officer intimating delivery of bonds to intermediaries**

No.....

From – The Compensation Officer.....

To – The Treasury Officer

Dated the19.....

Sir,

The following West Bengal Estates Acquisition Bonds which are enfaced for payment at your Treasury or at the Sub-Treasury subordinate to your Treasury, have been delivered by me to the Intermediary as detailed in the attached lists on the dates mentioned therein.

2. An acknowledgement of receipt is requested.

Yours faithfully,

Compensation Officer.

List of bonds delivered to the Intermediary					
Name of Intermediary	Serial No. of bonds delivered	Total amount of bonds	Treasury at which payable	Amount of annual instalment (Principal and Interest).	Date from which the bonds carry Interest
1	2	3	4	5	6

The heads of accounts may be changed/modified as prescribed in the current budget publications.

APPENDIX 19

[See TR 4.090 (10)]

NOTIFICATION

WHEREAS it has been made to appear to the Governor that the existing system of disbursement of salary to the State Government Employees provides for drawing of salary from the Drawing and Disbursing Officer (DDO) of the concerned office either personally or on the basis of the authority given by the employee;

AND WHEREAS it has further been made to appear to the Governor that the growing volume of the amount of salary over the years has insisted the State Government to modify the system of disbursement of salary so as to avoid handling heavy amount of cash by a Government employee, retention of undisbursed cash salary in the Drawing and Disbursing Officer's Cash Chest and relieving the Government officials from the risk of carrying heavy liquid cash from the bank to the Drawing and Disbursing Officer's office;

NOW, THEREFORE, in exercise of the power conferred by clause (2) of article 283 of the Constitution of India and in pursuance of the provisions contained in sub-rule (10) of T.R. 4.090, the Governor is pleased hereby to make the following rules for disbursement of salary to the employees of the State Government through bank, namely:—

1. Short title, application and commencement. – (1) These rules may be called the West Bengal Disbursement of Salary to Employees through Bank Rules, 2005.

(2) They shall apply to the employees of the State Government and members of the All India Services who are on employment under the State Government.

(3) These rules shall come into force on the date on which the West Bengal Treasury Rules, 2005, shall take into effect, or on the date on which the State Government shall enter into a written agreement in the form of memorandum of understanding with the State Bank of India for disbursement of salary to employees through bank, whichever is later.

2. Definitions.— (1) In these rules, unless the context otherwise requires,—

- a. “employee” means an employee of the State Government and includes a member of All India Service who is in employment under the State Government;
- b. “bank” means the State Bank of India and includes any branch of the State Bank of India and any counter of the Automated Teller Machine (ATM) of the State Bank of India;
- c. “Head of the office” means the Head of the office as defined in rule 16A of the West Bengal Service Rules, Part I, includes the Drawing and Disbursing Officer of that office or any other officer of such office to whom the functions of the Head of the office is delegated by such Head of the office.

(2) Words and expressions used and not defined in these rules but defined in the West Bengal Treasury Rules, 2005, shall have the same meanings as respectively assigned to them in the said West Bengal Treasury Rules.

3. Action to be initiated by the Head of office. – (1) The Head of the office who desires to disburse the salary through bank, shall, after making consultation with the local Head office of such bank at Kolkata, make arrangement to select a branch of such bank keeping in view convenience of the Head of the office as well as the branch of the bank.

(2) (a) The Head of the office shall, through the designated branch of the bank, arrange to open the Single Operated Salary Linked Savings Bank Account with zero balance and Automated Teller Machine (ATM) facility of the employee. The said Single Operated Salary Linked Savings Bank Account shall have the nomination facility but such bank account shall not be operated as ‘Joint’ or ‘Either or Survivor’.

(b) The Head of the office shall obtain a declaration in the form as set out in Annexure II from each of the employees, who desires to accept salary through bank, containing consent for opening a Single Operated Salary Linked Savings Bank Account with Automated Teller Machine (ATM) facility in the name of the employee, for the purpose of authorising the bank to receive his salary on behalf of such employees.

(c) After identification and verification of the declaration form by the Head of the office, three copies of such declaration forms shall be sent to the bank for opening of the Single Operated Salary Linked Savings Bank Account and the bank shall, after opening such account in the name of the employee with Automated Teller Machine(ATM) facility, return two copies of such declaration form to the Head of the office mentioning the said Single Operated Salary Linked Savings Bank Account number of the employee on it. Out of the two copies of such declaration returned by the bank, one copy shall be preserved in the office and the second copy shall be handed over to the concerned employee.

(i.) The Head of the office shall send the salary bills to the treasury or the Pay and Accounts Office, Kolkata, as the case may be, with proper endorsement that the cheque shall be drawn in favour of the 'State Bank of India,Branch' (name of the designated branch).

(ii.) The treasury or the Pay and Account Office, Kolkata, shall issue 'Account Payee' salary cheques in favour of the bank and marked with 'Not Payable before(the stipulated date of disbursement)' and shall deliver the cheque to the concerned Head of the office.

(iii.) The Head of office shall, at least two days prior to the date of disbursement, send the salary cheque(s) along with a Cheque Slip-cum-List of Employees, in duplicate, to the bank in the form as set out in Annexure III, containing the name of the employees', the Single Operated Salary Linked Savings Bank Account number and the net amount payable to such employee:

Provided that if the computer facility is available at the concerned office, the Head of the office shall, at least one day prior to the date of disbursement, send to the bank, the said Cheque Slip-cum-List of Employees in flat file through micro floppy disk along with two printed copies of the said Cheque Slip-cum-List of Employees.

(iv.) (a) The bank shall, after due acknowledgement, return one copy of the Cheque Slip-cum-List of Employees and shall credit the amounts in the Single Operated Salary Linked Savings Bank Account of the concerned employee as per the said Cheque Slip-cum-List of Employees on the first working hour of the stipulated date of disbursement.

(b) The amount so credited by the bank to the Single Operated Salary Linked Savings Bank Account of the concerned employee shall be treated as disbursement of salary by the Head of the office to the employee.

(c) The bank shall send a Certificate of Disbursement to the Head of office in the form as set out in Annexure IV within the next working day after the date of disbursement, and such certificate shall be retained by them with office copy of the bill for audit verification and such certificate shall be a legal quittance for all purpose.

(v.) If any amount of overdrawal of salary is detected by the treasury or the Pay and Accounts Office, Kolkata, after issuing of the cheques, such amount of overdrawal shall be deducted from the salary of an employee and the Head of the office shall, while preparing the Cheque Slip-cum-List of Employees in Annexure III, release the net amount, after making deduction of such amount of overdrawal.

(vi.) If the salary of an employee is required to be stopped due to death or otherwise, the Head of the office shall not release the salary and/or shall not incorporate the name of the concerned employee in the Cheque Slip-cum-List of Employees.

(vii.) The Head of the office shall prepare the Cheque Slip-cum-List of Employees mentioning the net amount payable to each of such employees, on the basis of working statement upto the 15th day of the salary month, leave sanction order issued upto the 20th day of the salary month, attendance sheet and other records or information.

(viii.) The Head of the office shall instruct the bank for—

(a) refund of the excess amount, if any, occurred due to difference between the total amount of the cheque and the total amount to be credited to the employee;

(b) retrenchment of salary or stop payment of salary, if any,

upto any date prior to the date of disbursement.

(ix.) The Head of the office shall refund such excess amount, received through bank cheque or Pay Order, in the Government account through treasury Challan.

(x.) Any amount of overdrawal detected on or after the date of disbursement for the period from the 16th day to the end of the salary month or otherwise, may be adjusted by the Head of the office in the next salary month by short drawal:

Provided that in case any amount of overdrawal detected on or after the date of retirement or death of the employee, the amount of such overdrawal may be adjusted from the amount of gratuity payable to such employee.

(xi.) Where certain amounts linked with the salary is required to be deducted from the salary, such as life insurance premium, co-operative deduction or amount attached under the Court attachment order etc., the Head of the office shall, after deduction of such amount, release the net amount to the bank and in such cases, the Head of the office shall, while preferring the bill to the treasury or the Pay and Accounts Office, Kolkata, as the case may be, ask for separate two or three cheques in his endorsement, one in favour of the bank and the others in favour of the Life Insurance Corporation, the Co-operative Society or the Drawing and Disbursing Officer etc., as the case may be.

(xii.) If an employee joins a new place of posting by way of appointment or transfer, he shall submit a declaration in the form, as set out in Annexure II and thereafter the Head of office shall arrange for opening of a Single Operated Salary Linked Savings Bank Account in the name of such employee at the designated branch in the same manner as stated in sub-rule (2):

Provided that if a Single Operated Salary Linked Savings Bank Account had already been in existence in the name of such employee, the employee shall transfer such existing Single Operated Salary Linked Savings Bank Account in the designated bank of the office, where he is newly posted.

4. Action to be taken by bank. – (1) The local Head Office of the bank at Kolkata, shall, at the request of the Head of the office, select a suitable branch of the bank and such branch of the bank shall be convenient for both the Head of office and the bank and such local Head Office of the bank shall inform the name of the designated branch to the Head of office.

(2) The bank shall render its service free of cost and it shall not impose any service charge in future for this purpose.

(3) (a) The bank shall arrange to open the Single Operated Salary Linked Savings Bank Account with zero balance and Automated Teller Machine (ATM) facility in the name of the employee. The said Single Operated Salary Linked Savings Bank Account shall have the nomination facility but such bank account shall not be operated as 'Joint' or 'Either or Survivor'.

(b) On receiving three copies of the declaration given by the employees in the form as set out in Annexure II and being duly forwarded by the Head of the office, the bank shall return two copies of such declaration form to the Head of the office mentioning the bank account number of the employee on it.

(4) The Automated Teller Machine (ATM) Card shall be issued by the bank at their cost and the same shall be delivered to the Head of the office for distribution to the employees and the bank shall deliver the Personal Identification Number (PIN) in respect of each Automated Teller Machine (ATM) Card to the concerned employee personally.

(5) The bank shall furnish an indemnity bond in the form as set out in Annexure I, by giving an undertaking to indemnify the State Government against any loss to the State Government on account of wrong or overpayment made by the bank.

(6) The bank shall return one copy of the Cheque Slip-cum-List of Employees duly acknowledged and credit the amounts in the accounts of the concerned employees as per List in the first working hour on the stipulated date of disbursement.

(7) The bank shall send a Certificate of Disbursement in the form as set out in Annexure IV stating therein that the amounts have been credited to the accounts of the concerned employee, within the next working day after the date of disbursement.

(8) The Certificate of Disbursement as stated in sub-rule (7) given by the bank, shall constitute a legal quittance on behalf of the employee.

(9) The employee shall be allowed to withdraw the entire amount, so credited in the Single Operated Salary Linked Savings Bank Account of such employee, by the bank. The bank shall arrange for payment of the salary either from the cash counters of the designated branch or from any Automated Teller Machine (ATM) counter of such bank.

(10) The bank shall abide by the instructions received from the Head of office or the Drawing and Disbursing Officer from time to time regarding stop payment of salary or retrenchment of salary of an employee, prior to the credit of the amount of salary to the Single Operated Salary Linked Savings Bank Account of such employee by the bank. The bank shall refund the excess amount of salary released by the Drawing and Disbursing Officer, through the Banker's Cheque or the Pay-order to the Drawing and Disbursing Officer within the next working day after the date of disbursement.

(11) In the event of receipt of information regarding death of an employee, the bank shall not credit the amount to the Single Operated Salary Linked Savings Bank Account of such employee and/or shall not allow to withdraw the salary for the month of death from the said account of the deceased employee:

Provided that any amount lying in the account prior to the month of death of such employee may be paid by the bank to the nominee as per nomination submitted to the bank by such employee:

(12) In case of employees under Group D category, the bank shall not fix any minimum balance at the said bank account of such employee.

(13) In case of death of an employee, the bank shall close the Single Operated Salary Linked Savings Bank Account of such employee after making payment of the final amount as per direction received from the Drawing Disbursing Officer.

5. Action to be taken by employee. – (1) The employee shall submit a declaration in the form as set out in Annexure II, in triplicate, containing consent for opening a Single Operated Salary Linked Savings Bank Account with Automated Teller Machine(ATM) facility, with authorisation in favour of the bank to receive his salary on his behalf .

(2) The employee, who desires to accept salary through bank, shall open the Single Operated Salary Linked Savings Bank Account with Automated Teller Machine (ATM) facility in the name of the employee. The said Single Operated Salary Linked Savings Bank Account shall have the nomination facility but such bank account shall not be operated as ‘Joint’ or ‘Either or Survivor’. The said account of the employee shall not be operated upon by another person by virtue of a power of attorney executed in his favour by such employee.

(3) Any overpayment or excess amount credited to the said Single Operated Salary Linked Savings Bank Account of the employee shall be recovered from the salary of the subsequent month or months of the employee or from any amount payable to the employee or shall be refunded by the employee.

(4) On the Pay-Day, the employee may draw the entire amount of his salary, or the part thereof, credited in the Single Operated Salary Linked Savings Bank Account by the bank. He may withdraw such amount either from the cash counters of the designated branch or from any Automated Teller Machine (ATM) counter of the bank. The amount of salary so credited to the employee’s account by the bank shall amount to disbursement of salary by the Drawing and Disbursing Officer to the employee and the receipt given by the bank for the amount of his salary shall be treated as legal quittance as stated in sub-rule (8) of rule 4.

(5) (a) In case of transfer of an employee to another office where the system of disbursement of salary through bank is already in existance, such employee may transfer his existing Single Operated Salary Linked Savings Bank Account to the designated branch of the bank of such office, where he is transferred.

(b) In case of transfer of an employee to another office where the system of disbursement of salary through bank does not exist or in case of retirement of an employee, the employee may continue to use the said Single Operated Salary Linked Savings Bank Account as his personal savings bank account (not linked with salary) or close the account.

6. Action to be taken at treasury or Kolkata Pay and Accounts Office. – (1) The treasury or the Kolkata Pay and Accounts Office shall, as per endorsement on the salary bill made by the Drawing and Disbursing Officer, issue separate salary cheque in favour of–

- (a) the bank with branch name,
- (b) the Life Insurance Corporation of India,
- (c) any Co-operative Society,
- (d) the Drawing and Disbursing Officer,
- (e) any other authority, if necessary in accordance with such endorsement.

(2) The salary cheque as stated in sub-rule (1), shall be marked with “Not Payable before.(the date of disbursement).

(3) The total of the amounts of the salary cheques issued against a bill as stated in sub-rule (1), shall be equal to the net amount of the bill preferred by the Drawing Disbursing Officer.

ANNEXURE I
(To be furnished by Bank)
[See rule 4(5)]

INDEMNITY BOND

KNOW ALL MEN by these presents the State Bank of India, a banking corporation established under the Act (Act No. to be mentioned) and having its head office at (hereinafter referred to as the “bank”, which term shall, unless repugnant to the context, include its successors and assigns) binds itself and successors and assigns to the Governor of the State of West Bengal the whole of the total amount of all sums for loss that may be suffered by the Government Of West Bengal (hereinafter referred to as the ‘State Government’) in course of the disbursement of Salary to the employees who are on employment under the State Government as hereinafter mentioned.

WHEREAS the State Government has decided to provide facility to its employees to receive their Salary from any Automated Teller Machine (ATM)/ counter of the State Bank Of India in terms of the orders issued in this behalf by the State Government in force from time to time subject however to the bank indemnifying the State Government against any loss to the State Government on account of wrong or overpayment made by the bank.

AND WHEREAS the bank has agreed to arrange payment on behalf of the Government to the employees of such State Government by credit to their ‘Single Operated Salary Linked Savings Bank Account’ and to execute this indemnity;

AND NOW THE CONDITION OF THE ABOVE-WRITTEN BOND OF INDEMNITY is such that in pursuance of the said agreement the bank does hereby covenant with and undertakes to, the Governor of West Bengal and his successors in office, that in consideration of the State Government agreeing to pay to the bank from time to time the amount of Salary due to the employees of the State Government who are the constituents of the bank, the bank thereby undertakes to refund to the State Government forthwith on demand and without demur any amount which is so paid to the bank by the State Government but is found or established not to have been paid wholly or in part to the employees concerned by the bank, or any amount which has been paid to an employee beyond the date on which the Salary was or is due or any amount which has been wrongly paid otherwise than, or any amount which has been paid otherwise than, or in excess of, the authority granted and instructions issued to the bank by the State Government or the Reserve Bank Of India from time to time.

The bank hereby agrees that the amount of money when demanded by the State Government from the bank as due and payable to the State Government by the bank on account aforesaid shall be conclusive as to the amount due, and the liability of the bank to pay the said amount to the State Government.

The bank hereby agrees with and undertakes to the Governor of West Bengal and his successor in office and assigns that it shall furnish to the authority specified or nominated in this behalf by the Governor, such information relating to the Salary in question which have been paid by the bank as may be called for by such authority from time to time, notwithstanding anything contained in the provisions of any law which may for the time being in force or the practice among bankers in regard to secrecy of their information relating to their customers’ accounts.

IN WITNESS WHEREOF theHAS CAUSED THESE PRESENTS to be executed on its behalf this day of.. two thousand and.....

SIGNED byBank through its constituted Attorney in the presence of

(1).....

(2).....

Witnesses.

Accepted for and on behalf of the Governor Of West Bengal by

ANNEXURE II

DECLARATION TO BE SUBMITTED BY THE EMPLOYEE

(To be submitted in triplicate)
[See rule 3(2)(b),4(3)(b),5(1)]

To
The
(The Head of the office)
.....
(Address of the office)

Subject: Payment of Salary through Automated Teller Machine(ATM) counter of the State Bank of India.

Sir,

As per sub- rule (1) rule 5 of the West Bengal Disbursement of Salary to Employees through Bank Rules,2005, I have to request you to kindly arrange to open a Single operated Salary Linked Savings Bank Account with Automated Teller Machine (ATM) facility in my name at the Branch (as nominated by you) of the State Bank of India and remit the amount of my Salary for every month, hereinafter, to the said branch of the State Bank of India.

The details of my particulars are furnished below:

- 1. Name of the employee : (Capital letters)
- 2. Designation:
- 3. Residential Address:
- 4. G.P.F. Account No:
- 5. (a) Male / Female: (b) Married / Unmarried:
- 6. Date of Birth:
- 7. Gross (Present) Monthly Salary: Rs.

I hereby declare that I and my heirs and successors accept the liability of making good to Government the overpayment, if any, made to me under the scheme.

I hereby authorise.....Branch (name of the Branch) of the State Bank of India to receive my Salary on my behalf for credit to my account as stated above and further authorise that the receipt of credit given by the bank for the amount of my salary shall be treated as legal quittance.

Yours faithfully,

Date:

(Signature of the employee)

(To be filled up by the Head of Office)

Forwarded to the State Bank of India. Branch with the request to open a ‘Single Operated Salary Linked Savings Bank Account with Automated Teller Machine(ATM) facility in the name of the employee.

Date:

Signature of the Head of office
(Office Seal)

(To be filled up by the bank)

- 1. Name of the employee:
- 2. Single Operated Salary Linked Savings Bank Account No.

Date:

Signature of the authorised Officer of the bank
(Office Seal)

ANNEXURE III

CHEQUE SLIP-CUM-LIST OF EMPLOYEES

(To be submitted in duplicate by the Head of the office/Drawing and Disbursing Officer)

[See rules 3(5),4(6)]

[Name & Address of the office]

No.

Date:

To,
The Branch Manager,
..... Branch,
State Bank of India.

Sub: Salary Cheques for the month of20 .

The enclosedcheque/cheques for Rs.(Rupees) is / are sent for favour of credit to the Single Operated Salary-Link Saving Bank Accounts of the individual employees mentioned in column (2) below:

Sl.No	Name of Employee	Bank Account No	Amount of salary	Remarks
(1)	(2)	(3)	(4)	(5)
	Total amount to be credited			
	Amount to be refunded to the DDO			
	Total Amount of Cheque(s)			

Encl.

Cheque No.	Cheque Date	Amount

Signature of the Head of Office/
Drawing and Disbursing Officer
(Office Seal)

Instruction.— In case of death of the employee, the bank shall intimate the actual date of death of the employee and the bank shall not release the balance in the Single Operated Salary Linked Bank Account of the employee unless clearance is received from the Head of the office.

(To be filled up by the bank)

Received the original along with the cheque/cheques enclosed for Rs... ..
(Rupees.....) only.

Date:

Signature of the authorised Officer of the bank
(Office Seal)

ANNEXURE IV***CERTIFICATE OF DISBURSEMENT***

(To be submitted by the Bank in duplicate)

[See rules 3(6) (c), 4 (7)]

State Bank of India
..... Branch.

To,

The(Name of the Head of the office)

..... (Address)

Received Rs..... (Rupees.....) from(Name of the Head of the office) by cheque/cheques along with the Cheque Slip-cum-List of Employees vide No..... Dated The amount has been credited in the Single Operated Salary Linked Savings Bank Account of the each Employee as per Cheque Slip-cum-List of Employees for their salary for the month of

The balance amount of Rs..... (Rupees.....) is being refunded through banker's Cheque/Pay Order No..... Dated, enclosed, which may kindly be acknowledged.

Date:

Signature of the authorised Officer of the bank
(Office Seal)

(To be filled up by the Head of the office)

Received the original along with the banker's Cheque/Pay Order (if any) of Rs.....
(Rupees.....) only.

Date:

Signature of the Head of office/
Drawing and Disbursing Officer
(Office Seal)

APPENDIX-20

[See sub-rule 5 of T.R. 4.217]

*Extract of "Rules-for the supply and distribution of Stamp"***B. - Accounts, Returns, Storage etc.**

“ 20. As soon as possible after the arrival of supply of stamps from the Central Stamps Store or from another local depot the officer in charge of the local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened in accordance with rule 21. Where the treasury is the local depot, the boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the treasury officer, who must be watching all the time, the boxes or packets being opened and their contents -examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles is required by rule 25. The number and value of stamps received shall be compared by the officer in charge with the invoice submitted and a receipt shall be sent to the officer who sent the stamps as soon as may be convenient and in no case later than fifteen days after the arrival of the stamps and that the procedure laid down by the Controller of Stamps taking delivery of stamps cases has been observed

21. The State Government and local Administration may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depot, and as to the description of stamp which the officer in charge himself must count. Such order may include instructions that certain percentage only of each denomination of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened *are* all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. Thereafter, he shall be deemed to have taken over on behalf of the Government or department whose source of revenue the stamps are full responsibility for the correctness and custody of the quantities received and the consignor shall be exonerated from liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Government of India in the Ministry of Finance (Revenue Division) that the discrepancy occurred prior to the despatch of stamps from the Central Stamp Store and that notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer incharge both to his administrative head and to the Controller of Stamps for investigation. The inside wrappers (all complete) of packets of stamps which bear the initials of the officer through whose hands the packets passed before issue from the Central Stamp Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

22. In respect of supplies *of* non-postal stamps (other than match excise banderols) the Controller of Stamps shall send an invoice in triplicate to the local depot to which supplies are sent from the Central

Stamps Store, showing therein the denominations, the quantities, the face value, the selling rate and the selling value of the stamps supplied. The original copy of the invoice will be retained in the local depot and the duplicate returned to the Controller of stamps with the acknowledgement of the officer in charge of the local depot ordinarily not later than seven days and in special case not later than fifteen days after the receipt of the consignment of stamps. The triplicate will also be acknowledged and forwarded at the same time to the officer appointed under rule 8(i)(b). The acknowledgement of the officer in charge of the local depot shall read as follows:

“I certify that the stamps invoiced above have been duly checked on receipt in accordance with the rules. I have satisfied myself as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value to

Rs (in words)”

Invoices relating to supplies to branch depots shall be returned to the Controller and to the officer appointed under rule 8(i)(b) through the officer in charge of the local depot concerned who shall countersign them. A consolidated bill in quadruplicate shall be sent by the Controller of Stamps to the officer appointed under rule 8(i)(b) by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps despatched during the previous month together with spare copies of all relative invoices and a summarized statement showing the amount of each invoice. On receipt of the relative acknowledged copies of invoices from the local depots, the officer appointed under rule 8(i)(b) shall accept the Controller’s bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate and quadruplicate copies of the bill duly accepted to the Accounts Officer concerned who in turn, shall make the requisite adjustment against the balances of the State Government concerned by credit to the Central Government, the credit being passed on to the Accountant-General, Bombay, through the settlement account and shall forward a copy of the bill to the Accountant General, Bombay. It shall be incumbent on the part of the officer appointed under rule 8(i)(b) accepting the debit to see that copies of invoices are submitted to him by the officers in charge of local depots after acceptance without delay and that the amount of the Controller’s bill is adjusted in time before the close of the financial year.

Note 1.-In the case of Maharashtra State with the exception of Bombay City, the triplicate copies of invoices shall be sent by the officers in charge of local depots to the Inspector General of Registration and not to the officer appointed under rule 8(i)(b). The consolidated bills for the manufacturing cost of supplies of non-postal stamps shall similarly be sent by the Controller of Stamps to the Inspector-General of Registration to be disposed of in accordance with the procedure laid down in the above rules.

As regard supplies to the Superintendent of Stamps, Bombay an invoice and bill, in triplicate, shall be sent to him by the Controller of Stamps; the duplicate copy of the invoice and that of the bill shall be returned by him to the Controller of Stamps after acceptance and the triplicate of the bill also accepted and forwarded by him direct to the Accountant-General, Bombay for adjustment.

Note 2- The procedure enunciated in rule 22 above will not apply to local depots in Union Territories obtaining supplies of non-postal stamps from the Central Stamp Store instead, the procedure laid down in rule 23 shall apply to such depots.”

**Government of west Bengal
Finance Department
TAXATION**

No. 1251-F.T.

Calcutta, the 23th April, 1992.

NOTIFICATION

In supersession of the Government of Bengal, Finance Department, Resolution No-106-T-SR, dated the 11th May, 1930, the Governor is pleased hereby to make the following rules, supplementary to the Rules for the supply and distribution of- stamps framed by the Government of India, Ministry of Finance, Department of Revenue (hereinafter referred to as the rules of the Government of India).

1. Application of the rules of the Government of India.-The rules of the Government of India, shall be applicable to this, state subject to the modification that the counting of stamps at the time of half-yearly Verification of stock at treasuries under rule 34 of the said rules shall be made in accordance with rule 8 of these rules.

2 Supplementary to rule 8 of the rules of the Government of India.- The

Secretary, Finance Department, Government of West Bengal, shall be the Controlling Officer for the purpose of clause (b) of sub-rule (i) of rule 8 of the rules of the Government of India.

3. Forecasts for non-postal stamps.- Not later than the 31st May every year, the treasury officers shall send forecasts of the non-postal stamps required by them during the ensuing financial year to the Finance Department, Taxation Branch, Government of West Bengal. The forecasts shall contain all the information required under sub-rule (ii) of rule 8 of the Rules of the Government of India. This forecasts is used for advance planning.

4 Supplementary to rule 9 (i) of the Rules of the Government of India. - The quarterly indents for stamps referred to in clause (a) of sub-rule (i) of rule 9 of the rules of the Government of India shall be prepared and sent to the Controller of Stamps, Central Stamps Depot, Nasik Road, Maharashtra. The indents shall be incorporated in the same-forms as those used for the indents for stamps referred to in clause (a) of sub-rule (i) or rule 9 of the said rules.

5. (I) Supplementary to rule 9 (ii) of the rules of the Government of India. – The Treasury Officers shall be wholly responsible for the maintenance of an adequate supply of stamps in their respective treasuries. Indent's for non-postal stamps ;shall be prepared by them with due regard to the anticipated requirements and the balance in store as required by the rules and shall be sent by them at least one month in advance of the latest dates mentioned hereunder to the Collector of Stamp Revenue, Calcutta, entrusted with the compiling of the indents for dispatch to Central Stamp Depot, Nasik Road, Maharashtra within the date specified below:-

Period covered by the indents

Latest dates before which indents
should reach the Central Stamp Depot,
Nasik Road

- | | |
|----------------------------------------------------------|----------------------------|
| (1) 1 st April to 30 th June | 15 th December |
| (2) 1 st July to 30 th September | 15 th March |
| (3) 1 st October to 31 st December | 15 th June |
| (4) 1 st January to 31 st March | 15 th September |

(2) The Collector of Stamp Revenue, Calcutta shall send the indents, after proper scrutiny and after such revision of the demands as he thinks fit to make to the controller of Stamps, Nasik Road, Maharashtra, by the latest dates specified above. The breach of rules and orders for the preparation of indents and their submission to the collector of Stamp Revenue, Calcutta by the treasuries shall be reported by him to the district collector concerned.

6 Supplementary to rule 14 of the rules of the Government of India.- Each treasury shall ordinarily maintain a reserve stock of stamps not less than the probable consumption for the next three months. In case of any temporary shortage, treasury officers shall indent for a supply from a neighbouring treasury sending a copy of the indent to the Collector of Stamp Revenue, Calcutta.

7. Supplementary to rule 22 of the rules of the Government of India.- (1) As soon as possible after arrival of supply of stamps from the Central Stamp Depot or the Reserve State Stamp Store, Calcutta or from other treasury, the packets or boxes shall be closely inspected by the officer-in-charge, in order to ascertain that they have not been, opened or tampered with in transit, and if they do not present any suspicious appearance, they shall be taken as containing the full number of stamps stated in the invoice, and locked up in the stamp chests or presses with a copy of the invoice and the letter of advice. Where the seal is broken or the outward appearance of a packet raises a suspicion that it has been tampered with in transit, the officer-in-charge shall open it and count its contents. The number and the value of the stamps received shall then be compared with the invoice, and a receipt shall be forwarded, not later than seven days after the arrival of the stamps, to the **depot/store** from which the stamps have been supplied. All bundles opened for counting shall be re-sealed with the seal of the Treasury Officer and placed in double lock in the treasury room. The officer-in-charge shall initial and date every packet so re-sealed in token that it had been examined and sealed by him. Under rule 22 of the rules of the Government of India, the officer-in-charge is responsible for carefully observing these instructions and for satisfying himself, in the above manner, as to the number of stamps, before signing the receipts.

(2) On receipt of a supply of court-fee stamps, the seals of the packets containing stamp of the value Rs.5/- and upwards shall be broken, and the packets shall *be* opened in the presence of the officer-in-charge, who shall, with his own hands, count all sheets containing stamps of a value higher than Rs.10/- so that any deficiency may, at once, be detected. Upon the supply of court-fee stamps in sheets, each containing a number of stamps, the officer-in-charge shall, for his own security, see that each sheet contains the full number. Stamps of the value of Rs.10/ and Rs.5/- shall be counted also in the presence of the officer-in-charge. *Of* the stamps of value lower than Rs.5/-, 10 percent of the packet received shall be similarly opened and the stamps shall be counted in the presence of the officer-in-charge. The remaining packets shall be closely examined by the officer-in-charge in order to see that they have *not* been opened or tampered with in transit, and, if they do not present a suspicious appearance, they shall be taken as containing the full number of stamps stated in the invoice and locked up in the stamp chests or presses with a copy of the invoice and letter of advice. Where the seal is broken or the outward appearance of a packet raise a suspicion that it has been tampered with in transit the officer-in-charge shall open it and count its contents. The number and the value of the stamps received shall then be compared with the invoice, and a receipt shall be forwarded, not later than seven days after the arrival of the stamps to the treasury/stores from which they have been supplied. All packets opened for counting shall be re-sealed with the seal of the officer-in-charge and placed in double lock in the treasury room. The officer-in-charge shall initial and date every packet so re-sealed in token that it has been examined and sealed by him. The officer-in-charge is responsible for carefully observing these instructions and for satisfying himself, in the above manner, as to the number of **stamps** received, before signing the receipts.

