



OFFICE PROCEDURE AND ACCOUNTS



DIRECTORATE OF FORESTS
GOVERNMENT OF WEST BENGAL



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PREFACE

Office procedure signifies a set the standards for how the staff works together in a workplace. It is often a set of rules or policies guiding the operations of a department or an office as a whole. This material emphasizes upon rules to be followed for smooth running of all administrative activities and also the responsibilities of different categories of the employees to the Forest Department with specific job areas. As part of the JICA project on ‘Capacity Development for Forest Management and Training Personnel’ being implemented by the Forest Department, Govt. of West Bengal, these course materials on Office Procedure and Accounts have been prepared for induction training of the Foresters and Forest Guards. The details of office procedures and account rules elucidated in this course material can be suitably adapted by the front line forest personnel to ensure efficiency in the workplace.

The subject covered in these training materials broadly conform to syllabus laid down in the guidelines issued by the Ministry of Environment of Forests, Govt. of India, vide the Ministry’s No 3-17/1999-RT dated 05.03.13.

The contents of the course materials have been prepared and compiled by Professor S.B. Roy, Training & Communication Expert & Chairman, IBRAD. While developing this course material, a number of books, guidelines, government orders, literature available in the internet have been consulted.

The efforts that have gone into making this course material will be best rewarded if the frontline staff of the forest department finds it useful in their day-to-day work.

Kolkata, September 2015

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SYLLABUS

Office Procedure and Accounts (18* hours), excursion 1 day		
1	Definition & Role of Public Servant, duties and obligations, service rules, immunities to PS	1 hour*
2	Conduct Rules, do's & do not's, Disciplinary rules	2 hours*
3	Organizational structure of the forest department	3 hours*
	Duties and responsibilities of FR/FG as outlined in the state forest code	
4.	Preparation and/or maintenance of muster roll, bills, hand receipt, vouchers	2 hours*
5.	Writing and maintenance of cashbook and measurement book	3 hours*
6.	Travelling allowance and leave rules	2 hours*
7	Necessary Documents to be maintained	1 hour
8.	Right to Information Act	2 hours*
	Background, Genesis, Salient feature, PIO, Appeal, Record Maintenance, Quiz, Exercises, Case studies	
9.	Labour Laws, Minimum Wages Act	2 hours*

* These are modifications with reference to the syllabus prescribed by MoEF, indicating revision of lesson hours.



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Introduction

In simple term administration is the total process or combination of various activities of running an organization or business to achieve the goal. It is the total process of managing, directing, commanding, controlling, operating, regulating, handling, leading, governing, supervising, overseeing, guiding, evaluating and orchestrating the entire activities of the establishment. The office administrators have to undertake a range of functions in order to make sure the administration activities within the organization run smoothly. The administrator may be responsible for the management of human resources, budgets, estate matters, property and records. In reality within the broad guidelines of administration there may crop up many issues which have to be solved by applying prudence and wisdom befitting to the relevant issues and prevailing atmosphere. Very basic necessity of administration is discipline. The important guidelines of administration have been summarized in a compendium form; this will help as a reference and a pointer to deal with issues that crop up in course of daily transactions.

The administrative and office procedures that have been included in the manual are primarily the edited version of what has been instructed by Government of West Bengal from time to time through circulars, memorandum and instructions. Issuance of circular, memorandum and written policy decisions is a common phenomenon in existing bureaucratic culture of administration. It is not an easy task to keep track on such never ending process of the culture; this has led to the idea of preparing such a compendium which may provide basic guidelines to an incumbent in respect of duties, responsibilities, entitlements and benefits. It may so happen, when the compendium has been prepared and when it reaches the hands of users, there might be changes in the policy decisions. The compendium may, therefore, be considered to be a guideline but not sacrosanct one.

Keeping all these points in view we have made every attempt to insert up to date information and guidelines as obtained with Government of West Bengal. The compendium has covered the important areas like code of conduct of public servant, entitlements to leave, TA & DA, disciplinary procedures and rules, cash book writing with recent changes, preparation of muster rolls and measurement book, minimum wages, labour laws, Right to Information Act in concise form but in useful manner.

The fund management, discretionary power of departmental heads/ authorities of drawal and disbursement, accounting with treasury have undergone changes. The salient issues of changes have been briefly narrated in the compendium; for better consumption and operational convenience the relevant copies of memorandum No736-F(Y) dated 10th February, 2016 and Memorandum No.2705 (y) dated 30 March, 2015 relating to have been incorporated in the volume as Annexure I and Annexure II.

Objective:

Objective of bringing out a compendium on Office procedure and Administration is mainly three folds;

- i. To provide first hand knowledge of responsibilities of all categories of the employees to the Government and the people in some specific areas of job
- ii. To go through the compendium for up gradation of know how and to consult it as a reference as and when it warrants so.
- iii. To be abreast with the rights and obligations of oneself and the limitations there of



Lesson 1

1 Hour

Lesson Plan:

Objective:

- i) To know the meaning of public servant and what should be behavioral pattern of public servant
- ii) To get apprised of the duties and responsibilities of public servant in general and the specific duties towards the public, co employees and the public representatives in government
- iii) To be more responsible to self and the superior

Lesson Topic	Expected Outcome
Definition Of Public Servant, duties and obligations,	At the end of the module trainees will be able to explain the meaning of public servant, their roles and responsibilities towards the public and the people whom they serve.

Session plan:

Session 1:

- Definition of Public Servant
- what public servant means

Session 2:

- Duties and obligations of public servant

Session 3:

- Service Rules and immunities to Public servant

Session 4:

- Interaction and doubt clearing

Methodology/Approach:

- i) Classroom discussion and interaction
- ii) Sharing of experiences and interpretation
- iii) Case studies

Backward linkage: Module suggested by Forest Department

Forward Linkage: Module discussed in the classroom

Training Materials required: Handouts, Power point presentation, Chart Paper & Sketch pen for group work

Allocation of Time:

Session 1:

- Definition of Public Servant
- what public servant means

5 mts

Session 2: Duties and obligations of public servant

15mts



Session 3: Service Rules and immunities to Public servant

30mts

Session 4: Interaction and doubt clearing

10 mts

Definition of Public Servant, Role and Code of Conduct

Definition:

Someone who holds position in Government establishment either by election or by appointment is a public servant. A person who in the capacity of being an employee or a representative of Government serves public within the prescribed rules, statute and code is a public servant. Individual conduct and relationship with public is the basic code; faithfulness to the republic and faithfulness to the official duties constitute the basic code.

Purpose

In order to give practical effect to the relevant constitutional provisions relating to the Public Service, all employees are expected to comply with the Code of Conduct ('the Code') provided hereinafter.

The Code should act as a guideline to employees as to what is expected of them from an ethical point of view, both in their individual conduct and in their relationship with others. Compliance with the Code can be expected to enhance professionalism and help to ensure confidence in the Public Service.

Introduction

The need exists to provide guidelines to employees with regard to their relationship with the legislature, political and executive office-bearers, other employees and the public and to indicate the spirit in which employees should perform their duties, what should be done to avoid conflicts of interests and what is expected of them in terms of their personal conduct in and public life.

Although the Code of Conduct was drafted to be as comprehensive as possible, it does not provide a detailed standard of conduct. Heads of department are responsible for the efficient management and administration of their departments and the maintenance of discipline. They may therefore, after the matter has been consulted in the appropriate Forum of the Public Service, and without derogating from it, supplement the Code of Conduct provided for in order to provide for their unique circumstances. Heads of department should also ensure that their staff is acquainted with these measures and that they accept and abide by them.

The primary purpose of the Code is a positive one, viz. to promote exemplary conduct. Notwithstanding this, an employee shall be guilty of misconduct in terms of Service Regulations and may be dealt with in accordance with the relevant sections of the Act if he or she contravenes any provision of the Code of Conduct or fails to comply with any provision thereof.

CODE

1. Relationship among public and legislature

An employee (relationship with Legislature)

- is faithful to the Republic and honours the Constitution and abides thereby in the execution of his or her daily tasks;
- puts the public interest first in the execution of his or her duties;
- loyally executes the policies of the Government of the day in the performance of his or her official duties as contained in all statutory and other prescripts;
- strives to be familiar with and abides by all statutory and other instructions applicable to his or her conduct and duties; and
- Co-operates with public institutions established under legislation and the Constitution in promoting the public interest.

2. Relationship with the Public

An employee – (relationship with public)

- Promotes the unity and well-being of the nation in performing his or her official duties;
- Will serve the public in an unbiased and impartial manner in order to create confidence in the Public Service;
- is polite, helpful and reasonably accessible in his or her dealings with the public, at all times treating members of the public as customers who are entitled to receive high standards of service;
- Has regard for the circumstances and concerns of the public in performing his or her official duties and in the making of decisions affecting them;
- is committed through timely service to the development and upliftment of all Indians
- does not unfairly discriminate against any member of the public on account of race, gender, ethnic or social origin, colour, sexual orientation, age, disability, religion, political persuasion, conscience, belief, culture or language;
- does not abuse his or her position in the Public Service to promote or prejudice the interest of any political party or interest group;
- respects and protects every person's dignity and his or her rights as contained in the constitution; and
- recognises the public's right of access to information, excluding information that is specifically protected by law.

3. Relationship among employees

An employee -

- co-operates fully with other employees to advance the public interest;
- executes all reasonable instructions by persons officially assigned to give them, provided these are not contrary to the provisions of the Constitution and/or any other law;
- refrains from favouring relatives and friends in work-related activities and never abuses his or her authority or influences another employee, nor is influenced to abuse his or her authority;
- uses the appropriate channels to air his or her grievances or to direct representations;
- is committed to the optimal development, motivation and utilisation of his or her staff and the promotion of sound labour and interpersonal relations;



- deals fairly, professionally and equitably with other employees, irrespective of race, gender, ethnic or social origin, colour, sexual orientation, age, disability, religion, political persuasion, conscience, belief, culture or language; and
- refrains from party political activities in the workplace.

Performance of an employee –

- i) Strives to achieve the objectives of his or her institution cost-effectively and in the public's interest;
- ii) Is creative in thought and in the execution of his or her duties, seeks innovative ways to solve problems and enhances effectiveness and efficiency within the context of the law;
- iii) Is punctual in the execution of his or her duties;
- iii) Executes his or her duties in a professional and competent manner;
- iv) Does not engage in any transaction or action that is in conflict with or infringes on the execution of his or her official duties;
- v) will rescues himself or herself from any official action or decision-making process which may result in improper personal gain, and this should be properly declared by the employee;
- vi) accepts the responsibility to avail himself or herself of ongoing training and self-development throughout his or her career;
- vii) is honest and accountable in dealing with public funds and uses the Public service's property and other resources effectively, efficiently, and only for authorised official purposes;
- viii) promotes sound, efficient, effective, transparent and accountable administration;
- ix) in the course of his or her official duties, shall report to the appropriate authorities, fraud, corruption, nepotism, mal-administration and any other act which constitutes an offence, or which is prejudicial to the public interest;
- x) gives honest and impartial advice, based on all available relevant information, to higher authority when asked for assistance of this kind; and
- xi) honours the confidentiality of matters, documents and discussions, classified or implied as being confidential or secret.

Personal Conduct and Private Interests

An employee -

- i) during official duties, dresses and behaves in a manner that enhances the reputation of the Public Service;
- ii) does not use his or her official position to obtain private gifts or benefits for himself or herself during the performance of his or her official duties nor does he or she accept any gifts or benefits when offered as these may be construed as bribes.
- iii) does not use or disclose any official information for personal gain or the gain of others; and does not, without approval, undertake remunerative work outside his or her official duties or use office equipment for such work.

Lesson 2

1 Hour

Lesson Plan

Objective:

- i) To get apprised that leave is not matter of right
- ii) to know the entitlements to different kinds of leave and the system and procedures of availing of leave
- iii) to inculcate the discipline of applying for leave
- iv) to know the benefits of accumulation of leave vis-à-vis leave encashment

Lesson Topic	Expected Outcome
Leave Rules	Expected outcome: At the end of the session the trainees will be able to get apprised of leave rules of Forest Department and will enjoy leave as per provision of leave rules. The employees will understand, "Leave is not a matter of Right".

Session plan:

Session 1:

- Objective of the lesson

Session 2:

- Different types of Leave
- Eligibility criteria for different types of Leave

Session 3:

- Discussion on availability of leave

Session 4:

- Calculation of leave

Session 5:

- Practical Exercise/ Case study

Methodology/ Approach:

- i) class room discussion and interaction
- ii) case study and assignment
- iii) sharing of experiences

Backward linkage: Knowledge of leave as obtained during service career.

Forward linkage: Improvement of knowledge through training

Training Materials required: Handouts, Power point Presentation, Chart paper & Sketch pen for group work



Allocation of time:

Session 1:	5mts
• Objective of the lesson	
Session 2:	15 mts
• Different types of Leave	
• Eligibility criteria for different types of Leave	
Session 3:	10 mts
• Discussion on availability of leave	
Session 4:	15 mts
• Calculation of leave	
Session 5:	15 mts
• Practical Exercise/ Case study	

LEAVE RULES:**Different Types of Leaves for State Govt. Employees**

There are different types of leaves which are applicable for the Permanent / Temporary Govt. employees of West Bengal. The latest revisions of leave rules by G.O. are also considered along with West Bengal Service Rule Part I, Rule 144 to 207.

Types of Leave	Admissibility	Period of Leave	Pay
Earned Leave	Private affairs and medical ground.	30 days per year, maximum credit 300 days.	Full Pay.
Half Pay Leave	Private affairs and medical ground.	20 days for every year. Advance half pay leave is permitted.	Half Pay.
Commuted Leave	a) Medical ground, not exceeding half the amount of half pay leave due. b) Study purpose in the interest of public service up to a maximum of 90 days.	Twice the amount of half pay leave is debited.	Full Pay.
Leave not Due	Medical ground based on medical certificate.	360 days during entire period of service.	Half Pay.
Extraordinary Leave	When no other leave is admissible.	No limit.	Without Pay & Allowances
Special Disability Leave	Disability by injury or in consequence of due performance of official duties on production of medical board's certificate.	Maximum 24 months.	120 days Full Pay thereafter Half Pay.
Study Leave	Higher study in the interest of public service.	12 months at any one time and 24 months during service period.	Outside India, Full Pay + DA, within India

Types of Leave	Admissibility	Period of Leave	Pay
			Pay is admissible if Scholarship / Stipend / Part time salary is not drawn.
Quarantine Leave	Specified infectious disease certified by medical officer.	Normally 21 days, in exceptional cases 30 days.	Full Pay.
Maternity Leave	Only female Govt. employee. Also admissible for abortion, miscarriage.	Maximum 180 days, 6 weeks for miscarriage and abortion.	Full Pay.
Child Care Leave	Only female Govt. employee for taking care of upto two children upto 18 years of their age	Maximum 730 days during entire period of service.	Full Pay.
Child Adoption Leave	Only female Govt. employee with less than two surviving children, adopts a child of less than 1 (one) year	Maximum 135 days.	Full Pay.
Hospital Leave	Medical ground.	3 months.	Full Pay and thereafter Half Pay.
Special Sick Leave	Navel staff on medical ground.	Maximum 3 months.	Full Pay.
Casual Leave & Half Day C.L.	Private affairs and medical ground.	14 days in each calendar year.	Full Pay.

Other pertinent points regarding leave:-

- Leaves cannot be claimed as a matter of right.
- Except Casual Leave and Half day Casual Leave, all other leaves may be combined.
- Permission is required from the leave sanctioning authority to join duty before the expiry of granted leave.
- Increment is admissible during the period of leave except extra ordinary leave.
- No Govt. employee shall take up employment during leave.
- Cash equivalent of leave is admissible where a Govt. employee retires on attaining the age of superannuation / death in service.

Employee has to apply for leave beforehand; only on sanction of leave, leave can be availed of, if one proceeds on leave without prior sanction it may be treated as unauthorized leave.





Lesson 3

1 Hour

Lesson Plan

Objective:

- i) To know the rules of TA & DA and their admissibility to different categories of employees
- ii) To know the entitlement depending on mode of travel, journey and the transport
- iii) To be apprised of how TA and DA are calculated

Lesson Topic	Expected Outcome
TA & DA	On completion of the module the trainees will be able to explain the details of Travelling allowance (TA) and Dearness allowance (DA) and apply in real situation

Session plan:

Session 1:

- Concept of Dearness allowance and travelling allowance
- Admissibility of DA and TA

Session 2:

- Detail discussion on admissibility of Dearness allowance and travelling allowance to different category of staff

Session 3:

- Discussion on eligibility of DA and TA based on place of visit, mode of journey and night stay

Session 4:

- Practical exercise/ case study

Methodology/ Approach:

- i) Mostly case studies and assignment
- ii) Interactive session in class room
- iii) sharing of experiences

Backward linkage: Experiences of the participants in real situation

Forward linkage: Updating of knowledge through classroom and practical exercise

Training materials required: Handouts, TA and DA claim forms of Forest Department, chart paper & sketch pen for group work

Allocation of time:

Session 1:	5 mts
<ul style="list-style-type: none">• Concept of Dearness allowance and travelling allowance• Admissibility of DA and TA	
Session 2:	10 mts
<ul style="list-style-type: none">• Detail discussion on admissibility of Dearness allowance and travelling allowance to different category of staff	
Session 3:	30 mts



- Discussion on eligibility of DA and TA based on place of visit, mode of journey and night stay

Session 4:

15mts

- Practical exercise/ case study

TA AND DA (TRAVELLING ALLOWANCE AND DIEM ALLOWANCE)

1.1 Revised classification of the Government employees in pay ranges:

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

Group No.	Pay Range	
I	Rs. 16,400 and above	
II	Rs. 8000 and above but less than	Rs. 16,400
III	Rs. 6500 and above but less than	Rs. 8,000
IV	Rs. 4,100 and above but less than	Rs. 6,500
V	Below	Rs. 4,100.

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

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

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

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

Travelling Allowance Rules – Journeys on Tour

Accommodation Entitlements for Journeys on Tour:

A. Mileage Allowance for journeys by Air:

(a) In partial modification of the provisions of rule 53A of the West Bengal Service Rules, Part-II and in supersession of Finance Department Memo No. 5299-F, dt. 1.6.90 and the

orders subsequently issued from time to time in this connection, for travel by air within the country officers drawing pay of Rs. 16,400 and above, may in the exigency of public service travel by air on tour at their discretion. Such officers in receipt of pay between Rs. 12,300 and Rs. 16,400 may also be permitted to travel by air on tour at their discretion provided the distance involved is more than 500 kms. and the journey cannot be performed overnight by direct train service/ direct sleeper-coach service.

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

(b) Class of accommodation for the purpose of air travel will be as follows:

(i) Government employees who will be authorized to travel by air within Indian, will be entitled to travel by Economy (Tourist) Class. None will be allowed to undertake journey by a higher class than the lowest class of accommodation available on the Indian Airlines.

(ii) In the case of international travel, the Ministers and Officers of and above the rank of Secretary will be entitled to travel by Business Class or Club Class. All other officers who will be authorized to travel by air abroad will have to travel by Economy Class.

(c) The Officers who are entitled to perform journey by air or specially permitted by the Government to travel by air may, if necessary, undertake journey by air-service offered by the Private Airlines provided the lowest class of accommodation is availed of in such cases of air-travel.

B. Entitlement to rail accommodation and mileage allowance:

In partial modification of rules 37 and 37 A of the West Bengal Service Rules, Part-II and in supersession of Finance Department Memo No. 5299-F, dt. 1.6.90, the pay ranges and travel entitlements for journeys by rail on tour and transfer shall be as follows:

Pay Range	Rajdhani Express	Shatabdi Express	Other Trains
Rs. 16,400 and above	A.C. First Class	Executive Class	A.C. First Class
Rs. 8000 and above but less than Rs. 16,400	A.C. II Class 2-Tier Sleeper	A.C. Chair Car	A.C. II Class 2-Tier Sleeper
Rs. 6500 and above but less than Rs. 8,000	Do	Do	**First Class / A.C. II Class 3-Tier Sleeper / A.C. Chair Car
Rs. 4,100 and above but less than Rs. 6,500	Do	Do	Do
Below Rs. 4,100.	Do	Do	Second Class Chair

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



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

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

Pay Range	Entitlement of Class of accommodation
Officers drawing pay of Rs. 8000 and above	Highest Class
Rs. 6500 and above but less than Rs. 8,000	If there be two classes only on the Steamer, the lower class.
Rs. 4,100 and above but less than Rs. 6,500	If there be two classes only on the Steamer, the lower class; if there be three classes, the middle or the second class; and if there be four classes, the third class.
Less than Rs. 4,100.	The lowest class.