8. Verification of stock of stamps supplementary to rule 34 of the rules of the Government of India- An. officer verifying the stock of stamps under rule 22 of these rules shall have all the packets, both in double and in single lock, counted in his presence. He shall personally examine all the sealed packets but shall not open those of which the seal are intact. Where the seal is broken, the outward appearance of a packet raises a suspicion that it has been tampered with, the verifying officer shall open the packet: and himself count the stamps contained therein. The content of all opened packets shall be counted by the verifying officer or in his presence. All packets opened by him, by reason of the seal being broken or of the outward appearance of the packet raising a suspicion that it has been tampered with, shall be re-sealed with the seal of the verifying officer and he shall initial and date each packet so resealed in token that it has been examined and sealed by him. This rule applies also to an officer taking over charge of a treasury.

9. Sale not to be made from double lock. - Sales must never be made direct from the double lock and care must be taken that the stamp clerk does not have any access to the double lock stores except in the presence of the treasury” officer.

10. Stamps to be counted when taken out of double lock and the oldest stock to be issued first -

(1) All packets containing stamps should be opened and counted by, or in the presence of the treasury officer at the time when they are taken out of the double lock.

(2) The oldest stock in hand shall be first issued before any stamp received more recently in the treasury is transferred to the single lock.

11. Supplementary to rules 26 and 31 of the rules of the Government of India- Ordinarily it should be sufficient if the stock to be made over to the ex-officio vendor/ stamp clerk for the probable demand of the day and the day following is kept by the Treasury Officer under single lock.

12. Supplementary to rule 27 of the rules of the Government of India.- The account, of the daily sales of stamps to be kept by the ex-officio vendor in the form and the manner as prescribed in rule 28A of the rules of the Government of India shall be kept either in English or in vernacular of the district.

13. Rules regulating the despatch of stamps and precaution to be observed. -Supply of stamps from the Reserve State Stamp Store, Calcutta, shall be made direct to treasury officers as per their quarterly indents. Precaution should be observed by the treasury officer concerned so that no consignment of stamps reaches its destination on a holiday. This procedure shall also be followed in the case of stamps received from a neighbouring treasury.

14. Special care to be taken with adhesive stamps. - Extra precautions shall be taken to preserve the adhesive stamps from damp and to prevent their becoming firmly fixed together by the gum on back. The stock shall be carefully examined and dried when necessary, and the place where they are stored shall be always kept properly dry. The sheets also, as far as possible, shall be kept face-to-face and never back-to-back.

15. Adhesive labels of the value of Rs.20/- and upwards to be kept in tin-box within the almirah or chest. - The Treasury Officer is required to keep, as an additional precaution, all adhesive labels of the value of Rs.20/- and upwards in a small air-tight and locked tin-box within the stamp almirah or chest.

16. Plain paper to be taken care of like stamps. - The Treasury Officer shall take the same care of the plain paper used for court-fee stamps as of stamped paper

17. Deficiency in store to be at once reported. - Except as otherwise provided in rules 46 to 51 of the rules of the Government of India, any defalcation or loss of stamps that they may detect shall be immediately reported to the Accountant General, West Bengal, the Director of Treasuries and Accounts, West Bengal and the Commissioner of the Division who shall report it to the Finance Department in the Taxation Branch, Government of West Bengal. The report shall explain in detail (1) the quantity, the face value of the stamps lost, (2) the cause and the responsibility for the loss, (3) whether, in the opinion of the officer-in-charge of the treasury, the loss was contributed to by the negligence of any individuals, (4) the amount proposed to be recovered, if any, from the person or persons responsible and the steps taken or proposed to be taken to prevent the recurrence of such loss and (5) whether the loss disclosed a defect of system, the amendment of which requires the order of the Government. The Collector shall on receipt of the report, institute such further enquiries and pass such orders as he may consider necessary and shall forward copies of his orders to the officer-in-charge of the treasury, the Finance Department Taxation Branch, the Accountant General, West Bengal and the Director Treasuries and Accounts, West Bengal.

18. Issue From double locks - The treasury officer shall cause the store *under* double lock to be opened, and the required quantity of stamps to be counted and delivered in his presence to the treasurer/ stamp clerk entrusted with the custody and sale of stamps. The number and value of stamps delivered shall be entered in store book, and a balance struck at the time of delivery. This balance shall be attested by the initials of the treasury officer and the treasurer/stamps clerk, both of whom must invariably be present during the whole time that the store under double locks or any part of it remains open. The deliveries shown in the store book shall agree with the indent as approved, and shall, also agree with the entries in the account of daily sales of the treasurer/stamp clerk.

19. Issue from double locks at intermediate time- If the treasurer/stamp clerk requires stamps at any intermediate time, the same process shall be observed as is prescribed in rule 18.

20. Agreement of daily sales with Accountant's register. - In checking the account of daily sales of stamps as laid down in rule 28A of the rules of the Government of India, the Officer-in-charge of the treasury shall see that the daily totals agree and the provisions of the said rules have been correctly followed in making the entries in the register and shall initial it.

21. Supervision by District Officers and Commissioners. - The district collectors shall exercise a strict supervision over the treasuries and the Divisional Commissioners shall, during their visits pay particular attention to the state of the stamp accounts.

22. Half-yearly verification of stock - In making the half-yearly verification of stock on the last working day of September and March every year, a statement shall be prepared showing the number and value of each denomination of stamps as they are examined, and the verifying officer shall see, by personally testing the same, that the values shown in the statement under each denomination correspond to the true value as ascertained by actual calculation, and that the total value of each description corresponds to the sum of totals of each denominations. The total value of each description shall then be carried into the half-yearly certificate prescribed in rule 34 of the rules of the Government of India.

23. Personal liability of Treasury Officer.- The treasury officer shall be held personally liable for any loss that occur to the Government during his incumbency owing to his negligence to observe the rules.

24. Cross-totalling entries. - The inspecting officers invariably, and the officer-in-charge of the treasury from time to time, shall cross the entries in the registers of stamps under double lock and single lock.

25. Authority for destruction of spoilt, unsaleable and unserviceable stamps.

Spoilt, unsaleable and unserviceable non-postal stamps lying in the treasuries shall be sent to the Collector of Stamp Revenue, Calcutta with a statement showing the description of the stamps, their quantity and face value and an explanation of the circumstances under which their destruction is necessary: The Collector of Stamp Revenue, Calcutta, shall appoint an officer who shall dispose of them- in the manner set out in rule 28 after entering them in the receipt register and shall issue a destruction certificate. When damage stamps are sent owing to stamps sticking together, the whole Sheets should not be sent; but only those stamps, which have actually stuck together, should be sent.

26. Destruction of stamps cancelled in refund cases,- Stamps papers in respect of which refund and renewal has been granted shall be sent quarterly to the Collector of Stamp Revenue, Calcutta, in a sealed packet for destruction, together with an extract from the Refund Register relating to each stamp.

27. Irregularity and discrepancy to be reconciled.' In case where stamps are received without extracts from the Refund Register as prescribed in West Bengal Stamps Rules or without the statement as required by rule 25 or where discrepancies between the said register of statement and the actual quantity or value of stamps received, or any other irregularities are noticed, the stamps shall not be destroyed until the discrepancies or the irregularities have been reconciled. In cases where any discrepancy or irregularity cannot be reconciled, the District Collector concerned shall be informed who shall report the case to the Government of West Bengal in the Taxation Branch of the Finance Department for orders of the Government.

28. Procedure for destruction of stamps- On receipt of the covers containing the stamps in respect of which refund or renewal has been granted, they shall be opened in the presence of the Collector of Stamp Revenue, Calcutta, who shall check the contents with reference to the extract from the Refund Register. He shall then examine the stamps to see that they have been correctly cancelled according to rule and to ascertain that they are genuine and are in order and shall compare them with a certain set of stamps which shall be kept in his custody for the purpose.

29. Entries of stamps in register. - Stamps shall be entered in the order of head receipt in a manuscript register in the following Form A:-

Form A

Letter forwarding stamps			Description of stamp	Quantity	Face	Date of value Rs.	Remarks destruction & initials
From	No.	Date					

30. Burning of Stamps- At the end of each month as the stamps accumulate, they shall be burnt in the presence of the collector of Stamp Revenue, Calcutta, who shall initial the register after the date of destruction has been entered therein. A destruction certificate in the following form (Form- B); shall be prepared in triplicate, the original copy being sent to the officer forwarding the stamps, the duplicate to the Accountant General, West Bengal, and the triplicate retained in the office of the Collector of Stamp Revenue. Calcutta.

Form B

Destruction Certificate No.....

Received from the of the undermentioned stamps, as per his letter No dated

Description of Stamps	Quantity	Face Value	Remarks
-----------------------	----------	------------	---------

Rs.

Certified that I have destroyed the above-noted stamps amounting in face value to Rs..... (in words)

Collector of Stamp Revenue

Date :

31. Procedure for destruction of stamps in Calcutta Collectorate- (1) To supervise the destruction of stamps of the Calcutta Collectorate, an officer other the officer-in-charge of the Reserve State Stamp Store, shall be appointed by the Collector of Stamp Revenue, Calcutta, and on such appointment, the said officer shall supervise the destruction of stamps at the Calcutta Collectorate. For the purpose of such destruction, the following shall be prepared and made ready :-

- 1) a statement of damage stamps as prescribed in rule 25-shall be prepared for all stamps ready for destruction up to the close of the preceding date;
- 2) the Refund Register; and
- 3) the destruction certificate in duplicate showing therein the stamps to be **destroyed under** item No.(1) and (2) above.

(2) The officer appointed to supervise destruction of stamps shall compare the stamps for destruction as entered in the Destruction Certificate with the entries in the Statement of Damaged Stamps and with the entries in the Refund Register. He shall also examine the stamps in respect of which refund or renewal has been granted to see they have been correctly cancelled according to the rules and are genuine. On being satisfied that the destruction of the stamps taken up is in order, he shall supervise the burning of the said stamps. He shall thereafter note the date of destruction in the (1) statement of damaged stamps. (2) Refund Register and (3) Destruction Certificate with his signature. The duplicate copy of the Destruction Certificate shall forthwith be sent to the Accountant General. West Bengal. In case where any discrepancies or irregularities are noticed, the procedure set out in rule 2(6)(b) shall be followed.

APPENDIX-21

[See sub-rule 3 (c) of T.R. 2.33]

Department of Government and Bank Accounts
(Government Accounts Division)**Memorandum of Instructions on Accounting and Reconciliation- State Government transactions**

In terms of provisions of Sections 20, 21 and 21A of the Reserve Bank of India Act, 1934 the RBI acts as banker to the Central and State Governments. The Reserve Bank of India (RBI) provides to the Central and State Governments a full range of banking services such as acceptance of monies on Government account, Payment / withdrawal of funds and collection and transfer of funds throughout India. The work of actual Receipt and Payment of monies on behalf of State Governments is carried out at Offices of RBI and its Agency Banks authorized to conduct Government Business on its behalf as per provisions of RBI Act, 1934.

2. While the Principal Government Deposit Accounts of State Governments are maintained at Central Accounts Section (CAS) of RBI at Nag pur, the Regional Offices of RBI maintain subsidiary accounts, which are in the nature of Transitory Account. Till 30th September 1987, the accounts were wholly centralized at Central Accounts Section, Nag pur. Due to the centralized reporting / accounting procedure followed by the Reserve Bank, State Governments were facing problems relating to reconciliation of accounts, MIS reporting etc. A comprehensive review by a High Level Committee led to the introduction of "Scheme for Partial Decentralization" for reporting and accounting of State Government Transactions with effect from 1 st October 1987, with the following features:

- The Office of RBI in the State Headquarters (or nearest to the State Headquarters) would account for the State Government transactions reported by Agency Banks and maintain in this regard, detailed subsidiary accounts of the transactions.
- The branches of Agency Banks conducting State Government work would report the transactions of the States effected by them, to their Link Office at the State Headquarters (or nearest to the State Headquarters) on daily basis. The latter would report the transactions to the RBI Office, Public Accounts Department (PAD) at that centre for accounting and settlement.
- PAD would advise the daily balance of the State Government in their books at the end of each day to Central Accounts Section (CAS), Nag pur to enable them to work out the overall balance position of the State Government which would be intimated by them along with the details of other transactions to the office of the RBI in the State Head Quarters for transmission to the State Government. The Principal Government Deposit Accounts of the State Governments would, however, continue to be maintained at CAS.
- The PAD maintaining the Deposit Account of the State Government would be responsible for the submission of Monthly Statement to Accountant General / Government and also for the reconciliation of difference between Treasury figures and bank figures, as reported by Accountant General, under the revised procedure introduced in July 1984 and
- **CAS, RBI would submit to Accountant General of each State, a Monthly Statement of Cash Balance and the latter should confirm the balance within a period of one month .**
- Explicit reporting arrangements as between Treasury / Sub- Treasury and Agency Bank branches handling State Government transactions and RBI offices (PADs) concerned have been laid down in the Scheme.

3 The working of the "Partial Decentralization Scheme" revealed certain shortcomings specific to monitoring and management of finances by the State Government viz.,

- There were delays in reporting Cash Balance position
- Information furnished by CAS to the Finance Departments was inadequate for analysis and monitoring.

- Figures reported in the Monthly Statements of Cash Balance by CAS could not be reconciled by the Accountants General with the corresponding figures arrived at from the accounts rendered by the Treasuries, making it difficult for the latter to furnish Balance Confirmation to CAS.

4. As per the discussions held in the 9th. Conference of the State Finance Secretaries in May 2001, a Working Group on Accounting and Reconciliation Procedure of the State Government Transactions under the Chairmanship of Shri A.K. Sohani, Regional Director for Maharashtra, RBI, Nag pur was constituted on 14th August, 2001 to look into the existing procedures under the decentralized system of reporting, accounting and reconciliation of State Government transactions. The Working Group while finding that the existing Scheme of Partial Decentralisation was broadly adequate to meet the Accounting and Reconciliation requirements and that the present problems have been mostly due to inadequacies and lags in implementation of the Scheme by the parties involved. It was also observed that with different levels of computerization prevailing and taking place in various State Governments, Agency Banks, Reserve Bank Offices and the Accountants General Offices, it was appropriate to explore the ways to achieve the following objectives:

- State Governments to get the accounts of their transactions expeditiously
- **Availability of faster and adequate Management Information System**
- **(MIS) reports to the parties concerned**
- Agency Banks to get timely reimbursement of Payments
- To avoid errors in reporting and reconciliation by minimizing the points of data inputs and facilitate faster compilation of accounts at the Offices of Accountants General.

The Working Group desired that a pragmatic approach be adopted on computerization involving multiple agencies with a coordinated approach. There was a need to eliminate the differences in the Cash Balance of a State in the books of the banks and the Accountants General, as well as to ensure expeditious account of the cash transactions including the reimbursements to the banks. All Agency Bank branches handling Government business on one side and Sub- Treasuries / Treasuries on the other should move towards centralized maintenance of accounts and processing. Accounting when centralized, reduces cost of operations, ensures availability of up-to-date information and improves management, paving the way for uniformity in standards. All the parties should make efforts to share their data electronically, duly ensuring transparency, correctness and security of the data.

Based on the recommendations of the Working Group, the following operational guidelines have been framed for implementation **with immediate effect.**

5 Procedure to be followed by the Agency Bank Branch

5.1 The branch handling the State Government transactions has to send the Receipt / Payment Scrolls on a daily basis in the prescribed form (TR. 44) along with the challans and cheques to the Sub- Treasury / Treasury to whom they are attached .

5.2 The challans / cheques and bills will be arranged in the order in which they are entered in Receipt / Payment scrolls and stitched to the respective scroll. They may be classified in such a manner as may be directed by the Accountant General. Further, the paid vouchers (cheques, bills etc.) sent to the Treasury should be conspicuously branded with the 'Paid' stamp. This is to avoid making Payments against same document more than once.

5.3 Two Pass-Books with particulars of total Receipts and Payments and the number of supporting challans / cheques may be maintained, in which entries will be made based on Daily Scrolls. The form of the Pass-Book has been given below:

Pass-Book of Daily Transactions

Pass-Book of Receipts and Payments –Side'A'(for use of Bank branch)

Date of Transmittal	Date of Transaction	Total Receipts For the Day	No. of Challans	Total Payments for the day	No.of Vouchers	Initials Of Branch Manager	Initials With Date of Treasury/ Sub-Treasury Officer

Pass-Book of Receipts and Payments –Side'B'(for use by Sub-Treasury/Treasury)

Date of Receipt	Date of Transaction	Certified Receipts Of the day	No. of Challans Received	Certified Payments for the day	No.of Vouchers received	Remarks (attach Working sheet if Required)	Initials with Date of Treasury/ Sub-Treasury Officer	Initials of Bench Manager (with date)

Preservation period : Three years after the reconciliation of branches monthly account

5.4 Two Pass-Books in the above-mentioned format may be maintained for being used on alternate days so that one whole day is available to the Sub- Treasury / Treasury for checking the transactions as entered in the Pass-Book. Pass-Book envisages that a certificate of correctness of the transactions is given by the Sub- Treasury / Treasury , after verification of each item of Receipt and Payment undertaken by the Agency Bank and recorded in the scrolls with reference to the challans and cheques / Cheque Delivery Register (CDR) respectively. Further , where daily verification of the Receipts and Payments at the Agency Banks is completed by the Sub- Treasury / Treasury on the next day as prescribed, there could be no difficulty in preparation of the monthly position expeditiously and accurately. Scope for discrepancies and reconciliation, thereafter, will be minimal. Hence, the signature of the Sub- Treasury / Treasury Officer on the Pass-Book, is a confirmation and certificate of correctness of the transactions.

5.5 The daily accounts i.e. scrolls will be prepared each day and the Manager or authorised official of the bank, after satisfying himself as to their accuracy will docket and forward to Sub- Treasury / Treasury , the Pass- Book of Daily Receipts and Payments with all challans and cheques at the close of the day.

5.6 **The scrolls, challans and vouchers should be sent in a locked box** by the branch to the Sub-Treasury / Treasury in order to rule out the possibility of any alteration / obliteration of any paper before they reach the hands at the other end.

5.7 There should be no delays in transmission of scrolls and challans / cheques by the Agency Bank to the Sub- Treasury / Treasury .For this purpose, specific columns for date of sending and returning it, in addition to the transaction date have been provided for in the Pass-Book. **This aspect should also be looked into by the respective Inspection Authorities of the Agency Banks as well as Sub-Treasury / Treasury.**

5.8 For communicating the discrepancies, if any, in the Pass-Book to the Agency Bank by the Sub- Treasury / Treasury , the **Memorandum of Error** as per the format appended, shall be used.

The Branch Manager
_____ Bank

Dear Sir,

With reference to your Daily Receipt / Payment Scroll No..... dated we advise that the following deficiencies have been observed :

Sl.No. In Scroll	Receipt/ Payment	Amount	Nature of Discrepancy	Suggested Rectificatory action

Please arrange to rectify the above deficiencies at the earliest and confirm.

(Treasury Officer)

Date:

The above deficiencies have been rectified on _____ and reflected at serial no _____
In our scroll no. _____ of date _____

(Branch Manager)
Bank's Seal

Date:

Preservation period: Three years after the reconciliation of branch's monthly account.

Note: Three copies of the above Memorandum may be prepared by the Sub-Treasury / Treasury. Two copies of the same may be sent to the Agency bank branch, one of which may be retained by the branch and the original returned with confirmation of rectificatory action, as stated above. To facilitate identification, 'Memorandum of Error' may be printed in red.

5.9 The discrepancies have to be communicated immediately, but not later than the next working day. Three copies of the **Memorandum of Error** may be prepared by the Sub- Treasury / Treasury .Two copies of the same may be sent to the Agency bank branch and one copy may be retained by the Sub-Treasury / Treasury .The scroll containing the error together with relevant instrument and the Pass-Book may also be sent along with the Memorandum of Error to bank branch .

On Receipt of Memorandum of Error along with the documents listed above from the Sub.. Treasury / Treasury, the branch should immediately rectify the irregularity pointed out therein after checking the documents and make necessary correction in the scroll and the Pass-Book under proper authentication. The entries may also be authenticated by the sub- Treasury / Treasury in the Pass-Book. In the computerized environment necessary rectifications may be made with adequate safeguards.

5.10 At the close of business each day / an advice bearing separate serial number showing the aggregate Receipts and Payments of the day on State Government account is to be sent to the Link Office by fax / telex / telegram / e-mail by the Agency Bank branch. **The transactions should be reported on daily basis and there should not be bunching of two to three days transactions or reporting only once or twice in a month.**

5.11A. The Working Group **felt the need for introducing an element of accountability among the Agency Banks for prompt credit to Government Account by charging appropriate interest for delayed credit.** It has been decided that henceforth State Government may claim interest for delayed credit of collections as under :

a) **Interest of two percentage points above the Bank Rate as notified by Reserve Bank (DGBA) based on Bank Rate prevailing as on May 1, and November 1, may be charged on delayed receipts of Rs. 10 lakhs and above,** if the period of delay exceeds the prescribed time for crediting such transactions. The prescribed period at present is 10 days for normal branches(within same municipal limits) and 15 days for the branches situated in far-flung areas.

b) The period for the above purpose will be counted from the date of receipt at the receiving branch till the date of its credit to State Government account at Public Accounts Department, Reserve Bank of India. Interest will be calculated for the period starting from the date of the receipt as per challan in case of cash/transfer transaction or date of realization of cheque in case of clearing instruments by the receiving branch to the date preceding the date of settlement by the bank link Cell with Reserve Bank of India Offices.

B. The procedure for recovery of this peneak interest by StateGovernment from the Agency bank is as under:

a) The Treasury/Sub-treasury Officer on the basis of scrolls/challans received from the receiving branch, keep a record of such cases of delay. He may examine in detail each and every case of this nature and find out the stage i.e. receiving branch or Link Cell where the delay has occurred. He will claim interest on all such transactions of of Rs. 10 lakhs and above and raise demand for payment of interest directly from the Link Cell of the concerned bank on a monthly basis. A copy of the reference made to the bank in this regard will be sent to the Accountant General of the concerned State Government who will also keep watch on the recovery of the interest.

b) Once the responsibility for delay is fixed/established, interest for the relevant period should be paid by the Agency bank to the State Government within a period of two weeks from the date of receipt of such establishment.

c) Payment of interest will be made by the bank to the State Government by means of a bank draft drawn on any of their branches at the station of the Link Office favouring the State Government concerned .

d) In case bank fails in making payment of penal interest within the above specified period the RBI reserves its discretion/right to debit the bank's account in its books and credit State Government account pursuant to the Principal-Agency relationship.

e) Although the interest will be charged on the remittances of Rs. 10 lacs and above delayed beyond a period of 10 days (including Sundays and Holidays) for normal branches (within same Municipal limits) and 15 days for the branches situated in far-flung areas, it is not the intention to allow the banks longer time to transfer the revenue receipts and the banks should note to observe the current instructions on the subject under which a maximum period of 5 days for local transactions and 9 days for outstations transactions (including Sundays & Holidays) is permitted for the purpose. All efforts should, therefore, be made by the Agency banks to credit the tax collections to Government account on a day-to-day basis .

5.12 At the end of each month, the branch should prepare the Oate-wise- Monthly Statement (OMS) in the prescribed form given overleaf, in five copies (for submission to Treasury) and in six copies (for submission to Sub-Treasury), based on the entries in Pass- Books as verified and certified both by the branch and Sub-Treasury / Treasury. The OMS should not contain corrections or altefations. All the copies of OMS should be duly signed by an authorized official of the branch. The generation of OMS on computer is recommended. OMS has to be submitted to the Sub-Treasury / Treasury not later than first working day of the succeeding month to which they relate. The statements submitted to the Sub-Treasury / Treasury will be scrutinized and two copies thereof will be returned within 2 days from the date of its Receipt from the branch, with a certificate to the effect that it has been checked and found to be correct.

Date-wise Monthly Statement (DMS)
Statement for the month of, 20.... in respect of State
Government transactions

Name of the Bank	Head of government Account	Code No
------------------	----------------------------	---------

Name of Branch

Code No.

Date	Receipts(Rupees)	Payments(Rupees)	Dr./ Cr	Net Balance(Rupees)
1				
2				
.				
.				
31				
Total				

Certified that the particulars furnished above are correct to the best of my
knowledge.

Officer-in-Charge of STO/TO
Date

Branch Manager
Date

Size 14" X 8.5 white sheet Preservation period: Three years after thereconciliation of branch's monthly account.

Amount to be rounded off to the nearest Rupee

5.13 The duly certified copy of OMS received from the Sub- Treasury / Treasury, now be called Verified Oate-wise Monthly Statement (VOMS), will be faxed by the branch to the designated link Office on the day of its Receipt (i.e. on the 3rd working day of succeeding month) from the sub- Treasury / Treasury 1 followed by post copy. **Branch shall keep a copy of VDMS for its record.**

5.14 All Agency Bank branches handling Government business should move towards centralized maintenance of accounts and processing. Accounting when centralized, reduces cost of operations, ensures availability of up- to-date information, improves management and ensures uniformity in standards.

5.15 Procedure to be followed by Agency Bank branches in computerized environment:

♦ **The Agency Bank branches will capture the data of challans in the format given below:**

Sl.No	Particulars	Specification
1	Date	DDMMYYYY
2	Major Head	Number, 4
3	Beneficiary details	Character, 30
4	Depositors Name	Character, 30
5	VAT/Professional Tax No	Number, 10
6	Amount	Number, 16
7	Flag	Character, 1

- ♦ **At the end of the day I the branch will send an electronic scroll to the Sub- Treasury / Treasury .The data supplied by the branch can be used by the Sub- Treasury / Treasury for further value additions, if required. After checking the data, a flag should be set by the Treasury software to indicate the items, as accepted or unaccepted. The items flagged as unaccepted by the Treasury I will get copied into the floppy of the next day, prepared by the Sub- Treasury / Treasury .**
- ♦ The software at the branch should ensure that the DMS is generated only after rectification of all such non-accepted items. As there will be no manual intervention, it is expected that the DMS will be 100% accurate when generated. Further, the data captured, can also serve the purpose of an electronic Pass-Book.
- ♦ **Branch will receive data on cheques issued by the Sub- Treasury / Treasury through electronic mode (floppy / e-mail) under secured conditions**, so that the actual instruments, when presented to the bank, could be cross verified against the information received from the Sub- Treasury / Treasury in order to avoid wrong Payments.

6. Procedure to be followed by the Sub- Treasury: Office

6.1 The Sub- Treasury Officer will receive the Pass-Book along. with Receipts / Payments Scrolls, challans and cheques, etc. from the branch whereupon he will acknowledge the Receipt of each day on the Pass-Book tendered along with scroll, etc. for the same day / preceding day. He will verify the correctness of the entries made in the Pass-Book with reference to scrolls, challans and vouchers of previous day. He will initial in the Pass-Book in the column provided in token of having done so. The Pass-Book will be returned to the branch on the succeeding day either with initials of Sub- Treasury officer as mentioned above or with a Memorandum of Error indicating corrections. In such an event, the figures should be got reconciled with the least possible delay (on the same day or following day) and signed by Sub- Treasury officer immediately.

6.2 The Sub-Treasury will forward the daily scroll, challans and cheques, etc. to the Treasury to which it is attached in accordance with State Treasury Rules for posting in its books and rendering accounts to the Accountant General.

6.3 On the first working day of every month the Sub-Treasury will receive six copies of DMS from the Agency Bank branch for the preceding month. These will be scrutinized and certified to the effect that they have been checked and found correct. Two copies of VOMS will be returned to the concerned branch within 2 days from the date of its Receipt, three copies will be sent to Treasury and remaining one copy will be retained for its record. Sub- Treasury will render monthly accounts to Treasury for the entire calendar month before 3rd of the succeeding month except for the month of March. In case of March, the monthly accounts will be submitted by 8th. of next month.

7. Procedure to be followed by the Treasury Office

7.1 The Treasury Officer will receive the Pass-Book along with Receipt / Payment Scrolls, challans and cheques, etc. from the branch, whereupon the Treasury will acknowledge the Receipt of the documents each day on the Pass-Book tendered along with the scroll, etc. of the same day / preceding day. The Treasury will verify the correctness of entries made in the Pass-Book with reference to scroll, challans and cheques, etc. and for doing so, the Treasury gets one day. The Treasury will initial in the Pass-Book in the column provided, in token of having received the documents and ensured the correctness. The Pass-Book will be returned to the bank branch on the succeeding day with the initials of Treasury or with a Memorandum of Error indicating corrections. In such an event, the figures should be got reconciled with the least possible delay and signed by Treasury immediately in the Pass-Book.

7.2 In the case of computerized Treasury, required corrections in the computer database may also be carried after taking necessary security precautions.

7.3 As detailed in para 6.2 above, the the Sub- Treasury Officer will forward daily scrolls, challans and paid cheques, etc. , to the Treasury to which it is attached in accordance with State Treasury Rules for posting in its books and rendering accounts to the Accountant General. Sub- Treasury Officer will also render monthly accounts to the Treasury, which should be for entire calendar month in accordance with State Treasury Rules and instructions of the Accountant General.

7.4 On the first working day of the succeeding month, the Treasury will receive OMS from the branch in five copies, relating to the transactions of previous month. The Treasury will scrutinize and certify that the figures contained in the OMS have been checked and found correct. Two copies of this Verified OMS (VOMs) should be returned to the Agency Bank branch within 2 days from the day of its Receipt by Treasury. Two copies of the VDMS together with consolidated statement of Receipt and Payment are to be forwarded to the Accountant General by 10th of the succeeding month, except for the month of March. For March, they should be submitted by 15th. April.

7.5 The Treasuries will report to the Accountant General, the Receipts and Payments transactions handled by the Agency Banks in the format prescribed by him.

7.6 Treasuries should make all Government Payments by cheques only rounding off to the nearest Rupee.

The Data on cheques issued by computerized Sub- Treasury / Treasury should be in the following format:

Sl.No	Particulars	Specification
1	Instrument Number	Character , 3 + Number , 9
2	Instrument date	DDMMYYYY
3	Beneficiary name	Character , 30
4	Amount	Number , 16
5	Signatory code	Number , 5

The data may be transmitted to the bank branch through electronic media (floppy / e-mail) under secured conditions.

7.8 The State Governments should ensure timely submission of accounts to the Accountants General by the concerned Departments / Treasuries. While difference may occur in the month-wise balance, there should not be any difference between the cash balance position as per the Accountants General's book and the CAS figures, as at the closing of Annual Accounts by 25th April of every year.

7.9 It is observed that, in some States, more than one Treasury are linked to an Agency Bank branch. This arrangement gives scope for mix up of the documents and figures relating to different Treasuries resulting in reconciliation problem between the Treasuries and banks. PADs may, therefore, arrange to link 'one bani(branch to one treasury' in consultation with the State Government and DGBA, Central Office.

8. Procedure to be followed by the link Office of Agency Banks

8.1 The Link Office of Agency Banks will receive the Daily Advices from its branches showing aggregate Receipts and Payments of the day on State Government account. Such advices should be received from the branches, by fax / telex / telegram / e-mail under secured conditions in all cases.

8.2 The Link Office should consolidate the total Receipts and Payments on the basis of Daily Advices received by it and report the same to the designated Public Accounts Department (PAD), Reserve Bank of India.

8.3 As Daily Advices relating to State Government transactions of a month continue to be received from the branches even after the end of that month, the Link Office prepares and sends two separate consolidated advices, one for the previous month of account and the other for the current month of account to the designated PAD.

8.4 The daily transactions relating to a month reported by the Agency Bank branches by telegram / fax or email should, on Receipt of VDMS from the Agency Bank branches, be verified by the Link Office and in case of any difference between the figures in the VDMS and the figures as reported by the Link Office to the PAD, such differences should be rectified with reference to the VDMS during the current month only.

8.5 Link Offices has to ensure that branches conducting Government work prepare OMS on the last day of calendar month and submit it to Sub- Treasury / Treasury for certification. The Sub- Treasury / Treasury has to return two copies of VDMS within 2 days of its Receipt from the branch and branch has to forward the VDMS to the Link Office by Fax on the same day of Receipt. Thus, the Link Office receives the VOMS from the branches by the 3rd of the succeeding month. link Offices should consolidate the VDMS figures and prepare the monthly statement of transactions and forward the same to the PAD by Sth of the succeeding month.

8.6 On 8th. of each month, the Link Office will compile and submit to the designated PAD (RBI), six copies of the Statement of Transactions in the following format:

8.7

Statement of Transactions

Transaction Month Year (Immediate previous month)
Name of the Branch Bank

Transaction date	Originally reported figures In Rupees			Figures in rupees as per VDMS			Further adjustment in Rupees (Difference between columns 7 & 4)	Remarks
	2	3	4	5	6	7			8
1.								9
2.								
3.								
..								
31.								
Total for The month								

It may be ensured that the figures of VDMS and the original figures for each transaction date are shown branch-wise distinctly. The total monthly Receipts and Payments shown in this statement should tally with the total Receipts and Payments of each branch as already advised to the PAD through daily advices for that month and the total Receipts and Payments of each branch as per the VDMS.

8.7 Presently, all the Link Offices conducting State Government work with large net work of branches, have already computerized branch-wise Receipts /Payments figures. The Link Office will be getting copy of VDMS from almost all the branches (excepting far-flung branches and branches not having telecommunication facility) by 3rd of the succeeding month. However, the Link Office would have not received a few Daily Advices. It should not wait for primary figures. The Link Office should straightaway adopt the VDMS figures. On Sth of the succeeding month it should compile proposed Statement of Transaction. (Till full computerization at PAD, the monthly Statement of Transaction may be furnished in hard copy). The figures in respect of branches, which had not submitted VDMS by the stipulated date may be furnished to PAD later.

8.8 Transactions of previous month's account received from the Agency Bank branches after 8th. Of the succeeding month and transactions pertaining to the other months should be advised to the PAD, through a separate statement for accounting in the format given below:

Adjustemnts pertaining to the earlier months

Name of the Branch				Bank				
Transaction Month & date	Originally reported figures			Figures in rupees as per VDMS			Further adjustment in Rupees (Difference between columns 7 &4)	Remarks
	In Rupees			5	6	7		
1	2	3	4	5	6	7	8	9

Link Office should follow strictly this method of reporting the transactions separately under two months' of account, irrespective of closure of month of account at the PAD or Central Accounts Section, Nag pur (CAS). It is for the Reserve Bank of India (PAD or CAS) to determine in which month of Account the adjustments are to be incorporated. Any adjustment for previous month should not be mixed up with but should be distinctly. The above arrangement dispenses with the need for maintenance of Branch Cards at Link Office and PADs. The Link Office should report transactions separately in respect of each transaction date. For example on a reporting date say, 14th April 2002, if the Link Office reports the current date's transactions as also those of previous days (say 2nd April 2002, 10th April 2002), all the transactions should be shown distinctly with reference to each transaction date, as shown below, irrespective of whether accounts of the month are open or closed at PAD / CAS.

Incorrect method of reporting			
Reporting Date:14.04.2002			
Transaction Date	Receipt	Payment	Net
	Credit	Debit	Credit Debit
14.04.2002	11,000	10,500	450

Incorrect method of reporting			
Reporting Date:14.04.2002			
TransactionDate	Receipt Credit	Payment Debit	Net Credit Debit
14.04.2002	1000	750	250
Previous Adjustments	10,000	9,800	200
			450

Correct method of reporting			
Reporting Date:14.04.2002			
TransactionDate	Receipt Credit	Payment Debit	Net Credit Debit
14.04.2002	1000	750	250
02.04.2002	7,000	9,500	- 2500
10.04.2002	3000	300	2700 -
Total	11,000	10,550	2950 2500
Net			450 -

The reporting of figures in respect of each transaction date is necessary to enable comparison and reconciliation of differences, if any, vis-a-vis the VDMS figures at a later stage.

8.9 Once the Link Offices are fully computerized, they may in consultation with PADs submit the daily report on branch-wise and transaction date-wise position to the concerned PADs, electronically.

9. Procedure to be followed by the Public Accounts Department (PAD). Reserve Bank of India

9.1 PAD will open an account styled 'Agencies Transactions Account -State' in General Ledger. Separate subsidiary accounts will be maintained in the name of the Agency Banks for settlement of banks' transactions relating to State Governments. These accounts will be debited / credited with the total Payments / total Receipts reported by the Link Office every day irrespective of month of transaction.

To facilitate the accounting of transactions the following Subsidiary Books of accounts will be maintained:

- (a) Agencies Transactions Day Book (Form D)
- (b) Agencies Transactions Account -State Ledger (Form E)
- (c) Agencies Transactions Account -Agency Bank-wise Subsidiary Ledger- Account I
Agencies Transactions Account - Agency Bank-wise Subsidiary Ledger - State Account II
- (d) Agencies Transactions Account -State-wise Subsidiary Ledger- State Account I Agencies Transactions Account -State-wise Subsidiary Ledger- State Account II

(a) Agencies Transactions Day Book: The daily Receipts and Payments on account of the State Government/s reported by the Link Offices through Daily Statement will be posted by PAD under Receipts and Payment columns in a separate Day Book called Agencies Transactions Day Book (Form D) on a day-to-day basis. The total amount of Payments / Receipts as per the posting in the Day Book will be debited / credited to the Agencies Transactions Account. The net amount payable to or receivable from the Agency Banks will be credited or debited to their account maintained in Deposit Accounts Department (DAD).

(b) Agencies Transactions Account -State Ledger: Agencies Transactions Account -State Ledger (Form E) will be maintained to record daily total Receipts and Payments in respect of all State Governments reported by all Link Offices. The balance in the ledger account will show, on any day I the net amount of transactions effected by the Agency Banks on State Government account. The total Receipts and total Payments arrived at in the Agencies Transactions Day Book will be posted daily under Receipt and Payment columns respectively of the ledger and the balance arrived at.

(c) Agencies Transactions Account -Agency Bank-wise Subsidiary Ledger-Account I and Account II :

Subsidiary Ledger (Form F) to record the Agency Bank-wise Receipts and Payments of the State Government/s reported by the Link Office/s through daily statements. Separate accounts (Account I and II) will be maintained in the Subsidiary Ledger to record the current month's transactions and the previous month's transactions. The total of the balances appearing in these accounts will be tallied daily with the balance appearing in the main ledger viz. Agencies Transactions Account -State Ledger. Advices relating to transactions of a month reported upto 8th of the succeeding month will be posted in the relevant account in the ledger. The Link Office will furnish on 8th of the month succeeding the month of transactions, a monthly Statement of Transactions showing Receipts and Payments effected by each of the branches and reported to PAD for adjustment in State Government account through daily statements. The figures of Receipts and Payments shown in the monthly Statement of Transactions should be agreed with the figures appearing in the subsidiary ledger account of the Agency Bank concerned. Thereafter, the balances in the Agencies Transactions Account of the State will be transferred to CAS, Nag pur as at the close of business on 11th. Of the succeeding month.

**(d) Agencies Transactions Account -State wise
Subsidiary Ledger- State Account I and Account II :**

This ledger (Form G) will be maintained to record the State wise Receipts and Payments on month of account basis as reported by Link Office through their daily statements. The account I and II will be opened to record the transactions of alternate months. These will be operated simultaneously from 1 st to Bth of the succeeding month. The Receipt and Payments of previous and current month's account reported daily by Agency Bank through separate statements will be posted in the relevant account and balance arrived at. The total of balance appearing in these accounts will be agreed daily with the balance appearing in the Agencies Transactions Account and the figures will be included in the State Government balance as advised by PAD in the daily position advice/s to CAS.

9.2 The daily Receipts and Payments on account of the State Government/s reported by the Link Offices, through the Daily Memo may be posted in the Day-Book on a day-to-day basis. The total amount of Receipts / Payments as per the posting in the Day Book may be debited / credited to the Agencies Transaction Account and the net amount payable to or recoverable from the Agency Bank be credited or debited to their account maintained in Deposit Accounts Department (DAD) and will also be posted in the Agency Transaction Day Book under the "Summary" column.

9.3 The daily position figures of State Governments will be advised to CAS along with the balances of various accounts through Fax as well as e-mail. The balances of the State Government viz. the balance held in Government Deposit Account and Agencies Transaction Account as at the close of business each day will be advised to CAS.

9.4 On the last working day of each calendar month, PAD will transfer balances in Government Deposit Account of the State Government maintained by it to CAS through RBI General Account. The month- end transfer of balances of the State Government will not include Agency transactions. The month- end transfer message will however distinctly show the balance in the Agencies Transaction Account, which has been retained by the Office.

9.5 On 8th. of the month following the month of transaction, the Link Office will submit monthly Statement of Transaction showing branch wise, transaction date wise, Receipts and Payments figures. The total figures of Receipts and Payments shown in the monthly statement submitted by the Link Office should be tallied with the figures appearing in the Day-Book.

9.6 PAD will maintain another subsidiary register styled "Agency Transaction -Discrepancy Adjustment", to record transactions pertaining to earlier months, but reported after 8th of the month and other adjustments of earlier months. The adjustments on account of these discrepancies should not be included in the current / previous month's account. Therefore, after all the transactions of previous month's account as reported upto the 8th of succeeding month are accounted for and after ensuring that the total Receipts and Payments as advised in the monthly Statement of Transactions received from the Link Office agree with the figures appearing in the books of PAD, following adjusting entries should be passed :

Dr. / Cr. Agencies Transaction Account State/s
Cr / Dr. concerned bank's Account.

9.7 The transfer of balance of previous month's account in the Agencies Transaction Account on 11th of the succeeding month to CAS may be made only after ensuring that adjustment on account of discrepancies have been carried out and posted in the relevant State Government Account. Detailed statement showing name of branch, month of transaction, month in which actually accounted for and amount (Dr. / Cr.) will be prepared in four copies and sent to CAS along with four copies of bank-wise, branch-wise Statement of Transaction received from the Link Offices.

9.8 PAD will furnish to Accountant General and Finance Department an advance copy of the monthly closing statement showing the monthly Receipts and Payments at the Office and also at the Agency Bank and the net amount transferred to CAS. One copy of monthly Statement of Transaction received from the Link Offices will also be forwarded to Accountant General. Format of monthly statement is given hereunder:

Statement showing the monthly Receipts and Payments of .....State Government at Public Accounts Department (PAD), Reserve Bank of India for the month of..... Year			
	Payments	Receipts	Net Balance
1. Transactions during at PAD Reserve Bank Of India.....			
Transactions during at the branches of Agency Bank branches: (a) State Bank of (b) Punjab National Bank (c)			
PAD No	Dated		
Forwarded to			
(i) The Accountant General			
(ii) The Secretary to Government of.....Finance Department			
Assistant General Manager			

9.9 PAD will continue to carry out adjustments of discrepancies etc., reported by the Agency Banks in the manner stated above, even after the relevant monthly statements are rendered to CAS. However, the adjustments in respect of previous months should be based on copy of VDMS submitted by the Link Office.

9.11 On Receipt of advice regarding the Daily Balance position of State Government /s from CAS, Nag pur; alternatively downloading information from CAS website, the PAD will immediately send on daily basis an advice to the Finance Department of the concerned Government in the form appended:

Reserve Bank Of India Public Accounts Department/State Government Cell		
Daily Position of State Government Balance as on		Advice No Date
Sl.No		Amount in thousand of Rupees
1	Previous day's Balance.....	Dr. Cr.
2	Adjustment of discrepancies relating transactions of pre-decentralisation period	Dr. Cr.
3	Receipt on State Government Account	
	(i) At R.B.I. Office	Cr.
	(ii) At agency Bank Branches	Cr.
4	Payment on State Government Account	
	(i) At R.B.I. Office	Dr.
	(ii) At agency Bank Branches	Dr.
5	Inter Government Adjustments by CAS (Vide Clearance Memo No.....)	Dr. Cr.
6.	Closing Balance	Dr. Cr.
7	Treasury Bill Holding-Progressive Balance	
8	Ways and Means Advances	
Adjustments include		
	(i) Rediscounting of Intermediate Treasury Bills	Rs.
	(ii) Investment in Intermediate Treasury Bills	Rs.
	(iii) Grant of Ways and means Advances	Rs
	(iv) Repayment of Ways and Means Advances	Rs.

9.12 It is observed that, in some States, more than one Treasury are linked to an Agency Bank branch. This arrangement gives scope for mix up of the documents and figures relating to different Treasuries resulting in reconciliation problem between the Treasuries and banks. PADs may therefore arrange to link 'one bank branch to one treasury' in consultation with the State Government and RBI, DGBA, Central Office.

9.13 PADs should convene quarterly meetings of officials from State Government, Accountant General and Agency Banks headed by the Banking Department in-charge to discuss and resolve the issues relating to accounting of State Government transactions. The minutes of the meeting may be forwarded to DGBA, CO. PADs handling more than one State Government accounts, may consider convening such quarterly meetings in the respective State Headquarters in turns.

9.14 Discrepancies pertaining to post-1987 period, should be settled through the existing arrangements of regular meetings of the representatives of Accountant General, Agency Bank and Public Accounts Department (PAD).

9.15 As the Accountant General Offices have launched a massive voucher level computerization project in 20 States that have gone on-line, a proper electronic link is required to be established between the Accountant General Offices and RBI Offices (PADs) on the one hand and Accountant General offices and the CAS on the other, for better and speedy co- ordination. Reserve Bank Offices may finalise the arrangements in consultation with Department of Information Technology (DIT).

10. Procedure to be followed by the Central Accounts Section (CAS) RBI. Nagpur

10.1 CAS will maintain Principal Government Deposit Accounts (PGDA) of all State Governments as hitherto.

CAS will continue to account for the State Government transactions / adjustments pertaining to the pre-partial decentralization period. Agency Banks should, therefore, report the State Government transactions, adjustments to the State Government transactions, etc., for the period prior to 1 st October 1987 to CAS for accounting / settlement.

10.3 CAS will receive the daily position figures of Government transactions including those of Government Deposit Account from PADs by Fax as well by e-mail. On the basis of above particulars, it will arrive at the balance in the account of the State Government concerned.

10.4 CAS will receive Inter-Government Adjustment Advices (IGAs) from the Accounts Officers of various Ministries / Departments of Central Government and the Accountants General of various State Governments for debit / credit of the amount mentioned on the advices to the accounts of the State Governments.

10.5 CAS will arrive at the Daily Balance position of the State Governments on the basis of opening balances, balances reported by the PADs, IGAs and other adjustments carried out by it in respect of discrepancies in agency bank transactions relating to pre-partial decentralization period which get reflected only in PGDA and adjustments on account of miscellaneous transactions such as discharge value / interest Payment on State Government borrowings, Liaison Office transactions, Currency Transfer transactions in respect of non- banking Treasuries, etc.

10.6 CAS will take necessary action to invest surplus balance in 14-Day Intermediate Treasury Bill or rediscount Treasury Bills holding of State Government or grant or recover Ways and Means advances and arrive at the net closing balance of the State Government as per instructions received from Central Office of RBI from time to time in this regard.

10.7 On transfer of balances in Government Deposit Account on the last working day of the month in respect of transactions undertaken by PAD through RBI General Account and on 11 th of succeeding month in respect of Agency Transactions through RBI General Account, CAS will respond both the entries and account for them in the respective Principal Government Deposit Account of State Governments.

10.8 CAS will send advice to each PADs maintaining Deposit Account of the State Government giving the closing balance of the State Government, net adjustments carried out by it including amount of investment in Intermediate Treasury Bills, rediscounting of Treasury Bills, grant / repayment of Ways and Means Advances, etc.

10.9 CAS will receive four copies of the Monthly Statement of Transactions effected at the PAD and four copies of bank-wise, branch-wise Monthly Statement of Transactions furnished by the Link Offices on 11 th of the succeeding month. CAS will compile and consolidate all the transactions and forward three copies of the

Statements along with details of the transactions to the respective Accountants General by 15th of the succeeding month in case of all months other than March and by 15th May in case of March Account.

10.10 The Inter Government transactions are directly put through by CAS on the basis of advices received from the Accountants General or the Pay and Accounts Officers. Increase or decrease in the Cash Balance of a State on this account is reported by the CAS through the Clearance Memo (CM). It is an on-going process and therefore, it is not uncommon to encounter differences in the Cash Balance of a State as per Banker's Books (CAS) and the Books of the Accountant (Accountants General). The Accountants General, correspondingly increases or decreases the Cash Balance of a State in his books, only on Receipt of the CM. CAS is giving, on a monthly basis, to the Accountants General, a list of CM. Such a list should accompany the monthly report of Cash Balance being sent by CAS on the 15th of the following month. Further, the Clearance Memo may be serially numbered, to enable the Accountants General to track the missing Memo.

10.11 The State Governments should ensure timely submission of accounts to the Accountants General by the concerned Departments / Treasuries. While difference may occur in the month-wise balance, there should not be any difference between the cash balance position as per the Accountants General's book and the CAS figures, as at the closing of Annual Accounts by 25th April of every year .

10.12 As per the directions of Comptroller and Auditor General of India(C&AG), a cell called "RBD Cell" has been functioning in the office of the Accountants General (A&E) II, Maharashtra, Nag pur , since 2001 to coordinate with the Accountants General and CAS for the clearance of the outstanding discrepancies of the pre-1987 period. To strengthen these efforts, the Agency Banks and CAS may also set up separate cells consisting of dedicated staff so as to have better liaison with the Accountants General. There should be regular meeting of officials of the CAS, Agency Banks and the Accountants General Office at every quarter to sort out the differences, if any. The minutes of the meeting may be forwarded to RBI (DGBA).

10.13 As the Accountant General Offices have launched a massive voucher level computerization project in 20 States that have gone on-line, a proper electronic link is required to be established between the Accountant General Offices and PADs on the one hand and Accountant General offices and the CAS on the other, for better and speedy co- ordination .

10.14 For freezing the old outstanding discrepancies 'as it were basis' and adopting the same by the parties concerned, particularly in the context of non-availability of old records and details to establish

or disprove the claims of the parties (Agency Bank, Central and State Governments), following proposals may be implemented :

(i) The old outstanding discrepancies (prior to 1987) may be settled with reference to VDMS or other acceptable documents by mutual concurrence of the parties concerned through the meetings arranged by the RBD Cell of Accountant General (A&E) II Maharashtra Nagpur.

(ii) Where relevant records are not available, approval of the State Government concerned may be taken for clearance of individual items up to Rs 20,000/- on adhoc basis, as was done in the case of Rajasthan Government.

(iii) Identify the discrepant items and amount that remains outstanding after doing the exercise mentioned in (i) & (ii) above and refer these cases to a Group comprising of an officer from RBI, Comptroller and Auditor General of India and Agency Bank (by rotation), to take a decision on the basis of facts and figures available.

11. Procedure to be followed by the Accountant General (AG)

11.1 The Accountant General will receive two copies of certified Date-wise monthly statements (VDMS) from the Treasury Officer along with normal monthly cash (RBD) statement in the usual manner .

11.2 The Accountant General will also receive from PAD(RBI), an advance copy of statements of monthly transactions along with monthly Statement of Transactions submitted by Link Offices of Agency Banks.

11.3 To facilitate timely compilation of the State Government accounts, CAS may send the Cash Balance report together with other documents by 15th of the following month.

11.4 The Accountant General will verify the figures reported by the Treasury with those reported by the CAS. Discrepancies between the two sets of figures may be listed and advised to PAD in the State or nearest to the State Headquarters, for rectification of the differences. While doing so, a copy of the VDMS received from the Treasury should also be forwarded to PAD .

11.5 The Cash Balance of a State consists of (i) Transactions reported by the Agency Banks (ii) Transactions directly carried out at Regional Offices of RBI (iii) Inter Government Adjustments carried out at CAS and (iv) Adjustment Transactions of pre October 1987 period. The monthly statement of Cash Balance sent by the CAS to the Accountant General contains the net position (Debit or Credit) of all the above four items clubbed together. Simultaneously, the Accountant General arrives at the monthly Cash Balance of the State based on the computation of the accounts rendered by the Treasuries and other sources. Differences between the Cash Balance of a State as arrived at by the Accountants General and CAS have to be reconciled and cleared.

11.6 In respect of Inter Government Adjustments and other transactions carried out by CAS, the Accountant General may reconcile and confirm the balances on a case-by-case basis. To facilitate the item- wise reconciliation, CAS will furnish the net Cash Balance under each item supported by details. For example, while furnishing the Receipts, Payments and net balance under Inter Government Adjustments made by CAS, a list of advices supporting the Receipts and Payments will be sent to the Accountant General. Similarly, in respect of other State transactions put through at PADs, CAS will furnish the list of

transactions along with the summary of Receipts, Payments and Balance. The format of Statement of the Closing Balance is given below:

Closing Balance Statement and Confirmation

Reserve bank Of India Central Accounts Section Nagpur
The Accountant General Government of _____ Dear Sir, We append the monthly account statement of closing balance of your State for the Month of _____. The supporting documents are also enclosed. We shall be glad if you will confirm that the balances shown in respect of items 1 to 9 in the statement agrees with the books of your Office. Please use enclosed Form 'A' for the confirmation(_____) P. Regional Director
Enclosure: Sheets

Amount in Rupees				
Sl.No	Particulars.....	Receipts	Payments	Net
1	Inter-Government and other transactions booked directly by CAS (as per date-wise list attached)			
2	Transactions originated at RBI Offices other than that attached to your State and booked by CAS. (as per date-wise list attached)Payments			
3	Transactions of pre 1.10.1987 period, adjusted by CAS (as per statement attached)			
4	Sub Total(1+2+3)			
5.	Transaction at R.B.I.Office			
6	Sub Total (4+5)			
7	Transaction at agency Banks (as per summary)			
8.	Total (6+7)			
9	Net Dr. /Cr. For the month			
10	Progressive total brought forward from previous month			
11	Progressive total upto current monthCarried over			
12	Net Progressive Dr. /Cr.			

11.7 The Accountants General may give confirmation to the CAS on item-wise Cash Balance during the month within fifteen days of the reporting of the balances by the CAS. If the figures of an Accountant General vary from that reported by RBI during any month, the differences should be identified and reconciled expeditiously. Apart from the monthly reconciliation, there should be a system of confirmation of Annual Cash Balance of State within two months from the date of Receipt of the figures from RBI. Specimen of Certificate of Confirmation of Balances by the Accountant General is given below:

Certificate of Confirmation of BalancesForm 'A'
The Regional Director Reserve Bank of India Central Accounts Section Nag pur Dear Sir I With reference to your monthly account statement for the month of _____ we confirm that the net amounts shown against items 1-9 tallies with our books. With reference to your monthly account statement for the month of _____we advise that the items shown below do not tally with our books for reasons mentioned there against.

Sl.No	Particulars	Amount in Rupees			
		Net Amount as per books of R.B.I	Net Amount As per AG's Books	Reasons For Verification	Remarks
1.	Inter-Govt. and other transactions booked directly CAS(date wise list attached)				
2.	Transactions originated at R.B.I.offices other than that attached to your State and booked by CAS(Date-wise list attached)				
3	Transactions of pre 1.10.1987 period, adjusted by CAS(Statement attached)				
4.	Sub Total(1+2+3)				
5	Transactions at R.B.I.				
6	office _____ (attached to the State) Sub Total (4+5)				
7	Transaction of				
8	Agency Banks put through (as per summary) Total (6+7)				
9	Net Dr./ Cr. For the month				
10.					
11					
12.					

(Signature of the authorized official) Accountant General Govt. of _____ Date: Strike out whichever is not applicable Attach work- sheets if necessary

11.8 As the Accountant General Offices have launched a massive voucher level computerization project in 20 States that have gone on-line, a proper electronic link is required to be established between the Accountant General Offices and Reserve Bank Office (PADs) on the one hand and Accountant General Offices and the CAS on the other, for better and speedy co-ordination.

PART- III**T. R. FORM NO. 1***[Sec. T. R. 2.25]***Certificate of Transfer of Charge**

Certified that we have in the fore/after noon of this day respectively made over and received charge of the office of _____

_____ in terms of Order/Notification No. _____ dated _____.

Signature of Relieved Government Officer
Designation _____

Station _____
Date _____ 20 _____

Signature of Relieving Government Officer
Designation _____

Memo. of the balance for which responsibility is accepted by the relieving officer.

- (a) Cash Balance
(As per Cash Book)
- (b) Permanent Advance, if any
- (c) Stamps in double lock (May use separate sheets)
- (d) No. of sealed bags said to contain cash and/or other valuables as per register kept in T. R. Form. No. 8.
- (e) Packets containing duplicate keys of padlock of Banks and Government Offices
- (f) Cheque Forms
- (g) Computer :-
(i) Hardware
- (h) Details of outstanding adjustment of Advance drawals, if any.

Station _____

Date _____ 20 _____

***Relieved
Government Officer***

***Relieving
Government Officer***

Note :-This form will also be used by Treasury Officer besides Collector and Sub-divisional Officer-in-Charge of a Treasury.

T. R. FORM NO. 2

[Sec. sub-rule (3) of T. R. 2.25]

Statement of transactions on Government Account at Reserve Bank/State Bank of India at _____ for _____.

Dr.				Cr.			
Date	Cash / Receipts No. of	Particulars	Amount	Date	Contra/Payments No. of	Particulars	Amount
	Voucher/ Challan				Voucher		
			Rs.				Rs.
Total Rs. _____ (Rupees _____)				Total Rs. _____ (Rupees _____)			

Manager

Manager

Verified

T.O./A.T.O.

T. R. FORM NO. 1*[Sec. sub-rule (3) of T. R. 2.41]*

Sl. No. of packet	Date of Receipt	Office from which received	Condition in which received	Register of Valuables lodged for sale custody in _____		Articles said to be contained in the packet	Value (estimated or actual) (in Rs.)	Initials of Treasury Officer/Treasurer	When returned	_____ Treasury		Remarks
				Signature of recipient	Initials of Treasury Officer/Treasurer					Signature of recipient	Initials of Treasury Officer/Treasurer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		

T. R. FORM NO. 4

[Sec. sub-rule (1) of T. R. 2.43]

Date of receipt	Register of Padlocks kept in the custody of _____					Treasury		Remarks
	Number Borne by Padlocks and keys	Number of duplicate keys	Initials of Treasury Officer who receives the received and keys	Date of removal of any padlock or key padlocks	Number and date of order sanctioning the removal	Initial of Treasury Officer removing a padlock or key	Signature of the Receiver	
1	2	3	4	5	6	7	8	9

The term 'padlocks' includes also the 'self locks' of iron safes and steel almirahs.

T. R. FORM NO. 6
[See sub-rule (1) of T. R. 4.021]
Bill Transit Register

Name of the office: _____

Designation of the D.D.O. _____ D.D.O. Code No. _____

Sl. No. of authentication allotted by Treasury _____

Sl. No.	Particulars of the Bill	Net Amount	Dated initials of Drawing & Disbursing Officer	Token No. allotted by the Treasury	Dated initials of the receiving official in the Treasury	Cheque No. & date & date	T.V. No.	Remarks
1	2	3	4	5	6	7	8	9

Notes :

- (a) This Register shall be authenticated jointly by the Treasury Officer/Additional Treasury Officer/P.A.O./A.P.A.O., Kolkata and the Drawing & Disbursing Officer at the beginning of each financial year with a certificate in respect of number of pages.
- (b) Column 2 : Entries should indicate the No. and date of the Bill, and the nature of the claims – viz. Establishment, Salary Bill. T. E. Bill, Office Expense Bill etc.
- (c) Columns 5 and 6 : Entries to be made by the receiving officials in the treasury/P.A.O. Kolkata
- (d) Columns 1 to 4, 7 to 9 : Entries shall be made by the D.D.O.
- (e) Column 9: (i) On receipt of Cheque, the Drawing and Disbursing Officer will make the entry “Payment Received”. The register should be reviewed every fortnight by making the entries in Col. 9 to ensure that unauthorised bills are not presented and encashed through the register.

(ii) On return of the bill unpassed from the Treasury, the Drawing and Disbursing Officer shall note the fact against the relevant entry under his dated initials. In Column 9, if presented again, the bill should bear a new serial number.

T.R.FORM NO. 7

[See sub-rule (2)(b) of T.R.3.06]

Challan for Deposit of money in the account of GOVERNMENT OF WEST BENGAL

1. Name of the Bank & Branch:

2. (a). Name of the Treasury:

(b). Treasury Code:

--	--	--

3. Account Code:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(14- Digits must be filled up properly)

4. Detail Head of Account:

5. (a) Amount : Rs.

--

(b) In Words: Rupees:

6. By whom tendered – Name & Address:

7. Name / Designation & Address of the Departmental Officer on whose behalf / favour money is paid:

8. (a) Particulars & Authority of Deposit:

¹ * (b) T.V. No. & Date of A.C. Bill:

9. Accounts Officer by whom adjustable:

Accountant General (A&E), West Bengal.

Verified

Signature of Departmental / Treasury Officer

Depositor's Signature

Date:

Treasury Receipted Challan No.

Received payment.

Bank Scroll Serial No.

Receipt by Bank / Treasury

Signature with seal of the Bank.

Date:

¹ * In respect of challan relating to refund of unspent amount of A.C. Bill.

T. R. FORM NO. 8

[See sub-rule (1) of T.R. 4.052]

Letter of Credit

Office of the _____

Letter of Credit No. _____

Dated _____ 20__

To :

Manager, Reserve Bank of India, Kolkata

Manager, State Bank of India _____

Manager, Central Bank of India, Mathabhanga/Tufanganj/Mekljganj

Manager, United Bank of India, Khatra, Bankura/Egra, Mudnapore (East)

You are requested to honour the cheques drawn by the Executive Engineer
 _____ Division to the extent of Rs.

_____ (Rupees _____)

This letter of credit has effect from _____ to _____ and is within
 the amount of authorisation obtained from Finance Department Vide Order No. _____ dated
 _____ for the period from _____ to _____.

Head of Engineering Directorate/Chief Engineer

Copy forwarded to :

(1) Pay & Accounts Officer, Kolkata Pay & Accounts Office/Treasury Officer.