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

Pay Range	Entitlement of Class of accommodation
Officers drawing pay of Rs. 8000 and above	Deluxe Class
Rs. 6500 and above but less than Rs. 8,000	First / „A“ Cabin Class
Rs. 4,100 and above but less than Rs. 6,500	Second / „B“ Class
Less than Rs. 4,100.	Bunk Class

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

D. Mileage allowance for journey by Road:

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

Pay Range	Entitlement
I. Rs. 8000 and above	Actual fare by any type of public bus including Air Conditioned bus;Or, Rs. 5 per km for journey by taxi / own car; Or, Rs. 2 per km for journey by auto-rickshaw, own scooter / motor-cycles/ moped etc. Or, 60 paisa per km by bicycle or foot.
II. Rs. 6500 and above but less than Rs. 8,000	Actual fare by any type of public bus excluding Air Conditioned bus;Or, Rs. 5 per km for journey by taxi / own car; Or,

	Rs. 2 per km for journey by auto-rickshaw, own scooter / motor-cycles/ moped etc. Or, 60 paise per km for journey by bicycle or foot.
III. Rs. 4,100 and above but less than Rs. 6,500	Actual fare by any type of public bus excluding Air Conditioned bus;Or, Rs. 2 per km for journey by auto-rickshaw, own scooter / motor-cycles/ moped etc. Or, 60 paise per km by bicycle or foot.
IV. Below Rs. 4,100.	Actual fare by ordinary public bus only;Or, Rs. 2 per km for journey by auto-rickshaw, own scooter / motor-cycles/ moped etc. Or, 60 paise per km by bicycle or foot.

Notes:

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

Daily Allowance are revised as follows:

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

Pay Range	Ordinary Localities	Kolkata, Darjeeling District (except Siliguri Sub-division)
Rs. 16,400 and above	Rs. 135	Rs. 260
Rs. 8000 and above but less than Rs. 16,400	Rs. 120	Rs. 230
Rs. 6500 and above but less than Rs. 8,000	Rs. 105	Rs. 200
Rs. 4,100 and above but less than Rs. 6,500	Rs. 90	Rs. 170



Below Rs. 4,100.	Rs. 55	Rs. 105
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(B) When the Government employee stays in a hotel or other establishment providing board and/ or lodging at Scheduled Tariffs:

Pay Range	Ordinary Localities	Kolkata, Darjeeling District (except Siliguri Sub-division)
Rs. 16,400 and above	Rs. 335	Rs. 650
Rs. 8000 and above but less than Rs. 16,400	Rs. 225	Rs. 505
Rs. 6500 and above but less than Rs. 8,000	Rs. 200	Rs. 380
Rs. 4,100 and above but less than Rs. 6,500	Rs. 130	Rs. 245
Below Rs. 4,100.	Rs. 65	Rs. 125

Notes:

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

II. Daily allowance for continuous halts:

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

First 60 days	Full daily allowance
Beyond 60 days and up to 180 days	Half day allowance
Beyond 180 days	Nil

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

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

(i) When the Government employees is deputed for training outside his Headquarters, where board and lodging are not provided:

First 180 days: Full daily allowance;

Beyond 180 days: Nil.

Training institutes where board and lodging facility exist:

First 30 days: Full daily allowance;

Next 150 days: Half daily allowances.

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

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

Outstation participants: Actual expenditure on board and lodging plus daily allowance at 25% of the rate admissible for the place of halt.

Local participants: Actual expenditure on board and lodging only.

Notes:

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

4. Payment of Incidental charges abolished:

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

5. Local journey redefined:

In partial modification of rule 71B of the West Bengal Service Rules, Part – II, the term „local journey“ shall henceforth be construed to mean a journey to a temporary duty point beyond 8 kms. From the permanent duty point at Headquarters but within a radius of 20 kms. thereof.

Notes:

1. For such local journeys other conditions remaining the same, a Government employee shall draw, for journey involved, mileage allowance and in addition draw 50% of daily allowance calculated at the rates laid down in rule 71A of the West Bengal Service Rules, Part – II i.e. where the absence from Headquarters is far less than twelve hours but exceeding six hours and exceeding twelve hours at 35% and 50% respectively of the normal rate of daily allowance.
2. No travelling allowance or daily allowance shall be admissible for the local journeys to the same temporary duty point beyond 60 days.
3. Unless it is expressly allowed by the Government by any special order, halt i.e. night-halt shall not be allowed for performing duties at the out-station falling within the jurisdiction of local journeys.



6. Journey by Government Vehicles:

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

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

Travelling Allowance Rules – Journeys on Transfer

7. Entitlements for journey on Transfer:

I. Unless it is otherwise indicated in this para, the entitlements of a Govt. employee for journey on transfer shall continue to be guided by the provisions laid down in rule 99 read with 100 of the West Bengal Service Rules, Part – II.

II. In supersession of Finance Department Memo No. 5299-F, dt. 01.06.90, a Govt. employee on transfer will be entitled to the following concessions:

A. Transfer Grant & Packing Allowance:

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

Pay Range	Lump Sum transfer grant	Packing allowance
Rs. 16,400 and above	Rs. 2,250	Rs. 1,500
Rs. 8000 and above but less than Rs. 16,400	Rs. 1,800	Rs. 1,200
Rs. 6500 and above but less than Rs. 8,000	Rs. 1,350	Rs. 900
Rs. 4,100 and above but less than Rs. 6,500	Rs. 900	Rs. 675
Below Rs. 4,100.	Rs. 675	Rs. 675

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

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

will be restricted to one-third of the admissible amount provided a change of residence is actually involved.

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

(I). Journey by rail or steamer:

Accommodation and mileage allowance entitlements as prescribed in paras 2B and 2C above for journeys on tour between place connected by rail or steamer will also be applicable in case of journeys on transfer.

(II). Journey by road:

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

(a) Between places connected by rail:

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

(b) Between places connected by road only:

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

For self

One road mileage

For one additional member of the family

Nil

For two additional members of the family

One additional road mileage

For more than two additional members of the family

Two additional road mileage

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

C. Carriage of personal effects on transfer:

(a) When personal effects are carried by rail:

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

Pay Range	Personal Effects that can be carried
Rs. 16,400 and above	Full four wheeler wagon or 6,000 kg. by goods train; or one double container.
Rs. 8000 and above but less than Rs. 16,400	Full four wheeler wagon or 6,000 kg. by goods train; or one single container.
Rs. 6500 and above but less than Rs. 8,000	3,000 kg. by goods train.
Rs. 4,100 and above but less than Rs. 6,500	1,500 kg. by goods train.
<u>Below Rs. 4,100.</u>	<u>1,500 kg. by goods train.</u>

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

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

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



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

Pay Range	Ordinary Localities	Kolkata, Darjeeling district (Except Siliguri Sub-Division)
Rs. 8,000 and above	Rs. 18.00	Rs. 30.00
Rs. 6,500 and above but less than Rs. 8,000	Rs. 9.00	Rs. 15.00
Below Rs. 6,500	Rs. 4.60	Rs. 7.60

D. Transportation of Conveyance on transfer:

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

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

Pay Range	Scale
Rs. 6,500 and above	One motor car, or one motor-cycle / scooter, or one horse.
Less than Rs. 6,500	One motor-cycle / scooter, or one bi-cycle.

(b) The rates of allowance for transportation of motor car or motor-cycle / scooter by road on transfer shall be as follows subject to the existing terms and conditions:

Mode of transportation	Between places connected by rail		Between places not connected by rail	
	Motor Car	Motor Cycle / Scooters etc.	Motor Car	Motor Cycle / Scooter etc.
(i) When the conveyance is sent under its own propulsion.	Rs. 5 per km limited to expenditure on transportation by passenger train on rail.	Rs. 2 per km limited to expenditure on transportation by passenger train on rail.	Rs. 5 per km	Rs. 2 per km
(ii) When the conveyance is sent loaded on a truck.	Actual expenses limited to the amount collected at the rate of Rs. 5 per km or expenditure on transportation on rail whichever is less.	Actual expenses limited to the amount collected at the rate of Rs. 2 per km or expenditure on transportation on rail whichever is less.	Actual expenses limited to the amount collected at the rate of Rs. 5 per km.	Actual expenses limited to the amount collected at the rate of Rs. 2 per km.

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

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

Provided that-

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

(ii) where a Government employee brings family before actual allotment, in such cases, if T,AD. A. has been claimed for such family members, no additional fare will be admissible to the Government employee;

(iii) non-availability of private accommodation will not be treated as a ground for additional fare.

8. Travelling Allowance for Temporary Transfer:

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

Notes:

- 1. No advance of pay will be allowed in the case of temporary transfer.*
- 2. No joining time shall be admissible in cases of temporary transfer. Only the actual transit time, as admissible in case of journeys on tour, shall be admissible.*
- 3. In order to obviate difficulty in Audit, the nature/ period of transfer is to be indicated in the T. A. Bill.*
- 4. The period of 180 days for drawal of daily allowance for halt at an out-station on temporary transfer will be calculated on the basis of the halt which will be from the time the forward journey ends at the out-station and will end at the time the return journey commences. The claim for daily allowance for halt at the new station will require countersignature of the Controlling Officer in respect of the post at the new station, in case of any portion of the claim remaining undrawn on retransfer to the old Headquarters.*
- 5. Save the provisions laid down above in the matter of regulating travelling allowance/ daily allowance and joining time in the case of temporary transfer, on other factors like assumption of charge of a new post, change of Headquarters, drawal of pay and allowances of the post etc. associated with the term „transfer“ defined in rule 5 (40) of the West Bengal Service Rules, Part-I, the normal rules shall continue to apply.*

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

Notwithstanding the provisions laid down in rule 132 of the West Bengal Service Rules, Part-II, travelling allowance will be admissible in respect of the journey of a retiring Government employee and members of his family from the last station of his duty to his home town or to



the place where he and his family is to settle down permanently, even if, it is other than his declared home town subject to the following terms and conditions:

(a) Accommodation and Mileage allowance for journeys by rail, steamer or by road: Entitlements shall be as for journey on transfer laid down in para 7 of this Annexure.

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

(b) The Government employee shall, besides the fares for the journey, be also eligible to draw lump sum transfer grant and packing allowance, if the distance from the last station of duty to place of settlement is more than 20 km. However, as in the case of serving employees on transfer, Government employees who, on retirement, settle at the last station of duty itself or within a distance of less than 20 km. may be paid one-third of the amount of lump sum transfer grant and packing allowance, subject to the condition that a change of residence is actually involved.

(c) Transportation of personal effects at the scale and rate laid down in para 7 of this Annexure is allowable. The Government employee shall also be entitled to claim the cost of transportation of personal effects between railway station and residence at either end of the journey as in the case of transfer.

(d) The actual cost of transporting a motor car or other conveyance maintained by the Government employee before his retirement is reimbursable as per provisions laid down in para 7 of this Annexure.

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

(e) The grant of the concession will be further subject to the following conditions:

- (i) It will be admissible by the shortest route from the last place of duty of the Government employee to his home town or to the place where he and his family are to settle down permanently even if it is other than his declared home town.
- (ii) The concession may be availed of by a Government employee who is eligible for it, at any time during his leave preparatory to retirement, or within six months of the date of retirement.
- (iii) The concession will be admissible to the permanent State Government employees who retire on a retiring pension or on superannuation, invalid or compensation pension.

- (iv) The concession will also be admissible to the temporary State Government employees who retire on attaining the age of superannuation or become invalid or are retrenched from service without being offered alternative employment, provided that they have put in a total service of not less than 10 years under the State Government at the time of retirement, invalidation or retrenchment.
- (v) Where an Officer is re employed under the State Government while he is on leave preparatory to retirement or within six months of the date of his retirement, the concession may be allowed to be availed of by him within six months of the expiry of the period of his re-employment.
- (vi) A Government employee will be eligible to the retirement travelling allowance concession in full, notwithstanding the fact that he had availed of leave travel concession to home town or any place in India just before his retirement.

(f) The concession will not be admissible to Government employees.

- (i) Who quit service by resignation; or
- (ii) Who may be dismissed or removed from service; or
- (iii) Who are compulsorily retired as a measure of punishment; or
- (iv) Who are temporary employees with less than ten years of service retiring on superannuation/invalidation/retrenched.

(g) The concession will not be admissible to persons who—

- (i) are not in the whole-time employ of the Government or are engaged on contract ;
- (ii) are paid from contingencies ;
- (iii) are eligible for any other form of travel concession on retirement.

(h) The claims for the concession will have to be drawn on T.A. Bill forms like Transfer Travelling Allowance claims. The claims, of officers who were their own Controlling Officers before retirement will, however, be countersigned by the next superior administrative authority.

(i) Before reimbursing the Travelling Allowance admissible under these orders, the Controlling Officer should satisfy themselves, as far as possible, that the claimant and members of his family actually performed the journey to the home town or the other place to which he might have proceeded to settle there, e.g., by requiring the production of original railway vouchers relating to transportation of personal effects. conveyance etc.

10. Definition of family:

In supersession of rule 4(7) of the West Bengal Service Rules, Part II, the term „*Family*„ is defined as follows:

“Family means a Government employee’s wife (*but not more than one wife*) or husband, as the case may be, residing with the Government employee and legitimate children and stepchildren residing with and wholly dependent on the Government employee. It also includes parent, stepmother; sisters and minor brothers residing with and wholly dependent on the Government employee.”

Notes:



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

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

11. Conveyance Allowance to Blind and Orthopaedically handicapped employees:

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

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

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

Pay range	Rate per month
Rs. 8,500 and above	Rs. 185.00
Rs. 5,500 and above, but less than Rs. 8,500	Rs. 150.00
Rs. 4,000 and above, but less than Rs. 5,500	Rs. 120.00
Rs. 3,000 and above, but less than Rs. 4,000	Rs. 105.00
Less than Rs. 3,000	Rs. 90.00

Explanations:

1. If the existing rates of permanent monthly travelling allowance / (unconditional) conveyance allowance admissible to any category of employees are higher than the rates mentioned above, such employees will continue to draw the existing rates without further revision.



2. This order does not qualify a Government employee, who was not in receipt of any permanent monthly travelling allowance / (unconditional; conveyance allowance to draw such benefit without prior approval of the Government.

13. Conveyance Allowance:

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

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

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





Lesson 4

2 Hours

Lesson plan

Objective:

- i) To infuse in mind that disciplined employee is an asset to the government and to self
- ii) To sensitise that indisciplined employee is to face disciplinary action
- iii) To get apprised of various disciplinary measure to make one disciplined
- iv) To know the stages of adopting disciplinary procedures and the principle of natural justice
- v) To know the defense mechanism ,and its procedure
- vi) To be acquainted with various types of punishment, disciplinary authority ,appeal procedures and the appellate authority.

Lesson Topic	Expected Outcome
Disciplinary Policy	Expected outcome: Upon completion of discussion in the session the participants will be able to learn and explain the meaning of discipline and disciplinary rules, grievance procedures, defense mechanism and punishment.

Session Plan

- Session 1: Objective of the session
Session 2: Concept of Conduct rules and disciplinary rules
Session 3: disciplinary procedures
Session 4: Concept of Natural Justice and Defense procedure
Session 5: Awarding of punishment
Session 6: Case study

Methodology/ Approach:

- i.classroom discussion
- ii.case studies
- iii.Assignment of different types of disciplinary measures
- iv.Inter active session

Backward linkage: Basic idea on Conduct and disciplines in Forest Department

Forward Linkage: Practical experiences

Training Materials required: Hand outs, Power point presentation, chart paper & Sketch pen for group work

Allocation of time:

Session 1: Objective of the session	5 mts
Session 2: Concept of Conduct rules and disciplinary rules	15mts
Session 3: disciplinary procedures	25 mts
Session 4: Concept of Natural Justice and Defense procedure	25 mts
Session 5: Awarding of punishment	20 mts
Session 6: Case study	30 mts



DISCIPLINARY POLICY AND PROCEDURES

1) DISCIPLINE AND INDISCIPLINE

1.1 Discipline means orderly behaviour

Discipline means voluntary and willing compliance of rules and regulations and instructions and also development of right habits of conduct in work with others at the work-place.

1.2 Why do we want Discipline?

- a) Discipline is essential in any organisation for improving the employee morale as well as to increase the productivity which is the ultimate goal of any organisation.
- b) Discipline is of utmost importance for harmonious working with a view to achieve Company's objectives.
- c) It is moral responsibility of the employer not to allow the minority of employees who are indisciplined to affect the life of majority.

1.2 How does Indiscipline arise?

In most of the cases, indiscipline of a worker is the expression of his reaction to his environment. Usually the causes of indiscipline are :

- a) Lack of awareness of Company's rules and regulations;
- b) False promises made by superiors;
- c) Absence of any procedure to handle grievances;
- d) No action taken when required;
- e) Personal frustrations and misunderstandings.

There could be many other different reasons for indiscipline depending upon individual differences.

1.3 Corrective and Punitive action

Since any case of indiscipline is basically a behavioural problem, it is necessary that before taking any punitive action, all efforts should be made to improve the behaviour of the employee by correcting him through education, counselling, persuasion and cautioning. However, if all the efforts to improve the employee fail, the Supervisor/Manager should never hesitate to reprimand the employee and, if the misconduct is serious or has been repeated, to report the matter to the superiors for appropriate disciplinary action.

2) ACTS OF MISCONDUCT

2.1 Misconduct means improper conduct or wrongful behaviour. However, while we are dealing with employees in an organisation, the term misconduct has to be seen with reference to the rules and regulations applicable to the various categories of employees working in the organisation.

2.2 To decide whether a particular act of misconduct or not, we have to keep in mind, the following three documents:

- (a)) Conduct, Discipline & Appeal Rules
- (b) Service Rules
- (c)) Contract/Agreement of Appointment or Appointment letter.

a) Conduct, Discipline & Appeal Rules

These are the rules framed which are applicable to all employees including deputationists. List of acts of misconduct as per Conduct, Discipline & Appeal Rules is as shown in Annexure „A“.

b) Service Rules

These are the rules framed, defining the terms and conditions of employment and also prescribing the obligations of the employees. These are applicable to all the employees except the deputationists unless the terms of deputation otherwise stipulate. Any act committed by an employee in breach of Service Rules to the extent they are applicable to him, will be considered an act of misconduct. Hence, referring to Service Rules is relevant in this context.

c) Contract of Appointment

Basically the appointment letter issued to an employee governs his employment with the organisation. Hence, while taking a disciplinary action against any employee for an act of misconduct committed by him, the management has to keep in mind the terms and conditions stipulated in the offer of appointment given to the concerned employee, over and above which only the other rules and regulations will become applicable to the employee concerned.

3) REPORT OF MISCONDUCT

3.1 Complaint is the starting point of any disciplinary action. For taking disciplinary action against any employee for having committed an act of misconduct, the management should invariably get a specific written complaint. Complaint is nothing but a clear, sequential narration of the facts of incidence of indiscipline by the complainant, in the form of a report to his superior.

3.2 Since any disciplinary action may go hay-way if the complaint is not proper, every complainant should bear in mind the following:

- a) Do not rely on memory. Reduce to writing whatever has happened, immediately.
- b) Submit your complaint in the shape of report of misconduct without any delay to superiors.
- c) Avoid dictating the complaint to somebody else.
- d) Avoid type-writing the complaint, if possible. It is advisable to send it in hand writing.
- e) Do not add your impressions or guesses but narrate the actual facts.
- f) Take written statements of all whoever has any facts relating to the complaint or witnessed the incident.