(2) Principal Accountant General (A&E), West Bengal.

(3) A.G.(Audit)-I/ A.G.(Audit)-II, West Bengal.

(4) Finance (Budget) Department.

(5) Executive Engineer _____

(6) Superintending Engineer _____

Head of Engineering Directorate/Chief Engineer

T.R. FORM NO. 10
 [See T. R. 4.072]
SCHEDULE OF INCOME TAX DEDUCTED AT SOURCE (TDS)

FOR THE MONTH OF : _____

D.D.O. Code _____ TAN No. _____ Bill No. _____ Date _____
 Grant No. _____ Token/T.V. No. _____ Date _____
 Head of Account Code : **8658-00-112-001-08**

Sl. No.	Name of the Officer with Designation	Amount Deducted	PAN No.	Remarks

SALARY HEAD CODE : _____

BILL CLERK / ACCOUNTANT

SIGNATURE OF D.D.O. WITH SEAL

T.R. FORM NO. 11

[See sub-rule (2) of T. R. 4.073]

SCHEDULE OF HOUSE RENT, ETC. RECOVERY FOR OCCUPATION OF GOVERNMENT ACCOMMODATION, ETC.

NAME OF THE OFFICE : _____

D.D.O. Code _____ Bill No. _____ Date _____
 Grant No. _____ Token/T.V. No. _____ Date _____
 Head of Account Code : _____

Roll No.	Name of the Officer with Designation	Basic Pay	Period	Amount	Remarks

SALARY HEAD CODE : _____

BILL CLERK

ACCOUNTANT

SIGNATURE OF D.D.O. WITH DESIGNATION

N.B. : (a) In case of Central Government employees on deputation from the office of the Accountant General of this State or any other State the Head of Account may be indicated as "8658 - Suspense Account - 00 - 101 - PAO Suspense - PAO (Audit), Kolkata".
 (b) In case of other Central Government Civil employees on deputation, the Head of Account may be indicated as "8658 - Suspense Account - 00 - 101 - PAO Suspense - (Name of the concerned Ministry)".
 (c) In case of Railway employees on deputation, the Head of Account may be indicated as "8658 - Suspense Account - 00 - 102 - Suspense Account - Civil - (FA & CAO of the concerned Railway)."
 (d) In case of other State Government employees on deputation, the Head of Account may be indicated as "8793 - Inter-State Suspense Account - 00 - 101 - (Name of the concerned State)".

T. R. FORM NO. 12
(FORM IV of WB State Tax on Professions, etc. Act, 1979)
 [See sub-rule (1) of T.R. 4.080]

Statement of recovery under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Bengal Act VI of 1979)

D.D.O. Code _____
 Grant No. _____
 Head of Account Code : **0028-00-107-001-03**

Bill No. _____ Date _____
 Token/T.V. No. _____ Date _____

Name of Deptt./ Sec./Estt.	Name of Account under which salaries are drawn	Period of salary bill	Amount recovered	To be credited to – “0028-Other taxes on income and expenditure-00-107-Taxes on Professions, Trades, Callings & Employments”
(1)	(2)	(3)	(4)	(5)

SALARY HEAD CODE : _____

Rs. _____

Rupees _____ (in words)

Signature _____

Bill Clerk / Accountant

Signature _____

Drawing Officer

T.R. FORM NO. 13

[See sub-rule (1) of T. R. 4.081]

LAST PAY CERTIFICATE

Last Pay Certificate of Shri/Shrimati/Kumari _____
 _____ of the office of _____ proceeding on
 to _____.

2. He/She has been paid up to _____ at the following rates in the scale of
 Rs. _____ :-

		Particulars
Basic Pay	-	
Special Pay	-	
Personal Pay	-	
Dearness Pay	-	
Leave Salary	-	
Allowances		Rate of Deductions
a) D. A./ A. D. A.		a) G. P. F.
b) H. R. A.		b) Income Tax
c) Medical Allowance		c) Professional Tax
d)		d) Group Insurance
		i) Insurance Fund
		ii) Savings Fund
		e)

3. His/Her General Provident Fund Account No. _____ is maintained by the
 Drawing and Disbursing Officer / Accountant General (A&E), West Bengal.

4. He/She made over charge of the office of _____
 _____ on the fore noon/after noon of _____.

5. Recoveries are to be made from the emoluments etc. of the Government employee as detailed below.

6. He/She is entitled to draw the following :

7. He/She has been sanctioned _____ leave proceeding joining time for _____
 _____ days.

8. He/She finances the insurance policies detailed below from the Provident Fund :

No. of Policy	Amount of Premium	Due Date for the payment of Premium
---------------	-------------------	----------------------------------------

9. Details of P. L. I. Policy where premium deduction is done from pay bill.
10. The Details of the G.P.F./Income-Tax/Profession Tax deduction made from him/her upto the date from the beginning of current financial year are noted below.
11. He/She resides at Government Rented House at _____
 _____ . House Rent recovered upto _____
 _____.

Dated _____ 20__

Signature _____
 Designation _____

(Details of Recoveries)

Name of advance involving recovery/ adjustment	Total amount of advance sanctioned with date of drawal and T.V. number	Outstanding amount recoverable Rs.	Rate of instalments Rs.
------------------------------------------------------	---------------------------------------------------------------------------------	----------------------------------------------	--------------------------------

Pay advance
 T. A. advance
 Leave Salary advance
 Cycle/Motor Cycle/Motor car advance
 H. B. advance
 G. P. F. advance

Names of months	Pay-leave salary and allowances	Fee/Special allowance/ Honorarium etc.	Funds & other deductions	Amount of income tax recovered	Remarks
	Rs.	Rs.	Rs.	Rs.	
April, 20__					
May, 20__					
June, 20__					
July, 20__					
August, 20__					
September, 20__					
October, 20__					
November, 20__					
December, 20__					
January, 20__					
February, 20__					
March, 20__					

Signature of the D.D.O. _____
 Designation _____

T. R. FORM NO. 14

[See sub-rule (3) of T. R. 4.084]

Form of Bond of Indemnity for drawing arrears of pay and allowances or pensions of deceased Government employees or pensioners

KNOW ALL MEN by these presents that I/we, _____ (a) _____ resident of _____ (b) _____ the widow/son/daughter of _____ and I/we, _____ (c) _____ sureties on her/his behalf are held and firmly bound to the Governor of the State of West Bengal in the sum of Rs. _____ (Rupees _____) to be paid to the said Governor or his successors or assigns for which payment to be well and truly made, each of us severally bind(s) himself/herself and his/her heirs, executors, administrators and heirs, executors, administrators and assigns firmly by these presents.

As witness our hands this _____ day of _____ 20__.

WHEREAS _____ (d) _____ was at the time of his/her death in the employment of Government of West Bengal (hereinafter referred to as the "Government") was receiving a pension of Rupees _____ from the Government.

AND WHEREAS the said _____ died on the day of _____ 20__ and there was then due to him/her the sum of Rs. _____ (Rupees _____) only (for pay and allowances in respect of his/her said office) or (in respect of his/her said pension).

AND WHEREAS the above bounden, _____ (a) _____ (hereinafter called "the Claimants") claims to be entitled to the said sum as the only heir(s) of the said _____ (d) _____ has/have not obtained Letters of Administration of or a Succession Certificate to the property and effects of the said _____ (d) _____

AND WHEREAS the Claimant(s) has/have satisfied the (e) that he/she/they is/are entitled to the aforesaid sum and that it would cause undue delay and hardship if the Claimant/s were required to produce Letters of Administration of or a Succession Certificate to the property and effects of the said _____ (d) _____

AND WHEREAS the Government desires to pay the said sum to the Claimant/s but under Government Rules and orders it is necessary that the Claimant/s should first execute a bond with one surety/two sureties to indemnify the Government against all claims to the amount so due as aforesaid to the said, _____ (d) _____ before the said sum can be paid to the Claimant(s).

NOW THE CONDITION of this bond is such that if after payment has been made to the Claimant/s, the Claimant/s or the Surety/Sureties shall, in the event of a claim being made by any other person against the Government with respect to the aforesaid sum of Rs. _____ (Rupees _____) only, refund to the Government the Sum of Rs. _____ (Rupees _____) only and shall otherwise indemnify and keep the Government saved

and harmless from all liabilities in respect of the aforesaid sum and all cost incurred in consequence of any claim thereto then the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue.

IN WITNESS to the above written bond and the condition therefore, we, Shri/Sm. _____
and Shri/Sm. _____ have hereunto set our hands this day of _____ 20__.
Signed _____ by _____ the _____ said

_____ (claimant/s)
in the presence of :-

Signed by the said _____ (Sureties).

Accepted for and on behalf of the Governor of the State of West Bengal.

- (a) Full name of claimant with place or residence.
- (b) State relationship to the deceased.
- (c) Full name or names of sureties.
- (d) Name of the deceased.
- (e) Title of the Officer responsible for the payment. (The Bond should be Governed by Govt. Solicitor) where necessary.

T. R. FORM NO. 15

[See sub-rule (2) of T.R. 4.091]

Register of Power of Attorney, Probates, Succession, Certificates, etc.

Sl. No.	Date of registry	Date of document	Name of principal	To whom granted	Description	Limitation of Power	Dated initial of Accountant/T.O.

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.
2. In the case of probates etc., and orders of court, the name of the court, and any number it may have assigned to its order, may, with advantage, be noted in the column of "Date of document".

T.R. FORM NO. 16

[See sub-rule (3) of T.R. 4.091]

The bond of indemnity, which must be stamped maybe of the following form in the case of a firm or bank :-

In consideration of our/their being permitted to draw the pay/leave-salary/pension of..... during his absence from..... we/the (here insert the name of the bank) hereby engage to refund to the Government on demand, any over-payment that may be made to us/them as his agents /agent.

Note : It must be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

T.R.FORM NO. 17

[See T.R. 4.092]

Form of the bond of indemnity for Drawing Pay, Pension, Annuities etc.

THIS INDENTURE made the _____ day of _____ of _____ Two thousand and _____ BETWEEN _____ a Company registered under the Companies Act, 1956 and having' its registered office hereinafter referred to as the Bank, (which expression shall, where the context admits, be deemed to include its successor or successors and assigns) of the ONE PART and the GOVERNOR OF THE STATE OF WEST BENGAL (hereinafter referred to as the Governor, which expression shall, where the context so admits. include his successor in office and assigns) of the OTHER PART.

WHEREAS THE Bank has, in the usual course of business, been receiving on account of its customers' pay, pensions, annuities, allowances or other payments from funds administered by or on behalf of the Governor including pensions payable on behalf of other Governments from the Accountant General (Accounts and Entitlement), West Bengal and various officials whose duty it is to disburse such payment upon the production, at the time of such payment, of certificate to the effect that the person, on whose behalf such payment was claimed, was then alive and, in the case of a pensioner also of a certificate of non-employment according to prescribed rules.

AND WHEREAS in order to save time and expenses in obtaining payment of such sums, the Governor has agreed to allow such payments to be made from time to time as and when they fall due without requiring the production of the said certificates save a certificate of non-employment, as aforesaid according to prescribed rules, signed by an authorised representative of the Bank, upon being indemnified by the Bank against any loss by reason of such payments as aforesaid on account of any person, who may, at the date of such payment, be deceased and upon the Bank entering into such an agreement as is hereinafter contained, which the Bank has agreed to do.

NOW THIS INDENTURE WITNESSTH that, in pursuance of the said agreement and in consideration of the premises, the Bank doth hereby covenant with the Governor that so long as the Governor shall allow such payments, as aforesaid, to be made without requiring the production of the certificates, hereinbefore referred to, subject nevertheless as hereinafter provided, the Bank will within seven days from the time when they shall have received notice of the death of any customer, for the receipt

of or on whose behalf the Bank may have received any such payments as aforesaid communicate the date of such death to the Accountant General (Accounts and Entitlements), West Bengal, or such Official as may, for the time being, be responsible for the payments to such deceased person and further that the Bank will immediately after the expiration of the said period of seven days, repay and refund to the Governor so much of any money, which may have been received from the Accountant General (Accounts and Entitlements), West Bengal, or such official, as aforesaid, on behalf of 'such deceased person, as aforesaid as shall be in excess of the amount of the pay, pension, annuity, allowance or other payments, as the case may be, to which such deceased person was entitled upto the date of his decease.

PROVIDED ALWAYS AND IT HEREBY AGREED and declared that the arrangement hereby made shall not be determined, except by express notice in that behalf given as next hereinafter provided.

PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that either the Bank of the Governor shall be entitled to determine the arrangement hereby made on giving to the other at least fourteen days' notice in writing in that behalf and on the expiration of the period of such notice, this arrangement shall determine and the liability of the Bank under the covenants herein contained shall cease in respect of any such' payments, as aforesaid, made after that date but nothing herein contained shall be deemed to exonerate or release the Bank from its liability under the covenant herein contained in respect of any such payment, as aforesaid, made prior to the date of the termination of the arrangement herein provided ;

PROVIDED ALWAYS AND IT IS HEREBY ALSO AGREED and declared that in the case of pension, the Bank will, according to prescribed rules, once in every year, furnish to the Governor or the Accountant General (Accounts and Entitlements), West Bengal, or such Official, a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the Bank and a certificate of non-employment signed by the pensioner himself AND FURTHER that nothing herein contained shall be deemed to preclude the Governor or the Accountant General (Accounts and Entitlements), West Bengal or such official from requiring the production of certificate in proof of the life of any particular person or persons entitled to receive such payments, as aforesaid, if the Governor, or the Accountant General (Accounts and Entitlements), West Bengal, or such Official shall it necessary nor shall the Bank's arrangement made by these presents be deemed to be thereby terminated.

IN WITNESS WHEREOF the parties to these presents have set and subscribed their respective hands the day, month and year first above written.

Signed for and on behalf of the by its
constituted Attorneys _____
and _____
in the presence of:

(Note to be signed as follows)

by its constituted Attorney.
(Signature & Designation)
(Signature & Designation)

(This should be in hand writing)

Signed for and on behalf of the Governor of
the State of West Bengal by the Secretary,
Finance Department, Government of West
Bengal in the present of :-

PAY BILL INNER SHEET

Department :
 Head of Account :
 Pay Month & Year :

Establishment :
 D.D.O. Designation :
 Bill No. & Date :

D.D.C. Code

Sl. No.	Provident A/c No. Emp. Group Name of Incumbent/Designath Scale of Pay	DUES			Total Due	DEDUCTIONS & RECOVERIES			Total Dedn. Net Amount		Remarks	Acquittance
		3	4	5		6	7	8	9	10			11
1.		BP : DA : MA :				GPF : SF83 : IF83	PT : IT :	HBL :				
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												

T.R. FORM NO. 19

[See sub-rule (1) of T.R. 4.099]

ABSENTEE STATEMENT

D.D.O. Code _____

	Name of Absentee with designation	Reference to Item No. in the establishment bill	Designation of vacant Post (in case of officiating arrangement)	Kind	Period	From (Fore/ Afternoon)	To (Fore/ Afternoon)	Name of Government employee officiating against the vacancy	Reference to Item No. in the establishment bill
1		2	3	4	5	6	7	8	9

Dated _____ 20 _____ Bill Clerk _____ Accountant _____ Signature and Designation of Drawing Officer _____

Notes:-

1. In Column 4 it should be stated 'Earned/half pay leave', 'Other duty', 'Officiating _____', 'in transit', 'transferred to _____', 'suspended', etc., the date for each being specified as far as possible in Columns 6&7
2. The statement should be divided off into sections corresponding to sections in the bill. Only those arrangements affecting one section being shown together.

T.R. FORM NO. 20
[See T.R. 4.101]

D.D.O. Code _____

Annual Increment Certificate

Certified that the Government employee(s) mentioned below have earned annual increment with effect from date(s) noted against each in Col. 6 and such increments have been allowed by the Head of the Office (or competent authority).

Sl. No.	Name of the incumbent	Whether substantive or officiating	Scale of pay of post	Present pay	Date from which present pay is drawn	Date of present increment	Pay increment	Reasons for with-holding increments beyond specified date suspension (not treated as duty) Leave without pay Other reasons		Remarks
								From 9	To 10	
1	2	3	4	5	6	7	8			11

Bill Clerk

Accountant

Signature and Designation of the Drawing Officer

T.R. FORM NO. 21

[See sub-rule (2) of T.R. 4.104]

Travelling Allowance Bill For Transfer

Note – This bill should be prepared in duplicate – one for payment and the other as office copy

D.D.O. Code No. _____

Grant No. _____

Head of Account Code No. _____

Bill No. _____

_____ Date _____

Token/T.V. No. _____ Date _____

PART A (To be filled up by Government employee)

1. Name
2. Designation
3. Pay
4. Headquarters
 - (a) Old
 - (b) New
5. Residential address
 - (a) Old
 - (b) New
6. Particulars of the members of the family as on the date of transfer

[vide T.R. ____]

Serial No.	Name	Age	Relationship with the Government employee
1	2	3	4
1.			
2.			
3.			
4.			
5.			

7. Details of journey(s) performed by the Government employee as well as members of his/her family.

Departure		Arrival		Mode of travel and class of accommodation used	Class to which entitled	No. of fares with Ticket No.	Fare paid	Fare of the entitled class	Distance in kms. by road	Remarks (Difference of column 8 and 9 and whether approved by competent authority with order no. and date)
Date and time	From	Date and time	To							
1	2	3	4	5	6	7	8	9	10	11
							Rs. P.	Rs. P.		

8. Transportation charges of personal effects.

(Money receipts to be attached)

Date	Mode	Station		Weight in Kgs.	Rate		Amount		Remarks
		From	To		Rs.	P.	Rs.	P.	
				Total...					

9. Transportation charges of personal conveyance:

(Money receipts to be attached)

- (a) Mode of transport and station to which transported.
- (b) Amount.

10. Amount of advance, if any, drawn.

11. Details of journey(s) performed by road between places connected by rail.

Date	Names of places		Fare paid	
	From	To	Rs.	P.

Certified that the information, as given above, is true to the best of my knowledge and belief.

(_____)
 Signature of the Government employee
 Date _____

PART B (To be filled in the Bill Section)

The net entitlement on account of traveling allowance works out to Rs. _____ as detailed below:

- | | | |
|-----------------------------------------------------------------------------------------|-----|----|
| | Rs. | P. |
| (a) Railway/air bus/steamer fare | | |
| (b) Road mileage for _____ kms @ _____ p.km | | |
| (c) Transfer grant | | |
| (d) Transfer incidentals (DA for _____ days @ Rs. _____ per day) | | |
| (e) Transportation of personal effects | | |
| (f) Transportation of private conveyance | | |
| Gross amount | | |
| (g) Less amount of advance(s) if any, drawn <i>vide</i> voucher(s) No. _____ date _____ | | |

Please pay Net amount Rs. _____

(in words) Rupees _____ only.

2. Allotment received Rs. _____

Progressive Expenditure Rs. _____

(including this bill)

Balance available Rs. _____

Please pay to self by open cheque / Account Payee cheque in favour of _____

Bill clerk	Accountant	Signature of Drawing & Disbursing Officer
		Countersigned
		Signature of Controlling Officer

For use at the Treasury

Examined and entered. Pay Rs. _____ (Rupees _____) only

(in words)

as per endorsement of the Drawing & Disbursing Officer

Accountant/J.A.O.	T.O./A.T.O./P.A.O./A.P.A.O.
-------------------	-----------------------------

Dated _____ 20__

For use at the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Dated _____ 20__	Auditor	S.O./A.A.O./Audit Officer
------------------	---------	---------------------------

T.R. FORM NO. 22

[See sub-rule (2) of T.R. 4.104]

D.D.O. Code. _____ Bill No. _____ Date _____
 Grant No. _____ Token/T.V. No. _____ Date _____
 Head of Account Code _____

LEAVE TRAVEL CONCESSION BILL FOR THE YEAR _____/FOR THE BLOCK OF
 YEAR† _____ TO _____

Note – This bill should be prepared in duplicate – one for payment and the other as office copy.

PART A (To be filled up by Government employee)

1. Name
2. Designation
3. Pay
4. Headquarters
5. Nature and period of leave sanctioned
 From _____ to _____
6. Particulars of members of family in respect of whom the L.T.C. has been claimed.

Serial No.	Name(s)	Age	Relationship with the Government employee
------------	---------	-----	----------------------------------------------

- 1.
- 2.
- 3.
- 4.
- 5.

7. Details of journey(s) performed by Government employee and the members of his/her family.

Departure		Arrival		Distance in kms. by road	Mode of travel and Ticket No accommodation used	No. of fare Fare and Ticket No.	Fare paid	Remarks
Date and time	From	Date	To					
1	2	3	4	5	6	7	8	9
							Rs.	

Application to Central Govt. employees on deputation and/or All India Service Officers.

8. Amount of advance, if any, drawn Rs. _____
9. Particulars of journey(s) for which higher class of accommodation than the one to which the Government employee is entitled, was used.
(Sanction No. and Date to be given).

Place From	To	Mode of conveyance	Class which entitled to	Class which actually traveled by	No. of fares and Ticket No.	Fare paid
						Rs. P.

10. Particulars of journey(s) performed by road between places connected by rail:

Name of Place		Class to which entitled	Rail Fare
From	To		
			Rs. P.

Certified that the –

- Information, as given above is true to the best of my knowledge and belief; and
- That my husband/wife is not employed in Government service/that my husband/wife is employed in Government service and the concession has not been availed of by him/her separately or himself/herself or for any of the family members for the concerned block of _____ years.

Signature of the Government employee

Date _____

PART B (To be filled in the Bill Section)

The net entitlement on account of travelling allowance works out to Rs. _____ as detailed below:
Rs. P.

- (a) Railway/air/bus/steamer fare
(b) Less amount of advance(s) if any, drawn
vide voucher(s) No. _____
date _____

Net amount Rs. _____

(in words) Rupees _____ only.

Allotment received Rs. _____

Progressive Expenditure Rs. _____

(including this bill)

Balance available Rs. _____

Please pay to self by open cheque /

Account Payee cheque in favour of _____

Bill clerk

Accountant

Signature of Drawing & Disbursing Officer

Countersigned

Signature of Controlling Officer

Certified that necessary entries have been made in the Service Book of
Shri/Shrimati/Miss _____

*Signature of the Drawing &
Disbursing Officer*

For use at the Treasury

Examined and entered.

Pay Rs. _____ (Rupees _____) only
(in words)

as per endorsement of the Drawing & Disbursing Officer

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

Dated _____ 20__

For use at the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Dated _____ 20__

Auditor

S.O./A.A.O./Audit Officer

T.R. FORM NO. 23

[See sub-rule (2) of T.R. 4.104]

D. D. O. Code _____
Grant No. _____
Head of Account Code _____

Bill No. _____ *Date* _____ 20__
T.V./Token No. _____ *Date* _____ 20__

Travelling Allowance Bill For Tour

Note – This bill should be prepared in duplicate – one for payment and the other as office copy

PART A (To be filled up by Government employee)

1. Name
2. Designation
3. Pay
4. Headquarters
5. Details and purpose of journey(s) performed
6. Residential Address

Departure Date & time	From	Arrival Date & time	To time	Mode of travel and class of accommodation	Fare paid	Distance in kms. for road mileage	Duration of halt	Purpose of journey and Ticket No.
1	2	3	4	5	6	7	8	9

6. Mode of Journey:

(i) Air

(a) Exchange voucher arranged by office	Yes/No _____.
(b) Ticket/Exchange voucher arranged by	Yes/No _____.

(ii) Rail

Whether travelled by mail/express/ordinary train

(iii) Road

Mode of conveyance used. i.e., by Government transport/by taking a taxi, a single seat in a bus or other public conveyance/by sharing with another Government employee in a car belonging to him or to a third person to be specified,

7. Dates of absence from place of halt on account of -

- (a) R.H. and C.L.,
- (b) not being actually in camp on Sundays and holidays.

8. Dates on which free board and/or lodging provided by the State or any organisation financed by State funds:-

- (a) Board only.
- (b) Lodging only.
- (c) Board and lodging.

9. Particulars to be furnished alongwith hotel receipts, etc., in cases where higher rate of D.A. is claimed for stay in hotel/other establishments providing board and/or lodging at scheduled tariffs.

Period of stay		Name of the hotel*	Daily rate of lodging charged	Total amount paid
From	To			
1	2	3	4	5
1.				
2.				
3.				
4.				
5.				

10. Particulars of journey(s) for which higher class of accommodation than the one to which the Government employee is entitled was used.

Departure		Arrival		Mode of conveyance and class of accommodation used	Fare paid and Ticket No.	Class to which entitled	Fare of the entitled class	Distance in Km. by road	Remarks
Date & time	From	Date & time	To						
1	2	3	4	5	6	7	8	9	10
							Rs.		

If the journey(s) by higher class of accommodation has been performed with the approval of the competent authority then number and date of the sanction may be quoted in column 10.

11. Details of journey(s) performed by road between places connected by rail.

Date and mode of conveyance used	Name of places		Fare paid
	From	To	
1	2	3	4
			Rs. P.

12. Amount of T.A. advance, if any, drawn.

Certified that the information, as given above, is true to the best of my knowledge and belief.

(
Signature of the Government employee
Date _____
)

PART B – (To be filled in the Bill Section)

The net entitlement on account of traveling allowance works out to Rs. _____ as detailed below:

(a) Railways/air/bus/steamer fair Rs. _____

(b) Road mileage for _____ kms. Rs. _____

@ _____ p/km.

(c) Daily allowance Rs. _____

(i) _____ days @ Rs. _____ per day. Rs. _____

(ii) _____ days @ Rs. _____ per day. Rs. _____

(iii) _____ days @ Rs. _____ per day. Rs. _____

(d) Actual expenses, if any Rs. _____

Gross amount Rs. _____

(e) Less amount of T.A. advance, if any, drawn *vide* voucher No. _____ Rs. _____

dated _____ Please pay Net Amount Rs. _____

(in words) Rupees _____ only.

Allotment Received Rs. _____ Please pay to self by Order Cheque/Account Payee cheque

Progressive Expenditure including this bill Rs. _____ in favour of _____

Balance Available Rs. _____

Bill Clerk

Accountant

Signature of the Drawing & Disbursing Officer

Countersigned.

Signature of the Controlling Officer

For use at the Treasury

Examined and entered.

Pay Rs. _____ (Rupees _____) only
(in words)

as per endorsement overleaf of the Drawing & Disbursing Officer

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

Dated _____ 20__

For use at the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Dated _____ 20__

Auditor

S.O./A.A.O./Audit Officer

T.R. FORM NO. 24

[See T.R. 4.107]

Medical charges Reimbursement Bill

D.D.O. Code _____

Grant No. _____

Head of Account Code _____

Bill No. _____ Date _____

Token/T.V. No. _____ Date _____

Department/Office of _____

Sl. No.	Section of establishment and name of the incumbent with designation	Gross Claim (Rs.)	Recovery of Advance (Rs.)	Net amount payable (Rs.)	Remarks
1	2	3	4	5	6

Net amount required for payment (in words) Rupees _____

Allotment Received Rs. _____ Progressive expenditure including this bill Rs. _____ Balance available Rs. _____	<ol style="list-style-type: none"> 1. Certified that I have satisfied myself that the amount drawn previously, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill), have been disbursed to the Government employee therein named and their receipts taken in the office copies of the bill or in a separate acquittance roll. 2. <i>Details of Medical charges Refunded</i> Section of establishment and name of incumbent with designation _____ Period _____ Amount (Rs.) _____ 3. Certified that Essentiality certificates, receipts, etc., are appended.
----------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Please pay to self / by order cheque / by Account Payee cheque in favour of _____

Signature _____

Bill Clerk Accountant Designation of the D.D.O. _____
 Passed for payment of Rs. _____ (Rupees _____) only

Signature and Designation of the Competent Authority

For use at the Treasury

Examined and entered Pay Rs. _____
 (Rupees _____) only

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____
 Objected Rs. _____ Reasons for objection:

Auditor

S.O./A.A.O./Audit Officer

T. R. FORM NO. 25

[See sub-rule (1) of T. R. 4.135]

D.D.O. Code _____ Bill No. _____ Date _____
 Grant No. _____ Token/T.V. No. _____ Date _____
 Head of Account Code _____

Bill for drawing charges initially met out of Permanent Advance

Office of the _____ _____		For the month of ____20__
Serial No. of Sub-voucher	Description of charge and delegated power under which charges incurred	Amount (in Rs.)
Total Rupees _____ (in words)		

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that to the best of my knowledge and belief the payments entered in this bill have been duly made to the parties entitled to receive them. Vouchers for all sums above Rs. 500 in amounts are attached to this bill. I have, as far as possible, obtained vouchers for other sums and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again. All work-bills are annexed.

- (2) Certified that the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.
- (3) Certified that the purchases billed for have been received in good order, that their quantities correct, and their quality good that the rates paid for are not in excess of the accepted rates and that suitable notes of payments have been recorded against the indents and invoices concerned to prevent double payments,
- (4) Certified that-
- (a) The expenditure on conveyance hire charged in this bill in terms of Rules 3 of Appendix-11 to the West Bengal Financial Rules, was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used and
- (c) The Government employee concerned is not entitled to draw travel express under the ordinary rules for the journey, and that he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.
- (5) Certified that all Group D employees whose pay has been charged in this bill were actually entertained in Government Service during the period concerned.

Allotment Received Rs. _____

Progressive Expenditure including this Bill Rs. _____
 Balance Available Rs. _____

Please pay to self by Order Cheque

Bill Clerk

Accountant

Signature and Designation of
 Drawing & Disbursing Officer

Dated _____ 20__

Countersigned

Signature and Designation
 (Countersignature will be necessary only
 when the sub-Vouchers are not passed
 for payment by the competent authority).

For use in the Treasury

Pay Rs. _____ Rupees (in words) _____
 only

Examined and entered

Accountant/J.A.O.

Dated _____ 20__

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____
 Objected to Rs. _____ for reasons stated below:

Dated _____ 20__

Auditor

S.O./A.A.O./Audit Officer

Note: The Drawing & Disbursing Officer will be responsible for any excess of expenditure over allotment of fund unless otherwise authorised by the Government and the amount will be recovered from his pay, allowance etc.

T. R. FORM NO. 26

[See Explanation I below T.R. 4.135 and T.R. 4.137]

D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____ Date _____
Head of Account Code _____

Bill for drawing charges relating to (a) Wages, (b) Office Expenses, (c) Payment for professional and special services, (d) Rates & Taxes/Royalty, (e) Publications, (f) Advertising, Sales and Publicity Expenses, (g) Hospitality Expenses/Sumptuary allowances etc., (h) Machinery and Equipment/Tools and Plants, (i) Motor Vehicles, (j) Maintenance, (k) Minor works, (l) Materials and Supplies, (m) Other charges and (n) Secret Service Expenditure, etc.

Name of the Office : _____

Serial No. of Sub-Voucher	Description of charge	Authority for drawing the charge (Viz. sanctioned under delegated power or sanctioned by the competent authority may be quoted with No. and Date)	Amount (in Rs.)

Total Rupees _____
(In words)

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that to the best of my knowledge and belief the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the permanent advance and will be paid on receipt of the money drawn in this bill. Vouchers for all sums above Rs. 500/- in amount are attached to this bill, I have, as far as possible, obtained vouchers for other sums and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again. All work bills are annexed. Further certified that undisbursed amounts on bills drawn three months previous this date is being refunded by short drawal.

2. Certified that the articles detailed in the vouchers attached to the bill and in ~hose retained in my office have been accounted for in the Stock Register.

3. Certified that the purchases billed for have been received in good order, that their quantities correct, and their quality good, that the rates paid for are not in excess of the accepted rates and that suitable notes of payments have been recorded against the indents and invoices concerned to prevent double payments.

T. R. FORM NO. 26

[See Explanation I below T.R. 4.135 and T.R. 4.137]

D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____ Date _____
Head of Account Code _____

Bill for drawing charges relating to (a) Wages, (b) Office Expenses, (c) Payment for professional and special services, (d) Rates & Taxes/Royalty, (e) Publications, (f) Advertising, Sales and Publicity Expenses, (g) Hospitality Expenses/Sumptuary allowances etc., (h) Machinery and Equipment/Tools and Plants, (i) Motor Vehicles, (j) Maintenance, (k) Minor works, (l) Materials and Supplies, (m) Other charges and (n) Secret Service Expenditure, etc.

Name of the Office : _____

Serial No. of Sub-Voucher	Description of charge	Authority for drawing the charge (Viz. sanctioned under delegated power or sanctioned by the competent authority may be quoted with No. and Date)	Amount (in Rs.)

Total Rupees _____
(In words)

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that to the best of my knowledge and belief the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the permanent advance and will be paid on receipt of the money drawn in this bill. Vouchers for all sums above Rs. 500/- in amount are attached to this bill, I have, as far as possible, obtained vouchers for other sums and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again. All work bills are annexed. Further certified that undisbursed amounts on bills drawn three months previous this date is being refunded by short drawal.

2. Certified that the articles detailed in the vouchers attached to the bill and in ~hose retained in my office have been accounted for in the Stock Register.

3. Certified that the purchases billed for have been received in good order, that their quantities correct, and their quality good, that the rates paid for are not in excess of the accepted rates and that suitable notes of payments have been recorded against the indents and invoices concerned to prevent double payments.

4. Certified that-

- (a) The expenditure on conveyance hire charges in this bill in terms of Rule 3 of Appendix II to the Bengal Financial Rules, was actually incurred, was unavoidable, and is within the scheduled scale of charges for the conveyance used, and
- (b) The Government employee concerned is not entitled to draw travel expenses under the ordinary rules for the journey, and does not and will not otherwise receive any special remuneration for the performance of the duty, which necessitated the journey.

5. Certified that all Group D employees whose pay has been charged in this bill were actually entertained in Government Service during the period concerned and amount drawn on bills one month previous to this date has been paid to the person concerned.

Allotment Received Rs. _____
 Progressive Expenditure including this Bill Rs. _____
 Balance Available Rs. _____

Signature and Designation of
Drawing & Disbursing Officer

Dated _____ 20__

Countersigned

Signature and Designation

(Countersignature will be necessary only when the D.D.O. has not the financial power to incur the charge. The officer countersigning the bill must be sure that he has the required financial power to sanction the expenditure. The countersignature will be treated as financial sanction.)

Pay Rs. _____ Rupees (in words) _____
 _____ to _____ by Account Payee Cheque/by
 transfer Credit to _____.
 (Heads of account)

Bill Clerk

Accountant

Drawing & Disbursing Officer

Date _____ 20__
Station _____



For use in the Treasury

Pay Rs. _____ Rupees (in words) _____
_____ as per above endorsement

Examined and Entered.

Accountant/ J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____

Objected Rs. _____ for reasons stated below:-

Dated _____ 20__ Auditor

S.O./A.A.O./Audit Officer

Note: The Drawing & Disbursing Officer will be responsible for any excess of expenditure over allotment of fund unless otherwise authorised by the Government and the amount will be recovered from his pay, allowance etc.

[Pink colour will be used for drawal of advance]

T. R. FORM NO. 27

[See sub-rule (1) of T.R. 4.136, sub-rules (3) and (4) of T.R. 4.138 and sub-rule (1) of T.R.5.07]

D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____ Date _____
Head of Account Code _____

Bill for drawing advance without supporting Voucher

Detailed bill will be sent for countersignature by _____

Office of the _____		
Proforma invoice No., if any	Purpose (with description where necessary) and quotation of authority for drawing advance.	Amount (in Rs.)

Total Rs. _____

Total Rupees (in words) _____ only

Allotment Received Rs. _____

Progressive Expenditure
including this bill Rs. _____

Balance Available Rs. _____

Deduct-amount disallowed by the Controlling
Officer

Vide detailed bill Rs. _____
No. _____ dt. _____

Please pay Rs. _____
to self by Order Cheque / Accounts
Payee Cheque drawn in favour of

Unspent or, balance of previous advance drawn
under bill No. _____ dt. _____/
Token No. _____ dt. _____
for Rs.

Net amount payable
Rs. _____ (Rupees _____
_____) only/

by transfer credit to _____
(challan enclosed)

Bill Clerk
Date _____ 20__

Accountant

Drawing & Disbursing Officer

Note:- The Treasury will make payment only when there is proper authority to draw advance. The drawer should be careful to include in the detailed bill of a month the amount of all bills drawn in advance from the Treasury during that month. The detailed bill shall be submitted to the Treasury from which the advance was drawn.

The Drawing & Disbursing Officer will initial the date of each payment in the Expenditure Register and the same along with the detailed bill as also sub-Voucher is to be sent to the Controlling Officer.

For use at the Treasury

Examined and entered. Pay Rs. _____ (Rupees _____)
(in words)
as per endorsement of the Drawing & Disbursing Officer/transfer
credited to _____

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

Dated _____ 20__

For use at the Office of the Accountant General (Audit), West Bengal

Admitted Rs. _____
Objected Rs. _____ for reasons stated below.

Dated _____ 20__ Auditor S.O./A.A.O./Audit Officer

Note – Drawing & Disbursing Officer will be responsible for adjustment of the advance by sending detailed bill.

Any amount drawn in excess of allotment, unless otherwise authorised by Government, may be deducted from his pay, allowance etc.

Second advance will not be paid if first advance has not been adjusted unless the same has been allowed by Government.

T. R. FORM NO. 28

[See sub-rule (2) of T.R. 4.135 and sub-rule (6) of T.R. 4.138]

D.D.O. Code _____ Bill No. _____ Date _____
 Grant No. _____ Token/T.V. No. _____ Date _____
 Head of Account Code _____

Detailed bill for adjustment of advance

Not payable at the Treasury

Adjusted against A.C. Bill No. _____ dated _____ 20__ drawn under
 T.V./Token No. _____ dated _____ 20__.

Office of _____		Monthly detailed adjustment bill for the month of _____ 20__
Details of numbers of sub-Vouchers	Description of charge, number, and date of authority where special sanction is necessary.	Amount Rs. _____
Brought forward Rs. _____		
Total (Rupees _____)	Rs. _____	

I certify that the expenditure included in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs.500/- in amount and all work-bills are attached to the bill. I have as far as possible, obtained vouchers for other sums. and am responsible that they have been so defaced or mutilated that they cannot be used again.

Advances drawn in Bill No. _____ dated _____
 Ditto
 Ditto
 Ditto
 Add-Amount of disallowance refunded vide Challan No. _____ dated _____
 Total of this bill _____

2. Certified that all the articles detailed in the vouchers attached to the bill and those retained in my office have been accounted for in the Stock Register.
3. Certified that the purchases billed for have

For use at the Treasury

Amounts of advances drawn on date _____ vide T.V. No. _____
date _____ vide T.V. No. _____ date _____
vide T.V. No. _____ are adjusted by this bill and note of adjustment has been kept in the
relevant Advance Check Register.

Intimation Card issued to D.D.O. vide No. _____ dated _____

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

Dated _____ 20__

**For use at the Office of the Principal Accountant General (A&E), West Bengal /Accountant
General (Audit), West Bengal**

Admitted Rs. _____

Objected Rs. _____

Reasons for objection -

Auditor

S.O./A.A.O.

Audit Officer

T.R. FORM NO. 30

[See sub-rule (3) of T.R. 4.192]

Death Case Register

Sl. No.	Name of the deceased Pensioner /Family Pensioner and P.P.O. No. with Sl. No. of the P.P.O. Register	Name of the paying bank with postal address	Date of death of the Pensioner	Month upto which pension was paid	Amount of total undrawn pension (Rs.)	Memo. No. and date of reference made to the Bank for refund	Amount refunded by bank with Cheque No./ Draft No. and date	Challan No. and date by which the refund amount booked in Govt. A/c.	Signature of T.O./A.T.O.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

T. R. FORM NO. 31
[See sub-rule (1) of T. R. 4.195]

Grant-in-aid Bill
Simple Receipt Form

D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____
Head of Account Code _____ Token/T.V. No. _____ Date _____

Office _____

Received the sum of Rs. _____ (Rupees _____
_____) being the grant-in-aid _____
for the period from _____ to _____ for the purpose of
_____ sanctioned by _____
_____ in his Order No. _____ dated _____
_____ (copy enclosed) by Account Payee Cheque in favour of _____
_____.

Certified that (a) the amount of this bill was not drawn earlier and it agrees with that in the office copy of this bill.
(b) the utilisation report in respect of the previous grant has been furnished and accepted by the sanctioning authority,
(c) the utilisation report in respect of the present amount will be furnished to the sanctioning authority in due course.

Station _____

Dated _____ 20__

Signature of Officer of the grantee organisation _____

Designation _____

Countersigned for Rs. _____ (Rupees _____
_____) / Pay by transfer to _____.

Station _____

Dated _____ 20__

Bill Clerk

Accountant

Signature of the D.D.O. _____

Designation _____

For use in Treasury

Pay Rs. _____ (Rupees _____
_____) / by transfer / credit to _____.

Examined and Entered.

Accountant /J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted for Rs. _____
Objected to Rs. _____
Reason of Objection _____

Auditor

S.O./A.A.O.

Audit Officer

T. R. FORM NO. 32

[See sub-rule (1) of T.R. 4.197]

[To be attached with T.R. Form No. 31]

Consolidated Grants-in-Aid Bill / Cheque Slip

D.D.O. Code _____ Bill No. _____ Date _____

Grant No. _____

Head of Account Code _____ Token/T.V. No. _____ Date _____

Bill for grants-in-aid paid at the _____ Treasury/Kolkata Pay & Accounts Office, for the month of _____ 20____.

Name of School	Address of School	Name of Paying Bank	Account No.	Amount payable and to be drawn /credited	Remarks
1	2	3	4	5	6

Collection Charges _____

Total Rs. _____

(Rupees _____)

Accountant

District Inspector of Schools, _____

/Assistant Inspector of Schools, _____

To

The Manager,

_____ Bank

_____ Branch.

The enclosed cheque for Rs. _____ (Rupees _____) is sent for favour of credit to the Special Single Name Account of Schools mentioned above.

Date of issue of cheques :

Serial number of cheques :

Accountant/J.A.O.

Treasury Officer/ Additional
Treasury Officer/ Pay &
Accounts Officer/ Additional
Pay & Accounts Officer

T. R. FORM NO. 33

[See sub-rule (1) of T. R. 4.196]

Name of the Office _____
Bill for scholarship/stipends payable to College/School during the month of _____ **20** _____
 (Primary, Junior High/Secondary/Higher Secondary School, Junior/Senior/Higher Madrasa, Anglo Indian, Primary/Secondary School
 Scholarship to be drawn in separate bill)

D.D.O. Code _____ Bill No. _____ Date _____
 Grant No. _____ Token/T. V. No. _____ Date _____
 Head of Account Code _____

(1) Name of institution _____ School/College
 (2) _____ for (month and year)
 (3) _____ Class of scholarship/stipend

No. and date of the order sanctioning the scholarship or stipend (1)	Name of the scholarship or stipend holder (2)	Period of terms		Monthly value of stipend or scholarship (5)	Deductions			Amount withheld Rs. (9)	Net amount drawn Rs. (10)
		From (3)	To (4)		No. of days absent (6)	Cause (7)	Amount Rs. (8)		
					Total...				
					Deduct- Balance undisbursed from last month Balance due ...				

Rupees (in words) _____

I hereby certify that the scholarship or stipend holder named in the bill have been regular in attendance and have conformed with the rules under which their scholarships or stipends are payable. Certified also that the scholarship or stipend drawn on the last bill with the exception of those refunded by deduction have been paid to the proper person and their receipt taken in acquittance rolls kept in my office.
Certified that the amount claimed in this bill was not drawn before and both office copy and fair copy of the bill agree with each other.

Dated _____ 20____ *Head of the Institution*

Countersigned for Rs. _____

Grant for the year Rs. _____

Expenditure already incurred

including the present bill is Rs. _____

Balance Available Rs. _____

Station _____ Signature of the authorised

Officer _____

Dated _____ Designation _____

For use at the Treasury
Pay Rs. _____ (Rupees _____)
Examined and entered.
Accountant/J.A.O. T.O./A.T.O./P.A.O./A.P.A.O.
Dated _____ 20____

For use in Accountant General (Audit), West Bengal's Office

Admitted for Rs. _____

Objected to Rs. _____

Reason for objection

Auditor

S.O./A.A.O.

Audit Officer

T. R. FORM NO. 34

[See sub-rule (4) of T. R. 4.199 sub-rule (1) of T.R.4.201]

Bill for Refund of Revenue

D.D.O. Code _____
Grant No. _____
Head of Account Code _____

Bill No. _____ Date _____
Token/T.V. No. _____ Date _____

(Deduct Refund)

In whose name credited	On what account received	Name of Office			Amount in which included and head of account to which credited	T.O./A.T.O./P.A.O./A.P.A.O.'s signature in token of keeping a note of refund against relevant entry in the subsidiary receipt register	Name of Payee	Amount to be refunded (in Rs.)
		Amount realised/received (in Rs.)	Date of receipt in Treasury					
1	2	3	4	5	6	7	8	

Total (in words) Rupees _____

Certified that : (1) the order of refund has been registered and noted against the original receipt entry in the departmental account under my dated initial.

(2) refund of the amount has not been made earlier.

Passed for payment by me under sanction issued *vide* Order No. _____ dated _____ by _____

(Authority sanctioning the refund)

Please, pay by Order cheque/Account payee cheque drawn in favour of _____.

Bill Clerk

Accountant

Signature and Designation of the D.D.O.

Signature of the Officer competent to sanction the refund (or a copy of sanction order of the Government for refund is to be furnished)

Date _____

For use at the Treasury

Pay Rs. _____ (Rupees _____)

Examined and Entered

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted _____

Objected _____ for reasons stated below:

Auditor

S.O./A.A.O./Audit Officer

T. R. FORM NO. 35

[See sub-rule (4) of T.R. 4.201]

Refund of deposit on account of cost price of country spirit, ganja and bhang supplied under contract system

D.D.O. Code _____ Bill No. _____ Date _____
 Grant No. _____ Token/T.V. No. _____ Date _____
 Head of Account Code _____

Head of Service chargeable – Deposit on account of cost price of liquor, ganja and bhang							
Month in which deposited	Name of Treasury where deposited with Challan No. date and amount	On what account deposited	Name of the contract or to whom the refund is due	Amount (in Rs.)	Initial of Superintendent of Excise in token that he has noted the refund in the departmental accounts	Certificate of note of payment by Treasury Officer	
					Certified that I have noted these refunds in the departmental accounts and that no previous order of refund has been passed. 2. Also certified that the statement relating to the transactions of the last month showing the un-refunded cost price brought forward. The total	Certified that I have debited the amount of Rs. _____ in the Register in Pr. A.G. (A&E), W.B. Form 107 as refund deposit on	Receive contents (Re. 1 revenue stamp is to be affixed, if amount exceeds Rs. 500/-)

			amount deposited by vendors, the amount refunded during the month and the closing balance has already been submitted to the Treasury for necessary verification.	by account of cost price of liquor, ganja and bhhang.	Signature of Licensee
			Superintendent of Excise	Treasury Officer	
		Total...			

Pay Rs. _____ (Rupees _____) only

Examined and Entered.

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted _____

Objected _____ for reasons stated below:

Auditor

S.O./A.A.O./Audit Officer

T. R. FORM NO. 36

[See T.R. 5.03]

Name of the office _____

Bill for drawing charges on account of loans and advances, subsidies, investments, etc.

D.D.O. Code _____ Bill No. _____ Date _____

Grant No. _____ Token/T.V. No. _____ Date _____

Head of Account Code _____

Received the sum of Rs. _____ (Rupees _____) being the _____

sanctioned by _____

Vide Order No. _____ Dated _____ (Copy enclosed) for the purpose of _____.

Certified that: (a) amount claimed in this bill was not drawn before and the total of office copy agrees with fair copy of bill, (b) the utilisation report, in respect of the previous loans/advances/subsidies/investments/drawn, has been furnished and accepted by the sanctioning authority, (c) utilisation report in respect of the present amount will be furnished to the sanctioning authority / Principal Accountant General (A&E), West Bengal in due course.

Please pay by account payee cheque drawn in favour of me/by transfer credit to the Deposit/L.F. Account _____.

(Title of the Deposit Account – Challan enclosed)

Signature of the Loanee _____

Designation _____

Countersigned for Rs. _____ (Rupees _____)

_____). The

grant/allotment under head is Rs. _____.

Amount already spent including this bill is Rs. _____

Bill Clerk *Accountant* *Signature of the D.D.O.* _____

Designation _____

Place :

Date:

For use in the Treasury

*Pay Rs. _____ (Rupees _____) issue
Account Payee cheque in favour of Shri/Smt. _____ Designation
_____ / by transfer credit to _____.

Examined and entered.

Accountant /J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in Accountant General (Audit), West Bengal's Office

Admitted for Rs. _____
Objected to Rs. _____
Reason of Objection _____

Auditor

S.O./A.A.O./Audit Officer

Note: This form is mainly intended for payment of loans and advances, investment in share capital/ debenture, subsidies etc. to Municipalities and Municipal Corporations, Panchayati Raj Institutions and other bodies declared as local fund under T. R. 5.05, to companies registered under Indian Companies Act, 1961, Co-operative Societies, Statutory Corporations and other bodies when bill is drawn by the nominated Officer as mentioned in the relevant sanction order.

* Strike out which is not applicable.

T. R. FORM NO. 37
[See T. R. 5.03 and T.R. 5.10]

**Bill for drawing loans and advances (other than G.P.F. and Festival advances)
sanctioned to employees of the Government**

Name of the Office _____
D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____ Date _____
Head of Account Code _____

Received a sum of Rs. _____
(Rupees _____)

(in words)

on account of loan/advance sanctioned in favour
of Shri/Smt. _____

_____ for
the purpose of _____

Designation _____

Vide Order No. _____ dated
_____ issued by _____

(Name of the issuing Authority)

Allotment Received _____
Progressive Expenditure including this bill

Certified that: (a) amount claimed in this bill was not drawn before and the total of offices copy agrees with the fair copy of the bill and (b) the utilisation report in respect of loan/advance will be furnished to the sanctioning authority in due course. (c) the fact has been noted in the Service Book of the employee concerned, (d) the drawal has been noted in the Pay Bill Register.

Bill Clerk _____ Accountant _____ Signature of the D.D.O. _____
Designation _____

For use in the Treasury

Pay Rs. _____ (Rupees _____
_____) only by Order Cheque / Account Payee cheque in favour of
Shri/Smt. _____ Designation _____

Examined and entered.

Accountant /J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), West Bengal

Admitted for Rs. _____
Objected to Rs. _____
Reason of Objection _____

Auditor

S.O./A.A.O./Audit Officer

T.R. FORM NO. 38

[See T.R. 5.04]

Schedule of recovery of Loans and Advances / Interest on Loans and Advances

D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____ Date _____
Head of Account Code _____

Office of the _____

Sl. No.	Name of the employee & designation	Identification Number, if any	Salary head of Account	No. of instalments	Amount recovered		Remarks
					Principal	Interest	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

- N.B. : 1. In case of transfer from previous office and if there is any change of salary head of Account, the previous salary head of account may be quoted in the 'Remarks' column.
2. Name of the Accounts Officer who maintains the Loan Account _____
3. In case of Central Government employees on deputation from the office of the Accountant General of this State or any other State the Head of Account may be indicated as "8658 - Suspense Account - 00 - 101 - PAO Suspense - PAO (Audit), Kolkata".
4. In case of other Central Government Civil employees on deputation, the Head of Account may be indicated as "8658 - Suspense Account - 00 - 101 - PAO Suspense - (Name of the concerned Ministry)".
5. In case of Railway employees on deputation, the Head of Account may be indicated as "8658 - Suspense Account - 00 - 102 - Suspense Account - Civil - (FA & CAO of the concerned Railway)".
6. In case of other State Government employees on deputation, the Head of Account may be indicated as "8793 - Inter-State Suspense Account - 00 - 101 - (Name of the concerned State)".

Certified that the amount recovered from the salary for the month of _____ payable on 1st of _____ is as terms and conditions of loan.

Bill Clerk

Accountant

Signature of the D.D.O.

For use in the office of the Principal Accountant General (A&E), West Bengal

Noted in the Broadsheet _____.

Accountant

S.O./A.A.O.

T.R. FORM NO. 39

[See sub-rule (8) of T.R. 6.08]

D.D.O. Code No. _____ Authority No. _____ date _____ of
 Head of Account Code _____ opening the Account

P. F. Deposit Account Register of _____ (name of operator / Institution)
 Name of Account _____ (e.g. Deposit Account for P.F. Deposits of _____ University etc.)

DEPOSITS										WITHDRAWALS					
Date	Opening Balance	Challan No./ Bill No./Token No./T.V. No.	Amount Deposited	Total	Signature of TO/APAO	Leger No. & Folio No. of the Institution/ operator	Cheque No. with date	Amount	Signature of TO/APAO	Date of payment	Date of encashment	Signature of TO/APAO	Closing balance	Leger No. & Folio No. of the Institution/ operator	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

[To be maintained by Treasury/Pay & Accounts Office.]

Note :

1. As soon as any transfer of payment is made through a Bill, the T.O./A.T.O./P.A.O./A.P.A.O. shall under his dated signature record the amount deposited by Transfer – Credit against Column No. 3 and progressive balance worked out.
2. As and when any cheque is authorised for payment, particulars of payment will be recorded simultaneously with encashment on the cheque with the pay order.

The date of encashment of the cheque will be recorded as and when the cheque is returned by the Bank to Treasury.

T.R. FORM NO. 41

[See Sub-rule (2) of T.R. 6.09 and T.R. 6.31]

Administrator Code _____ Authority No. _____ of Opening the Account
 Head of Account Code _____ Date _____

Scheme-wise Ledger of Local Fund Account / Personal Deposit Account / Provident Fund Account
 Name of the Administrator _____

Daily Receipts and Payments from the Deposit Account
 on Account of _____ (name of the Scheme)
 Scheme Code _____
 (use separate page for separate Scheme)
 for the month of _____ 20__

Receipts		Payments						Remarks					
Date	Opening Balance	Challan No. or Token No.	Particulars	Amount of deposit / transfer of credit	Total	Date of encashment of the Cheque	Advice No. with date of encashment at Treasury		Particulars	Cheque No. and Date	Amount	Closing Balance.	Initial of the T.O./ A.T.O./P.A.O./A.P. A.O
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

For use in the Office of the A.G.(Audit), West Bengal

Admitted for Rs. _____

Objected to Rs. _____ for reasons stated below.

Auditor

S.O./A.A.O./Audit Officer

T. R. FORM NO. 43
[See sub-rule (1) of T. R. 6.14]

Transfer Credit Bill Form

Name of the Office _____

D.D.O. Code _____

Bill No. _____ Date _____

Grant No. _____

Token/T.V. No. _____ Date _____

Head of Account Code _____

Sl. No.	Particulars	G.O. No. & Date	Amount

Please pay by transfer credit to _____
_____ (head of account)

Bill Clerk

Accountant

Signature of the D.D.O.
Designation _____

For use in the Treasury

Pay Rs. _____ (Rupees _____) only
by transfer credit to _____.

Examined and entered.

Accountant /J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in Accountant General (Audit), West Bengal's Office

Admitted for Rs. _____

Objected to Rs. _____

Reason of Objection _____

Auditor

S.O./A.A.O./Audit Officer

T.R. FORM NO. 44

[See sub-rule (3) of T.R. 6.16]

**Statement of Lapsed Revenue / Civil / Criminal Deposits of
_____ Treasury for the year 20__ to 20__**

Particulars of Deposit			For use in the office of the Principal Accountant General (A&E), West Bengal				
Year	Number	Balance Lapsed (Rs.)	Refund Order		Amount of refund Sanctioned (Rs.)	Initials	Remarks
			Number	Date			

Please pay Rs. _____ by transfer credit to "0075-00-101-Unclaimed Deposits-27-Other Receipts"

Collector/Collector-in-Charge of Treasury

For use at the Treasury

Examined & Entered

Pay Rs. _____ by transfer credit to "0075-00-101-Unclaimed Deposits-27-Other Receipts"

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use at the office of the Principal Accountant General (A&E), West Bengal

Adjusted *vide* Transfer Entry No. _____ dated _____

Accountant

S.O./A.A.O. Audit Officer

Please pay Rs. _____ (Rupees _____) only by order cheque / Account payee cheque in favour of _____.

Certified that the amount claimed in this bill was not drawn before.

Bill Clerk

Accountant

Signature of the D.D.O.

For use in the Treasury

Pay Rs. _____ (Rupees _____) only by cheque in favour of _____ (party) credit verified and note of refund kept in the Register.

Accountant/ J.A.O.

T.O./A. T.O./P.A.O./A.P.A.O.

Note :- *T.O./A.T.O./P.A.O./A.P.A.O.* are competent to make refund of lapsed deposit in respect of which detailed accounts are maintained and credit can be verified at their end. If credit cannot be verified the refund of lapsed deposit will be made on the order of the Principal Accountant General (A&E), West Bengal.

Received payment
[Stamped Receipt]

Note :- In case Drawing & Disbursing Officer collects the payment from the Treasury, the acknowledgement will be taken from the payee at the time of actual payment made either by cheque or in cash.

For use in the Office of the A.G.(Audit), West Bengal

Admitted for Rs. _____

Objected to Rs. _____ for reasons stated below.

Auditor

S.O./A.A.O./Audit Officer

T. R. FORM NO. 46
[See sub-rule (2) of T. R. 6.39]

**CERTIFICATE OF GENERAL PROVIDENT FUND DEDUCTIONS
IN RESPECT OF GROUP 'D' EMPLOYEES**

D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____ Date _____
Head of Account Code _____

Certified that an amount of Rs. _____ (Rupees _____
_____) as per following break-up have been deducted as General Provident
Fund Deductions in respect of Group 'D' employees claimed in this bill payable on
1st _____ under the head of account _____
_____ (salary head of account).

No. of Group 'D' employees	Amount of monthly subscription	Amount of refund of withdrawals	Total (2)+(3)	Remarks
(1)	(2)	(3)	(4)	(5)

Bill Clerk _____ Accountant _____
Date _____

Signature of D.D.O. _____
Designation _____

T. R. FORM NO. 47
[See sub-rule (1) of T. R. 6.39]

SCHEDULE OF GENERAL PROVIDENT FUND DEDUCTIONS

D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____ Date _____
Head of Account Code _____

Important Instructions :

- (1) This form should not be used for transactions of other Provident Funds for which Form No. T. R. 48 has been provided. The Account Numbers should be arranged in serial order.
- (2) In the remarks column, give reasons for discontinuance of subscriptions, such as "Proceeded on leave" "Transferred to _____ Office _____ Districts" "Quitted Service", "Died" or "Discontinued under Rule 7".
- (3) In the remarks columns write description against every new name, such as " _____ subscriber", "came on transfer from _____ Office, _____ District", "Resumed subscription".
- (4) Separate Schedule should be prepared in respect of persons whose Account Numbers are prefixed by different alphabetical abbreviation.
- (5) In case of Central Government employees on deputation from the office of the Accountant General of this State or any other State the Head of Account may be indicated as "8658 - Suspense Account – 00 – 101 – PAO Suspense – PAO (Audit), Kolkata".
- (6) In case of other Central Government Civil employees on deputation, the Head of Account may be indicated as "8658 – Suspense Account – 00 – 101 – PAO Suspense – (Name of the concerned Ministry)".
- (7) In case of Railway employees on deputation, the Head of Account may be indicated as "8658 – Suspense Account – 00 – 102 – Suspense Account – Civil – (FA & CAO of the concerned Railway)".
- (8) In case of other State Government employees on deputation, the Head of Account may be indicated as "8793 – Inter-State Suspense Account – 00 – 101 – (Name of the concerned State)".

Arrange the Account Numbers in serial order. If interest is paid in advance mention it in the remarks column.

Office of the _____ (here write the designation of the drawing officer and station).

Deductions made from the salary of _____ payable on 1st _____ Name of Accounts Officer who maintains these Accounts.

Account No.	Name	Pay or /and leave salary this month	Salary Head of Account	Monthly subscription	Refund of withdrawals		Total realised	Remarks
					Amount	No. of install-ments		
1	2	3	4	5	6	7	8	9
				Rs.	Rs.		Rs.	

Total : Rs. _____ (Rupees _____)

Bill Clerk Accountant Signature of D.D.O _____
Date _____ Designation _____

For use in the Office of the Principal Accountant General (A&E), West Bengal

Voucher _____ Date of encashment _____

- (1) Certified that the name, amounts of individual deductions and the total showing Column 8 have been checked with reference to the bill, as per M.S.O. (A&E).
- (2) Certified that the rates of pay as shown in Column 3 have been verified with the amounts actually drawn in the bill.

Dated initials of the Accountant

T. R. FORM NO. 48
[See sub-rule (1) of T. R. 6.39]

Schedule of* Provident Fund Deductions

D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____ Date _____
Head of Account Code _____

Important Instructions :

(1) This form should not be used for transactions of General Provident Fund for which Form T. R. 47 has been provided. The Account Numbers should be arranged in serial order.

(2) In Column 1 quote Account Numbers unfliningly. The guide letters e.g., Cy (for Contributory Provident Fund), should be invariably prefixed to Account Numbers.

(3) In the remarks column, give reasons for discontinuance of subscriptions such as "Proceeded on leave", "Transferred to _____ Office _____ District", "Quitted Service", "Died" or "Discontinued under Rule 7".

(4) In the remarks column write description against every new name such as "New Subscriber", " Came on transfer from _____ Office _____ District", "Resumed Subscription".

(5) Separate schedules should be prepared in respect of persons whose accounts are prefixed by different alphabetical abbreviation. Office of the _____ (here write the designation of the drawing officer and station). Arrange the Account Numbers in serial order.

Deductions made from the salary for _____ payable on 1st _____ 20____. If interest is paid on advance mention it in the remarks column.
Name of Account Officer who maintains these accounts _____ (see instructions).

Account No.	Name	Pay or/and leave salary this month	Salary Head of Account	Monthly subscription	Refund of withdrawals		Total realised	Remarks
					Amount	Number of instalments		
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.		Rs.	

Total Rs. _____ (Rupees _____) Only

*Please fill in the Name of the Provident Fund

Bill Clerk

Accountant

Dated signature of D.D.O.