3.3 The Report of misconduct should invariably give the following details:

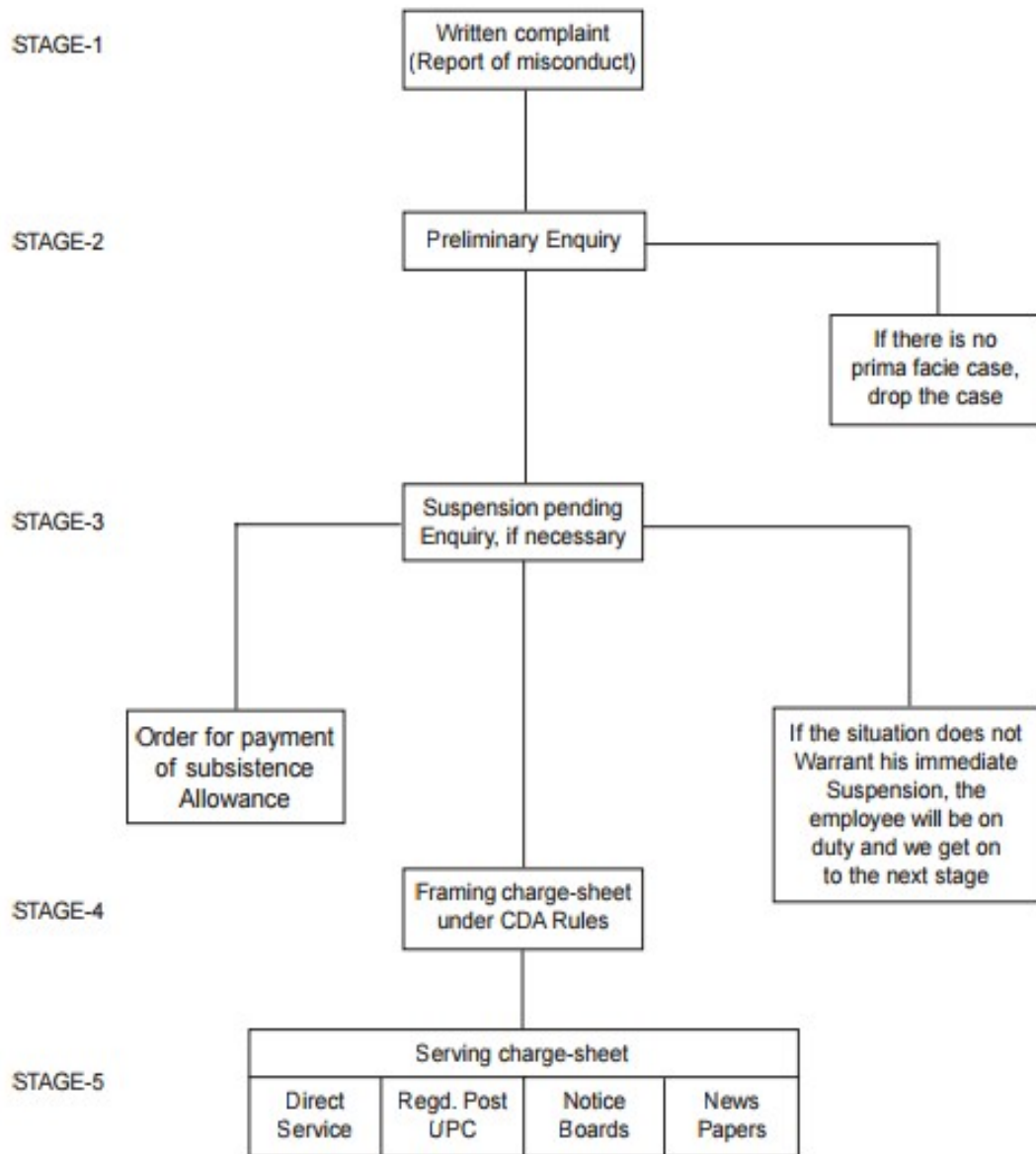
- a) Full name of the person who committed the act of misconduct;
- b) Designation;
- c) Punch Card No./Employee No.;
- d) Section/Deptt./Region;
- e) Shift or Relay in which the employee was working;
- f) Date and time of incident; (g) Place of occurrence;
- g) Details of misconduct;
- h) Names of witnesses, if any;
- i) Recorded Statements, if any. For Report of misconduct, the guidelines suggested in Annexure-B might be followed.

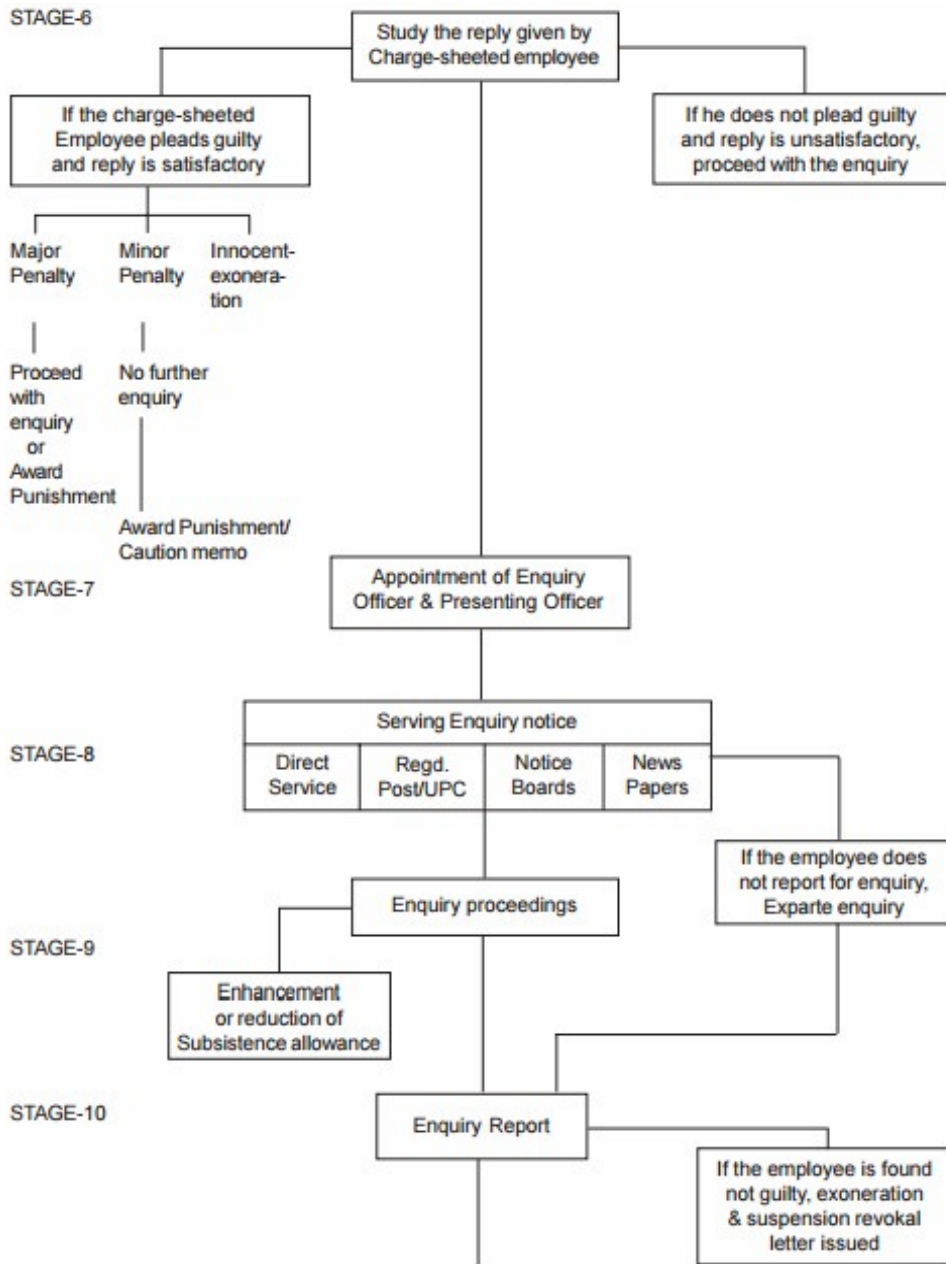
GUIDELINES FOR DISCIPLINARY PROCEDURE

FLOW-CHART OF DISCIPLINARY PROCEEDINGS

Written complaint (Report of misconduct) Preliminary Enquiry If there is no prima facie case, drop the case Framing charge-sheet under CDA Rules If the situation does not Warrant his immediate Suspension, the employee will be on duty and we get on to the next stage Order for payment of subsistence Allowance.

FLOW-CHART OF DISCIPLINARY PROCEEDINGS





STAGE-1 STAGE-2 STAGE-3 STAGE-4

Suspension pending Enquiry, if necessary Serving charge-sheet

STAGE-5 Direct Service Regd. Post UPC Notice Boards News Papers

GUIDELINES FOR DISCIPLINARY PROCEDURE

Policy Manual Study the reply given by Charge-sheeted employee If the charge-sheeted Employee pleads guilty and reply is satisfactory Major Minor Innocent Penalty exoneration Proceed No further with enquiry or Award Punishment Award Punishment/ Caution memo If he does not plead guilty and reply is unsatisfactory, proceed with the enquiry Appointment of Enquiry Officer & Presenting Officer Serving Enquiry notice Direct Service Regd. Post/UPC News Papers Enquiry proceedings Notice Boards If the employee does not report for enquiry, Expert enquiry Enhancement or reduction of Subsistence allowance If the employee is found not guilty, exoneration & suspension revocable letter issued Enquiry Report

STAGE-7 STAGE-8 STAGE-9 STAGE-10

GUIDELINES FOR DISCIPLINARY PROCEDURE STAGE-6

If the charge(s) are proved, check the past record and if any conciliation or adjudication proceedings are going on, check Industrial Disputes Act, provision. Check whether protected workman Final show-cause notice before Punishment Study the reply given by employee to Final show-cause notice Give clarifications, if any, asked for in reply to final show-cause notice Punishment Order Appeal by the accused employee Reply to appeal and final Punishment order/Disposal of Appeal Implementation of punishment order and closing the file Contest the case if referred to conciliation/adjudication

STAGE-11 STAGE-12 STAGE-14 STAGE-13 STAGE-15 STAGE-16 STAGE-17 STAGE-18 STAGE-19

5) PRELIMINARY ENQUIRY

5.1 As soon as a complaint is received, we should see whether it is worth dealing with in an elaborate manner by charge-sheeting the employee and conducting a domestic enquiry or not. This is determined by the gravity of the misconduct committed by the employee.

5.2 When an act of misconduct has been committed and the disciplinary authority receives a complaint, he should conduct a preliminary enquiry either himself or get it done by another Officer (Officer other than the one who has made the complaint or who is a witness to the incident). Preliminary enquiry is done with a view to decide whether there is adequate material for proceeding with a domestic enquiry. Domestic enquiry starts the moment a charge-sheet is issued and preliminary enquiry ends with the issue of charge sheet. In all cases, preliminary enquiry is not essential. If the matter is obvious enough, the domestic enquiry can start with the issue of charge-sheet.



5.3 The following are the differences between domestic enquiry and preliminary enquiry.

- a) Preliminary enquiry is not an essential step while domestic enquiry is a must for taking disciplinary action for major penalty cases.
- b) Domestic enquiry aims at determining whether charges are established or not while preliminary enquiry is conducted for finding out whether a prima-facie case has been made out.
- c) Conclusions of preliminary enquiry lead to framing of charge-sheet while the report of domestic enquiry forms the basis for awarding punishment.
- d) Preliminary enquiry is not subject to any rules while conduct of domestic enquiry is subject to principles of natural justice.

6) PRINCIPLES OF NATURAL JUSTICE

6.1 The procedure for taking disciplinary action against any delinquent employee must be based on principles of “natural justice” - which again are in conformity with the principles of a Welfare State.

6.2 To hold an enquiry in conformity with the principles of natural justice, the following conditions are to be met :

- a) the employee proceeded against has been informed clearly of the charges levelled against him;
- b) the witnesses are examined ordinarily in the presence of the employee in respect of the Charges;
- c) the employee is given a fair opportunity to cross-examine the witnesses;
- d) the employee is given a fair opportunity to examine his own witnesses, including himself in his defence, if he so wishes;
- e) the enquiry officer records his findings with reasons for the same in his report.

7) CHARGE-SHEET

7.1 If on the basis of preliminary enquiry or otherwise, the disciplinary authority is satisfied that a prima-facie case exists and decides to take disciplinary action against the employee concerned, the first thing to be done is to issue a charge-sheet to delinquent employee.

7.2 Charge-sheet is a memorandum of charges or allegations levelled against the employee which are acts of misconduct as per the Conduct, Discipline and Appeal Rules.

7.3 Check-List for preparation of Charge-Sheet While framing a Charge-sheet, the following items may be kept in mind so that nothing relevant would be missing from the Charge -sheet :

- a) Date of charge sheet.
- b) Correct Name and Card No./Employee No. of delinquent employee.
- c) Specify date of incident.
- d) Description of incident.
- e) Reproduce the language in verbatim if there are words of abuse, defamation or threat.
- f) Give reference of relevant rules as Conduct, Discipline and Appeal Rules.
- g) Specify within how much time and to whom the reply should be submitted.

- h) Check the authority competent to issue the Charge-Sheet (See Conduct, Discipline and Appeal Rules or Delegation of Powers, as the case may be).
- i) Decide whether employee is to be kept under suspension or not.
- j) Decide whom to send the copies of Charge-sheet.

7.4 Guidelines for preparing Charge-Sheet

- a) The Charge-Sheet should be specific and must spell out all the relevant particulars of the misconduct.
- b) As far as possible, it should be precisely mentioned in the Charge-sheet as to under which rule or clause, the charges constitute acts of misconduct so as to enable the employee as to which rules are applicable to him in this context.
- c) The Charge-sheet must be signed by the competent authority so as to avoid facing a situation where the Charge-sheet is made invalid because it is signed by incompetent authority. (Refer to schedule of Conduct, Discipline and Appeal Rules or Delegation of Powers, as the case may be).
- d) Avoid loose usage of words such as „Habitual“ and „Wilful“ in the Charge-sheet. Do not use such qualifying words unless the charges are really so.
- e) If the charge is of abusing or threatening, reproduce the exact words used in the Charge-sheet.
- f) Avoid using abbreviations such as “etc.” and also phrases such as “such other things”.
- g) If the previous record of the employee is referred to, then sufficient particulars of the previous record should be given in the Charge-sheet.

7.5 Time for reply to Charge-sheet:

A reasonable period of time should be given to the employee to submit his reply to the Charge-Sheet. Time as stipulated in the Conduct, Discipline & Appeal Rules, but not less than 48 hours from the receipt of the Charge-sheet by the employee should be allowed for submission of his reply. If the Charge-sheeted employee requests for extension of time, such request(s) may be considered on its own merits.

7.6 Who signs the Charge-sheet unless it is delegated otherwise?

Disciplinary Authority is the Competent Authority to sign Charge-sheet. For major penalties, the Disciplinary Authorities are different from those for minor penalties. At the stage of issuing the Charge-Sheet it may always not be very clear whether the offence is such that a major penalty may be imposed ultimately or the decision would be only in favour of a minor penalty. Except for very simple cases where beyond doubt the offence may lead to imposition of only a minor penalty, it will be desirable to have the Charge-sheet issued under the signature of Disciplinary Authorities empowered to impose major penalty.

7.7 Service of Charge-sheet

Serving the Charge-sheet on the delinquent employee plays a very important role in disciplinary proceedings. Hence, all efforts should be made by the employer to see that the Charge-sheet is served on the delinquent employee. The Charge-Sheet may be handed over to the employee and his signature or thumb-impression of his having received the same obtained on the office copy. - In case he refuses to accept the Charge-sheet, an endorsement to the effect should be made on the office copy in the presence of at least two witnesses whose signatures should be obtained. - In case the concerned employee receives the Charge-sheet but refuses to sign or give his thumb-impression on the office copy, an endorsement to



the effect should be made on the office copy and signatures of at least two witnesses may be taken.

If the employee concerned asks for the Charge-sheet being made out in the language which he knows, the same should be done. - If the employee either refuses to accept or give acknowledgement of the Charge sheet or is not present within the organisation due to suspension or any other reason, the Charge-sheet should be sent to his last known and recorded address (both local as well as permanent) by Registered Post with acknowledgments due. - If the employee concerned refuses to accept the registered letter carrying the Charge-sheet and there is an endorsement by the Postal Authorities to that effect on the envelope, the same may be treated as adequate service. The returned postal envelope in that case should be retained, without opening, in record. - In case of absence or refusal of the employee to take the Charge-sheet or refusal to give acknowledgement of its receipt, a copy of the same should also be displayed on Notice Board. - If all efforts to serve the Charge-sheet on the employee fail, the Charge-sheet may be published in some local/regional newspaper with a wide circulation.

8) SUSPENSION

8.1 What is Suspension?

Suspension from duty means keeping an employee away from work-place temporarily for reasons of discipline. Suspension does not mean removal from service. If a person is suspended, he continues to be in service, but is in a state, as it were of suspended animation.

8.2 When to Suspend?

The suspension of an employee from duty often arises under the following three different types of situations:

- a) **Suspension Pending Domestic Enquiry** If an employee has committed serious acts of misconduct such as assault, sabotage etc. and his presence inside the work premises poses a threat to the safety of the men and material, he may be kept under suspension immediately, pending investigations. This is called Suspension Pending Domestic Enquiry. At this stage, a suspension cannot be called a punishment. It is desirable to issue the order of suspension along with charge-sheet but if it is not possible, the charge-sheet must follow within 7 days of issue of suspension order .
- b) **Suspension Pending Court's Order** The disciplinary authority has the right to keep an employee under suspension, if he is accused in a court of law for any criminal offence, until the disposal of the trial. .
- c) **Suspension as Punishment** Even though an employee is not suspended pending enquiry, if it is decided to punish him by way of suspension for the acts of misconduct committed by him, the disciplinary authority may do so after the conclusion of enquiry in which case the suspended employee will not be entitled to any payment for the period of suspension since it is a punishment imposed on him.

8.3 Status of Suspended Employee

- a) During the period of suspension, the suspended employee shall not enter the work-premises without the permission of the disciplinary authority or any other authority competent to do so.

- b) The suspended employee shall not leave the station without the written permission of the competent authority.
- c) The employee suspended pending enquiry shall be paid subsistence allowance as admissible to him under CDA Rules, which will increase/decrease depending upon the merits of the case if the period of suspension gets prolonged.
- d) No leave shall be granted to a suspended employee during the period of suspension.
- e) The suspended employee will not be paid subsistence allowance if he is engaged in any other employment, business, profession or vocation.
- f) If it is decided after the conclusion of enquiry not to remove the suspended employee from service, he will be simply allotted the job treating the period of suspension as on duty or leave as decided by the disciplinary authority.
- g) If an employee suspended pending enquiry submits resignation, it is normally not accepted unless it is in the company interest.

8.4 Subsistence Allowance:

Subsistence allowance is the payment made to an employee who is kept under suspension Pending enquiry/court's order only, as per CDA Rules, as under:

- a) Subsistence Allowance is payable at the rate of 50% of his basic pay. In addition, Dearness Allowance as admissible on such Subsistence Allowance and any other Compensatory Allowance of which he was in receipt on the date of suspension, are also admissible.
- b) If the period of suspension exceeds six months :
 - i. Due to reasons not directly attributable to the employee, subsistence allowance, is payable at the rate of 75% of his basic pay and allowances thereon.
 - ii. Due to reasons directly attributable to the employee, subsistence allowance is payable at the rate of 25% of his basic pay and allowances thereon.
- c) The payment of above subsistence allowance will be subject to a written declaration by the employee concerned that he is not engaged in other employment or business or profession or vocation as well as his observance of the instructions/ advice contained in the order of suspension issued to him.
- d) If the suspended employee is found guilty of the misconduct alleged against him or some other misconduct brought out in the course of the enquiry and punishment is awarded, he shall be entitled to such proportion of pay and allowances, only as the competent authority may prescribe.
- e) If the suspended employee is found not guilty of the misconduct, he shall be paid the difference between the subsistence allowance already paid and the emoluments consisting of pay and allowances which he would have received if he had not been suspended.
- f) For establishments located in West Bengal, the above provision will be subject to the West Bengal Payment of Subsistence Allowance Act, 1969.



9. DOMESTIC ENQUIRY

9.1 If the explanation submitted by the delinquent employee in reply to the charge-sheet is not found satisfactory, the Disciplinary Authority may institute domestic enquiry by appointing an Enquiry Officer (or Enquiry Committee consisting of more than one person) and the Presenting Officer and inform the charge-sheeted employee about the same. The Enquiry Officer would send a Notice of Enquiry as shown in Annexure „H“ giving him sufficient time to attend the enquiry.

9.2 Role of Participants in Domestic Enquiry:

The persons concerned with domestic enquiry and who participate in any domestic enquiry are:

- a. **Enquiry Officer:** The Enquiry Officer is the officer appointed by the disciplinary authority to conduct an enquiry into the allegations levelled against the charge sheeted employee. The Enquiry Officer's job is to listen to and record the statements of both the parties i.e., the accused employee and the management representative; allow both the parties to submit to him the relevant documents in support of their contentions; allow both the parties to examine their witnesses as well as cross-examine the other's witnesses; allow both the parties to submit arguments and counter arguments in respect of the charges and evidence adduced in the enquiry; and finally submit his enquiry report to the disciplinary authority.
- b. **Presenting Officer:** Presenting Officer is the officer appointed to present the case of the management before the Enquiry Officer relating to the charges levelled against the accused employee. The Presenting Officer will produce in the enquiry; all the relevant documents relating to charges levelled against the employee and also examine the witnesses of the Company as well as cross-examine the witnesses of the charge-sheeted employee. In other words, he plays the role of the Prosecutor. In cases where felt appropriate, complainant may also be appointed as Presenting Officer.
- c. **Charge-sheeted Employee:** It is necessary that the enquiry should be held in the presence of the accused. If, however, the employee failed to report for the enquiry at the appointed place, date and time, the Enquiry Officer may proceed with the enquiry ex-parte, provided the charge-sheet or the enquiry notice included a provision to that effect.
- d. **Defence Assistant of the Accused Employee:** If the accused employee wishes another employee of his choice to assist him at the enquiry in the conduct of his defence, it should be allowed, if a request is made for a non-employee union office-bearer, he may be allowed if there is a provision to that effect under the Conduct, Discipline and Appeal Rules. 109
- e. **Interpreter:** The presence of an interpreter, from amongst the employees, would be desirable in case the accused employee is not familiar with the language in which the enquiry is conducted.
- f. **Management Witnesses:** These are the persons who appear in the enquiry to give their statements in support of the charges levelled against the charge-sheeted employee.
- g. **Charge-sheeted Employee's Witnesses:** These are the persons who appear in the enquiry to give their statements in defence of the charge-sheeted employee.

9.2.1 Who should be Enquiry Officer

- a) If a person is the witness in the case, he should not be Enquiry Officer.
- b) Enquiry Officer should not be appointed by an Officer who is a witness in the case.
- c) Enquiry Officer can be any Officer of the Company. In exceptional cases, if it is felt desirable, any public servant or retired honest public servant may be appointed as enquiry officer (*Subject to the provisions of Rules).
- d) A person to be Enquiry Officer must be a responsible Officer commanding respect from the employee. He should not be a judge in his own case. (e) A person to be Enquiry Officer should be open minded and unbiased.

9.2.2 Documents to be forwarded to Enquiry Officer

The disciplinary authority shall forward to the Enquiry Officer :

- a. A copy of the charge-sheet;
- b. A copy of the reply, if submitted by the charge-sheeted employee;
- c. * List of witnesses, if available;
- d. * List of documents to be produced in enquiry, if available;
- e. Copy of order appointing the Presenting Officer. (* Not mandatory at this stage).

9.2.3 Procedure of Domestic Enquiry

- a) At the commencement of the enquiry, the charges should be read out and explained to the charge-sheeted employee and he should be asked whether he pleads guilty to the charges or not. If the employee admits his guilt it will be open.

Enquiry Officer is to examine the employee himself even in the first instance, so as to enable him to offer any explanation for his conduct, or to place before the Enquiry Officer any circumstances which may go to mitigate the gravity of the offence. If, after the examination of the employee, the Presenting Officer chooses to examine any witness, the employee must be given a reasonable opportunity to cross-examine those witnesses and also to adduce any other evidence that he may choose including his own further statement. If, on the other hand, the employee denies the charge, the burden of proving the truth of the charge and the allegations will be on the management and the witnesses for establishing the same should be examined first.

- b) At the conclusion of the statement given by each witness in support of the charges, the same should be read over and explained to the charge-sheeted employee in the language understood by him and he must be given a chance to cross-examine the witness. An endorsement to this effect should be made at the bottom of the statement. The Enquiry Officer may, as well as, put certain questions to the witness to elicit certain details/clarifications from him but the Enquiry Officer should not cross-examine the witnesses by putting leading questions or making suggestions. If the Enquiry Officer puts certain questions to the witnesses after the cross examination of the said witnesses by the employee is over, the latter may again be given a chance to cross-examine on the basis of the supplementary statement given by the witness. Similar facility may as well be afforded to the Presenting Officer, after the Enquiry Officer asks some questions to a defence witness.



- c) After the examination and cross-examination of all the witnesses in support of the charge are completed, the charge-sheeted employee should be asked to adduce his defence. He may offer himself to be examined as a witness and also produce witnesses in his defence. The charge-sheeted employee may, if he so likes, submit his defence statement in writing, which should be accepted by the Enquiry Officer as part of the proceedings. The burden of bringing the defence witnesses before the Enquiry Officer is on the charge-sheeted employee. But if the charge sheeted employee requests for time to adduce his defence such request should duly and liberally be considered by the Enquiry Officer. If the employee refuses to examine any witness the same should be recorded by the Enquiry Officer. After the examination of the defence witness is over, the employee should be asked whether he desires to make any further statement. Any statement which he may make should be taken down and questions may be put to him and asking him to clarify any particular point or circumstance. It is advisable for the Enquiry Officer to put the following question to the charge-sheeted employee before concluding the enquiry - "Have you anything further to state"? and record his answer thereto.

9.2.4 Recording of the Proceedings of the enquiry

Recording of the Proceedings of the enquiry must be recorded elaborately. The statement of the witness and subsequent examination/cross-examination should be recorded. The statement should be recorded in a narrative form. However, on crucial and vital points the actual. Question put and answer given may, if necessary, be recorded. But as far as practicable question-answer form of recording should be avoided.

9.2.5 Leading Questions

Leading questions i.e. questions suggesting the desired answer and suggestions, positive or negative, should be disallowed except in cross-examination. Some examples of Leading questions are given below:

- a. X is charge-sheeted for assaulting Y in the latter's office at 10.30 a.m. on 1.1.1991. The Presenting Officer puts the following question to the witness for the charge. Q. Did not Mr. X enter the office of Y at 10.30 a.m., on 1.1.91 and slap Y on his face?
- b. In another case X is charge-sheeted for theft of Company's property. The Presenting Officer puts the following question to the witness for the charge. Q. "Was not X going out through the gate with a red packet concealed in his umbrella?"

9.3 All documents and records relied upon by the Presenting Officer and produced at the enquiry for establishing the charge should be produced in the presence of the charge sheeted employee and he should be explained the contents thereof relevant for the purpose.

9.3.1 The charge-sheeted employee and/or his co-employee should be allowed to inspect all such documents and records produced as evidence during the enquiry and his signature obtained on the documents and records which will show that he had inspected the same. Such documents and records should be marked as exhibits for the charge. Similarly

documents and records produced by the charge-sheeted employee in his defense should also be marked as exhibits in defense.

9.3.2 If the charge-sheeted employee declines to cross-examine any witness examined in support of the charge, the fact of his having declined to do so should be recorded and the signature of the charge-sheeted employee and his co-employee obtained thereon. The statements at each page should be signed by the witness, the Enquiry Officer, the charge-sheeted employee and the co-employee. If the charge-sheeted employee does not know the language in which the statement is recorded, the Enquiry Officer should read it over and explain the statement in the language understood by him/them and, if necessary, may take the help of an interpreter. The Enquiry Officer then should record at the conclusion of the statement of each witness to the effect that the statement was recorded in presence of the employee and was explained to the witness and the employee in the language understood by them, as the case may be and then ask the witness to put his signature at the end and on each page and so also the employee be asked to sign on each page and at the end. The co-employee, if any, should similarly be asked to sign on each page and at the end. If any of the (above referred) persons refuses to sign as required, the same should be recorded by the Enquiry Officer and attested by any witness present.

9.4 Enquiry

9.4.1. Ex-parte Enquiry

When the enquiry is fixed at a particular time, place and date and the charge-sheeted employee does not turn up and seeks a postponement on genuine grounds, the same may be granted. If the charge-sheeted employee makes further attempts for adjournment and the Enquiry Officer is convinced that it is being done with a view to deliberately delay the proceedings, the Enquiry Officer may proceed with the enquiry ex-parte. Every adjourned proceedings of the ex-parte enquiry should be duly notified to the charge-sheeted employee. If he presents himself and desires to participate, he should be allowed to do so. In no case the Enquiry Officer should proceed ex-parte on the first date of enquiry. One ex-parte hearing does not preclude giving notice for subsequent hearings. Where an ex-parte enquiry is held, it should not be presumed that the misconduct as mentioned in the charge-sheet stands proved. The Enquiry Officer still should hold the enquiry and the Presenting Officer prove the charge against the charge-sheeted employee and adduce adequate evidence to that effect. If the Presenting Officer fails to prove the charge, the Enquiry Officer should give his findings accordingly, holding the delinquent not guilty.

9.4.2 Partly Heard Enquiry

If an Enquiry Officer, after having heard and recorded the whole or any part of the evidence in an enquiry, ceases to function as Enquiry Officer for any reason and a new Officer is appointed as Enquiry Officer for conducting the enquiry, the new enquiry officer may proceed with the enquiry from the stage left over by the predecessor and act on the evidence already recorded by his predecessor.

9.4.3 Joint Enquiry

Where two or more persons are charge-sheeted in connection with the same incident or transaction, the authority competent to take disciplinary action for all of them may direct a joint enquiry to be held against them. If the authorities competent to impose the penalty are different, an order for joint proceedings may be made by the highest of such authorities.



9.4.4 De-Novo Enquiry

If the charge-sheeted employee makes a request for re-conducting the enquiry or the Disciplinary Authority feels on the merits of the case that the enquiry has to be reopened and conducted again in the interest of justice, the enquiry may be re-opened and conducted again as per the orders of the Disciplinary Authority. This is called De-Nov

9.5 Examination-in-Chief/Cross-examination/Re-examination

Examination of a witness by the party who calls him is called as examination-in-chief. The witness here may give his statement by himself or reply to the questions put by the party who has called him. The questions cannot be leading questions.

Examination -in-chief of a witness is followed by cross-examination, by the opposite party. If after the cross examination, the party who has called the witness to further examination which is called re-examination. After such re-examination the witness should be allowed to be further cross-examined.

9.6 Report of the Enquiry Officer

After the conclusion of the recording of evidence, the Enquiry Officer should prepare and submit his report. The Enquiry Officer should record clearly and precisely his findings and indicate the reasons for arriving at such findings in respect of each charge. The findings must be based on the evidence on record. He should not import his personal knowledge or any material which is not on record. The oral evidence and the documents and records marked as exhibits at the enquiry should alone form the basis for arriving at the findings in respect of each charge. The Enquiry Officer need not write a very long or elaborate report, but he must discuss the evidence and state his reasons for accepting or rejecting the same. Even in a case where the Enquiry Officer himself is the ultimate disciplinary authority, he must state his reasons for finding the employee concerned guilty, or otherwise of the charges levelled against him.

9.7 The Enquiry Officer should clearly bear in mind that his task is to hold an enquiry into the charges and to record, in respect of each charge, whether it is established or not. He should not recommend any punishment to be imposed on the charge-sheeted employee. Facts or documents which have been adduced or produced as evidence before the committee in the presence of the charge-sheeted employee only should be taken into consideration while recording the findings unless the proceedings are ex-parte.

- i) After conclusion of the enquiry, a report shall be prepared by the Enquiry Officer and it shall contain:
 - a) The articles of charges and the statement of the allegations of misconduct or misbehavior;
 - b) The defence of the employee in respect of each article of charge;
 - c) An assessment of the evidence in respect of each article of charge;
 - d) The findings on each article of charge and the reasons therefor.

- ii) The Enquiry Officer, where he is not himself the disciplinary authority, shall forward to the disciplinary authority the records of enquiry which shall include:
 - a) The report prepared by it under clause (i) above;

- b) The written statement of defence submitted by the employee;
- c) The oral and documentary evidence produced in the course of the enquiry;
- d) The orders, if any, made by the disciplinary authority and the enquiry authority in regard to the enquiry.

iii) The disciplinary authority shall consider the records of the enquiry, record his conclusions on each charge and pass appropriate order.

Supplying Copy of the Proceedings to the Employee In case, during the proceedings of the enquiry, the charge-sheeted employee asks for copies of statement for the purpose of cross-examination, he should be supplied with the same provided that he is unable to read and understand the deposition.

9.8 Order by the disciplinary Authority

The disciplinary authority has to finally decide the matter. He may accept the findings of the Enquiry Officer and decide the penalty or otherwise. While so deciding he has to take into consideration the gravity of the misconduct and the past records of the charge sheeted employee and any other extenuating and/or aggravating circumstances that may exist. If he agrees with the findings, he should take a decision regarding the penalty to be imposed. If, on the other hand, he does not agree with the findings he should record his own findings based on the evidence on record. In case the Enquiry Officer finds a charge-sheeted employee not guilty and the disciplinary authority, disagreeing with the findings of the Enquiry Officer records his own findings of guilt, he should afford another opportunity to the charge-sheeted employee to show-cause against the findings of guilt and take into consideration the causes, if any, shown before awarding any penalty. The quantum of penalty imposed on the charge-sheeted employee should not be disproportionate to the seriousness of the misconduct established, and should be one which any other reasonable employer, under similar circumstances would have awarded.

9.10 Check List for Disciplinary Authority

The disciplinary authority before passing final orders should check up if the following aspects have been taken care of :

- a. Whether definite and specific charges were framed;
- b. Whether the charge-sheet was properly served;
- c. Whether the charge-sheeted employee was given sufficient time to submit his explanation, as required under the rules. Whether the explanation, if any, submitted was duly considered;
- d. Whether the person charged was allowed to cross examine the witness produced in support of the charges, to give evidence in person and to call witness on his behalf;
- e. Whether the findings are based on evidence on record, and whether the penalty is proportionate to the gravity of the offence established;
- f. The disciplinary authority should also look into the past records of the employee and extenuating and aggravating circumstances, if any, while deciding the penalty to be imposed.
- g. The disciplinary authority should also see if permission or approval is to be taken from the appropriate authority under Industrial Disputes Act because some



dispute is pending with conciliation etc. or the employee is a Protected Workman.

- h. The disciplinary authority should also check-up if any final show-cause notice is to be given to the charge-sheeted employee before passing the punishment order.

9.21 Communication of Order to the Charge-sheeted Employee

After the disciplinary authority decides to impose a major penalty it should be communicated to the employee as early as possible. The orders should be unambiguous and must relate to the charge. It should be signed by the authority competent to sign the order and in no case by any subordinate officer as “for and on behalf of” the Disciplinary Authority.

9.22 Employee on Deputation from the Central Govt. or the State Government etc.

Where an order of suspension is made, or disciplinary proceedings is taken against an employee, who is on deputation to the Company from the Central or a State Government, or another public undertaking, or a local authority, the authority lending his services (here-in-after referred to as the “lending authority”) shall forthwith be informed of the circumstances leading to the order of his suspension, or the commencement of the disciplinary proceedings, as the case may be.

9.23 In the Light of the findings in the Disciplinary Proceeding taken against the Employee

(a) If the Disciplinary Authority is of the opinion that any of the minor penalties should be imposed on him, it may pass such orders on the case as it deems necessary after consultation with the Lending Authority; provided that in the event of a difference of opinion between the disciplinary authority and the Lending Authority, the services of the employee shall be placed at the disposal of the Lending Authority.

(b) If the disciplinary authority is of the opinion that any of the major penalties should be imposed on him, it should replace his services at the disposal of the Lending Authority and transmit to it the proceedings of the enquiry for such action as it deems necessary.

9.23.1 If the employee submits an appeal against an order imposing a minor penalty on him under sub-rule (a), it will be disposed off after consultation with the Lending Authority; provided that if there is a difference of opinion between the Appellate Authority and the Lending Authority, the services of the employee shall be placed at the disposal of the Lending Authority and the proceedings of the case shall be transmitted to that authority for such action as it deems necessary.

10) PENALTIES

10.1 On the basis of the conclusions arrived at in the domestic enquiry, if it is found that the charges levelled against the employee are not proved, he may be exonerated and a letter to that effect may be issued. If any of the charges or all the charges are proved, then the appropriate penalty may be imposed on the employee by referring to the penalties provided under the Rules.

10.2 Form of Penalties For Employees governed by Conduct, Discipline and Appeal Rules:

- Minor Penalties a) Censure; b) Withholding of Promotion; c) Withholding of increments of pay with or without cumulative effect; d) Recovery from pay or such other amount as may be due to him, of the whole or part of any pecuniary loss, caused to the Company by negligence or breach of orders.
- Major Penalties a) Reduction to a lower grade or post or to a lower stage in a time scale; b) Dismissal from service; c) Removal from service which shall not be a disqualification for future employment.

10.3 Action not considered “Penalty” The following shall not amount to a penalty:

- i. Issue of warning;
- ii. ii) Withholding of increment of an employee on account of his work being found unsatisfactory or failure to pass a prescribed test or examination;
- iii. iii) Stoppage of an employee at the efficiency bar/test in a time-scale on the ground of his unfitness to cross the efficiency bar/test.
- iv. iv) Non-promotion, whether in an officiating capacity or otherwise, of an employee to a higher post for which he may be eligible, but for which he is found unsuitable;
- v. v) Revision to a lower scale, grade or post of an employee officiating in a higher class, grade or post on the ground that he is considered, after trial, to be unsuitable for such higher class, grade or post, or on administrative grounds unconnected with his conduct;
- vi. Reversion to the previous class, grade or post of an employee, appointed on probation or another class, grade or post, during or at the end of the period of probation, in accordance with the terms of his appointment or probation;
- vii. Termination of service : - of an employee appointed on probation during or at the end of the period of probation, in accordance with the terms of his appointment; - of an employee appointed in a temporary capacity otherwise than under a contract or agreement, on the expiry of the period for which he was appointed earlier in accordance with the terms of his appointment; - of an employee appointed under a contract or agreement, in accordance with the terms of such contract or agreement; and - of an employee on reduction of establishment.

10.4 Penalties and their Imposition:

The penalty proposed should normally be commensurate with the gravity of the „misconduct“. Though it is the management’s discretion to award a lesser penalty than stipulated under the rules, major penalty for a minor misconduct cannot be awarded. The management has the discretion to decide the appropriate penalty for a particular misconduct, subject to the obvious qualification that the penalty should not be unduly excessive. The penalty must be imposed for good and sufficient reasons.

10.5 Warning

Warning may be oral or written. When it is in writing, it forms a part of one’s record of service and reflects on the conduct and efficiency of the employee. It can also be used in awarding severe punishment in future in case of habitual repetition of the same offence.



Issue of warning does not affect wages of the employee nor does it have any bearing on the status or future increment of the employee. It merely amounts to a displeasure by the management that such an act of the employee is not looked in with favour by the management and is just to inspire awe in the mind of the employee to be a bit more vigilant, careful and responsible and make it clear to him that if he persists in that action it is likely to bring him into trouble. Warning letter may be issued .

10.6 Censure

Censure is a minor penalty that can be imposed as formal punishment. The conditions for imposing this penalty are :

- i. that the employee has been held guilty of some blame-worthy act or omission;
- ii. that it is imposed for good and sufficient reason;
- iii. that his explanation is received in writing and is found unsatisfactory, or his explanation has not been received. Censure should be recorded in the service document of the employee. Letter awarding the punishment of Censure may be issued.

10.7 Fine

Fine may be defined as sum of money fixed as penalty for an act of misconduct. It is a deduction made from the wages of an employee as a punishment. Payment of Wages Act provides that the total amount of fine which may be imposed in any one wage period on an employee shall not exceed an amount equal to three paise in a rupee of the wages payable to him in respect of that wage period. No fine so imposed shall be recovered from an employee by installments or after expiry of 60 days from the day on which it was imposed. Every fine shall be deemed to have been imposed on the day of act or omission in respect of which it was imposed. Letter imposing the penalty of fine may be issued. All fines and all realisations thereof shall be recorded in a register, and all such realisations shall be applied only to such purpose beneficial to the persons employed in the factory or establishment as are approved by the prescribed authority.

10.8 Suspension

Suspension may be ordered as a punishment. It is different from suspension pending enquiry. Suspension as a penalty can be inflicted on an employee after the completion of the formalities of the disciplinary proceedings. Suspension letter may be issued.

10.9 Withholding of Increments

Employees in time-scale of pay get annual increment in normal course, subject to passing of the efficiency bar or test, if any, prescribed. Withholding of increment of an employee either on account of his work being found unsatisfactory or for failure to pass the prescribed test/examination is different from withholding of increment as a penalty. While the former is only an administrative action taken by the management against an employee for his inefficiency, the latter is a result of disciplinary action. As a penalty, the increment can be withheld after following the procedure prescribed. A letter to this effect may be issued.