Designation _____

For use in the Office of the Principal Accountant General (A&E), West Bengal

Voucher No. _____

Date of encashment _____

- (1) Certified that the name, amounts of individual deductions and total shown in column 8 have been checked with reference to the bill, as per M.S.O.(A&E).
- (2) Certified that the rates of pay as shown in Column 3 have been verified with the amount actually drawn in the bill.

Dated initial of the Accountant.

T. R. FORM NO. 50

[See sub-rule (1) (a) of T. R. 6.41 and sub-rule (1) of T.R. 6.43]

D.D.O. Code _____ Bill No. _____ Date _____

Grant No. _____ Token/T.V. No. _____ Date _____

Head of Account Code _____

Bill for withdrawing Final Payment / Refundable Advance / Non-Refundable Advance* from General Provident Fund of Shri/Smt. _____ the establishment of the _____ of the month of _____ 20__.

Name and designation of subscriber and pay	General Provident Fund Account No.	No. and date of sanction/ letter authority	Nature of withdrawal Final payment /Refundable Advance/ Non-refundable Advance*	Amount Rs.	Acquittance
(1)	(2)	(3)	(4)	(5)	(6)

Amount required for payment (in words) Rupees _____

Head of account from which the salary is drawn.

(*Strike out whichever is not applicable)

Certified that: (a) amount claimed in this bill was not drawn before and the total of office copy agrees with fair copy of bill.

Pay to self/_____ by order/Account Payee cheque in favour of _____.

Bill Clerk

Accountant

Signature & designation of the D.D.O

Station _____

Dated _____ 20__

Pay Rs. _____

(Rupees _____)

Examined and entered

Accountant/ J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

[For use in the Principal Accountant General (A&E), West Bengal]

- (1) Certified that the name, amount of withdrawal have been checked with reference to the bill as per M.S.O.(A&E),.
- (2) Certified that the rate of pay as shown in column (1) has been verified with the amounts actually withdrawn in the bill.

Date _____

Accountant

S.O./A.A.O.

T.R. FORM NO. 51

[See T. R. 6.46]

**RECEIPTED BILL UNDER THE CENTRAL GOVERNMENT
EMPLOYEES' GROUP INSURANCE SCHEME, 1980**

D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____ Date _____
Head of Account Code _____

Received the sum of Rs. _____ (Rupees _____) being
the total of entitlement of Rs. _____ from the Insurance* Fund and/or of Rs.
_____ from the Savings Fund, accrued to _____.

Name _____ Designation _____ *Group
A/B/C/D under the Central Government Employees' Group Insurance Scheme, 1980.
Signature(s) of Recipient(s)

Date

(Name in Block Capital)

* Delete whichever is inapplicable

FOR USE IN OFFICE

(a) *Relevant biodata of the member*

1. Type of group of the member (i.e., lowest group) viz. D/C/B/A on initially joining the scheme on _____ (date)

2. Year of acquiring membership of higher group :-

* (i) C - 20__

(ii) B - 20__

(iii) A - 20__

(b) Countersigned for payment of Rs. _____ (Rupees _____) to claimant(s).
Crossed cheque/demand draft to be issued in favour of claimant(s) :

Signature _____

Date _____

Designation of D.D.O. _____

FOR USE IN TREASURY

Passed for payment of Rs. _____ (Rupees _____)

Payment through Cheque(s) No(s). _____ date _____

Examined and Entered.

Accountant / J.A.O.

P.A.O./A.P.A.O./T.O./A.T.O.

For use in the Office of the Accountant General (Audit), WB

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Auditor

SO/AAO/Audit Officer

T.R. FORM NO. 52

[See T. R. 6.46]

**RECEIPTED BILL UNDER ALL INDIA SERVICE
GROUP INSURANCE RULES, 1981**

D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____ Date _____
Head of Account Code _____

PART I

Received the sum of Rs. _____ (in words) under the All India Service Group Insurance Rules, 1981, being the total of entitlement of Rs. _____ from the *Insurance Fund and /or of Rs. _____ from the Savings Fund accrued to - Name _____ Service to which I/he* belonged _____ Designation _____ Name of State on whose cadre borne _____.

Signature(s) of Recipient(s)

Date

(Name in Block Capital)

PART II

Endorsement to be recorded by the Designated Drawing Officer of State/Union Territory or by D.D.O. of concerned Central Ministry / Department in respect of an officer on deputation to Centre.

- (a) Date on which the officer became a member of the Scheme _____
(b) Description of the event (retirement, resignation, death, etc., and date thereof _____)
(c) Countersigned for payment of Rs. _____ (Rupees _____) to claimant(s). Crossed cheque/demand draft to be issued in favour of claimant(s).

Signature _____
Date _____
Designation of D.D.O. _____
Government of _____

PART III

Endorsement to be recorded by the D.D.O. of Department of Personnel and Administrative Reforms.

Certified that the above details (including entitlement under Savings Fund) have been verified and found to be correct.

Signature _____
Date _____
D.D.O., D.P.&A.R. _____

PART IV

FOR USE IN TREASURY

Passed for payment of Rs. _____ (Rupees _____)
Payment through Cheque(s) No(s). _____ date _____

* Delete whichever is inapplicable

Examined and Entered.

Accountant / J.A.O.

P.A.O./A.P.A.O./T.O./A.T.O.

For use in the Office of the Accountant General (Audit), WB

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Auditor

SO/AAO/Audit Officer

T.R. FORM NO. 53
[See Sub-rule (1) of T.R. 6.48]

**Schedule of Recovery of Subscription under West Bengal State Government Employees Group
Insurance-cum-Savings Scheme, 1983
for the month of _____ 20__**

D.D.O. Code _____ Bill No. _____ Date _____
Name of Office _____ Token/T.V. No. _____ Date _____

Sl. No.	Name of the Department / Section of Establishment	Total number of Subscribers under the Scheme	Amount of contribution realised		
			Insurance Fund	Savings Fund	Total Contribution

Head of Account Code (Insurance Fund) _____ Rs.
Head of Account Code (Savings Fund) _____ Rs.

1. Certified that a sum of Rs. 8/- (Rupees Eight only) per month on account of contribution towards the Scheme has been deducted from the salary of each employee and that the total amount so deducted has been shown on the first page of the salary bill.

2. Certified that no deduction has been made from the salary of employees appointed on short-term vacancies, on ad-hoc basis or others excluded from the Scheme [by the exclusion clauses (a) to (h) of para 3 of the scheme].

Signature with date of Drawing Officer

For use at the Treasury

Checked and entered .

Bill Clerk

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

T.R. FORM NO. 54
[See T.R. 6.48]

Consolidated Schedule of Deposits of Insurance-cum-Savings Fund 1983 at the Treasury
in the month of _____ 20____

Name of the Treasury _____
PART - I

Total Number of D.D.Os. (i)	Total Number of employees covered by the Scheme (ii)	Amount of Deposit in the Insurance Fund during the month (iii)	Amount of Deposit in the Savings Fund during the month (iv)	Total amount of Deposit during the month (v)

Schedule of payment of Insurance-cum-Savings Fund 1983 at the _____ Treasury
in the month of _____ 20____

PART - II

Number of employees to whom payment has been made due to death (1)	Number of persons to whom payment has been made due to reasons other than death (2)	Total amount of payment made due to death		Total amount of payment made due to reasons other than death (5)	Total amount of payment from Savings Fund (4) + (5) (6)
		Insurance (3)	Savings with Interest (4)		

Treasury Officer

T.R. FORM NO. 55
[See T.R. 6.49]

D.D.O. Code _____ Bill No. _____ Date _____
 Grant No. _____ Token/T.V. No. _____ Date _____
 Head of Account Code _____

Name of Office _____

Schedule pertaining to the Credit Head '8011-Insurance and Pension Fund-00-107-West Bengal State Government Employees' Group Insurance Scheme-004-Insurance Fund 1987 and Amount received from State Government Employees under Group Insurance-cum-Savings Scheme 1987-005-Saving Fund 1987
 For the month of _____

Note : (In case the subscription remain arrears the fact should be shown in red ink in the remarks column).

Sl. No.	Group	Total No. of Employees under the Group		Contribution towards the Insurance Fund Rs.	Contribution towards Savings Fund Rs.	Total Contributions Rs.	Remarks
		Subscription to Insurance Fund only	Subscribing to Insurance Fund and Savings Fund				
1.	Group 'A'						
2.	Group 'B'						
3.	Group 'C'						
4.	Group 'D'						

Bill Clerk

Accountant

Signature of the Drawing & Disbursing Officer

- N.B. :** (a) In case of Central Government employees on deputation from the office of the Accountant General of this State or any other State the Head of Account may be indicated as “8658 - Suspense Account – 00 – 101 – PAO Suspense – PAO (Audit), Kolkata”.
- (b) In case of other Central Government Civil employees on deputation, the Head of Account may be indicated as “8658 – Suspense Account – 00 – 101 – PAO Suspense – (Name of the concerned Ministry)”
- (c) In case of Railway employees on deputation, the Head of Account may be indicated as “8658 – Suspense Account – 00 – 102 – Suspense Account – Civil – (FA & CAO of the concerned Railway).
- (d) In case of other State Government employees on deputation, the Head of Account may be indicated as “8793 – Inter-State Suspense Account – 00 – 101 – (Name of the concerned State)”.
-

For use in the Treasury

Checked and entered in the G.I.S.S. Register

Junior Accountant

Accountant / J.A.O.

*Signature of the T.O. / A.T.O. / P.A.O. /
A.P.A.O.*

Date _____

T.R.FORM NO. 56

[See Sub-rule (1) of T.R. 6.49]

**Register of Receipts of Subscription under 'West Bengal State Government Employees'
Group Insurance-cum-Savings Scheme, 1987**

Sl. No.	Name of D.D.O. or Foreign employer	Challan No. & Date Token No./ T.V.No. and Date	Number of employees			
			Group 'A'	Group 'B'	Group 'C'	Group 'D'
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Name : Treasury / Pay & Accounts Office _____ for the month of _____

Sl. No.	Name of D.D.O. or Foreign employer	Challan No. & Date Token No./ T.V.No. and Date	Amount Recovered				Total of Insurance Fund	Total of Savings Fund	Total Contributions	
			Group 'A'	Group 'B'	Group 'C'	Group 'D'				
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Dealing Assistant			Accountant			Treasury Officer				

T.R.FORM NO. 57

[See T.R. 6.49]

Schedule of Payments in case of death while in service or retirement/resignation under Group Insurance-cum-Savings Scheme, 1987

Name of the Treasury / Pay & Accounts Office		Payments for the month _____												
Date of payment	Voucher No. and Date	Name of D.D.O.	Group 'A'			Group 'B'			Group 'C'			Group 'D'		
			No. of death	Insur-ance	Sav-ings	No. of death	Insur-ance	Sav-ings	No. of death	Insur-ance	Sav-ings	No. of death	Insur-ance	Sav-ings
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Insurance	Savings	Payments in case of retirement/resignation												Total of Savings fund	Remarks													
		Group 'A'			Group 'B'			Group 'C'			Group 'D'																	
(16)	(17)	No. of persons	Savings Fund	(18)	No. of persons	Savings Fund	(19)	No. of persons	Savings Fund	(20)	No. of persons	Savings Fund	(21)	No. of persons	Savings Fund	(22)	No. of persons	Savings Fund	(23)	No. of persons	Savings Fund	(24)	No. of persons	Savings Fund	(25)	(26)	(27)	

Dealing Assistant

Accountant

Treasury Officer

T.R.FORM NO. 58

[See T.R. 6.49]

Consolidated Schedule of Receipts and Payments of West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1987

Name of the Treasury _____

Receipts in the month of _____

Group	No. of employees	Insurance Fund	Savings Fund	Remarks
Group 'A'				
Group 'B'				
Group 'C'				
Group 'D'				
Total				

Payments in the month of _____

(A) *In case of death while in service :*

Group	No. of death	Insurance Fund	Savings Fund	Remarks
(1)	(2)	(3)	(4)	(5)
Group 'A'				
Group 'B'				
Group 'C'				
Group 'D'				
Total				

(B) *In case of retirement/resignation etc.*

Group	No. of persons retired / resigned etc.	Savings Fund	Total Payment from Savings Fund (4) + (8)	Remarks
(6)	(7)	(8)	(9)	(10)
Group 'A'				
Group 'B'				
Group 'C'				
Group 'D'				
Total				

Dealing Assistant

Accountant

Signature of Pay & Accounts Officer/
Treasury Officer

T.R.FORM NO. 59

[See T.R. 6.49]

Plus-Minus Memorandum of West Bengal State Government Employees' Group Insurance Scheme, 1983 / 1987 *

Name of the Treasury _____

Memorandum of Savings Fund & Insurance Fund (*Plus-Minus Memorandum*)

Insurance Fund for _____ 20__

Balance from the last month	Additions to balance this month	Total	Deductions from balance	Balance at the end of each month	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Savings Fund for _____ 20__

Balance from the last month	Additions to balance this month	Total	Deductions from balance	Balance at the end of each month	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

Dealing Assistant

Accountant

*Signature of Pay & Accounts Officer/
Treasury Officer*

* Separate Plus Minus Memo should be used for G.I. 83 & G.I. 87.

T.R.FORM NO. 60
[See T.R. 6.48 and T.R. 6.49]

Bill for withdrawal from West Bengal Government Employees' Group Insurance-cum-Savings Scheme, 1983 / 1987* – For Savings Fund
For the month of _____ 20__)

D.D.O. Code _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____ Date _____
Head of Account Code _____

Name of the Government employee with office designation held on the day before the day of cessation of employment	No. and date of letter sanctioning payment	Amount payable from Savings Fund with interest

#Name of Payee(s) _____ Rs. _____

Net amount for payment Rs. _____ (Rupees _____)

Signed : Bill Clerk Accountant Signature & designation of D.D.O.

Station : _____

Date : _____ 20__

For use at the Treasury

Pay Rs. _____ (Rupees _____)

Examined and entered.

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), WB

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Auditor

SO/AAO/Audit Officer

* Strike out which is not applicable

In case of Death mention the name of each payee with amount payable to each.

T.R.FORM NO. 61
[See T.R. 6.48 and T.R. 6.49]

**Bill for withdrawal from West Bengal Government Employees' Group
Insurance-cum-Savings Scheme, 1983 / 1987* (Insurance Fund) in respect of
subscriber of his demise while in service for the month of _____ 20__**

D.D.O. Code No. _____ Bill No. _____ Date _____
Grant No. _____ Token/T.V. No. _____
Head of Account Code No. _____ Date _____

Name and Designation of the Government employee	No. & date of letter sanctioning the amount	Amount payable
		Insurance Fund Total Rs.

#Name of Payee(s) _____ Rs. _____

Net amount for payment Rs. _____ (Rupees _____)

Signed: Bill Clerk Accountant Signature & designation of D.D.O.

Station : _____

Date : _____ 20__

For use at the Treasury

Pay Rs. _____ (Rupees _____)

Examined and entered.

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

For use in the Office of the Accountant General (Audit), WB

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Auditor

SO/AAO/Audit Officer

* Strike out which is not applicable

In case of Death mention the name of each payee with amount payable to each.

T.R.FORM NO. 62

[See T.R. 6.49]

Annual Statement for 20__ showing the number of persons subscribing to the Group Insurance Scheme and the number for whom payments were made.

Year of the Report :

PART I

No. of the employees subscribing to the Group Insurance Scheme at the composite rate:

In April 20__ (Previous year)					In April 20__ (Current year)				
Group A	Group B	Group C	Group D	Total Cols. (1 to 4)	Group A	Group B	Group C	Group D	Total Cols. (6 to 9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

PART II

No. of cases in which payments were made during the previous year 20__ because of (i) death and (ii) other cases :

(i) death

Group A	Group B	Group C	Group D	Total (Cols. 11 to 14)
(11)	(12)	(13)	(14)	(15)

PART III

(ii) Other cases

Group A	Group B	Group C	Group D	Total (Cols. 16 to 19)
(16)	(17)	(18)	(19)	(20)

T. R. FORM NO. 63

[See Rule 10 & Rule 11 of Part—I, Appendix 5]

Certificate of Consolidated Treasury issue _____ (division)
for the month of _____ 20__

Name of the Treasury _____

Division Code _____

Head of Account Code _____

Particulars of Cheques encashed (to be filled in by the Treasury)			
L.O.C. Cheque No	Date of payment i.e. date of encashment and incorporation in treasury accounts	Treasury Voucher No.	Amount
(1)	(2)	(3)	(4)
			Total _____

In hereby certify that the total issues made from the treasury on
cheque drawn against the account of the Officer-In-Charge-----
----- Division during (month/year) amounted to Rs.-
----- Rupees ----- (in words).

Signed

Accountant/J.A.O.

Date _____ 20__

T.O./A.T.O./P.A.O./A.P.A.O.

Date _____ 20__

T. R. FORM NO. 64

[See Rule 10 of Part I & Rule 4 of Part II of Appendix 5]

Certificate of Consolidated Treasury Receipt of _____ (division) for the month of _____ 20 ____

Name of the Treasury _____

Division Code _____

Head of Account Code _____

Date of receipt by bank and incorporated in treasury accounts	By whom remitted	Challan Number	Amount remitted
			Total

Received from the Officer-in-Charge of _____ Division the sum of Rs. _____ as detailed above for credit to the remittance head of the Division.

Signed

s

Accountant/J.A.O.

Date _____ 20 ____

T.O./A.T.O./P.A.O./A.P.A.O.

Date _____ 20 ____

T. R. FORM NO. 64

[See Rule 5 of Part I & Part II and Rule 11 of Part I of Appendix 5]

**Consolidated Receipt-cum-Schedule of _____ (division) for the month
of _____ 20__**

D.D.O. Code _____

Grant No. _____

Head of Account Code _____

_____ Treasury					From the Division
Received from the Officer-in-Charge of _____ Division the sum of Rs. _____ as detailed below for credit to the _____ Department.					Number of credit item and the date of entry in Divisional Account
Date of remittances to Bank	Name of Treasury	By whom remitted	Number of Challan	Amount remitted	

Checked and verified.

Signed

Divisional Accountant/
Divisional Accounts Officer

Countersigned

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

Divisional Officer

_____ Division

Date _____ 20__

Date _____ 20__

T. R. FORM NO. 65

[See Para 5(c) of Appendix 18]

(Adopted from FORM M (8) of West Bengal Estate Acquisition Rules, 1954)

RECEIPT/BILL FOR ANNUAL INSTALMENT OF THE PRINCIPAL AND INTEREST ON WEST BENGAL ESTATE ACQUISITION BONDS/INTEREST ON OTHER GOVERNMENT PROMISSORY NOTES, BONDS

Grant No.
 D.D.O. Code
 T.No./T.V. No.
 Date

Bill no.....dated..... Receipt no. *

Head of account (code)

Received from the Government Treasury at the annual instalment of the principal with interest due on the West Bengal Estate Acquisition Compensation BONDS /INTEREST ON % west Bengal LOAN BOND/West Bengal PROMISSORY NOTES as noted below :-

No. of bond	Amount of each bond	Amount of yearly instalment#		Number of yearly instalment(s) due	Total amount due#		Date upto which instalment is due	Name and address of the holder of the bond
		Principal	Interest		Principal	Interest		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.		Rs.	Rs.		

\$Deduct Income Tax

At %

Surcharge.....

Net amount payable.

Total

Total Received (.....)

Signature

(State whether holder or holder's attorney or administrator)

Received payment

Passed for Payment of Rs.

Date.....

Signature of the DDO.

FOR USE IN TREASURY			
Treasury voucher No. and Date	Classification of charts on account of-		Total
	Principal under head "6003-Internal debt of the state government- 00-106-compensation & other bonds (charged)-56- repayment of loans" @	Interest under head "2049-Interest Payment-60-interest on other obligations- 701-miscellaneous- non-plan-006- interest on West Bengal Estate Acquisition Compensation Bonds-50- othercharges " @	
1	2	3	4
	Rs.	Rs.	Rs.

Pay Rs..... (in figures as well as in words) only as specified above.

.....
Treasury Officer
Treasury

*Herein insert the receipt no. as given in the acknowledgement in GSM 17A by the Treasury.

#SEPARATE RECEIPT/BILL SHOULD BE PREPARED AND SUBMITTED TO THE TREASURY FOR EACH OF PRINCIPAL AND INTEREST PORTION OF INSTALMENT SINCE PRINCIPAL AND INTEREST ARE DEBITBLE TO DISTINCTLY SEPARATE HEADS OF ACCOUNT.

\$INCOME TAX SHOULD NOT BE RECOVERED FROM THE PRINCIPAL PORTION OF THE INSTALMENTS INCOME TAX IS TO BE RECOVERED FROM THE INTEREST PORTION OF THE INSTALMENTS.

@The heads of account as mentioned here are applicable to the payment of principal and interest on West Bengal Estate Acquisition Bonds. For other bonds and promissory notes payment of West Bengal state government the respective payment should be booked under the appropriate heads of account as applicable.

T. R. FORM NO. 66

[See T.R. 8.17(1)]

**ACQUITTANCE ROLL
(Payment of Salary by Cash)**

Acquittance Roll of Permanent / Temporary Establishment for pay:

Department : Bill No. & Date
Establishment : T.V.No. & Date
D.D.O. Name :
Pay Month & Year:

Sl. No.	Name & Designation Provident A/c No.	Net Salary		Dated signature (with stamp where necessary, unpaid items to be noted as such and attested)	Out-Of-Accts. Deductions for Co-Operative / SBI- H.B.Loan	Net Amount Payable
		Rs.	P.			
				Total unpaid Rs..... Rupees		

Passed for
Rs.....(Rupees.....) on
the authority of Establishment Bill of

(in figures)

(in words)

.....for

Cashier

Drawing Officer

T.R. FORM NO. 67
[See T.R. 8.17(7)]

NAME OF THE OFFICE

REGISTER OF UNDISBURSED PAY AND ALLOWANCES, ETC.

Sl. No.	Bill No. and date	Net amount of the bill		Date of encashment	Total amount remaining undisbursed		Particulars of the amount shown in Col.5		Dated initials of the D.D.O.	Date of disbursement	Dated initials of the DDO	Remarks
							Name	Amount				
1	2	3		4	5		6	7	8	9	10	11
		Rs.	P.		Rs.	P.		Rs.	P.			

--ACTION POINTS --

- In this Register an account of undisbursed pay and allowance is kept.
- Entries of the total and particular amounts of undisbursed pay and allowances may be made against each bill serially and subsequent payments thereof entered in the appropriate columns of the Register.
- From this Register and abstract of amounts remaining undisbursed for three months should be prepared to ensure their refund, either in cash or by short drawal from the next bill.

By order of the Governor,

(Samar Ghosh)
*Principal Secy. to the Govt. of West Bengal
and Secy. to the Finance Department.*

=====

Concordance showing the sources of the new rules in the West Bengal Treasury Rules 2005 with reference to the old Treasury Rules and the Subsidiary Rules thereunder.

This concordance has been compiled solely for the purpose of assisting reference and no expression used should be considered as in any way interpreting the rules. In view of the restructuring of the entire rules, the Subsidiary Rules have been integrated with the Treasury Rules. In some cases the 'Remarks' column have been left blank where the old Rules and new Rules remain same or have some minor changes.

The following abbreviations have been used in this concordance: -

T.R. (Old) stands for Treasury Rules, West Bengal, 1965 and Subsidiary Rules thereunder
T.R. (New) Stands for Treasury Rules, 2005.
T.R. Stands for Treasury Rules
S.R. Subsidiary Rules framed under Treasury Rules, 1965.

Sl.No	T.R. (Old)	T.R. (New)	Remarks
1	T.R.1	T.R1.01 to T.R.1.02	
2	T.R.1A	T.R.1.03	
3	T.R.2	T.R.1.04	
4	T.R.3	T.R1.05 to T.R.1.06	The existing rule modified with reference to the term "Public Accounts" as per provision of the Constitution of India and for the conversion of non-banking treasuries into bank treasuries
5	T.R.4	2.01 to 2.14	In view of conversion of all the sub-treasuries into full-fledged treasuries as an independent unit and bi-furcation of most of the treasuries at the district headquarters and a few at the sub-divisional headquarters as independent treasuries.
6	T.R.5	Deleted	This rule has been deleted since there is no sub-treasury.
7	T.R.6	2.16 to 2.19	Due to setting up of the office of the Directorate of Treasuries and Accounts in 1972 as nodal and controlling authority in respect of treasury operation and setting up of the Directorate of Pension, Provident Fund and Group Insurance in 1981
8	T.R.7	3.01 to 3.03	Rule has been revised as the system of departmental receipt for departmental expenditure has been abolished in most of the cases.
9	T.R.8	T.R3.04	In accordance with constitutional provision, the term 'Public Account' has been replaced by the term 'Government Account'
10	T.R.9	T.R3.05	
11	T.R.10	T.R3.06	
12	T.R.11	T.R3.07 to T.R.3.08	These rules relate to custody of money by the Drawing and Disbursing Officer for which detail procedure will be incorporated in the new 'West Bengal Financial Rules'
13	T.R.12	T.R4.001	The term "Cognate expression" is dropped for simplification.
14	T.R.13	T.R4.002	
15	T.R.14	T.R4.003	
16	T.R.15	T.R4.004 to T.R.4.005	
17	T.R.16	T.R4.006	The rule has been modified due to abolition of sub-treasuries and introduction of system for presenting separate bills for drawal of fund from different major heads for proper accounting

Sl. No	T.R. (Old)	T.R. (New)	Remarks
18	T.R.17	T.R4.007	Some changes have been made to guard against double drawal, once on the basis of the attested copy of the sanction order and again on the basis of the original sanction order.
19	T.R.18	T.R4.008	After setting up the office of the D.T.A the arrangement for seeking clarification on disputable claims have been entrusted with the D.T.A. W.B instead of A.G.W.B.
20	T.R.19	T.R4.009	
21	T.R.20	T.R4.010	
22	T.R.21	T.R4.011	
23	T.R.22	T.R4.012	The self-drawing system has been dispensed with in the cases of M.I.Cs, M.L.As, and High Court Judges. In no other state such system is in vogue. Even in case of Judges of Supreme Court the salary is drawn by the Registrar of Supreme Court.
24	T.R.23	T.R4.013	
25	T.R.23A	DELETED	The rule has been covered in T.R.4.004.
26	T.R.24	T.R4.014	Role of D.T.A in controlling the payment has been incorporated in the new rule.
27	T.R.25	T.R4.015	
28	T.R.26	T.R4.016	
29	T.R.27	DELETED	Such power is no longer necessary due to advancement in communication network.
30	T.R.28	T.R4.017	The new provision has been incorporated due to introduction of system of payment through cheques in treasuries and payment of pension through public sector banks at treasuries.
31	T.R.29	T.R4.018 to T.R.4.019	.
32	T.R.30	T.R7.01	The rule has been changed due to abolition of non-bank treasury.
33	NEW	T.R7.02	The new provision has been incorporated due to conversion of non-bank treasury into bank treasury with introduction of cheque system remittance or payment from one treasury's jurisdiction to another treasury within or outside the State.
34	T.R.31	T.R8.01	
35	T.R.32	T.R8.02 to T.R.8.04	
36	T.R.33	T.R7.03 to T.R.7.05	Office of the Controller General of Accounts Ministry of Finance, Government Of India came in to being after the last revision of the rule. Thus the new rule has been drafted in accordance with the provision of article 150 of the Constitution of India.
37	T.R.34	T.R7.06	
38	T.R.35	T.R7.07 to T.R.7.012	T.R.7.08 has been framed on the basis of Memorandum No.-3039-F dated 19 th .March 1984 issued from Finance Department Government of West Bengal, on the basis of instruction from Government of India.
39	T.R.36	DELETED	The system is no longer in use
40	T.R.37	DELETED	The system is no longer in use
41	T.R.38	T.R9.01	
42	T.R.39	T.R9.02	
43	T.R.40	T.R9.03	
44	T.R.41	T.R9.04	

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	1	Deleted	
	2	T.R.2.20 to T.R.2.21	
	3	T.R.2.22	
	4	T.R.2.23	The rule has been restructured taking into view the conversion of all non-bank treasuries into banking treasury
	5	T.R.2.24	
	6	T.R.2.25 to T.R.2.26	
	7	T.R.2.27	
	8	T.R.2.28	
	9	T.R.2.29	
	10	Deleted	The S.R. has been deleted due to abolition of non-bank treasury.
	11	Deleted	The S.R. has been deleted due to abolition of non-bank treasury
	12	T.R.2.30	
	13	Deleted	The S.R. has been deleted due to abolition of sub-treasuries in the State
	14	Deleted	The S.R. has been deleted due to abolition of non-bank treasury
	15	Deleted	The S.R. has been deleted due to abolition of non-bank treasury
	16	T.R.2.31	Note of S.R.16 has been deleted due to abolition of non-bank treasury. The existing S.R.375 to 383 have been integrated with this rule for keeping treasury accounts procedure in a single rule.
	17	T.R.2.32	
	18	Deleted	The S.R. has been deleted due to abolition of sub-treasuries in the State
	19	Deleted	The S.R. has been deleted due to abolition of sub-treasuries in the State
	20	T.R.2.33	The S.R. has been revised due to abolition of non-bank treasury
	21	T.R.2.34	The S.R. has been revised due to conversion of all sub-treasuries as independent Accounting unit in the State
	22	Deleted	This rule has been deleted, due to abolition of non-bank treasury and sub-treasury in the State.

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	23	T.R.2.35	
	24	T.R.2.36	
	25	T.R.2.37	
	NEW	T.R.2.38	
	26	Deleted	Integrated with T.R.2.07
	27	Deleted	Integrated with T.R.2.07
	28	Deleted	Integrated in chapter 2 under section on General Organisation.
	29	Deleted	Due to abolition of non-bank treasury.
	29A*	Deleted	Due to abolition of non-bank treasury.
	30	Deleted & taken to WBFR	Detailed procedure will be provided in West Bengal Financial Rule as these rules are guidelines for handling departmental cash by Departmental Officers and D.D.O.
	31	Deleted & taken to WBFR	Detailed procedure will be provided in West Bengal Financial Rule as these rules are guidelines for handling departmental cash by Departmental Officers and D.D.O.
	32	Deleted	Detail procedure will be incorporated in the revised West Bengal Financial Rules as these rules are the guidelines for handling departmental cash by Departmental Officers and D.D.O.
	33	T.R.3.07	The S.R. has been revised slightly as per present practice.
	34	T.R.3.08	
	35	T.R.3.09	
	36	Deleted	Detailed procedure will be provided in West Bengal Financial Rule as this relates to handling of cash by D.D.O.
	37	Deleted & taken to WBFR	Detailed procedure will be provided in West Bengal Financial Rule as these rules are guidelines for receipt of departmental cash by Departmental Officers and D.D.Os.
	38	Deleted & taken to WBFR	Detailed procedure will be provided in West Bengal Financial Rule as these rules are guidelines for maintenance of receipt books by Departmental Officers and D.D.O.s
	39	Deleted & taken to WBFR	Detailed procedure will be provided in West Bengal Financial Rule as these rules are guidelines for use of receipt books by departmental cash by Departmental Officers and D.D.O.s
	40	T.R.3.10	
	41	T.R.3.11	
	42	T.R.3.12	The words “the treasury” have been deleted, as non bank treasuries have been abolished in the State..
	43	T.R.3.13	The note has been deleted, as the system is no longer in vogue.