10.10 Reduction to a Lower Grade or Post Stage

The expression „reduction to a lower grade or post“ means a transfer from a higher position to a lower position at a lower rate of salary. Reduction in rank may be either by way of

punishment or it may be on administrative grounds. When an employee is reverted from a higher post in which he does not hold a lien, it cannot be considered either a punishment or forfeiture of emoluments. While ordering the punishment of reduction to a lower grade or post, the disciplinary authority shall state the period for which it shall be effective and whether on restoration, the period of reduction shall operate to postpone his future increment, if so, to what extent. Every order passed by a disciplinary authority imposing the penalty of reduction to a lower stage in a time-scale should indicate : i) the stage in the time-scale (in terms of rupees) to which the employee is reduced; and ii) the date from which it will take effect. It is a major penalty and the acts of misconduct for which reduction in rank/grade may be awarded are almost the same as those for which the penalty of removal or dismissal can be awarded.

10.11 Removal and Dismissal

The Dictionary meaning of the word removal means „to discharge“, „to get rid of“, „to dismiss“. The word dismissal means „to let go“, „to relieve from duty“. In the ordinary parlance, both these words mean the termination of an employee’s service. However, there is slight distinction between the two in the sense that the removal from service does not disqualify an employee from re-employment in the Company whereas dismissal from service does disqualify him from such re-employment and thus, dismissal is the severe.

Removal or dismissal is due to gross misconduct on the part of an employee and is resorted to generally for : a) Such conduct on the part of the employee as may be deemed to be inconsistent or incompatible for discharge of his duties; and b) Such immorality on his part as may bring the employer in disrepute. No order of removal or dismissal from service shall be made by an authority lower than the appointing authority of the employee concerned, notwithstanding the fact that the appointing authority might have subsequently delegated the power of appointment of employees of the category/rank to which the employee belongs to such lower authority. A removal or dismissal letter may be made on. Names of the dismissed employees shall be communicated to the different units/offices in order to prevent their re-employment in the Company. Examination-in-Chief/Cross-examination/Re-examination Examination of a witness by the party who calls him is called as examination-in-chief. The witness here may give his statement by himself or reply to the questions put by the party who has called him. The questions cannot be leading questions.

11) APPEAL AND REVIEW

11.1 An employee on whom any of the penalties is imposed shall have the right of appeal to the authority notified in this behalf.

11.2 Provisions under Conduct, Discipline & Appeal Rules

- An employee governed by Conduct, Discipline & Appeal Rules may also prefer an appeal against an order of suspension to the appellate authority
- The appeal shall be addressed to the appellate authority and submitted to the authority whose order is appealed against. The latter authority shall forward the appeal together with its comments and the records of the case to the appellate authority within 15 days. The appellate authority shall consider whether the findings are justified or whether the penalty is excessive or inadequate and pass appropriate



orders within three months of the date of appeal. The appellate authority may pass order confirming, enhancing, reducing or setting aside the penalty or remitting the case to the authority which imposed the penalty or to any other authority with such direction as it may deem fit in the circumstances of the case. Provided that if the enhanced penalty which the appellate authority proposes to impose is a major penalty and an enquiry as provided under rules has not already been held in the case, the appellate authority shall direct that such an enquiry be held in accordance with the provisions of the rules and thereafter consider the record of the enquiry and pass such orders as it may deem proper. If the appellate authority decides to enhance the punishment but an enquiry has already been held as provided in rules, the appellate authority shall give a show-cause notice to the employee as to why the enhanced penalty should not be imposed upon him. The appellate authority shall pass a final order after taking into account the representation, if any, submitted by the employee.

- Review:
For employees governed by Conduct, Discipline & appeal Rules, the reviewing authority may either in its own motion or on the application of the employee concerned, call for the record of the case within 6 months of the date of the final order and after reviewing the case pass such orders thereon as it may deem fit. Provided that if the reviewing authority proposes to impose any enhanced penalty, in the nature of a major penalty, the reviewing authority shall deal with the case in the same manner as indicated in the provision to para 11.2.2.

Lesson 5

3 Hours

Lesson plan

Objective:

- i) To infuse the basics of accounting and books of accounts
- ii) To get apprised of the procedures of accounting in government offices
- iii) To be familiar with the system and procedures of drawal of fund , letter of credit, functions with treasury.
- iv) To be acquainted with the concept of drawing power / discretionary power of DDO
- v) To keep oneself updated with recent policies / memo. / circular on drawal of fund of government.

Topic of Lesson	Expected Outcome
Accounting Procedures	At the end of session the participants will learn the principles of accounting, Books and records to be maintained, delegation of power to DDO, methods and principle of letter of credit, Maintenance of books of accounts.

Session Plan

Session 1:

- Objective of the lesson

Session 2:

- Concept of accounts
- Principle of accounting

Session 3:

- Delegation of Power
- Government circular

Session 4:

- Drawal of fund
- Government circular

Session 5:

- Interaction and sharing experiences

Session 6:

- Practical exercise/ case study

Methodology/Approach:

- i) Class room discussion with examples
- ii) Interactive session
- iii) Case study
- iv) Mostly assignment

Backward linkage: Basic knowledge of accounting, books of accounts in Forest Department

Forward linkage: Classroom lecture and post training excursion for practical knowledge



Training materials required: Handouts, govt. circulars and format of cashbook, Chart paper & sketch pen for group work.

Allocation of time:

Session 1:	10 mts
• Objective of the lesson	
Session 2:	40 mts
• Concept of accounts	
• Principle of accounting	
Session 3:	35 mts
• Delegation of Power	
• Government circular	
Session 4:	35 mts
• Drawal of fund	
• Government circular	
Session 5:	10 mts
• Interaction and sharing experiences	
Session 6:	50 mts
• Practical exercise/ case study	

1. Drawal of Fund Accounting Procedure and Writing of Cash Book

1.1 Maintenance of Cash Book

1. All monetary transactions should be entered in the cash book as soon as they occur (SR 31).
2. Cheque / Draft should be considered as cash. The same should be entered in the cash book immediately after receipt of the same. Date of encashment of said cheque / draft should be noted in the cash book.
3. Cash book should be closed and balanced each day. In no case any officer should continue transaction of his office without closing, balancing the cash book after the day's transaction. DDO should write himself the amount of closing balance in figure and word in the cash book in each day.
4. DDO should verify all entries in the cash book with original documents viz. receipt book counterfoil, bill register, cheque register, vouchers, payment receipts etc. and also totaling of cash book. DDO will initial against each entry of cash book on being satisfied about its correctness.
5. Balance of cash book should be analyzed daily at the bottom of the cash book or in a separate register from which DDO can understand easily how long the money is lying undischursed or the money is not credited to Government account.
6. Erasing or overwriting of an entry once made in the cash book is strictly prohibited. If any mistake is detected, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. DDO should initial each and every correction with his dated initial.

7. At the end of the month of Head of Office should verify the cash balance in the cash book and record a certificate to that effect in respect of physical verification of cash with his dated signature.
8. Machine page number of cash book should be used. Before using the cash book DDO should satisfy about page number of cash book and issue certificate to the effect in the cash book in the front page.
9. The blank receipt books shall be kept in the safe custody of the official authorized to sign the receipt. Receipt should be signed by Head of Office or any other Officer subordinate to him may be authorized to sign. (SR 36) unless otherwise prescribed in departmental regulation framed in terms of SR 41.
10. Any temporary advance when made out of Departmental Cash should be recorded in the cash book. There are columns in the cash book for the purpose of recording advances and their adjustments. In offices where there are number of cases of advances, it is better to open an advance register.
11. In an office where an account of banking nature (PL account) is in operation, separate double column Cash Book may be maintained for the purpose. Total of the transactions of each day may be recorded at the bottom of main cash book. PL account should be closed on the last working day of the financial year, if not otherwise stated by special Govt. order (SR 410).
12. For each office there shall be only one cash book.
13. The Govt. Officer who handles government money should not, except with the special sanction of Head of Office, be allowed to handle also in his official capacity money which does not belong to Government. When Govt. and Non-Govt. money will be handled, the same should be kept in separate box and the transaction of the Non-Govt. money should be accounted in a separate set of books and kept entirely out of Govt. account.
14. When numbers of deposit are more than ten or total amount exceeds Rs. 1000 in a month, Treasury verification of the same is must.
15. Government Cheque is valid for three months after the month of issue (SR 116).
16. No money shall be drawn from Govt. account unless it requires for immediate disbursement (SR 229).
17. The money received by Government shall be deposited into the Bank or Treasury within the next working day at the latest unless otherwise specified by the Government in terms of TR 7. No Officer is authorized to make expenditure out of departmental receipt except with the special sanction of the Govt. as defined in TR 7.
18. Undisbursed amount of cash should be deposited to the Govt. account within three months from the date of encashment (GO No. 2388-F dated 09.03.1990).
19. As soon as any defalcation, misappropriation of loss or shortage of stores, Government property or money is detected, the Head of Office / DDO shall forthwith:
 - Report to higher authority.
 - Report to Finance Department.
 - Report to AG, West Bengal (in cash amount involved more than Rs. 200).
 - Lodge FIR with the police.

Reference: GO No. 12155-F dated 04.12.1990, Rule 39 – 42 of WBFR Vol – I, Appendix 2 of WBFR Vol – II, GO No. 2455(52)-F dated 08.05.1975.



• **INTRODUCTORY :**
Format of a Cash Book :

West Bengal Form No. 2575

A.G.B.W. Form No. 371

Cash Amount of _____ Deputy Conservator of Forests _____ Division _____ for the month
of _____ 20
Dr. _____
Cr. _____

C.A.C. Form No. 50-1

See Chap. 23-A, Art. 448, paras. 20 and 48, C.A.C

Date	No. Item	Particulars	Date	Head of Service	Date	NO. OF		PARTICULARA	Disbursement	Head of Service
						Item	Voucher			
1	2		4	5	6	7	8	9	10	11
		Cash balance								
		Brought forward	P.					Brought forward		
		TOTAL						RS.		
			

The Following Statements & c. are attached :-

Form No. 60-P with Voucher

60-Q " Challans

60-O " Voucher

Note :- Bank returns should not be submitted but such a note made at foot of this statement of the forms that are blank

Total Rupees Paise Only

Certified that lump sum shown agree with the details in the cash book and also with other subsidiary returns concerned

_____ Officer in charge
_____ Division

_____ Conservator of
Forests
_____ Division

1.1.2 The term —cash as used in this chapter, includes legal tender coin, notes, cheques, Deposits-at-Call receipts of Scheduled Banks and drafts payable on demand. A small supply of one Rupee Revenue Stamps may be kept as part of the cash balance. Note-(1) Government securities, (2) deposit receipts of banks other than those referred to in the above para, (3) debentures and (4) bonds, accepted as security deposit under the provisions of paragraph 15.1.1 are not to be treated as cash.

1.1.3 The Divisional Officer is the primary disbursing Officer of the division, and all realizations and payments on Government account made by his subordinates are made on his behalf and on his responsibility.

1.1.4 Every Government Officer is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the prescribed accounts as well as for the correctness of the account in every respect. The private cash or accounts of members of the department should not be mixed up with the public cash or accounts.

1.1.5 (a) If a cheque drawing D.D.O., receives information from the Pay and Accounts Officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered in respect of any bill passed by him, he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and he shall, without delay, repay the sum in such manner as the Accounts Officer may direct.

(b) A Government Officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accounts Officer concerned. He shall also be responsible for seeing that payments are made to persons entitled to receive them. Note - Any person paying money into an accredited bank to the credit of the Central Public Works Department shall present with it a Memorandum or Challan in Form G.A.R. 7.

1.2 MODES OF OBTAINING CASH

1.2.1 (a) The Divisional Officers will be placed in direct account with the State Bank of India or with any other accredited bank, as may be decided in future and assigned a letter of credit against which they will draw cheques for payment of all bills passed by them after exercising the requisite checks prescribed by Government.

(b) No Expenditure can be incurred out of the consolidated fund in anticipation of passing of the appropriation (Vote on account) Act or the Appropriation Act relating to the Budget of a financial year.

- The first(interim) letter of credit to be opened in favour of a cheque drawing Divisional Officer at the beginning of the Financial year will cover the amount to the extent of one-sixth of the authorized Budget allocation to each Division for which vote on account has been obtained. For allotments out of —other Ministries works concerned Chief Engineer/Division will have to produce the advice of the Client Ministry for allocation out of their Vote on Account after the Appropriation Act is



passed by Parliament and assented to by the President, the Budget allotment is communicated by the IFA.

On the basis of the Budget allotment communicated by the Budget Section/Finance Division of the Ministry, the Head of the Department will make distribution of the allotment among the drawing and disbursing officers under his control, under intimation to Pay and Accounts Officers and the central LOC Cell.

On the basis of the allotments for the drawing and disbursing officers with cheque drawing powers and the net cash requirement for disbursement of works and ancillary payments, Pay and allowances, T.A., contingencies etc. intimated by the Divisional Officers, LOC Cell will issue the amount of assignment from April to September of the financial year upto 80 % of Budget Grants allocated to the Divisions.

- While determining the Assignment for second LOC, the Account Officer (LOC) will also take into account the anticipated drawals on account of Advances and withdrawals from GPF for which Divisional Officers are authorised to issue cheques. Thereafter, the Accounts Officer (LOC) will authorise the paying branch of the bank by means of a letter of credit, to make payment on the cheques drawn from time to time by the concerned drawing and disbursing officer during the said six monthly period, not exceeding the limit specified in the letter of credit.

While issuing the letter of credit for the Second LOC of the financial year after the Appropriation Act is passed, the Account Officer (LOC) will take into account the amount of first letter of credit issued earlier on the basis of the Vote on Account proposal for the second LOC will be submitted by the C.P.W. Divisions not later than 10th June every year.

- Reason for reduction of the amount of LOC, if any, will be given. Unless pointed out by the Executive Engineer (EE) concerned, no reduction on account of Security Deposit and / or Departmental charges will be made by the LOC cell. The responsibility for correctly mentioning the situation shall be that of Executive Engineer. (It may be noted that old —Works and —Deposit Works attract Departmental Charges (DC)).
- The third LOC will be issued by October for any new Works authorised or new Deposits received. For this purpose proposals will be submitted by 15th September alongwith the reconciliation statement upto the end of August of the financial year.
- The fourth LOC will be issued upto the last working day of January which also takes into account the Revised Estimates, Supplementary Demands etc.
- The fifth and final LOC will be issued on 15th of March indicating final adjustment for which demand should be received by 10th March for the Division located at New Delhi and by the 5th March for outstation Divisions. No further LOC for the Financial Year will be issued by the LOC Cell after 15th March.
- Note: Guidelines for smooth operation of the system to be followed by the CPWD and Principal Accounts Office (PrAO) are given in Annexure to this chapter. The paying

branch is responsible to ensure that at no time the amount assigned in the letter of credit is exceeded by the payment of any cheque. The fresh letter of credit issued after expiry of the period prescribed in the earlier letter of credit will be treated as an addition to the unspent balance of the earlier letter of credit except in respect of the first L.O.C as stated above. The Accounts Officer (LOC), while communicating the assignment for the second L.O.C and subsequent L.O.C should indicate not only the amount assigned for each L.O.C, but also the progressive total of assignments upto the end of the previous L.O.C so that the bank is enabled to ensure that the total cumulative drawals from the beginning of the year do not exceed the total progressive Headwise assignments.

- However, the unspent assignment for the last L.O.C of the financial year is not to be carried forward to the first L.O.C of the next year. The cheque actually issued during the last L.O.C but presented for payment during the period of Ist L.O.C (within the period of validity) will be taken by the banks against the assignment of the year in which they were drawn and not against the assignments of the year in which they are paid.
- The Divisional Officer should keep a close watch over the drawals and should take prompt action for the renewal of the letter of credit by assignment of additional funds by Pay and Accounts Office.
- **1.2.2** The Divisional Officer is permitted to make payments of the following categories of bills:-
 - a. Works, work charged establishment and ancillary payments;
 - b. Pay and allowances, including wages and Medical reimbursement claims – both advances and final bills; (However Pay and Allowances of Govt. Servant covered by New Pension Scheme,2004 will be paid by PAO ;)
 - c. Travel Expenses;
 - d. Office Contingencies;
 - e. Advances from Provident Fund for all categories;
 - f. Withdrawal from General Provident Fund and final withdrawal of accumulations in the Fund from Group ‘D’ employees;
 - g. Payments arising under the Deposit Linked Insurance Scheme to Group ‘D’ employees;
 - h. All short term loans and advances to Government servants (i.e. those recoverable in less than seventy instalments).
- Bills for all other kinds of payments like payment of long term loans and advances and withdrawals from provident fund (in respect of Government servants other than Group ‘D’) under Rule 15 and 16 of the GPF (CS) Rules, 1960 or corresponding provisions of other Provident Fund Rules will be submitted to the Zonal Pay & Accounts Officer for pre-check and payment by cheques/bank drafts. Such payments should not be made by the Divisional Officers by issue of cheque against their assignment.



- **1.2.3** The appropriation of departmental receipts to expenditure in the department is strictly prohibited except in the cases provided for in paragraph 6.3.5. See sub-rule 2(d) of Rule 6 of CGA(R&P) Rules, 1983.
- **1.2.4** The procedure prescribed for accounting of cash by drawal of cheques (vide subparas (a) of Para 3.2.1) for pay and allowances of regular establishment (not charged directly to works) is detailed in Chapter 18. Undisbursed balances of cash thus obtained for disbursement to officers and staff may be kept in departmental cash chests, but they should not be mixed up with the regular cash balances of Department, accruing from money obtained on cheques for other payments (viz. works and contingencies) which are dealt with and accounted for in accordance with the rules in the following paragraphs.
- **1.2.5** No officer is authorized to draw cheques on any bank other than the accredited bank with which he is placed in funds. The transactions involving payments to be made by Divisional Officer outside the Divisional headquarters should be settled by Bank Drafts.
- **1.2.6** The employment of Group 'D' officials to fetch or carry money should be discouraged. When it is absolutely necessary to employ a Group 'D' employee for this purpose, a man of some length of service and proved trustworthiness should only be selected and in all cases, when the amount to be handled is large one or more guards should be sent to accompany the messenger.
- **1.2.7** There is no bar on cheques being drawn for less than Rs. 10. However, petty sums and the wages of labourers and establishment charged directly to works (excluding such categories of work-charged establishment, as are borne on regular establishment of the Department) should be paid in cash.. For these, as well as value payable postage, it is permissible to draw money from the accredited bank by Cheque to replenish the cash chest. The Drawing and Disbursing officers must, however, draw cheques for the minimum of cash actually required to meet current disbursements for payments as mentioned above. All cheques in Divisional office drawn for Rs. 10 Lakh and above shall bear two signatures. The second signatory shall be the Divisional Accountant or any other senior most official as may be nominated by the Chief Controller of Accounts.
- **1.2.8** In drawing cheques, drawing officers should be guided by the general rules laid down in Part III Section I of C.G.A. (R&P) Rules, 1983. The special rules applicable to the department are set forth in paragraphs 6.2.9 to 6.2.13.
- **1.2.9** Whenever a new cheque book is brought into use, the Divisional Officer should intimate the number of the cheque books and the serial numbers of the cheque forms contained therein to the bank as well as to the Pay and Accounts Office.
- **1.2.10** Cheques shall be payable at any time within three months after the month of issue, thus a cheque bearing any date in January is payable at any time upto 30th April.