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	44	T.R.3.14	
	45	Deleted	At present treasury do not supply service postage stamps; hence the rule has been deleted.
	46	Deleted	The provision of existing subsidiary Rules 46 to Rules 50 has duly been incorporated in T.R. 3.06
	47	Deleted	The provision of existing subsidiary Rules 46 to Rules 50 has duly been incorporated in T.R. 3.06
	48	Deleted	The provision of existing subsidiary Rules 46 to Rules 50 has duly been incorporated in T.R. 3.06
	49	Deleted	The provision of existing subsidiary Rules 46 to Rules 50 has duly been incorporated in T.R. 3.06
	50	Deleted	The provision of existing subsidiary Rules 46 to Rules 50 has duly been incorporated in T.R. 3.06
	51	T.R.3.15	
	52	Deleted	The existing S.R. 52 and S.R.53 has been deleted since the is not required to pass challan for depositing Government money into Government Account. And non-bank treasuries have been abolished.
	53	Deleted	The existing S.R. 52 and S.R.53 has been deleted since the is not required to pass challan for depositing Government money into Government Account. And no-bank treasuries have been abolished.
	54	Cancelled	This rule stands cancelled in old Treasury Rules.
	55	Deleted	The provision of existing subsidiary Rules 55 has duly been incorporated in T.R. 3.06
	56	Deleted	At present treasury do not supply service postage stamps; hence the rule has been deleted.
	57	Deleted	The provision of existing subsidiary Rules 57 has duly been incorporated in T.R. 3.06
	58	Deleted	At present examination fees are not received at the treasuries.
	59	Deleted	Integrated with T.R. 3.15
	60	Deleted	The S.R. has been deleted due to abolition of sub-treasuries in the State
	61	Deleted	The S.R. has been integrated with T.R.3.06.
	62	Deleted	The rule has been integrated with T.R.3.06.
	63	Deleted	Will be taken to WBFR as it relates to handling of cash at the hands of the D.D.Os
	64	Deleted	Will be taken to WBFR as it relates to handling of cash at the hands of the D.D.Os
	65	Deleted	Will be taken to WBFR as it relates to handling of cash at the hands of the D.D.Os
	66	T.R.2.39	
	67	T.R.2.40	
	68	Deleted	Stands deleted in old Treasury Rules.

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	69	T.R.2.41	
	70	T.R.2.42	
	71 to 81	Deleted	Since all the non-bank treasuries in the State have been converted into banking treasuries hence S.R.71 to S.R.81 have been deleted.
	82	T.R.5.12	The word 'Public Account' has been substituted by 'Government Account'.
	83	T.R.4.020	The rule has been modified with the introduction of 'Cheque system of payment' in the treasuries.
	84	Deleted	The rule has been deleted due to abolition of the system of self -drawing by some officers
	85	T.R.4.021	
	86	Deleted	The S.R. has been deleted due to abolition of sub-treasuries in the State
	87	T.R.4.022	S.R.140 has been amalgamated with this rule
	88	Deleted	Integrated with T.R. 4.195
	89	T.R.4.022	
	90	T.R.4.024	
	91	Deleted	The rule has been deleted as the system is no longer in vogue
	92	T.R.4.025	
	93	T.R.4.026	
	94	Deleted	Integrated with T.R.4.070.
	95	T.R.4.027	
	96	T.R.4.028	
	97	T.R.4.029	
	98	T.R.4.030	
	99	T.R.4.031	
	100	T.R.4.032	
	101	T.R.4.033	
	102	T.R.4.034	
	103	T.R.4.035	
	104	T.R.4.036	
	105	T.R.4.037	
	106	T.R.4.038	
	107	Deleted	Since there is no system of issuing cheques by subordinate officer, the rule is deleted. System of Cheque drawing has been incorporated in T.R.4.033
	108	T.R.4.039	
	108A	T.R.4.040	

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	109*	T.R.4.041	
	110	T.R.4.042	
	111*	T.R.4.043	
	112*	T.R.4.044	
	113	T.R.4.045	
	114	T.R.4.046	
	115	T.R.4.047	
	116	T.R.4.048	
	117	Deleted	The S.R. has been deleted due to abolition of sub-treasuries in the State
	118	T.R.4.049	
	119	T.R.4.050	
	120	T.R.4.051	
	121	Deleted	All the non-bank treasuries in the State have been converted into banking treasuries; hence the rule has been deleted.
	122	T.R.4.052	
	123	T.R.4.053	
	124	T.R.4.054	
	125	T.R.4.055	
	126	T.R.4.056	
	127	T.R.4.057	
	128	T.R.4.058	
	129	Deleted	Integrated with T.R.4.059.
	130	T.R.4.059	
	131	T.R.4.060	
	132	Deleted	All payments in treasuries are made by cheque hence rule has been deleted.
	133	Deleted	Endorsement of bill i.e. payment of bills directly to the payee other than the D.D.O. has been discontinued in treasuries, hence the rule has been deleted.
	134	T.R.4.061	
	135	T.R.4.062	
	136	T.R.4.063	
	137	Deleted	The self-drawing by erstwhile gazetted officers has been dispensed with, hence the rule has been deleted
	138	Deleted	The self-drawing by erstwhile gazetted officers has been dispensed with, hence the rule has been deleted
	139	T.R.4.064	
	140	Deleted	Integrated with T.R. 4.156

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	141	Deleted	No such return is required to be furnished except for pension and stamps for which separate provision has been made
	142 to 146	Deleted	Integrated with T.R. 4.033 to T.R. 4.051
	147	Deleted	Integrated with T.R. 4.033 to T.R. 4.051
	148	Deleted	Due to abolition of non bank treasuries in the State
	149	Deleted	Due to abolition of non bank treasuries in the State
	150	T.R.4.065	
	151	T.R.4.066	
	152 to 157	Deleted	These Rules have been deleted due to abolition of sub-treasuries in the State and no cash order is issued by treasuries at present.
	158	T.R.4.067	
	159	T.R.4.068	
	160	T.R.4.069	
	161	T.R.4.070	
	162	T.R.4.071	
	163	T.R.4.072	
	163A	Deleted	The detailed procedure will be provided in W.B.F.R. as this is a provision meant for D.D.O.
	164	T.R.4.073	
	165	T.R.4.074	
	166	T.R.4.075	
	167	Deleted	S.R.166 and S.R.167 have been merged and incorporated in T.R.4.075
	167A	T.R.4.076	
	168	T.R.4.077	
	169*	T.R.4.078 to T.R.4.079	
	170*	T.R.4.081	
	171	Deleted	The rule has been deleted as the responsibility for issuing L.P.C. has been given to D.D.O. in a separate rule.
	172	T.R.4.082	
	173	T.R.4.083	
	174	T.R.4.084	
	175	T.R.4.085	
	176	Deleted	The self-drawing by erstwhile gazetted officers has been dispensed with, hence the rule has been deleted
	177	T.R.4.086	
	178	Deleted	The practice has been dispensed with.
	179	T.R.4.087	
	180	Deleted	Stands deleted in old Treasury rules.

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	181	T.R.4.088	
	182 to 183	Deleted	Stand deleted in old Treasury Rules.
	184	T.R.4.089	
	185	T.R.4.090	
	186	Deleted	The system of Self drawal has been dispensed with and hence the rule has been deleted
	187	T.R.4.091	
	188	T.R.4.092	
	Annexure-A	Deleted	In view of major changes in Banking Regulation Act, 1949 relating to status of banks the Annexure has been deleted.
	189 to 201	Deleted	The system of Self drawing by erstwhile gazetted officer has been dispensed with and hence these rules have been deleted
	202	T.R.4.093	
	203	T.R.4.094	
	204	Deleted	The system is no longer in vogue
	205	T.R.4.095	
	206	T.R.4.096	
	207	T.R.4.097	
	208	Deleted	Except the workers who are paid out of office contingencies/office expenses all employees name should appear in the pay bill form, hence deleted
	209	T.R.4.098	
	210	T.R.4.099	
	211	T.R.4.100	
	212	T.R.4.101	
	213	Deleted	This system is no longer in practice.
	214	Deleted	In view of the decision of the Government to dispense with pre-condition of crossing efficiency bar for earning increment the rule is deleted
	215	T.R.4.103	
	216	Deleted	The rule has been amalgamated with T.R.4.024
	217	T.R.4.104	
	218	T.R.4.105	
	219	T.R.4.106	
	220	Deleted	The practice of drawing T.A. bill before counter signature is no longer valid, hence the rule has been deleted.
	221	Deleted	There is no separate procedure for drawal of T.A. bill by the touring officers of the Public Works/Irrigation & Waterways or other engineering Departments; hence the rule has been deleted.
	221A	T.R.4.107	
	222	Deleted	The benefit of passages no longer exists
	223	T.R.4.108	

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	224	T.R.4.109	
	225	T.R.4.110	
	226	T.R.4.111 to T.R.4.113	
	227	T.R.4.114	
	228	T.R.4.115	
	229	T.R.4.116	
	230	T.R.4.117	
	231	T.R.4.118	
	232	T.R.4.119	
	233	T.R.4.120	
	234	T.R.4.121	
	235	T.R.4.122	
	236	T.R.4.123	
	237	T.R.4.123 to T.R.4.124	
	238	T.R.4.126	
	239	T.R.4.127	
	240	T.R.4.128	
	241	T.R.4.129	
	241A	T.R.4.130	
	241B	T.R.4.131	
	241C	T.R.4.132 to T.R.4.133	
	242	Deleted	Endorsement of bill i.e. payment of bills directly to the payee other than the D.D.O. has been discontinued in treasuries hence the rule has been deleted.
	243	T.R.4.134	
	244	Deleted	The rule has been integrated with T.R.4.135.
	245	T.R.4.135	
	246	T.R.4.136	
	247	T.R.4.137	
	248 to 252	T.R.4.138	The rules has been revised by provisions of Memo No9510-F dated 9 th .August,1983 suitably modifying the procedure of submission of adjustment bill without countersignature of the controlling officer
	253	Deleted	The rule has been incorporated in T.R.4.137
	254	Deleted	In view of admissibility of drawing Travelling Allowance advance to all officers the rule has been deleted

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	255	T.R.4.139	
	256	T.R.4.140	
	257	Deleted	At present treasury do not supply service postage stamps, hence the rule has been deleted
	258	T.R.4.160	
	259	T.R.4.161	
	260	T.R.4.162	
	261	T.R.4.163	
	262	T.R.4.164	
	263	T.R.4.165	
	264 to 266	Deleted	The rules have no relevance under the present system of payment of pension.
	267	T.R.4.166	
	268	T.R.4.167	
	269	Deleted	These are recorded in Bank-wise Pension Payment Register hence maintaining of special register is not necessary, hence the rule is deleted.
	270	T.R.4.168	
	271	T.R.4.169	
	272	T.R.4.170	
	273 to 274	T.R.4.171	
	275	Deleted	This is no longer in practice. Payment is made like pensioners.
	276	T.R.4.172	
	277	T.R.4.173	
	278	T.R.4.174	
	279	T.R.4.175	
	279A	T.R.4.176	
	280	T.R.4.177	
	281	T.R.4.178	
	282	T.R.4.179	
	283	Deleted	In all cases pension is determined so this rule has no relevance.
	284	T.R.4.180	
	285	T.R.4.181	
	286	Deleted	This is no longer in practice.
	287	T.R.4.182	
	288	T.R.4.183	
	289	T.R.4.184	
	290	T.R.4.185	
	291	T.R.4.186	
	292	T.R.4.187	
	293	T.R.4.188	
	294	T.R.4.189 to T.R.4.190	
	295 to 296	Deleted	Integrated with T.R.4.161 and T.R.4.171.

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	297	T.R.4.191	
	298	T.R.4.192	
	299	T.R.4.193	
	300	Deleted	Stands deleted in old Treasury Rules.
	New	T.R.4.141	
	301	T.R.4.142	
	302	Deleted	Purchase through Indian stores Department has since been discontinued.
	303	T.R.4.143	
	304	T.R.4.144	
	305	T.R.4.145	
	306	T.R.4.146	
	307 to 309	Deleted	Treasury has no role in making payment for such purchases, hence the rules have been dispensed with and new detailed procedure will be incorporated in W.B.F.R. on the basis of revised order issued by Government Of India.
	310	T.R.4.147	
	311	T.R.4.148	
	312	T.R.4.149	
	313	T.R.4.150 to T.R.4.151	
	314 to 316	T.R.4.152	
	317 to 318	T.R.4.153	
	319	T.R.4.154	
	320	T.R.4.155	
	321	T.R.4.156	
	322	T.R.4.157	
	323	T.R.4.158	
	324	T.R.4.159	
	325	T.R.4.199	
	326	T.R.4.200	
	327	T.R.4.201	
	328	T.R.4.202	
	329	Deleted	Integrated with T.R.4.199 to T.R.4.201.
	329A	T.R.4.203	
	330 to 330A	T.R.4.194	
	331	Deleted	Integrated with T.R.4.196..
	332	T.R.4.195	
	333	Deleted	This is no longer in practice.
	334	T.R.4.196 to T.R.4.197	
	335	T.R.4.198	

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	336	T.R.4.204	
	337	T.R.4.216	
	338 to 339	T.R.4.217	
	340 to 341	Deleted	The system of payment of commission to the Registrar is not in vogue, hence the rules have been deleted.
	342	T.R.4.218	
	343	T.R.4.219	
	344	T.R.4.220	
	345	T.R.4.221	
	346	T.R.4.222	
	347	T.R.4.223	
	New	T.R.4.224	
	348 to 349	Deleted	
	350	Deleted	Integrated with T.R. 2.11
	350A	Deleted	Integrated with T.R. 2.11
	351	Deleted	Integrated with T.R. 2.11
	352	Deleted	Integrated with T.R. 2.11
	353 to 357	Deleted	Integrated with T.R. 2.11
	358	T.R.6.35	
	359 to 366	Deleted	This is no longer in practice.
	367	T.R.4.205	
	368	T.R.4.206	
	369	T.R.4.207	
	370	T.R.4.208	
	371	T.R.6.24	
	372	T.R.6.25	
	373 to 374	Deleted	S.R.373 is integrated with T.R.6.30 to T.R.6.32.S.R.374 is no longer in practice.
	375 to 382	Deleted	Integrated with T.R. 2.31
	383	Deleted	This is not now applicable for abolition of non-bank treasuries.
	384	T.R.4.209	
	385	T.R.4.210	
	386	T.R.4.211	
	387	T.R.4.212	
	388	T.R.4.213	
	389	T.R.4.214	
	390	T.R.4.215	
	391	T.R.6.37	
	392	T.R.6.38	
	393 to 394	Deleted	There is no existence of 'Superior Service' (India), West Bengal Uncovered Service Family Pension Fund and Hindu family Annuity fund these rules have been deleted
	395	T.R.6.39	
	396	T.R.6.40	

Sl.No	S.R. (Old)	T.R. (new)	Remarks
	397	T.R.6.41	
	397A	T.R.6.42	
	398	T.R.6.43	
	399	T.R.6.44	
	400	T.R.6.45 to T.R.6.49	
	401	T.R.6.01	
	402	T.R.6.02	
	403	Deleted	Integrated with T.R.3.06, T.R.6.24, T.R.6.25.
	404	T.R.6.03	
	405	T.R.6.04	
	406	T.R.6.05	The Collectors are no longer required to receive money from an 'Indian State', which was in existence in the pre-independence era.
	407	T.R.6.06	
	408 to 409	T.R.6.07	
	410	T.R.6.08	
	411	T.R.6.09	
	412	T.R.6.10	
	413	T.R.6.11	
	414 to 416	T.R.6.12	
	417	T.R.6.13	
	418	T.R.6.14	
	419	Deleted	This is no longer in practice.
	420	T.R.6.15	
	421	Deleted	This Rule have been deleted due to abolition of sub-treasuries in the State
	422	T.R.6.16	
	423	Deleted	Integrated with T.R.6.16
	424	T.R.6.17	
	425	T.R.6.18	
	426	T.R.6.19	
	427	T.R.6.20	
	428	T.R.6.21	
	429	T.R.6.22	
	430	Deleted	The rule is basically a guide to Civil Courts for handling petty sums received from the suitors by them. This rule is not relevant to treasury activities, hence deleted.
	431	Deleted	There is no system of handling court deposit through the P/L. Account opened in the Treasury.
	432	Deleted	The rule is basically a guide to the officers of the Court and is not relevant to treasury activities, hence deleted
	433	T.R.6.23	

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	434 to 435	Deleted	Integrated with T.R. 6.08 and T.R. 6.09
	436	T.R.6.26	
	437	T.R.6.27	
	438	T.R.6.28	
	439	T.R.6.29	
	440	T.R.6.30	
	441	T.R.6.30	
	442	T.R.6.32	
	443	T.R.6.33	
	444	T.R.6.34	
	445	T.R.6.36	
	446	T.R.5.01	
	447	T.R.5.02	
	448	T.R.5.03	
	449	T.R.5.04	
	450	T.R.5.05	
	451	T.R.5.06	
	452	Deleted	The system has since been abolished, hence the rule has been deleted
	453	T.R.5.07	
	454	T.R.5.08	
	455	T.R.5.09	
	456	T.R.5.10	
	457	T.R.5.11	
	458 to 515	Deleted	All the Subsidiary Rules made under old T.R. in chapter IX from S.R.458 to S.R.515 have become redundant in view of the conversion of all treasuries into banking treasuries. Hence these Subsidiary rules have been deleted. Only old S.R.462 has been retrieved in its present form which is reproduced in T.R.7.01
	516 to 559	Deleted	These Rules were primarily for the guidance of Treasury officers of those places where the Reserve Bank of India does not have its own office or is not represented by the State bank Of India or any other public Sector bank as agencies and the places where the treasuries had full Currency Chest facilities .But with conversion of non blank treasuries into banking treasuries these rules have lost their relevance. Except S.R.518 (old) the S.R. 516 to 559 have been deleted and the Remittance Facilities Schemes of the Reserve bank Of India, 2005 has been incorporated in Appendix-14
	560	T.R.8.05	
	561	T.R.8.06	

Sl.No	S.R. (Old)	T.R. (New)	Remarks
	562	T.R.8.07	
	563	T.R.8.08	
	564	T.R.8.09	
	565	T.R.8.10	
	566	T.R.8.11	
	567	T.R.8.12	
	568	T.R.8.13	
	569	T.R.8.14	
	570	T.R.8.15	
	571	T.R.8.16	
	572	T.R.8.17	

Concordance List of old Appendices with new Appendices

Old. No.	New No.	Title	Remarks and reference to old T.R.
1.	1.	Agreement between the Governor of Bengal and the Reserve Bank of India [See T.R. 1.06]	Note below T. R. 3
1A.	2.	Directions in terms of Paragraph 2 of the agreement between the Governor of West Bengal and the Reserve Bank of India [See T.R. 1.06]	Note below T. R. 3
2.	3.	List of Treasuries in West Bengal [See T.R. 2.02]	Note below T. R. 4
3.	-	Instructions under certain Treasury Rules	Amalgamated in Chapter 4 of the new Treasury Rules
4.	4	Detailed Rules for inspection of Treasuries [See T.R. 2.07]	S.R.26 AND S.R.27
5.	5	Special Rules for (i) P. W. Directorate, (ii) I. & W. Directorate and other Directorates executing Public Works and (iii) Forest Directorate [See T.R. 3.15 & 4.023]	S. R. 51 and S.R. 89
6.	6	Rules regarding receipt, custody and delivery or duplicate keys deposited into Treasury by the Branch Manager of a Branch of State Bank of India [See clause 2 (a) of T. R. 2.39]	Appendix 6 has been drafted in amalgamation of old Appendix 6 with old Appendix 8. Note (c) below S. R. 66
7.	7	Rules for Safe Custody of non-Treasury padlocks and keys and duplicate keys of such locks [See clause 2(c) of T. R. 2.39]	Note (g) below S. R. 66
8.	6	Rules for Safe Custody of the duplicate keys of Banks [See clause 2(a) of T. R. 2.39]	See remarks at Appendix 6 above. Note 1 below S. R. 66
9.	8	Rules for Secret Service Expenditure [See T. R. 4.134]	S. R. 243
10.	9	Different classes of receipts exempt from Stamp Duty [See T.R. 4.032].	S. R. 100
11.	10.	Rules of procedure to be followed in the Treasury and Pay & Accounts Office for payment by cheques [See sub-rule (2) of T. R. 4.017]	T. R. 28A
12.	-	Last Pay Certificates	See T.R. Form No. 13 T. R. 170

Old. No.	New No.	Title	Remarks and reference to old T.R.
13.	-	Procedure for drawal of Salaries, Travel Expense, Daily Allowances, Conveyance Allowances by and reimbursement of the cost of Telephone and Medical Charges to the Members of West Bengal Legislative Assembly (See Note below S. R. 190)	System of self-drawing has been dispensing with, hence the Appendix has been deleted.
14.	11.	Procedure for payment to Examiners and Printers and for meeting legal expenses by the Public Service Commission, West Bengal [See sub rule (2) of T.R. 4.136]	Note below S. R. 247
15.	12.	Rules for the payment of compensation for land acquired under the Land Acquisition Act, 1894 [See T. R. 4.216]	S. R. 337
16.	13.	Rules for Commissions and Committees [See T.R. 4.219]	S. R. 343
17.	14.	Remittance facilities-conditions Governing issue of Drafts and Telegraphic Transfer on Government Account	Adopted from Remittance Facilities Scheme, 1975 and Remittance Facilities Scheme, 2005 of the Reserve Bank of India. Note below S. R. 518
17A.	15 Part-A	Rules for Payment of Pension to State Government Pensioners in Kolkata [See T.R. 4.160]	T. R. 28B
17B.	15 Part-B	Rules for Payment of Pension to State Government Pensioners from the Treasuries . [See T.R. 4.160]	T. R. 28B
New	16	Period of preservation of certain records for treasuries. [See Sub rule(1) of T.R.2.38]	New Appendix
New	17	Preservation of records at the office of the Principal Accountant General (A&E), West Bengal.. [See Sub rule (2) of T.R.2.38]	New Appendix

Appendices

Existing	New	Title	Remarks
A	3 Part V	List of Offices and Branches of the State Bank of India in West Bengal	-
B	3 Part V	Instructions to Manager of the State Bank, Central Bank of India and United	-

Existing	New	Title	Remarks
		Bank of India acting as agency Bank	
C	-	List of Officials Authorised to cut or break counterfeit or fraudulently defaced coins	Deleted
D	-	Hints on detecting Counterfeits Coins	Deleted
E	-	Memorandum on the distinguishing features, which would constitute Fraudulent Defacement of a coin	Deleted
F	-	Reserve Bank of India (Note Refund) Rules, 1975	Deleted.
New	18	Procedure of payment of Principal amount and /or interest on different Government Securities and Bond [See Rule T.R. 4.204, 4.205 and 4.216]	New Appendix
New	19	West Bengal Disbursement of Salary to Employees through Bank Rules,2005 [See sub rule (10) of Rule 4.090]	New Appendix
New	20	Extract of 'Rules for the supply and distribution of Stamp' [See sub rule (5) of Rule T.R.4.217]	New Appendix
New	21	Memorandum of Instruction on Accounting and Reconciliation- State Government Transaction. [See sub rule 3 (c) of T.R.2.33	New Appendix

Concordance List of existing T. R. Forms with proposed T. R. Forms

T.R. Form No. (old)	T.R. Form No. New	T.R. (New)	Description with reference to (old rules)	Remarks
1.	-	2.25	Certificate of Transfer of Charge (S. R. 6)	-
2.	-	-	Model Form of Security Bond to be taken from Treasurers [S. R. 11 (b)]	Deleted
3.	-	-	Treasurer's Daily Balance Sheet (Non-Banking Treasury) [S. R. 20 (ii)]	Deleted
4.	-	-	Cash Book – General [S. R. 31 (i)]	To be taken W.B.F.R.
4A.	-	-	Cash Book of the Nazir of Collectorate [Note (1) below S. R. 31 (i)]	To be taken W.B.F.R.
4B.	-	-	Cash Book of the Office of the Superintendent of Police [Note 2 below S. R. 31 (i)]	To be taken W.B.F.R.
5.	-	-	Bill Register [Note below S. R. 31 (v)]	To be taken W.B.F.R.
5A.	6	4.021	Bill Transit Register [S. R. 31 (v) Note 1A]	-
6.	-	-	Receipt Form – General (S. R. 37)	To be taken W.B.F.R.
6A.	-	-	Receipt Form for use in the Public Works or Irrigation and Waterways Departments where Cash Books are maintained (Note below S. R. 37)	To be taken W.B.F.R.
6B.	-	-	Receipt Form for use in the Public Works or Irrigation and Waterways Departments where Cash Books are not maintained (Note below S. R. 37)	To be taken W.B.F.R.
6C.	-	-	Receipt Form for use in the Forest Department (Note below S. R. 37)	To be taken W.B.F.R.
6D.	-	-	Receipt Form for use in the Presidency Police Department (Note below S. R. 37)	To be taken W.B.F.R.
6E.	-	-	Receipt Form for use in the D. M.'s Office, Passport Branch (Note below S. R. 37)	To be taken W.B.F.R.
7.	7	3.06 (b)	Challan Form (S. R. 46)	-
8.	3.	2.41 (2)	Register of valuables lodged for Safe Custody [Note (ii) below S. R. 67]	-
9.	-	-	Potdar's slip to be placed in each bag of coin [8. R. 71 (1) (i)]	Deleted
10.	-	-	Potdar's slip to be placed in each bundle of Note [S. R. 71 (1) (ii)]	Deleted
11.	-	-	Cash Balance Report (S. R. 80)	Deleted
12.	8.	4.052(1)	Letter of Credit [S. R. 122 (1)]	-

T.R. Form No. (old)	T.R. Form No. New	T.R. (New)	Description with reference to (old rules)	Remarks
13.	-	-	Cash Order on sub-Treasuries (S. R. 153)	Deleted
14.	-	-	Advice of Cash Orders (S. R. 154)	Deleted
15.	-	-	Register of Advice of Cash Orders (S. R. 155)	Deleted
16.	-	-	Register of Attachments [S. R. 169 (1) Note (b)]	Deleted
17.	-	-	Bond of Indemnity for drawing arrears of pay and allowances or pensions of deceased Government servants or pensioners (S. R. 174).	To be taken W.B.F.R.
18.	15.	4.091	Register of Power of Attorney, Probates, Succession Certificates etc. [S. R. 187 (1) Note]	-
19.	17.	4.092	Bond of Indemnity for drawing pay, Pensions, Annuities etc. [S. R. 188 (1)]	-
20.	-	-	Pay Bill Form to be used by Self-drawing Officers (S. R. 190)	Deleted
21.	-	-	Deleted	Stands Deleted
22.	-	-	Deleted	Stands Deleted
23.	-	-	Deleted	Stands Deleted
24.	-	-	Travel Expense Bill (for Self-drawing Officers) (S. R. 195)	Deleted
25.	-	-	Deleted	Stands Deleted
26.	18.	4.095(1)	Pay Bill Form [S. R. 205(i)]	-
26A.	-	-	Deleted	Stands Deleted
26B.	-	-	Deleted	Stands Deleted
26C.	-	-	Deleted	Stands Deleted
26D.	-	-	Certificate of deduction of income tax (S. R. 163 A)	Deleted
27.	19.	4.099	Absentee Statement (S.R. 210)	Substituted by G.A.R. Form No. 12 of the Govt. of India
28.	20.	4.101	Annual Increment Certificate (S. R. 212)	
29.	-	-	Travel Expense Bill of the Establishment	Substituted by G.A.R. Form No. 14-A (R & P

T.R. Form No. (old)	T.R. Form No. New	T.R. (New)	Description with reference to (old rules)	Remarks
				Rules of the Govt. of India)
New 21.	4.104		Travelling allowance bill for transfer	
New 22.	4.104		Leave travel concession bill	
New 23.	4.104		Travelling allowance bill for tour	
30.	-		Deleted	Stands Deleted
31.	-		Deleted	Stands Deleted
32.	-		Expenditure Register (S. R. 238)	To be taken W.B.F.R.
33.	4.135(Exp.II), 4.137		Bill for drawing wages, office expense, payment for professional, special services, rent/rates/taxes etc. (S.R. 244)	-
34.	4.135(1)		Bill for drawing charges initially met out of permanent advance (S. R. 227)	-
35.	4.136(1), 4.138(2)&(3), 5.07		Bill for drawing advance without supporting Voucher (S. R. 226 & 246)	
36.	4.135(2), 4.138(5)		Detailed Bill for adjustment of advance (S. R. 249) 37. 38. 39. Deleted	
37.	-		Deleted	Stands Deleted
38.	-		Deleted	Stands Deleted
39.	-		Deleted	Stands Deleted
40.	-		Register of Pension Payment Orders (S. R. 1.67)	Deleted
41.	-		Pension Bill (for payment at the Accountant- General's Office) [S. R.280 (i)]	Deleted
42.	-		Pension Bill (for payment at Treasuries) [S.R. 280(i)]	Deleted
43.	-		Deleted	Stands Deleted
44.	-		Certificate of non-termination of event determining pensions (S. R. 283)	Deleted
45.	-		Half-yearly declaration of female pensioners whose pensions are	Deleted

T.R. Form No. (old)	T.R. Form No. New	T.R. (New)	Description with reference to (old rules)	Remarks
46.	34.	4.199(4), 4.201,4.202	terminable on their marriage or remarriage (S. R. 284) Bill for refund of Revenue (S. R. 327)	-
47.	35.	4.201	Bill for refund of cost price of distillery, spirit, ganja and bhang supplied under contract system (S. R. 327-Note 2)	-
48.	31.	4.195, 4.198	Grant-in-Aid Bill/Simple Receipt Form (S. R. 333)	-
New	32.	4.197	Consolidated Grants-in-Aid Bill / Cheque Slip	To be attached with existing T.R. Form no. 48
48A.	36.	5.03	Bill for drawing charges on account of loans, advances, subsidies, investments (S. R. 448)	-
48B.	37.	5.03, 5.10	Bill for drawing loans and advances sanctioned to employees of the Government (S. R. 448)	-
49.	33.	4.196	Bill for scholarships / stipends payable to College / School (S. R. 334)	-
49A.	-	-	Form of authority to draw charges through a messenger (S. R. 133(i), 242, 352, 359)	Deleted
50.	2.	2.31(2)	Statement of transactions on Government Account (S. R. 375 (i))	-
51.	47.	6.39(1)	Schedule of General Provident Fund deductions [S. R. 395]	-
51A.	48.	6.39(1)	Schedule of Provident Fund deductions (S. R. 395)	-
52.	49.	6.39(1)	Schedule of deductions on account of subscription to Post Office Insurance Fund (S. R. 395)	-
53.	-	-	Schedule of deductions on account of Family Pension Fund/Indian Widows' and Orphans' Fund (S. R. 395)	Deleted
54.	50.	6.41(1)(a), 6.43(1)	Bill for drawing General Provident Fund advances/withdrawals [S. R. 397 (1)]	-
55.	42.	6.12	Deposit Repayment Order and Bill Form (S. R. 416)	-
56.	45.	6.18, 6.14(2), 6.19	Refund of lapsed deposits – Application and Bill Form (S. R. 425)	-