- 1.2.11** If the currency of a cheque should expire owing to its not being presented at the Bank within the period specified above, it may be received back by the Divisional Officer and cancelled under his signature. The cancelled cheque should not be destroyed but be treated as Voucher / Sub-Voucher for issuing a fresh cheque in lieu thereof and the fact for issuing fresh cheque should be mentioned on the voucher i.e. the cancelled cheque. Entries regarding cancellation of old cheque/issue of fresh cheque with Voucher No. of the fresh cheque etc. should be made on the counterfoil of old non-MICR Cheque or loose leaf/record slip of MICR cheque, as the case may be. Necessary entries in the relevant documents viz. register of cheque issued, office copy of the original Bill, list of outstanding cheques etc. should also be made for proper linking. If a cheque remaining unpaid for more than six months after the month of its issue and not surrendered for renewal/cancellation it should be cancelled in the manner indicated in Rule 47(1) (iii) of CGA(R&P) Rules, 1983. The practice of Revalidation of cheques has been dispensed with.
- 1.2.12** If a request is received by the cheque drawing Divisional Officer for issue of a fresh cheque in lieu of a cheque which is alleged to have been lost, within a period of one year from the date of issue of original cheque, he should send an intimation by registered post (acknowledgement due) to the bank drawn upon regarding the alleged loss of cheque and advise it to stop payment if the cheque is presented for payment thereafter. If the currency of the cheque has not expired in terms of Rule 45 of CGA (R&P) Rules,1983 at the time of sending such an intimation, the bank shall acknowledge in writing in the form given in para 2.4.1. of Chapter 2 of Civil Accounts Manual. In case, however, the currency of the cheque alleged to have been lost has expired when the intimation regarding the loss of the cheque is sent to the bank, no acknowledgement of the —Stop payment order‡ may be insisted upon from the bank; the Postal acknowledgement may be treated as sufficient for the record of the cheque drawing Divisional Officer. On receipt of the acknowledgement from the bank the cheque drawing Divisional Officer will send a copy thereof to the Pay and Accounts Office for issue of a non-payment certificate. On receiving a copy of this acknowledgement from the said Divisional Officer, the Pay and Accounts Officer concerned will, after verification of his relevant records i.e. register of cheques delivered, etc. and after keeping a suitable note against the relevant entry in that register, issue a non-payment certificate to the Divisional Officer in the following form:- —Certified that cheque No..... dated..... for Rs. reported by(the drawing officer) to have been drawn by him onbranch of bank in favour of has not been paid‡. The Divisional Officer will note particulars of the non-payment certificate received by him against the relevant entry in his records, to indicate that the original cheque has not been paid and it has been ‘stopped’ from payment. A similar note will also be made by him on the counterfoil/record slip of that cheque and office copy of the relevant paid voucher before issuing a fresh cheque in lieu thereof. Provisions of para 2.4.1(iii) of Chapter 2 of Civil Accounts Manual will be followed for the purpose of issue of a fresh cheque and the number and date of the fresh cheque will also be noted in the relevant record viz., paid voucher and counterfoil/record slip of the old and cancelled cheque etc. While the paying banks need not thus issue non-payment certificate there will be no change in their responsibilities in regard to lost cheques. All usual precautions will continue to be exercised by them with a view to ensuring that a cheque in respect of which advice has been received is not subsequently paid. If the original cheque is



found to have been paid afterwards, the Divisional Officer will report the matter with the fastest mode of communication i.e Electronic Transfers immediately to the paying branch under intimation to the Pay & Accounts Officer as per rule 48 of Central Government Account (Receipts & Payments) Rules, 1983. Note: In so far as other N.C.D.D.O of CPWD are concerned, they shall be governed by the provisions of Chapter 3 of Civil Accounts Manual (C.A.M).

- **1.2.13** When it is necessary to cancel a cheque before its issue, its cancellation must be recorded with dated signature on the counterfoil/ record slip and the cheque must be destroyed. In cases where it is issued and withdrawn, i.e., a fresh cheque is not required to be issued, the cheque should be defaced and forwarded to the Pay and Accounts Officer. Simultaneously, the entries in the accounts should be suitably reversed.

- **1.3 Receipt of Money**

Accounting Procedure

- 1.3.1 When money is received by a Government Officer on behalf of Government, it should at once be brought to account in the Cash Book and a receipt in CPWA Form 3 should invariably be granted to the payer unless the Government authorises the use of Cash Memo, in CPWA Form 3-A in any particular case. If however, the amount be realised by recovery from a payment made on a bill or other voucher setting forth full particulars of the deduction, a receipt should be granted only if specially desired by the payer, but the fact of the recovery having been made by deduction from the payment voucher should be clearly recorded on the receipt.
- Note – 1 Final acquittance for private cheques and drafts on local banks accepted under proper authority [vide Rule 18 & 19 of CGA (R&P) Rules, 1983] should not be given to the payer until they have been cleared.
- Note – 2 Before an officer signs a receipt in CPWA Form 3 or a Cash Memo, in Form 3- A for cash actually received by him, he should see that the receipt of the money has been duly recorded in his cash book, and in token of this check the entry in the cash book should be initialled and dated at the same time.
- Note – 3 As an exception to this rule, earnest money in legal tender notes and Deposit-at-call receipts of Scheduled Banks attached to tenders and returned to the contractors whose tenders are rejected on the same day as the tenders are opened by the Divisional Officer, need not pass through the divisional accounts, provided that the contractors concerned give a stamped receipt for the money in the Register of Tenders maintained in the Divisional Office and that the Register is to that extent treated as a subsidiary cash book and consequently as an accounts form. Earnest money which is received prior to the date fixed for opening the tenders, or which for any reason cannot be refunded on that date should be brought to account in the cash book and returned subsequently to the contractors under the ordinary rules.
- Note – 4 The procedure laid down in Para 17.19 of Section 17 of C.P.W.D Works Manual should be followed for the accounting of Tender Documents.

- 1.3.2 Cheques of private individuals if accepted in payment of Government dues should be treated as cash, vide paragraph 6.1.1. and entered in the Cash Book, in the ordinary way just like other cash transactions. When they are sent to the Bank for encashment, they should be shown in the disbursement column as —Remittances into Bank. In order, however, to relieve the Cash Book of a large number of detailed entries in cases in which the transactions of receipts of private cheques are frequent and numerous the cheques may be initially entered in a —Register of cheques received and adjusted in Form No. C.P.W.A. 1-A and only the daily totals of receipts and remittances entered in the Cash Book. This Register will also facilitate the watching of the clearance of the cheques.
- Note -1 The above procedure will also apply in respect of Deposit-in-Call receipts of Scheduled Banks which are received prior to the date fixed for opening of tenders or which for any reason cannot be returned on that date.
- Note – 2 When Cheques accepted from private individuals are dishonoured on presentation to the banks, the original entries on both the sides of the Cash Book should be written back by minus entries.
- 1.3.3 Receipts in Form 3 or a cash memo in Form 3-A can be issued only by Divisional Officer, officer declared as Cheque Drawing and Disbursing Officer or other officer or Departmental Accounts Officer specially authorised by the Administrative Ministry / Administrator concerned and all persons regularly or frequently receiving money on behalf of Government should keep a Cash Book in Form 1. Note: In term of the provisions of Rule 23 of CGA(R&P) Rules, 1983, no Government officer may issue duplicates or copies of receipts granted for money received on the ground that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified date, a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicates on the ground that the originals have been lost and does not apply to cases authorised by these Rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.
- 1.3.4 The Government Officer who is not in-charge of a cash book receives money on behalf of Government at exceptional times, he should not mix it up with the imprest or any other cash in his charge. But pay or remit it at the earliest opportunity, to the nearest officer having a cash book or deposit into accredited Bank accompanied by a challan in duplicate [vide Rule 6(1) of CGA(R&P) Rules, 1983]. The acknowledgement of the Bank (with an intimation of the full particulars of receipt including the date of its realisation) should be forwarded immediately to the next superior officer having a cash book, to enable him to make the necessary entries therein. The record of the transaction will be in the correspondence and not in the imprest account of receiving officer. II. Disposal of Receipts
- 1.3.5 Moneys realised by officers of the department should be paid, as soon as possible, into the accredited Bank, for credit as miscellaneous receipts of the department. Should a Divisional Officer, however, require to make use of cash receipts temporarily for current expenditure, he may do so instead of obtaining fresh



cash by cheques but before the end of the month, he must send to the Bank a cheque for the amount thus utilised, drawn in his own designation and endorsed by himself with the words —Received payment by transfer credit to the Public Works Department.¶ Note- This rule does not apply to receipts realised by short payment on bills or other vouchers.

1.4 PAYMENTS

Manner of Payment

- 1.4.1 All payments for which officers have been authorised to draw cheques should make the payment by cheques; but see paragraph 6.2.7
- 1.4.2 It is also permissible to make payments to suppliers of stores by obtaining Bank drafts at the latter's request. Note- For instructions regarding making payments for stores obtained by direct order from private firms and individuals abroad - In regard to articles obtained by placing direct orders on firms or individuals in the United Kingdom, United States of America or any other foreign country, payment shall be arranged in accordance with the following as per the provisions of Rule 129 of CGA (R&P) Rules, 1983:-
 - (i) The Drawing and Disbursing Officer of the Ministry or Department which has placed the order after following the usual procedure (including issue of formal sanction order therefore), shall, as soon as the checks necessary in connection with the receipt, inspection and verification of articles have been applied, forward the firm's bill, in original, with necessary endorsement and certificate thereon to his Accounts Officer. Particular care must be taken to ensure that no double payment is authorized in respect of the same claim. The Accounts Officer will apply usual pre-checks and pass the bill.
 - (ii) Where the time schedule of payment permits, the Accounts Officer will, thereafter, purchase a bank draft in the specified foreign currency in favour of the supplier in the foreign country, through the accredited bank and forward it to the concerned departmental officer for dispatch to the supplier by mail or otherwise. The cost of the bank draft in rupees as reflected in the bank scroll will be booked by the Accounts Officer against the relevant Head of Account.
 - (iii) Wherever the supply order or order in regard to acceptance of tender involves heavy payments, with a specific payment schedule clause therein, usually a letter of credit is opened in favour of foreign suppliers through the accredited bank of the Ministry or Department concerned. Alternatively, payment could also be arranged by telegraphic bank transfer from India directly into the payee's pre-specified bank account abroad as soon as the completed invoice and all relevant documents as required by the terms of the contract are received in the Ministry, Department or by the bank of India, nominated by the Ministry of Department for the purpose, so as to strictly adhere to the stipulated time schedule of payment. Special care should be taken to ensure that the requisite documents are promptly passed on by the bank to the respective authorities in the Ministry or Department concerned for verification

whether the time schedule is to reckon from the date of receipt of the same by the Department or bank, whichever is earlier.

- (iv) In the case of stores ordered by a Ministry or Department direct from firms abroad on F.O.B. basis and subject to its own inspection or in consultation with the DGS&D or through Embassies and Mission abroad, the procedure prescribed above will be supplemented by a check that the inspection certificate on the supplier's bill has been recorded by the Inspecting party/agency concerned. Note 1- Special care should be taken by the purchasing Department in differentiating the action required on its part in connection with the purchase of stores or articles or both through the agency of DGS&D, wherever necessary (the agency function covering invitation and acceptance of tenders and or placing contracts, inspection of stores or articles and payment aspects), from that required where inspection and shipping only is arranged through these agencies. Provisions of Rule 128 shall be applicable in regard to payment in the former type of cases and provisions of Clause
- (iv) will be applicable in the latter type of cases. Note 2 – This rule covers purchases from abroad made under the normal procedures and rules. Purchases and procurement of stores under special arrangements will be governed by the procedure specified in the relevant agreement or instrument or undertaking. Note 3 – Instructions regarding procedures for payment to foreign suppliers for imports covered under various foreign aid (credits, loans or grants) programmes and instructions regarding procedures for accounting of cash and equipments grants received by the Government from various foreign Governments and Audit (Department of Economic Affairs) for each loan, credit or grant agreement, separately, duly approved by the Controller-General of Accounts on the advice of the Comptroller and Auditor-General.
- 1.4.3 As a rule, no cheque should be drawn until it is intended to be paid away and cheques drawn in favour of contractors and other should be made over to them by the disbursing officer direct; but the disbursing officer may be assisted in making disbursements by a cashier appointed for the purpose under paragraph 6.8.2. The occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disbursing officer. In such cases the subordinate should make no entry in any accounts which he keeps, as a payment made by cheques should appear in the cash account of the disbursing officer who draws the cheques and the subordinate's record will be in his correspondence. Note- It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the Financial year for the purpose of showing the full amount of grant as utilised.
- 1.4.4 Payments due to contractors may, if so desired by them be made to their banks instead of direct to contractors provided that the Department obtains (1) an authorisation form from the contractor in the form of a legally valid document such as a power of attorney conferring authority on the bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government, before settlement of the account or claim by payment to the said bank. While the receipt given by such bank shall constitute a full and sufficient discharge for the payment, contractors should, whenever possible, be included to present their bills duly receipted and discharged through their bankers. Nothing herein contained



shall operate to create in favour of the bank any right or equities, vis-a-vis Government.

II BILLS

- 1.4.5 General instructions regarding the form of bills and their preparation, completion and stamping are laid down in Rule 33 to 37 of CGA (R&P) Rules, 1983. As far as possible, the particular form of bill applicable to the case should be used. Suppliers of stores and other should be encouraged to submit their bills and claims in proper departmental forms. But, bills not prepared on such forms should not be rejected if they set forth the necessary details of the claims. In such cases, the additional particulars required should be added by the distributing officer. Except in the case of lumpsum contracts, every bill or other demand for payment should set forth the unit rate at which payment is to be made.

III. VOUCHERS

1.4.6 As a general rule, every payment including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. The full name of the work as given in the estimate and other particulars specified in paragraph 10.1.2 or the head of account, to which the charges admitted on a voucher are debitable or to which the deductions or other credits shown in the voucher are creditable, should be clearly indicated on it in the space provided for the purpose or in some prominent position. When a voucher exhibits any expenditure from which revenue may prima facie be expected to accrue as, for instance, when payment appears in a bill for removing material from a building or other work, either dismantled or undergoing repairs or for clearing jungle or cutting trees in the compound of building or in canal banks, etc., a note should be recorded to indicate how the old materials removed or the trees cut, etc., have been disposed of and if sold, when the sale proceeds will be credited to Government. Note- When it is not possible to support a payment by a voucher or by the payee's receipt, a certificate of payment, prepared in manuscript, signed by the disbursing officer and countersigned, if necessary, by his superior officer, together with a memorandum explaining the circumstances, should always be placed on record and submitted to the Pay and Accounts Officer, where necessary. Full particulars of the claims should invariably be set forth, and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

1.4.7 Every voucher must bear a pay order signed or initialled, and dated by the responsible disbursing officer. This order should specify the amount payable both in words and figures. All pay orders must be signed by hand and in ink. Note- Cashiers and others authorised to make disbursements on passed bills, vide paragraph 6.4.3 should make no payment without a proper pay order of the disbursing officer recorded clearly on the bill or other voucher.

1.4.8 Except as provided in paragraph 6.4.4 every voucher should also bear, or have attached to it, an acknowledgement of the payment, signed by the person by whom or in whose behalf the claim is put forward. This acknowledgement should be taken at the time of the payment. When the payee signs in an Indian script, he should be required to note the amount acknowledged in the script in the international numerals in his own handwriting. Note 1- If a

disbursing officer anticipates any difficulty in obtaining, from the person to whom the money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash, or to make a remittance to him, as the case may be, until the acknowledgement of 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 must be made on the bill or voucher at the time of remittance. In cases of remittance by postal money order, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof. Note 2 - In the case of article 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 disbursing officer should endorse, a note on the cover to the effect that the payment was made through the post office and this will also cover charges for the money order commission. Note 3 - A certified copy (marked Duplicate) of a receipted voucher may be retained by the disbursing officer, should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgement of the payment.

1.5 REMITTANCES TO ACCREDITED BANK

1.5.1 The Officer in charge of a cash book should keep a book in Form No 4 in which he should enter all his remittances, including cheques / drafts to the accredited Bank as they are made, vide paragraphs 6.3.4. and 6.3.5.

1.6 CASH ACCOUNT

1. Cash Book (a). Upkeep

1.6.1 An account of their cash transactions should be maintained in the Cash Book Form 1, by Divisional Officers in the capacity of cheque drawing and disbursing officers. Government officers entrusted with imprests or temporary advance should maintain and render accounts of their disbursements in Imprest Cash Account Form 2.

1.6.2. The cash book is one of the most important account records of the department. The detailed instructions given in the notes of Form – I should be observed strictly in practice by all concerned. The amounts of cheques drawn on account of bills for pay and allowances of the staff as mentioned in Para 3.2.1(a) and 6.2.7 of C.P.W.A. Code should, however, be accounted for in the Cash Book Form I as under: (a) In case of bills of staff desiring payment by cash, the cheques should be drawn by the Divisional Officer or Departmental Accounts Officers declared as Cheque Drawing Divisional Officer by their designation and adding the word —only‡ after their designation. The amount of each bill should be entered on the payment side in the Column —Bank‡ and the amount of deduction should be simultaneously be entered on payment side under column —Cash‡ and on receipt side under column —Amount (Cash)‡. The payment on payment side should be classified under the appropriate head of accounts. The recoveries on the receipts side should be classified under the respective Major and Minor heads. The amount of these cheques should be simultaneously entered in the Subsidiary Cash Book maintained in Form G.A.R 3 as per provisions of Chapter 18. (b) The amount of cheques drawn in favour of the payees in respect of bills of the staff desiring payment by cheques should be entered on the payment side in column —Bank‡ and the amount of deductions will simultaneously be entered on payment side under column —Cash‡ and on receipt side under column —Amount (Cash) & (Payee A/c.) cheques for net amounts should be drawn in the name of the payees. (b) Balancing



1.6.3 The cash book must be balanced on the date prescribed for closing the cash accounts of the month, but when the transactions are numerous, a weekly or daily balance is recommended and it is advisable that the cash be counted whenever a balance is struck, or at convenient intervals, as this affords an independent check on the accuracy of the postings. The results of such intermediate counting should be recorded in the form of a note (specifying the actual cash and also the outstanding balances of imprests and temporary advances) in the body of the cash book (Column 8), so as not to interfere with the up-to-date totals; the actual balance of cash in the chest should invariably be stated in the note both in words and figures. (c) Rectification of Errors

1.6.4 An entry once made in the cash book should in no circumstances be erased. If a mistake is discovered before Cash Book is closed, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials. If the accounts of the month have been closed no corrections of errors in amount, classification or name of work, should be made in that book but a transfer entry should be prepared for the necessary correction, a suitable remark in red ink (quoting reference to the correction, in accounts) being recorded against the original erroneous entry in Cash Book. (d) Cash Verification

1.6.5 The disbursing officer should check all the entries in his cash book as soon as possible after the date of their occurrence, and he should initial the cash book, dating his initials after the last entry checked. The cash book should be signed by him at the end of the month and such signature should be understood fixing responsibility for all entries of the month inclusive of the closing balance. Note - The following is the memorandum of some of the more important parts of the verification by the Drawing & Disbursing Officers. (1) Compare each entry of payment with the gross amount chargeable as shown in the connected voucher, seeing, at the same time, that it bears (i) a payment order recorded by himself and (ii) certificate of disbursement signed by himself or an authorised subordinate, and ticking off each voucher as it is passed. (2) See, while examining the postings of vouchers on the payment side, that all deductions shown in the vouchers (other than deductions creditable to the head of accounts or work to which the payment relates) are posted as receipts on the receipt side, of the cash book; (3) Compare each entry of payment into the Bank with the Bank Challan and satisfy himself that the amounts have been actually credited into the bank; (4) Verify the totalling of the cash book or have this done by some principal subordinate (other than the writer of the cash book) who should initial (and date) it as correct; and (5) Verify the total of the postings in the —Bank column on the payment side by reference to the memoranda recorded by himself on reverse of the counterfoils of NonMICR cheques and record slip of MICR cheque.

1.6.6 The actual balance of cash in each chest should be counted on the last working day of each month (i.e. immediately after closing the cash account of the month under paragraph 6.6.3), but where this is not possible the cash balance may be counted on the first working day of the following month before any disbursement is made on that date. The details of the actual balance should be recorded in Form 5, and a certificate of the count of cash, specifying both in words and figures, the actual cash balance (exclusive of imprest and temporary advances), and of reconciliation of the balance, so counted with the book balance, should be recorded below the closing entries of the month. The certificate should be signed by the disbursing officer who should invariably date his signature. Note - Should it not be possible

for the disbursing officer, owing to his absence, to make the count on the dates prescribed in this paragraph, he should do so at the earliest opportunity recording the reason for the delay on the Cash Balance Report.

1.6.7 Whenever, on the contents of the cash chest being counted, the balance as per cash book is found to be incorrect, it must, unless the error can be detected and set right at once under paragraph 6.6.4, be made to agree with the actual count balance by making the necessary receipt or payment entry. —To cash found surplus in chest under Major and Minor Head 8443-Civil Deposits or —By cash found deficient in chest below sub-head —Miscellaneous Works Advances, under the Minor Head 799-Suspense below the concerned functional Major/Sub-Major heads of Account, as the case may be. The administrative action to be taken on the occurrence of a deficiency must depend on the nature of each case.

II. PERMANENT CASH IMPREST

1.6.8 An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer in accordance with such rules, and subject to such restrictions, as may be laid down by the Administrative Ministry / Administrator concerned. The amount of an imprest should be kept as low as possible and should in no case exceed five thousand rupees without the special sanction of the Administrative Ministry / Administrator concerned. Permanent Cash Imprest when drawn for the first time for a division is classified as Debit to Major/Minor Head —8672-Permanent Cash Imprest —101-Civil and credit to Sub-head —Public Works Cheques under the Minor head —102- Public Works Remittances below the Major Head —8782-Cash Remittances etc. On the encashment of the said cheque, physical cash will remain in the custody of the Permanent Cash Imprest Holder. As and when the money is utilized therefrom, the same has to be recouped subsequently by Debit to Office Contingencies or Work concerned below the functional Major/Sub-Major Heads of Accounts etc. per contra credit to cheque head as mentioned above. The procedure for maintenance of permanent Advance or Imprest as laid down in para 10.12 of Civil Accounts Manual Volume-I read with Rule 291 of General Financial Rules, 2005, may be followed by all concerned. The sanction of issue of Permanent Imprest/Advance shall be addressed to the PAO of the Division. When permanent Cash Imprest Account is to be closed due to the closure of the Division or on withdrawal of Imprest facility, the Permanent Cash Imprest Holder will be required to refund the cash to the D.D.O for remitting the same into the Bank. Entries thereof shall be made in the relevant records of the Division by Debiting the Sub-Head — Remittances into Bank under the Minor Head — 102-Public Works Remittances below the Major Head —8782-Cash Remittances etc. and crediting Minor Head —101- Civil below the Major Head —8672-Permanent Cash Imprest. Thus original debit when the amount of Permanent Cash Imprest was sanctioned and booked under the above mentioned Major Head 8672-Permanent Cash Imprest will be set off with the credit entry. Acknowledgment from the Divisional Officer holding Permanent Cash Imprest shall be obtained as on 31st March in the Month of April by the PAO of the Division and the aggregate of the outstanding should be worked out from the Register of Permanent Advances in CAM Form 61 and tallied with the Ledger balance.

1.6.9 The account of imprest cash should be kept in duplicate by the imprest holder in Form 2. Imprest Cash Account, in accordance with the directions given in that form. The



counterfoil should be retained by the imprest holder and the original supported by the necessary vouchers, should be forwarded to the officer from whom the imprest is held, whenever the imprest holder finds it necessary to have the account recouped, or when it is proposed to increase or decrease the amount of the imprest or to close the account altogether. The account must, in any case, be rendered to the officer from whom the imprest is held in time to enable him to incorporate the account in his cash book before it is closed for the month on the date fixed for the purpose.

1.6.10 The recouping officer should examine the imprest cash account and the supporting vouchers, initial and date the vouchers in token of approval and by a formal pay order (vide paragraph 6.4.7.) recorded on the account to authorise the recouping, enhancement, reduction or closing of the imprest, as the case may be. The account should then be abstracted and incorporated in the Cash Book in the manner prescribed in notes on Form 1 and 2. Note - If any item in an imprest account appears to the recouping officer to be open to objection, the imprest should nevertheless be recouped in full, and the items under objection may be entered in his cash book as —Item awaiting adjustment in the Imprest Account|| under —Miscellaneous Works Advances|| to be watched under that head until either the objection is removed or the amount is made good by the imprest holder.

1.6.11 The imprest-holder is responsible for the safe custody of imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash.

III TEMPORARY ADVANCE

1.6.12 When a disbursing officer makes remittance to subordinate officer to enable him to make a number of specific petty payments on a muster roll or other voucher which had already been passed for payment, shall now onwards be classified as Debit to Final Head concerned under the functional Major/Sub-Major/Minor/Sub-Head/Detailed Head/Object Heads etc. per contra credit to Sub-Head —02- Public Works Cheques|| under the Minor head —102-Public Works Remittances|| below the Major Head —8782- Cash Remittances etc||. so that the payments on the basis of passed vouchers get accounted for under the final head in the same month to which such payments pertain. When the disbursing officer gives such cash to the disburser, the amount remitted should be treated as a Temporary Advance and accounted for in Form 2 in the same way as an imprest. The account of Temporary Advance should be closed as soon as possible. The same is to be recorded in Red ink in the inner column on payment side of the cash book giving complete details as to whom paid and for what purpose it has been paid. As and when the disburser, renders the account of Temporary Advance in the next month, the same should be recorded in Red ink in the inner column of the Receipt side of the Cash Book indicating — To adjustment of Temporary Advance given to the disburser|| with full particulars like — Salaries paid to regular work charged staff at site or any other payment made to the regular or temporary work charged staff or any other employee. The salaries of temporary work charged staff are charged to the work concerned. In case of any refund of undisbursed amount the same should be shown as cash refund in the inner column. Undisbursed amount of Temporary Advance would form part of the cash balance if not paid in the same month in which refund of such advance has been recorded in the cash Book. If the outstanding amount thereunder is paid in subsequent month the payment shall be classified as — By payment of undisbursed amount of temporary advance|| in the cash column of the payment side.

IV DRAWAL OF ADVANCE ON CONTINGENT ABSTRACT BILLS

1.6.13 Divisional officers requiring advance in connection with Republic Day Celebrations, Independence Day Celebration or for any other contingency where payment is felt inevitable, the same with the approval of the competent authority could be drawn on Contingent Abstract Bill in GAR Form-31. The adjustment of such advance under the proper Head of Account should be made within one month in GAR Form-32. Note - This rule applies also to cash taken out of the chest by the disbursing officer himself to make payments at a distance.

1.7 CHEQUE BOOKS AND RECEIPT BOOKS

1.7.1 Cheque Drawing and Disbursing Officers (herein after called CDDOs) will send their annual requisition to their respective Pay and Accounts Offices for issue of all the three categories of Cheque Books indicating the total number of each category of Cheque Book. The concerned Pay and Accounts Officer, after examining the details / requirements furnished by the CDDOs, will consolidate Divisionwise requirement of all the CDDOs alongwith his own for onward transmission to the accredited Bank with the direction to deliver the required number of Cheque books directly to CDDOs/PAOs under intimation to him. Pay & Accounts Offices of the Divisions will endorse a copy of this requisition to their Principal Accounts Office. The cost of printing, binding, packaging and despatch etc. of Cheque Books will be borne by the accredited Bank. After delivering the Cheque Books to the respective CDDOs, the accredited Bank will furnish a statement showing CDDO wise / category wise break-up of all the Cheque Books indicating total number of Cheque books supplied together with their serial number to the concerned Pay and Accounts Officer with an endorsement to the Principal Accounts Office. Stock Register of Cheque Books in CAM Form 1 is to be maintained by Divisional Offices / P.A.O.'s of the Division (See Para 25.1.3 of CPWA Code). CDDOs will intimate the first serial number of cheque of all the three (‘_A’, ‘_B’ & ‘_C’) categories of Cheque Books from the first day of their use to their respective Pay and Accounts Offices with a copy to the Principal Accounts Office for record. Pay and Accounts Office and Principal Accounts Office will maintain Divisionwise / Pay and Accounts Office wise Register respectively for issue of Cheque Books to the PAO/CDDOS and monitor and reconcile the details on yearly basis. The reconciliation statement shall be submitted to the concerned DyCA / CA on 10th of the month of the following year. Receipt Books (Form 3) and Cash Memo Books (Form 3-A) required for use in the Divisional Offices are obtained from the Central Forms Stores, Kolkata by divisional Officers. The Divisional Officer should keep a record of the Receipt and Cash Memo Books received from the Central Forms Stores, Kolkata and those brought to use .

1.7.2 Cheque (or Receipt) Books should on receipt be carefully examined by the Divisional Officer concerned who should count the number of forms contained in each and record a certificate of count on the fly-leaf.

1.7.3 Cheque Books must be kept under lock and key in the personal custody of the Divisional Officer authorised to sign the receipt.

1.8 CUSTODY OF CASH

1.8.1 Public money in the department should be kept in strong treasure chest secured by two locks of different patterns. All the keys of the same lock must, except where the procedure



prescribed in the Note below this paragraph be kept in the same person's custody, and, as a general rule, the keys of one lock should be kept apart from the keys of the other lock and in different person's custody when practicable. The chest, should never be opened unless both the custodians of the keys are present. When there is a guard, the daffadar or other petty officer of the guard should usually be the custodian of one set of keys and he must always be present when the chest is opened and until it is again locked. Whenever cashier is attached to a division the keys of one of the locks of the treasure chest will necessarily remain in his possession. Note The duplicate keys of Divisional chest should be placed in separate sealed cover and lodged with different officers of higher rank or with the relevant branch of the accredited bank. A duplicate key register should be maintained and once a year, in the month of April the keys should be sent for, examined and returned under fresh seal, note being made in the register that they have been found correct.

1.8.2 Cashiers may be appointed whenever in the opinion of the Administrative Ministry / Administrator concerned, the cash transaction of a Division are sufficiently extensive to require it.

1.8.3 One cashier may make the cash payments of two or more Divisions wherever such an arrangement is found to be practicable.

1.8.4 The Divisional Officer should count the cash in the hands of cashier at least once a month. The result of such counting should be recorded in the form of a note in the cash book showing the date of examination and the amount (in words) found.

It is worthwhile to mention that Finance Department, Audit Branch , Government of West Bengal issued a memorandum dated 10th February, 2015 advising that — the Governor is pleased to discontinue the present LOC system for execution of Works and Forest Expenditure and bring the working of the Works and Forest divisions under the ambit of the Treasury System through allotment of funds with effect from 1st April 2015. The new system would involve extensive procedural changes in the West Bengal Treasury Rules 2005 and necessary modifications would be carried out.

The salient features of the new system are given below :-

Systems for Drawal of Funds :-

- a) Funds will be placed at the disposal of DDO of the Concerned Works/Forest Divisions by the respective Controlling Officers through allotment procedure following the e-bantan process for a expenditure related to the divisions.
- b) For drawal of Funds, Bills will be submitted by the divisional Officers of Works and Forest Division to the Treasury/PAQ. All checks and balances now existing in the Divisions would be followed mutatis mutandis in preparing the bills and in case of Engineering Divisions the same would be checked and signed by the Divisional Accountant and Divisional Officer. The Divisional Officer would be responsible for checking the technical aspects included in the bill and furnish a certificate in the regard on the easy bill. The Treasury Officer Would only check the arithmetical accuracy and financial aspects like availability of allotment, mandatory certificates etc. in the bills and authorize payment thereon.
- c) The Bills prepared in the Divisions and duly passed would be retained in the Division and would be submitted to Office of the Pr. Accountant General (A&E) WB as is being done presently. For the purpose of submission of Bill to the Treasury an Easy bill form devised for the works and Forest expenditure would be utilised by the Divisions which would be annexed to the Bill retained in the Division before submission to Office of the Pr. Accountant General (A&E) WB.
- d) All Bills related to Expenditure on National Highway Would be Submitted in Original to the Treasury and accounted for under —8658-Suspense Account-00-101-Pay and Accounts Office-Suspense-148-Reginal PAO MOSTI.
- e) Payment from Work division to Resource division shall be made as final charge to service head and the bill shall be drawn on the basis of sanction order issued from Works division/competent authority, without any sub-voucher.

Drawal of Advance Bills:

- a) The following power is delegated to the Divisional Officers to draw advance from the Treasury / PAO in abstract contingency bills in case of the necessity to procure stores and machineries by advance payments—
 - i. Upto a maximum of Rs 2,00,000 in one occasion to Executive Engineer / DFO
 - ii. Exceeding Rs. 2,00,000 upto Rs. 3,00,000 in one occasion to the Superintending Engineer/CCF
 - iii. Exceeding Rs. 3,00,000 upto Rs. 5,00,000 in one occasion to the Chief Engineer / PCCF

In case of necessity to draw advance in excess of Rs. 5,00,000 in one occasion approval of the Finance Department will be necessary. The advance will be adjusted within a maximum period of sixty days following the procedures prescribed in TR 4.138 of WBTR 2005. The advance will be drawn in Abstract Contingency bill Form and adjustment will be made by submission of detailed contingency bill supported by vouchers to the treasury. Every caution would be exercised to adjust all AC bills before closure of the financial year.

- b) There will be no operation of Forest Advance w.e.f 1.4.15. Suitable advances to disbursers / contractors / may be provided by drawal of AC bills by Divisional Forest Officer.



Deposit Works

The system of maintenance of Deposit works accounts in the works division undertaking the deposit works will be as follows –

- i) The fund to be provided by the requisitioning departments / agencies to the divisional officers for execution of deposit works will be deposited by the officers to the accounts to be opened at the treasury u/h _8443-00-108-PW Deposits or _8443-00-109-Forest Deposits' i.e. the same head as used by the deposit work executing officers in their own books of accounts so long.
- ii) The treasury will maintain the deposit accounts ledger having work specific folio along with code nos. With reference to the deposit made by the works executing officers detailing the works for which the fund is deposited to the treasury.
- iii) The depositor i.e. the works executing officers can draw fund from the deposit account by presenting bill to the treasury for execution of the related deposit works under the same head of accounts used for Deposit i.e. _8443-00-108-PW Deposit' or _8443-00-109-Forest Deposit'.
- iv) All the provisions of the WBTR regarding the maintenance of the deposit accounts, preparation of plus-minus memo, reconciliation of accounts and its monthly and yearly verification, submission of returns to the AGWB will apply in for PW Deposit / Forest Deposit.

Revenue Receipts

All revenues, realized by Engineering/Forest Divisions will be deposited to the treasury under the revenue receipt head of the Government in the following manner-

- (a) In case of revenue receipts recovered by deduction from the contractor's/payee's bills, by transfer credit to the Government revenue receipt head for which duly filled TR Form 7 will be attached to and submitted with the bill to treasury/PAO;
- (b) In case of revenue receipts collected in cash in the divisional office, the same will be deposited under appropriate revenue receipt head with duly filled challan in TR 7 to the treasury-link bank;
- (c) In case funds received for deposit works, the funds will be deposited to the treasury with duly filled challan in TR7 to the treasury-link bank for credit under head _8443-00-108/109-PW Deposits/Forest Deposits.

Maintenance of accounts, schedules, registers etc., for works/forest expenditure.

- (a) The existing system of preparation and submission of monthly works/forest accounts to AGWB is discontinued with the effect from the date changed system will come into effect;
- (b) The divisional officers of Works/Forest Divisions will submit to the AGWB copies of paid vouchers with the running account bills, final bills, etc., as prescribed in the CPW Accounts Code/Account Code Vol.III for the Works/Forest expenditure. Necessary Registers and schedules would be maintained by the Divisions as prescribed in the codal provisions for checking during Audit.
- (c) CTI/CTR need not be submitted for the works/forest expenditure and works/Forest receipts under the new system; however, this does not waive the outstanding CTIs/CTRs related to past works accounts.
- (d) Outstanding balance under Head (III)(b) and Head(IV) along with balance awaiting settlement under ||8658-00-107-CSSA|| would be settled as per directions of the Finance Department.

Concisely it can be said that the system of LOC or withdrawal of fund for works and forest expenditure has been discontinued with effect from 1.4.2015. The salient features of the substitute procedures of drawal of fund related to works and forest expenditure through treasury / PAO have been prescribed in the memo. no. 736-F(Y) dated 10.2.2015. Some of the provisions of the FD Memo. no. 736-F(Y) dated 10.2.2015 have been modified .Accordingly the modifications have been circulated by the Finance Department , Audit Branch , Government of West Bengal vide memorandum no. 2705-F(Y) dated 30th March, 2015

The copies of the two memoranda No.736-F(Y) dated 10. 2.15 and No. 2705-F(Y) dated 30th March, 2015 of Finance Department, Government of West Bengal are enclosed as Annexure I and II for ready reference.





Lesson 6

1 Hour

Lesson plan:

Objective:

- i) To know the implication of minimum wages act
- ii) To be abreast with the applicability of the Act
- iii) To practically have an exercise on how to calculate the minimum wage

Lesson Topic	Expected Outcome
Minimum Wages Act	On completion of the training module the trainees will gain clear knowledge on the rules and entitlement under the Minimum Wages Act.

Session plan:

Session 1:

- Objective of the lesson

Session 2:

- Concept of Minimum Wages

Session 3:

- Important provisions of Minimum wages
- Applicability of Important provisions of Minimum Wages

Session 4:

- Quantum of minimum wages prevailing in West Bengal and other states.

Session 5:

- Case Study

Methodology /approach:

- i) Class room discussion on salient points of Minimum Wages Act
- ii) Interactive session
- iii) Sharing of experiences
- iv) Assignment
- v) Case studies
- vi) Case laws

Backward linkage: Knowledge and experience related to Minimum Wages gathered in working situation.

Forward linkage: Offhand sharing experiences with colleagues

Training materials required: Hand outs, Power Point Presentation, Chart Paper & Sketch pen for group work

Allocation of Time:

Session 1:	5mts
• Objective of the lesson	
Session 2:	5mts
• Concept of Minimum Wages	
Session 3:	30mts
• Important provisions of Minimum wages	
• Applicability of Important provisions of Minimum Wages	
Session 4:	10mts
• Quantum of minimum wages prevailing in West Bengal and other states.	
Session 5:	10mts
• Case Study	



MINIMUM WAGES ACT, 1948

The Minimum Wages Act 1948 is an Act of Parliament concerning Indian labour law that sets the minimum wages that must be paid to skilled and unskilled labours. The Indian Constitution has defined a 'living wage' that is the level of income for a worker which will ensure a basic standard of living including good health, dignity, comfort, education and provide for any contingency. However, to keep in mind an industry's capacity to pay the constitution has defined a 'fair wage'. Fair wage is that level of wage that not just maintains a level of employment, but seeks to increase it keeping in perspective the industry's capacity to pay. To achieve this in its first session during November 1948, the Central Advisory Council appointed a Tripartite Committee of Fair Wage. This committee came up with the concept of Minimum Wages.

Minimum Wage:

A minimum wage is such a wage that it not only guarantees bare subsistence and preserves efficiency but also provides for education, medical requirements and some level of comfort. India introduced the Minimum Wages Act in 1948, giving both the Central government and State government jurisdiction in fixing wages. The act is legally non-binding, but statutory. Payment of wages below the minimum wage rate amounts to forced labour. Wage Boards are set up to review the industry's capacity to pay and fix minimum wages such that they at least cover a family of four's requirements of calories, shelter, clothing, education, medical assistance, and entertainment. Under the law, wage rates in scheduled employments differ across states, sectors, skills, regions and occupations owing to difference in costs of living, regional industries' capacity to pay, consumption patterns, etc. Hence, there is no single uniform minimum wage rate across the country and the structure has become overly complex. The highest minimum wage rate as updated in 2012 is Rs. 322/day in Andaman and Nicobar

The Minimum Wages Act, 1948 is a safety measure to the wage earner; The Act can be discussed in the following manner under some sub heads:

History

1920: Mr. K.G.R. Choudhary recommended setting up boards for determining minimum wages for each industry.

1928: International Labour Conference implemented system to fix wages for different trades. However, the practice was not put into legislation in India.

1943: Standing Labour Committee, a Labour Investigation Committee was appointed on the recommendation of Indian Labour Conference (ILC), 1943 to look into conditions of labour in terms of their wages, housing, social conditions, and employment.

1945: The first bill on minimum wages was drafted in ILC.

1946: A bill on minimum wages was introduced in Central Legislative assembly on the recommendations of 8th Standing Labour Committee. The 8th meeting of the Standing Labour Committee, 1946 also recommended that a separate legislation that specified working hours, minimum wages and paid holidays of unorganised sector be enacted.

1947: Post-independence representatives of labour, employers, and government attended a government-organised conference. They defined minimum wages to be such that they should not only provide for subsistence but should also be enough for education, medical requirements and other amenities and should sustain efficiency.

1948: The Minimum Wages Act was eventually passed and was effective from 15 March. Under the act a tripartite committee "The Tripartite Committee of Fair Wage" was appointed that set definitions and guidelines for formulating a wage structure in India. The Committee of fair wage definition of minimum wage as: "The minimum wages must be provided not merely for the bare subsistence of life but also for the preservation of efficiency of the workers by providing for some measures of

education, medical requirement and amenities". Recommendations of this committee have now set the foundations of wage fixation.

1957: The 15th Labour conference added some norms in the fixation of minimum wages such that revision and fixation of wage rates are need-based. The recommendations were:

The cost of three consumption units- husband, wife and two children for one earner. Income from women and children should be ignored.