T.R. Form No. (old)	T.R. Form No. New	T.R. (New)	Description with reference to (old rules)	Remarks
57.	-	-	Advance intimation of despatch of remittance [S. R. 470 (3)]	Deleted
58.	-	-	Invoice of notes or coins despatched from Treasuries (S. R. 475)	Deleted
59.	-	-	Invoice of uncurrent coins despatched by Rail, Steamer etc., under charge of an escort (S. R. 476)	Deleted
60.	-	-	Clerk/Shroff's or Potdar's Certificate (S. R. 486)	Deleted
61.	-	-	Letter of indemnity with respect to issue of duplicate Reserve Bank of India "Bank" Draft (S. R. 548)	Deleted
62.	-	-	Indent for Reserve Bank of India Draft Forms and other connected forms (S. R. 556)	Deleted
62A.	-	-	Stock Register of Reserve Bank of India Draft Forms (S. R. 529)	Deleted
62B.	Annexure 'R' of App. 9		Stock Register of Cheque Books/Receipt Books	
63.	66	8.17(1)	Acquittance Roll [S. R. 572 (1)]	To be taken to W.B.F.R.
63A	67	8.17(7)	Register of undischursed pay and allowances	
64.	-	-	Treasury Remittance Book [Appendix 5 Part (I), Rule 5]	Deleted
65.	63.	Appendix 5, Part I,	Consolidated Issue-cum-Schedule for Divisions under Work Executing Departments [existing Appendix 5 (Part I), Rule 11]	-
66.	64.	Pt. I & II and of Appendix 5	Consolidated Receipt-cum-Schedule for Divisions under Work Executing Departments [existing Appendix 5 (Part I), Rule 6]	-
67.	-	-	Deleted	Stands Deleted
68.	-	-	Memorandum of Instructions to be given to the Police Officers-in-Charge of a Remittance by Rail	Deleted
New	4.	2.43	Register of Padlocks	
New	5.	3.13	Accounts for Departmental Receipts	

T.R. Form No. (old)	T.R. Form No. New	T.R. (New)	Description with reference to (old rules)	Remarks
New	9.	4.052(3)	Allotment/L.O.C. Register	
New	10.	4.072	Schedule of Income Tax deduction	
New	11.	4.073	Schedule of House Rent, etc. Recovery for Occupation of Government Accommodation, etc.	
New	12.	4.080(1)	Schedule deduction on account of taxes on Profession, Employment, etc.	
New	16.	4.091(2)	The bond of indemnity, which must be stamped maybe of the following form in the case of a firm or bank	
New	24.	4.107	Medical charges Reimbursement Bill	
New	29.	4.138(4)	Advance check register for contingency	
New	30.	4.192(3)	Death case register	
New	38.	5.04	Schedule of recovery of Loans and Advances / Interest on Loans & Advances	
New	39.	6.08(6)	P.F. deposit account register	
New	40.	6.09(2), 6.31	Daily Receipts and Payments from the P.L./L.F./P.D.	
New	41	6.09 & 6.31	Schemewise / Projectwise Ledger Folio of Local Fund Account (or Personal Deposit Account)	
New	43.	6.14	Transfer Credit Bill Form	
New	44.	6.16(1)(b)	Statement of Lapsed Revenue/Civil/Criminal Deposits	
New	46.	6.39(2)	Certificate of General Provident Fund Deductions in Respect of Group 'D' Employees	
New	51.	6.46	Received bill under the Central Government Employees' Group Insurance Scheme, 1980	
New	52.	6.46	Received bill under All India Service Group Insurance Rules, 1981	
New	53.	6.48	Schedule of Recovery of Subscription under West Bengal State Government Employees Group Insurance-cum-Savings Scheme, 1983	
New	54.	6.48	Consolidated Schedule of Deposits of Insurance-cum-Savings Fund	
New	55.	6.49	Schedule pertaining to the Credit Head "8011-Insurance and Pension	

T.R. Form No. (old)	T.R. Form No. New	T.R. (New)	Description with reference to (old rules)	Remarks
			Fund-00-105-West Bengal State Government Employees' Group Insurance Scheme, etc.,"	
New	56.	6.49	Register of Receipts of Subscription under West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1987	
New	57.	6.49	Schedule of Payments in case of death while in service or retirement/resignation under G.I.S.S., 1987	
New	58.	6.49	Consolidated Schedule of Receipts and Payments of West Bengal State Government Employees' Group Insurance-cum-Savings Scheme, 1987	
New	59.	6.49	Plus-Minus Memo. of West Bengal state government employees' group insurance scheme, 1987	
New	60.	6.48, 6.49	Bill for withdrawal from West Bengal Government Employees' Group Insurance-cum-Savings Scheme, 1987 (Savings Fund, in respect of subscriber on retirement / resignation etc.)	
New	61.	6.48, 6.49	Bill for withdrawal from West Bengal Government Employees' Group Insurance-cum-Savings Scheme, 1987 (Insurance and Savings Fund)	
New	62.	6.49	Annual Statement showing the number of persons subscribing to the Group Insurance Scheme and the number for whom payments were made.	
App. 12	13.	4.081	Last Pay Certificate	
New	65	Appendix-17	Bill for drawal of principal and/or interest on various Government bonds etc	Adopted from Form No M-8 of west Bengal Estate Acquisition Rules,1954.

INDEX

This index has been compiled solely for the purpose of assisting reference and no expression used in it should be considered as in any way interpreting the rule.

A

	Rules
Absentee Statement	T.R.4.099 to T.R.4.100
Form	T.R.Form-19
Accountant	T.R.2.30
Accounts	
Closing for the day in manual system	T.R.2.33(1) and (2)
Closing for the day in computerised system	T.R.2.33(3)
Departmental-of revenue advances	T.R.5.07
Responsibility in regard to punctual submission Of treasury to A.G.(A&E)	T.R.2.35
Verification of daily by-Treasury Officer	T.R.2.33
Accountant General(Accounts and Entitlement)	
Authority for payment issued to another should be stamped with special seal	T.R.4.058
Authority of-required for- payment of Grant-in-aid contribution etc.	T.R.4.194 and T.R.4.195
Presentation of claim	T.R.4.021 to T.R.4.023 and T.R.4.070
May exercise function of Treasury Officer subject to such condition as may be prescribed by Comptroller and Auditor general	T.R.2.13
May permit withdrawal from Public Account for any purpose	T.R.4.003
Relation with Treasury Officer	T.R.2.29
Restriction on issue of authority by-for payment of places outside his jurisdiction	T.R.4.054
Supply of specimen signature of certain officers to Treasury Officer	T.R.4.057
Term defined	T.R.1.04(a)
Accountant General(Audit)	
Term defined	T.R.1.04(b)
Acquittance Rolls	T.R.8.17
Forms	T.R.Form No 66
Administrative Department Of Government	
Expenditure against grants at the disposal of an-	T.R.4.220 to T.R.4.223
Advances-	
Procedure for drawal	T.R. 4.138
Forms for drawal of-	T.R.Form No-27
For Departmental purpose	T.R.5.09
Permanent	T.R.4.114
Form for drawal of P.A.	T.R.Form No-31

	Rules
Recoupment form of P.A.	T.R.Form No-25
Revenue	T.R.5.06 to T.R.5.07
To Contractors	T.R.4.158
To Government employee	T.R.5.10
Under special Laws	T.R.5.08
Ways and means	T.R.4.213
Alterations-	
Corrections and in-	
Bills	T.R.4.025
Cheques	T.R.4.047
Orders of payment given by Treasury officers	T.R.4.060
Appropriation Of Departmental Receipts for Departmental Expenditure	T.R.3.03
Arrear Claim-	
General Rules for the preparation of-	T.R.4.024
Claim not preferred within time	T.R.4.024
Relating to pension	T.R.4.191
Arrear Establishment Bill-	
Preparation of	T.R.4.024
Attachment ——	
Allowances exempt from	T.R.4.075
Rules relating to-pay for debt	T.R.4.076 to T.R.4.079
Attorney(Power of)	
Register of-to be kept by disbursing Officer	T.R.4.091
Form of Register	T.R.Form No 15
Audit Objections-	
Government Servant must attend promptly to-	T.R.8.13
Procedure for the recovery of amounts under	T.R.4.074. T.R.8.14
B	
Bank	
Responsibility of safe custody of	
Government moneys	T.R.1.08
Bank may be kept open on recognized holidays	
if required by Collector	T.R.2.11
Term defined	Sub rule (d) of T.R.1.04
Bank Treasury-	
Term defined	T.R.1.04(e)
Treasury Returns	T.R.2.31 to T.R.2.38
Bills-	
Arithmetical computations and inaccuracies in-	T.R.4.016, T.R.4.063
Cancellation and destruction sub-vouchers to-	T.R.4.123
Checks to be applied at the treasury on –presentation	T.R.4.059 to T.R.4.064
Duplicate and copies of	T.R.4.031
Form of———	
For advance	T.R.4.138, T.R.Form No-27

	Rules
For contingent expenditure	T.R.4.135 T.R.Form No-25,28
For educational Scholarships stipends etc.	T.R.4.196 T.R.Form No-33
For pay and allowances	T.R.4.095 T.R.Form No-18
For Medical allowances	T.R.4.107 T.R.Form No-24
For traveling allowances	T.R.4.104 T.R.Form No-21,22,23
For grants-in-aids,etc.	T.R.4.195 T.R.Form No-31
For payment of pension across the treasury Counter	T.R.4.177,Annexure-VIII,App-15(b)
For Refund of revenue	T.R.4.201 T.R.Form No-34
Pay not due for payment before first working day of the next month	T.R.4.067
Signature and Counter signature on-TermDefined	T.R.4.028 T.R.4.020
Bill-Transit Register—	T.R.4.021 and T.R.Form No 6
Bond Of Indemnity—	T.R.4.084 T.R.Form No-14
Bullion Jewellery,etc.—	
May be received in the treasury for safe custody	T.R.2.40
Not to be treated as deposit-	T.R.6.05
Value must not be brought into account	T.R.6.05

C

Cash account-	
Preparation and Scrutiny of-	T.R.2.35
Cash book	
Form and upkeep of	T.R.2.33
Verification by the treasury officer	T.R.2.33
Cheques-	
Acceptance of –in payment of Government Dues-	T.R.3.07
Advice of issue of not necessary-	T.R.4.045
Alterations and corrections in	T.R.4.047
Authority required for drawing on the public account by-	T.R.4..033
Cancellation of-	T.R.4.049
Currency of-	T.R.4.048
Date on which payment should be deemed to have been made in case of payment by –	T.R.3.08 and T.R.4.051
Endorsement on	T.R.4.055
Indent of Cheques-	T.R.4.034
Cheques	
Loss of Cheque	T.R.4.041 and T.R.4.050
Issued by treasury	T.R.4.017(2)
Issued by other cheque drawing officer-	T.R.4.035
Should not be issued for less than Rs100-Exception	T.R.4.046
Special procedure for drawal by Public works and Irrigation And Waterways Department	Appendix 5(part-I),Rule 7 and 8

	Rules
Special procedure for drawal by Forest Department	Appendix 5(part-II),Rule 5 to 9
To be printed	
Authority of issuing print order	T.R.4.034 Appendix-10
Cheque books	
Count of forms	T.R.4.038
Custody of	T.R.4.039
How obtained	T.R.4.034 and T.R.4.035
Intimation of number	T.R.4.037
Loss of or blank form	T.R.4.041
Stock of –to kept by treasury officer	T.R.4.039
Supply of to drawing officer-	T.R.4.034 and T.R.4.035
Claims-	
Cheques to be applied at the treasury	
at the time on presentation	T.R.4.059 to T.R.4.066
Disputable	T.R.4.008
Presentation of	T.R.4.021 to T.R.4.023
Responsibility of a treasury officer for	
the validity of	T.R.4.014
Special rules for presentation of by persons-	
not in Government employment	T.R.4.022 and T.R.4.023
Collector-	
Duplicate keys of all padlocks in treasuries	
should be destroyed in presence	Sub Rule (5) of T.R.2.43
May require the bank to transact treasury	
business on a recognised holiday	T.R.2.11
New appointment of a –in district	T.R.2.08 and T.R.2.25
Periodical inspection of working of of treasury	T.R.2.23 and T.R.2.24
Responsibility for the general charge	
of a treasury	T.R.2.03 and T.R.2.26
Transfer of charge	T.R.2.25
Term defined	Sub rule (f) of T.R.1.04
Collector-in-charge	
Term defined	Sub rule (g) of T.R.1.04
Compensation for land	T.R.4.216
Compensation to Government employee	
for accidental loss-	T.R.4.198
Contingent Charges-	
Appertaining to more than one head	
not to be Included in one bill	T.R.4.117
Bill for how to prepare	T.R.4.129 to T.R.4.138
Cancellation and destruction of sub-vouchers-	T.R.4.123 and T.R.4.124
Not to be drawn in advance or unless required	
For immediate payment	T.R.4.116
Permanent advance for-	T.R.4.114
Record of-	T.R.4.125 to T.R.4.128
Responsibility of drawing officer-	T.R.4.121
Responsibility of controlling Officer	T.R. 4.122

	Rules
Sub-vouchers for- Term defined-	T.R.4.123 and T.R.4.137 T.R.4.108
Contingent Register	
Upkeep of-	T.R.4.125 to T.R.4.128
Correction and alterations	See Alterations.
Countersignatures-	T.R.4.027
Custody of Government Money	
At the bank	T.R.1.08.
Custody of –	
Duplicate keys deposited in treasury by a branch of State Bank Of India	Sub Rule 2(a) of T.R.2.39
Non-treasury padlocks and keys and duplicate keys of such locks-	Sub Rule 2 (c) of T.R.2.39
Padlocks and keys of treasury strong room	T.R.2.43
D	
Deceased Government Employees-	
Pay and allowances up to and for the date of death	T.R.4.083
Procedure for payment of pay and allowances claimed on behalf of	T.R.4.084
Deceased pensioners-	
Pension payable upto and for the date of death	Sub Rule (2) T.R.4.192
Procedure for payment of pension claimed on behalf of-	T.R.4.192
Defalcation and losses in treasuries	
Report of –to Accountant General (Accounts and Entitlement)	T.R.2.20
Demand drafts	
Accepted in payment of Government dues by cheque/drafts	T.R.3.07
Departmental Receipts	
Appropriation of-for departmental expenditure	T.R.3.03
Departmental regulations Authority to make-	
Validity of rules etc.	T.R.3.11
Deposits-	
Authority required for credit as-	T.R.6.03
Civil and Criminal Courts-	T.R.6.20 to T.R.6.22
Classification of Earnest money	T.R.6.11
Credit of –in treasuries	T.R.6.11
Of Forest Department	Appendix 5 Part II
Deposit of for works done for public bodies or individuals.	T.R.6.26 and T.R.6.27
Mode of deposit payments.	T.R.6.24 and T.R.6.25
Lapses of Deposit	T.R.6.16 , T.R.6.23

	Rules
Of fees payable to Government Employee for workdone for private bodies.	T.R.6.28
Of Funds of public and quasi-public Institutions	T.R.6.09
Of Local Fund	T.R.6.30 to T.R.6.35
Personal	T.R.6.08
Repayment of Lapsed	T.R.6.16 to T.R.6.19
Repayment order and voucher	T.R.6.13 to T.R.6.15
Revenue-	T.R.6.10 to T.R.6.12
Director of Treasuries and Accounts, West Bengal	
Duties of	T.R.2.16
Term defined-	Sub rule (n) of T.R.1.04
Controlling Officer in respect of	Sub rule(1) of T.R.2.16
Director of Pension, Provident	
Fund and Group Insurance	T.R.2.19
Function	Sub rule(1) of T.R.2.19
Term defined	T.R.1.04(m)
Disallowance of Contingent Charges-Recovery of-	Sub Rule (10) and Sub Rule (11) of T.R.4.138
Discount	
On Stamps	T.R.4.217
Disputable Claim	T.R.4..008
Drawing and disbursing officer-	
One D.D.O. should be attached to	
One treasury	Sub rule (2) of T.R.2.10
Term defined	T.R.1.04(o)
Duplicates-	
Issue of bills and receipts prohibited	T.R.3.10
Of cheques	T.R.4.050
Signature on –duplicate of bills	Sub Rule (1) of T.R.4.031
When the original bill is passed for but lost before payment	Sub Rule (2) of T.R.4.031
Due date-	
For payment of bills for pay and fixed allowances	T.R.4.067
For payment of pension bills	T.R.4.169
E	
Earnest money deposit	See Deposit
Endorsement	
On cheques and bills	T.R.4.055
Erasures or overwritings-	
In accounts, registers, bills and schedules prohibited.	T.R.2.32, T.R.4.055 , T.R.4.061

	Rules
Establishment-	
Classification	T.R.4.094
Preparation of pay, traveling allowances, medical allowances bills etc	T.R.4.095 to T.R.4.107
Examination fee	
Procedure for receipt and refund of	T.R.4.202
F	
Fees	
Deposits of-payable to Government employee for work done for private bodies	T.R.6.28
Forest Department	Appendix-5,part-II
“Finance (Internal Audit) Department	
Term defined	Sub rule (q) of T.R.1.04
Funds not under Government management	
Recovery of subscription and withdrawals	T.R.6.45 to T.R.6.49
Fund deduction from bills	
Responsibility of drawer of bills	T.R.4.071
Responsibility of the subscribers	T.R.6.37
Responsibility of treasury and other disbursing officer	T..R.6.40
When funds are not under government Management	T.R.6.45 to T.R.6.49
G	
Governor’s Discretionary Grant-	
Payment from Permanent Advances	T.R.4.114
Government Securities-	
Received from the contractors, farmers etc not to be Credited as deposits	T.R.6.06
Grants-in-aid, contributions etc.-	
Authority required for payment of –	T.R.4.194
Bills for –required signature or countersignature of sanctioning authority or some other responsible Government official	T.R.4.195
Form of bills for	T.R.4.195 and T. R. Form No. 31
Gratutities-	
Procedure for payment of	T.R.4.189 to T.R.4.190
Gratuity Payment Order-	
Currency of-	T.R.4.191
H	
Health Certificate-	
Must accompany the pay bill on new appointment etc	T.R.4.081

Rules**I****Identity of a person not in Government employment at the time of payment-
Income Tax-**

Recoveries of from bills and schedules T.R.4.072

Increment

Arrears of-how drawn T.R.4.024

Certificate required with first bill
in which-is drawn T.R.4.101

Indemnity Bonds –

For drawing arrears of pay and allowances or
pension of deceased Government employee
or pensioners T.R.4.084 and T.R.4.192

For drawing leave salary pension, etc. T.R.4.091 and T.R.4.092

Indian Audit and Accounts department

Term defined T.R.1.04(u)

Informers

Reward to- T.R.4.134

Inspection of treasuries-

General rules for T.R.2.07

Inter Government transaction

T.R.7.03 to T.R.7.05

Interst

On Government Debt T.R.4.204 to T.R.4.207

Loans and advances made by government T.R.5.04

Investment of surplus cash balances

of the Government T.R.5.12

K**Keys-**

Duplicate keys of treasury padlocks
to be destroyed T.R.2.42

Rules for safe custody of non-treasury
padlocks and keys etc. Appendix-7

Keys deposited into treasury by
agent of a branch of state bank Appendix-6

L**Last Pay certificate-**

Form of T.R.4.081,T.R.Form.No-13

Noting of fund deduction on T.R.6.40

Responsibility of D.D..O to issue- T.R.4.081

To be presented with pay bill when pay
is drawn from any treasury T.R.4.081

	Rules
Letter of Credit	
Form of	T.R.4.052,T.R.Form No-8
Lapse of	T.R.4.053(2)
Procedure for payment against	T.R. 4.053
Loans and advances-	
Mode of drawing and repaying of-	T.R.5.02 to T.R.5.04
To municipalities, Panchyats	T.R.5.05
Local Fund-	
Accounts at a treasury is a pure banking account	T.R.6.31
Over drawal of balance at credit of	T.R.6.33
Term defined	T.R.6.29
Verification of balances	T.R.6.34
Withdrawal from the account of	
Should be made by cheque	T.R.6.31
By bills in special cases	T.R.6.32
Loss in Treasuries	
Reportof-Accountant General (Accounts and Entitlements)	T.R.2.20 to T.R.2.21

M

Memorandum(Challan)

Challan forms for depositing moneys into Government account	T.R. 3.06
Form of	T.R. Form No. 7
For payment of excise and other revenues	T.R. 3.06
Rules for presentation to banks	T.R. 3.06and T.R.3.15
Signature of treasury officer-	T.R. 3.06
Should ordinarily be presented in triplicate	T.R. 3.06
To be signed by departmental officer in case of payment made by private party	T.R. 3.06

Money-

May be withdrawan from the Government Account without the written permission of Treasury Officer or of an officer of the Indian Audit and AccountsDepartment	T.R4.002
Not to be withdrawan unless required for immediate disbursement	T.R.4.116
Not to be withdrawan to prevent lapse of budget grant	T.R.4.116
Responsibility of the bank for the safe custody of Government	T.R1.08

Money Order

Cost of remittance	T.R.4.065
General rules for payment of bills by-	T.R.4.066
Payment of pension of-	T.R.4.186
Receipt to be transmitted to the drawing officer	T.R.4.186

	Rules
N	
No Demand certificate	
Required for last payment of pay and allowances	T.R.4.082
Non-bank treasury	
Term defined	T.R.1.04(e)
O	
Objections	T.R.8.13
Overcharges	T.R.8.12
Overwriting	
In cash book or bills etc. prohibited	T.R.2.32,4.025,4.061,
Pay and Accounts Office	T.R.2.17
Pay and Accounts Officer and Additional Pay and Accounts Officer	T.R.1.04(v)
P	
Pay and allowances-	
Admissible upto and the day of death	T.R.4.083
Arrears of establishment how drawn	T.R.4.024
Bond of indemnity for drawing-	T.R.4.091 and T.R.4.092
Cost of medical treatment	T.R. 4.107
Date on which due for payment-	T.R.4.067 to T.R.4.069
Final payment of-requires a no-demand certificate	T.R.4.082
First payment of-	T.R.4.081
Increment certificate	T.R. 4.101
Must not be paid to a government employee to whom a last pay certificate has been issued	T.R4.013
May not be placed in deposit	T.R.6.04 and T.R.8.17
Payment through agents	T.R.4.090
Payment through A.T.M Counters	Sub rule (10) of T.R.4.090
Procedure for payment of –claims on behalf of deceased Government employee	T.R.4.084
Undisbursed –must be refunded	T.R.8.17
When payable before the end of the month	T.R.4.068, T.R.4.069 and T.R.4.154
Procedure of drawal by Public works Department Irrigation and Waterways Department and other Departments executing works	T.R. 4.086,Appendix-5,Part-I
Pay bills	
Absentee statement to be attached	T.R.4.099,T.R.Form No-19
Form of drawal of pay and allowances	T.R.4.095 and T.R. Form No. 18
Payment orders	
Amount to be written both in words and figures	T.R.4.059 and T.R.8.08

	Rules
To be signed by hand in ink or ballpoint pen	T.R.4.059 and T.R.8.08
Payment	
Acknowledgement for -to be taken at the time of	T.R.8.05
Interest on Government Debt	T.R. 4.204
Government promissory notes	T.R. 4.205
Bearer Bonds	T.R. 4.206
Stock certificate	T.R. 4.207
Repayment of Principal	T.R. 4.208 to T.R. 4.210
Payment into treasury	
Of Cheques on local banks	T.R.3.07
Of moneys received on Government account	T.R.3.06
Of money by Public works and Irrigation and Water ways and Forest Department	T.R.3.15,Appendix-5
Procedure for-	T.R.3.06 to T.R.3.15
Pension Disbursement Office	T.R.2.18
Pension Disbursement Officer	T.R.1.04(w)
Pension	
Payment of pension through public sector Banks	Sub rule (3) of T.R. 4.160 and Appendix-15
Bond of indemnity for drawing- Can be drawn up to and for the day of death	T.R.4.091, T.R.4.092, T.R.4.172, T.R.4.173 T.R.4.192
Certificate of non-employment required for drawal of-	T.R.4.181
Due date for payment of	T.R.4.168 and T.R.4.169
Form of bills	T.R.4.177
Granted to several persons jointly-	T.R.6.04
Should not be drawn on the appearance of one person	T.R.6.04
Undrawn shares not to be treated as deposit	T.R.6.04
Pension payment of-on life certificate	T.R.4.171,172
Record of-to female pensioners	
Declaration of non-marriage	T.R.4.180
Identification	T.R.4.184
Undrawn pension and arrear	T.R.4.191
Place of payment of	T.R.4.160
Statement of undrawn -to be submitted to Accountant General	T.R.4.193
Pensioners-	
Identification of	
General rule	T.R.4.162,4.182
Minor	T.R.4.175
Photograph of- to be pasted on P.P.O.	T.R.4.161
Specimen signature of	T.R.4.161,4.162,4.182
Pension Payment Orders	
Entry of payment in	T.R.4.185
Note of special exemption from personal appearance	T.R.4.163

	Rules
Record of intimation of death of pensioner on-	T.R.4.167
Register of	T.R.4.166 and T.R.4.167
Renewal of	T.R.4.164 and T.R.4.165
Separate files for –in respect of different class of pensios and their custody	T.R.4.162
To be accompanied by photograph,specimen signature and thumb and fingure impressions of pensioners.	T.R.4.161
Payment of pension through banks	T.R.4.160,Appendix-15
Permanent Advance	
Form for drawal of	T.R.4.114
For meeting contingent charges	T.R.4.114
Payment from –on account of Governor’s Discretionary grant	T.R.4.114
Personal Deposits	
See Deposit	
Personal Ledger Accounts	
For deposit of funds under the personal control of the Governor	T.R.3.05
Petty construction and repair charges	
Procedure for drawal	T.R.4.147
Preparation of bill	
General instruction regarding the preparation and forms of bills	T.R.4.025
All claims for drawal of Government Account should be rounded off	T.R.4.026
Preservation of records	
In treasuries	T.R.2.38 and Appendix-16
In Accountant General’s office	T.R.2.38 and Appendix-17
Prisoners-	
Money belonging to-should be placed in deposit	T.R.6.08
Provident Funds	
Final Payment	T.R.6.44
Public Service Commission-	
Payment of remuneration to examiners and printers appointed in connection with examination held by	T.R.4.136,Appendix-11

R

Receipt of government money	
Acceptance in lieu of cash	T.R.3.07 to T.R.3.12
Direct appropriation to expenditure prohibited-exception	T.R.3.03
General procedure in treasuries	T.R.3.06
May ordinarily be realized in legal tender notes	T.R,3.01

	Rules
Should be remitted to the bank without undue delay	3.01
Special procedure for Public Works and irrigation and Waterways department	T.R.3.15 and Appendix-5 (PartI),
Special procedure for Forest Department	T.R.3.15 and Appendix-5 (PartII),
Receipts stamps-	
In case where loan is given to a body of borrowers	Appendix-9
Receipt exempt from stamp duty	T.R.4.032 and Appendix-9
To be affixed on receipt for sums exceeding Rs.5000/-	T.R.4.032
Recoveries of overdrawal	
How effected	T.R.4.074 and T.R.8.15
Register to be maintained by the Treasury officer or Other disbursing Officer	T.R.8.16
Refund of revenue	
Not to be drawn and treated as deposits pending claim	T.R.4.199
Of deposit	T.R.6.12 to 6.15
Of Earnest money deposit	T.R.6.13
Of examination fees	T.R.4.202
Procedure for drawing from treasury	T.R.4.201
To be noted against the original credit	T.R.4.200
Rent statement	
Procedure for the recovery of rents for residential buildings and disposal of	T.R.4.073, Appendix-5, Part-I
Reserve Bank	
Responsibility of the –by the term of the agreement with the Governor	T.R.4.218
Reserve bank of India Remittance	
Conditions governing issue of drafts	Appendix-14
Reserve bank of India Remittance Rules, 2005	Appendix-14
S	
Stamps-	
Discount on- Documents chargeable with and exempt from receipt	T.R.4.217
Rules for supply and distribution of-	T.R.4.032, Appendix-9 T.R.4.217 and Appendix-21
Stores	
Purchases in India	T.R.4.146
Term defined	T.R.4.141
Subscriptions-	
Recovery of –to a Service or provident fund	T.R.6.37 and T.R.6.40

Rules**T****Travelling allowances Form and**

preparation of bills

T.R.4.104 to T.R.106

T.R.Form No-21 to 23

Treasury bills

Issue of

T.R.4.211

Payment on maturity

T.R.4.212

Treasury Officers

Appointment of

T.R.2.27

Duties of-

T.R.2.28

Custody of stamps and other valuables

T.R.2.28

Monthly accounts

T.R.2.28.T.R.2.35

Objections and recoveries

T.R.4.074 and T.R.8.13 to 8.16

Verification of and daily

Closing of accounts

T.R.2.33

Term defined

T.R.1.04(zb)

Additional Treasury Officer

Function

T.R.2.05

Term defined

T.R.1.04(zb)

Treasury procedure

Each treasury is an independent

accounting unit

T.R.2.10

Accountant

T.R.2.30

Cash book and other account records Maintained by

T.R.2.31

Duties of with regard to

Closing of accounts

T.R.2.33,2.34

Custody of vouchers

T.R.2.36

Payment of money

T.R.4.059 to 4.066

Accounts-and returns to be submitted to the

Accountant General(Accounts and Entitlement)

T.R.2.35

Cash book-how to prepare in

Computerised system

Sub rule(3) of T.R.2.33

Checks to be applied on bills

On bills presented for payment

T.R. 4.059 and T.R. 4.156

Cheques of arithmetical computation of bills

T.R.2.07 and T.R.4.063

Cheque Books

Payment from treasury by cheque

T.R.4.017 and Appendix 10

Procedure for indent of treasury Cheque

T.R.4.034,Appendix-10

Compensation to Government employee

For accidental loss

T.R.4.198

Correction of errors in bills presented

T.R.4.016 and T.R.4.063

Destruction of duplicate keys

T.R.2.42

Disputable claims

T.R.4.008

Jurisdiction

T.R.4.008

Mode of withdrawal

T.R.4.020

Presentation of claim

T.R.4.021

	Rules
Register of -	
Challans and order for payment on bank	T.R.4.208
Retrenchment by Accountant General	T.R.8.16
Valuables	T.R.2.40
Responsible for validity of claim	T.R.4.014
Strong Room	
Keys and padlocks	T.R.2.42
Security of	T.R.2.41
Treasury-	
There shall be a one or more than one treasury in every district and sub-divisional headquarter	2.01
V	
Vouchers-	
All pay orders must be signed by hand and in ink or ballpoint pen	T.R.4.059 T.R.8.08
All payment to be supported by	T.R.2.36
Cancellation and destruction of sub-vouchers	T.R.4.123 T.R.8.11
Custody of by-Accountant	T.R.2.36
Numbering arrangement and custody of –at treasuries	T.R.2.36
Term defined	T.R.4.020
W	
Ways and means advances	T.R.4.213
Works expenditure	T.R.4.147 to T.R. 4.159
Payment for works done through local bodies	T.R. 4.157
Work Charged establishment	T.R.4.153 to T.R.4.155