Satisfy the minimum food requirement of 2700 calories per person

Clothing requirement of 72 yards for a family annually

Rent of the minimum area as specified by Government's Industrial Housing Scheme

20% of minimum wage should be the cost of fuel and miscellaneous items of expenditure

1987: Parliamentary sub-committee on unorganised labour concluded that minimum wages fail to ensure a livelihood above the government defined poverty line for the unorganised sector. It also revealed some flaws in implementation of the act. The committee noted that wages are not fixed or revised regularly in some states. The committee recommended that factors such as nutrition requirements, poverty line, shelter, clothing, fuel, light, medical and educational expenses should be taken into account while fixing and revising minimum wages.

1988: Labour Minister's Conference recommend the necessity of an allowance that safeguards wages against inflation, called Variable Dearness Allowance (VDA)

1991: Hon'ble Supreme court's judgment in the case of Reptakas & Co. specified that 25% of the minimum wages should also account for Children's education, required medical expenses, recreation in festivals/ceremonies and provision for old age and marriage. National Commission on Rural Labour (NCRL) recommended the government to introduce a national minimum wage floor level for uniformity.

VDA became effective. It is revised twice in a year, on 1 April and 1 October.

1992: Thirtieth session of ILC observed the ineffectiveness of states' implementation machinery and labour administration. It urged the civil society especially NGOs and workers' organizations to inspect and ensure payment of minimum wages. The thirtieth session also discussed that officials should be wary of fixing minimum wage rates to impracticable high levels.

1994: The 9th Centre of Indian Trade Unions conference along with insisting a minimum wage floor of Rs. 78.50, raised the following demands

The family should be taken as five units instead of three.

The Minimum Wages Act should cover all employments.

There should be full neutralisation of cost of living with automatic linkage with the consumer prices index and revision after every six months or 50-point rise in the CPI, whichever is earlier.

1996: Government fixed the national minimum wage floor at INR 35/day as per the recommendations of NCRL. Since 2009 it stands at INR 100/day.

2007: The Tamil Nadu state government announced that it has fixed minimum wages for 90% of all occupations.



The Indian National Trade Union Congress appeals for a "national decent minimum wage" for all industries that would be based on workers' needs.

2008: Working Women in Houses Union marched in Salem demanding statutory fixation of minimum wages for house maids and servants.

2009: The Central government de-linked MGNREGA's wage rates from minimum wages through notification under Section 6(1). Wage rates that were initially aligned with respective states' minimum wages were now fixed at a uniform wage rate of Rs. 100/- under the scheme.

On 12 August, the Andhra Pradesh wrote to the Ministry of Rural Development that waorkers under the MGNREGA scheme are being paid less than the Minimum wage rate and this could attract "contempt of court". There was no response to this.

On 10 July, the Labour Department responded to the notification of wage rate in MGNREGA scheme as against the minimum wage rate: "Minimum Wages Act, 1948 guarantees minimum wages to workers and there cannot be a wage rate less than the minimum wage rate in any circumstances.

2010: Andhra Pradesh's government says that any payment including that under the MGNREGA scheme, below minimum wage rate is unconstitutional.

2011: As per Karnataka High Court's interim order MGNREGA's wage rates are to be aligned with the Minimum Wage rates of the state.

National Human Right Commission convened a zonal workshop on fixation, revision and enforcement of minimum wage is Brick kiln industry.

2012: Mazdoor Kisan Shakti Sangathan urges the Supreme Court to withdraw the SLP to the PM to rediscuss Karnataka High Court and Andhra Pradesh high Court's judgments.

Supreme Court asks the Central Government to consider respective states' minimum wages to bring parity between them.

The Labour Department decides to make revisions in minimum wage rates mandatory within 3 years.
Contents:

The Act provides for fixing wage rate (time, piece, guaranteed time, overtime) for any industry that has at least 1000 workers.

1) While fixing hours for a normal working day as per the act should make sure of the following:
The number of hours that are to be fixed for a normal working day should have one or more intervals/breaks included.

At least one day off from an entire week should be given to the employee for rest.

Payment for the day decided to be given for rest should be paid at a rate not less than the overtime rate.

2) If an employee is involved in work that categorises his service in two or more scheduled employments, the employee's wage will include respective wage rate of all work for the number of hours dedicated at each task. 3) It is mandatory for the employer to maintain records of all employee's work, wages and receipts . 4) Appropriate governments will define and assign the task of inspection and appoint inspectors for the same.

Fixation and revision of minimum wages



The Minimum Wages Act 1948 generally specifies minimum wage rates on a per day basis, and extends to the entire country and is revised within a period of not less than five years, however there is a provision to increase dearness allowance every two years. The norms in fixing and revision of minimum wages were first recommended by ILC, 1957.

Revision of minimum wage rates is based on a 'cost of living index' and wages can be fixed for an entire state, part of the state, class or classes and employments pertaining to these categories. The fixation of wages is based on the norms mentioned and a wage board (different for different industry). Under the Minimum Wages Act, State and Central Governments have the power to fix and revise minimum wages. The act specifies that the "appropriate" government should fix the wages i.e. if the wages to be fixed are in relation to any authority of Central government or Railway administration then the Central government fixes it. However if the wage rate is to be fixed or revised for a scheduled employment, the respective state governments fix it. The Centre fixes the National floor level Minimum Wage that is lower than most states' respective minimum wages. The ambiguity and overlap in the jurisdiction of both these tiers of government have caused debates and controversies. One of such debates revolves around fixing wage rates of MGNREGA scheme, an employment guarantee initiative by the Central Government.

As per Section 5 of the Minimum Wages Act, 1948, there are two ways of fixing and/or revising minimum wages

- Committee Method: Committees and Sub-committees are set up to make recommendations or create inquiries.
- Notification Method: The government publishes proposals and an official date in the Official Gazette. All advice and recommendations from various committees and sub-committees as well as representations are collected before the specified official date and the government then proceeds to fix/revise minimum wages.

Exclusions

Workers: Wages to disabled people and those payable to a dependent family member of the employer
Industries: Un-scheduled industries are generally excluded. With every revision of minimum wages, a state can add a minimum wage for an occupation or specify it for a sector.

Minimum wages for specific groups

The Minimum wage legislation or provision aims to provide all workers who enter the labour market with a legal minimum wage for their labour that is sufficient for subsistence. There are special provisions or acts enacted to protect the interests of certain types of labour, since they might not be working in the organised sector or may be excluded because of discriminatory nature of the labour market, because sometimes the employers have a taste for discrimination. Indian Minimum Wage Legislation states the specific minimum wage rates may be established for apprentices/trainees, youth, and piece-rate workers.

Enforcement

Officers of Central Industrial relations Machinery looks after the enforcement of provisions of the Minimum Wages Act in the Central Sphere. Whereas the responsibility to enforce the act elsewhere lies with respective State Governments/Union Territories.

Process of complaints

To process complaints the appropriate government can appoint labour commissioner/ Commissioner for Workmen's Compensation/officer with experience as a judge of Stipendiary Magistrate/ or an officer that is at least above the rank of Labour Commissioner. In case an individual feels that he/she is being paid less than the minimum wages specified for his region/sector/occupation, or is not paid for duration of work, a complaint can be made to the appointed authority.

Minimum wage rates:

The table below summarises minimum wages across states. All states specify different minimum wages for different occupations and skill levels within those occupations. Except for Andaman and Nicobar, no state makes variations in wage rates across districts. The table below briefly shows if the



states account for Variable Dearness Allowance (VDA) that are linked and fixed according to a cost of living index (CPI in case of India), the range of minimum wages, and when these wages were last updated/revised. The period within which minimum wages are revised is different for different states. Some states revise their respective minimum wage rates every six months while some do so in 5 years. This anomaly reflects how in some cases minimum wage rates are as low as INR 38/day.

State	Basic and VDA/ Special Allowance	No. of Minimum Wages	Lowest Minimum Wage Rate(per day), occupation and date With Effect From(wef)	Highest Minimum Wage Rate(per day)	Remarks
Andaman and Nicobar	√	63	212 (Agriculture, construction, education, loading- unloading, wood based and unorganised sector) 1 January 2012	322 (Construction, Education and woodbased industry) 1 January 2012	
Arunachal Pradesh	×	180	80 (Unskilled workers of all industries) 19 February 2009	100 (Highly skilled workers of forestry and construction) 19 February 2009	
Assam	×	267	208 (Unskilled workers of all industries) 1 April 2012 to 30 September 2012	208 (Highly skilled workers of forestry and construction) 1 April 2012 to 30 September 2012	
Bihar	√	427	151 (Unskilled workers of all industries) 1 April 2012 to 30 September 2012	234 (Highly skilled workers of forestry and construction) 1 April 2012 to 30 September 2012	
Chandigarh	×	387	244.53 (Unskilled workers of all industries) 1 April 2012 to 30 September 2012	285.88 (Highly skilled workers of forestry and construction) 1 April 2012 to 30 September 2012	
Chhattisgarh	√	100	173 (Unskilled workers of all industries) 1 April 2012 to 30 September 2012	190 (Highly skilled workers of forestry and construction) 1 April 2012 to 30 September 2012	wages are common for 33 out of 34 industries
Dadra and Nagar Havel	√	132	166.8 (Unskilled workers of all industries) 1 April 2012	179.80 (Highly skilled workers of forestry and construction) 1 April 2012	The government gives a special allowance , not VDA
Daman & Diu	√	213	115 (Unskilled workers of all industries) 1 April 2012	128 (Highly skilled workers of forestry and construction) 1 April 2012	
Delhi	×	81	270	328	

State	Basic and VDA/ Special Allowance	No. of Minimum Wages	Lowest Minimum Wage Rate(per day), occupation and date With Effect From(wef)	Highest Minimum Wage Rate(per day)	Remarks
			(Unskilled workers of all industries) 1 April 2012	(Highly skilled workers of forestry and construction) 1 April 2012	
Goa	×	109	150 (Unskilled workers of all industries) 13 May 2010	179 (Clerks in Commercial and Industrial establishments) 13 May 2010	
Gujarat	√	313	55 (unskilled workers in Agarbati industry) 1 April 2012 to 30 September 2012	210.7 (Patiawali-A workers in Brick kilns) 1 April 2012 to 30 September 2012	
Haryana	×	6	186.42 (Unskilled workers of all industries) 1 January 2012 to 30 June 2012	211.42 (All industries) 1 January 2012 to 30 June 2012	The 6 minimum wage rates correspond to different skills common to all industries
Himachal Pradesh	×	38	130 (Unskilled workers of all industries) 1 April 2012	209.94 (Highly skilled workers of forestry and construction) 1 April 2012	
Jammu & Kashmir	×	140	110 (Unskilled workers of all industries) 1 October 2009	200 (Skilled workers of all industries) 1 October 2009	
Jharkhand	√	111	127 (Unskilled workers of all industries) 1 April 2012 to 30 September 2012	222 (Highly skilled workers of all industries) 1 April 2012 to 30 September 2012	
Karnataka	√	71 (scheduled employments)	4.25/kg (Peeling cashews) 1 April 2012 to 30 September 2012	226.69 (Manager in Brick Industry) 1 April 2012 to 30 September 2012	Maximum Minimum wage/day of Manager in Brick Industry is calculated by dividing



State	Basic and VDA/ Special Allowance	No. of Minimum Wages	Lowest Minimum Wage Rate(per day), occupation and date With Effect From(wef)	Highest Minimum Wage Rate(per day)	Remarks
					the category's monthly Minimum wage by 30 days
Kerala	√	182	109.04 (Grade IV workers of Toddy Tapping) 2 August 2012	271.32 (Milking cows in Dairy Farming) 2 August 2012	
Lakshadweep	×	16	200 (Unskilled workers of all industries) 1 December 2011	275 (Highly skilled workers of all industries) 1 December 2011	
Madhya Pradesh	√	576	103.66 (Peons and unskilled workers at cardboard box industry) 1 January 2012 to 30 June 2012	435 (Accountant at Powerloom) 1 January 2012 to 30 June 2012	Minimum wage/day calculated by dividing monthly Minimum wage by 30 days
Maharashtra	√ (Special Allowance)	485	103.67 (Un-skilled workers and peon/watchmen in cardboard box industry)	478.57 (Manager in Powerlooms)	Minimum wage/day calculated by dividing monthly Minimum wage by 30 days
Manipur	×	45	112.30 (Unskilled workers of all industries) 1 February 2011	132.60 (Skilled workers of all industries) 1 February 2011	
Meghalaya	×	81	100 (Unskilled workers of all industries) 24 August 2009	140 (Skilled workers of all industries) 24 August 2009	
Mizoram	×	16	132 (Unskilled workers of all industries) 1 April 2009	235 (Skilled Grade II workers of all industries) 1 April 2009	
Nagaland ¹	×	144	80 (Unskilled workers of all industries) 1 October	100 (Skilled Grade II workers of all industries) 1 October	

State	Basic and VDA/ Special Allowance	No. of Minimum Wages	Lowest Minimum Wage Rate(per day), occupation and date With Effect From(wef)	Highest Minimum Wage Rate(per day)	Remarks
			2009	2009	
Orissa ^l	×	332	90 (Unskilled workers of all industries) 13 July 2009	129 (Highly skilled workers of all industries) 13 July 2009	
Pondicherry	×	87 without VDA 8 with VDA	55 (Female light workers in Agriculture) 1 March 2011	177.88 (Manager of security guards) 1 March 2011	55/day is the wage for 8 hours a day of work
Punjab ^l	×	664	154.62 (Agriculture, meal or foodgrain) 1 March 2012	209.18 (Truck/Tempo/Bus Driver / Supervisor / Stenographer) 1 March 2012	
Rajasthan	×	212	147 (Unskilled workers of all industries) 1 May 2012	217 (Highly skilled workers of all industries) 1 May 2012	
Sikkim ^l	×	100	130 (Unskilled workers of all industries) 1 July 2010	190 (Highly skilled workers of all industries) 1 July 2010	
Tamil Nadu	√	69	85 (Women workers in agriculture) 1 April 2012	273 (Neera tapping) 1 April 2012	Rs. 85/day is the wage rate for 5 hours of daily work
Tripura	×	50	38 (Unskilled workers at tea plantations) wef Not mentioned	251.54 (Highly skilled worker at Mechanical workshop) wef Not mentioned	The 38/day minimum wage rate includes supply of rice and wheat dough
West Bengal	×	105	127 (without food, Agriculture) August 2010	196.31 (All industries except agriculture) August 2010	
Uttarakhand	√	191	82 (Unskilled workers at Khandsari, Soap and Woolen industries) 1 April 2012 to 30	253 (Skilled workers at engineering industry and establishments) 1 April 2012 to 30 September	



State	Basic and VDA/ Special Allowance	No. of Minimum Wages	Lowest Minimum Wage Rate(per day), occupation and date With Effect From(wef)	Highest Minimum Wage Rate(per day)	Remarks
			September 2012	2012	
Uttar Pradesh ^l	√	178	100 (Agriculture) 1 April 2012 to 30 September 2012	220.35 (All industries except agriculture) 1 April 2012 to 30 September 2012	
Central Sphere	√	44	162 (Mining) 1 April 2012	1120.93 (Agriculture) 1 April 2012	Central Sphere consists of Area A and B, both comprising metropolitan cities

42% of all wage earners in India receive wages below the national minimum wage floor rate. The data used for these statistics includes half of casual labourers and 1/4th of those salaried. Female workers and those in rural areas are more likely to be paid below a minimum wage. Those who are illiterate or have no mid-level education are most likely to be paid below a minimum wage. For Salaried workers, if they are employed in agriculture, it is more likely that they are paid higher than the minimum wage. Whereas casual workers in construction and unionised workers in production and manufacturing are likely to receive wages at the minimum wage rate. In sum, the implementation and enforcement of minimum wages is dismal and marginalised groups and communities suffer the most. The government has announced that many amendments are underway to improve enforcement such as penal action against violations and mandatory revision of minimum wages every 5 years.

- Large Unemployment: Ensuring a payment at the minimum wage rate does not ensure employability to a willing worker. Many workers out of desperation then accept a wage below the minimum wage. Workers are too weak and vulnerable to demand their rights and after liberalisation, collective rights to have grown weaker with decreasing power of trade unions. These two factors combined give the employer the capacity to offer employment at wages below the minimum wage rate. There have also been cases where workers are paid wages below the minimum wage floor in government funded road and construction projects.^[61]

- Less protection against inflation: Real minimum wage rates may decline in the face of accelerating inflation for three main reasons. Firstly, wages are not revised as frequently as prescribed in the norms i.e. not more than 5 years. In fact it is believed that revision every 3 years and even alternate years not only to help workers from increasing costs of living but also to improve supervision of the act.^[62] Secondly, many states do not provide for dearness allowance, a safeguard against inflation and finally minimum wages are not linked to a cost of living index.

- Exemptions from payment of Minimum Wages: Government projects have been known to resort to various channels for paying wages below the minimum wage rate. They use methods such as special notifications and exemption clause (26-2) of the Minimum Wages Act.^[61] The parliamentary sub-committee, 1987 noted that wages of government programs such as NREP and RLEGP were below the prescribed minimum wage rate. Many professions and industries do not fall under the coverage of the act, for the simple reason that no minimum wage has yet been prescribed,^[2] hence employers pay wages on their own discretion.



- Lack of awareness: Many citizens are not aware of the existence of a statutory provision that ensures a minimum wage rate. "80% of workers earn less than INR 20/day or less than half of government stipulated minimum wage rate (rural INR 49 and urban INR 67)".^[21] On certain instances of doubt among workers on existence of a minimum wage rate, officials have denied claims of any statutory act or legislation.

- Delays and inaction: There are delays in appointment of committees for fixation, revision and implementation. A lot of industries and industries do not fall under the purview of the act as their specific minimum wage rates are yet to be fixed. Permanent Labour Inspectors have not been posted in many districts and those posted are known to not visit their districts regularly. For instance in 2008, inspections in Arunachal Pradesh were as low as 7 while Maharashtra reported to have 71651 inspections.

- Terminology: The government and its committees have define three types of wages, mainly 'living wage', 'minimum wage' and 'Fair wage'. These concepts are vague in definition and correspond to a utopia where the government and industry could afford them.

Conflict of MGNREGA wage rates and the Minimum Wages Act

The Mahatma Gandhi National Rural Employment Guarantee Act is an employment guarantee scheme that guarantees employment for 100 days at a wage rate of INR120 per day (as fixed in 2009). These benefits can be secured by any household regardless of whether they fall below or above national poverty line. The central government delinked MGNREGA wage rates from State specific Minimum wage rates in January 2009 when states like Uttar Pradesh, Rajasthan and Maharashtra revised and increased their minimum wage rates. This had direct implications on Central Government's budget set aside for MGNREGA scheme. The move of freezing MGNREGA scheme created an upheaval of discontent in various parts and sections of India as the move was considered to breach Minimum Wages Act, 1948. MGNREGA wage rates were less than the minimum wage rates of respective states and in 5 states they were even below the National Floor level of minimum wage.^[64] Protests broke out throughout India coupled with controversies over corruption, underpayment of workers, poor quality of infrastructure, ambiguous source of funds and unintended negative effect on poverty. Recommendations made by National Advisory Council and Centre Employment Guarantee Council chaired by Jean Drèze that MGNREGA's wage rates should be synced with Minimum Wages Act were rejected by the Central Government. The Central Government stuck to its decision of freezing MGNREGA wages even after an order from Supreme Court. Eventually, the Prime Minister agreed to accept recommendations and indexed MGNREGA wages to Minimum wage rates until an expert committee chaired by Pranab Mukherjee made a satisfactory index. He however maintained a clear distinction between MGNREGA wage rates and Minimum wage rates to avoid inflating budget on revision of state-wise minimum wages.

From the very inception of the idea of Minimum Wages, the aim of policy makers was to set up a uniform wage rate across the entire country. However, such a policy would not be connected to reality due to regional differences over consumption patterns, paying capabilities of employers, requirements of employees, etc. Hence the modified aim was to achieve floor level minimum wage for regions and then further it to a national floor minimum wage. However, not everybody supported this view. In 1955, during the Tripartite Labour Conference, labour representatives demanded immediate fixation of a minimum wage at national level, at least in agriculture. The most recent development in this debate involves the Labour Ministry and the Commerce and Industry Ministry at loggerheads over the introduction of a National floor level minimum wage rate. The Commerce and Industry Ministry is of the argument that a national rate would further burden the industry that is anyway incurring heavy costs. On the other hand the Labour Ministry has given a proposal to the Centre to impose a national floor to wage rates and most state governments have approved for it.¹ After a two-day strike ending on 21 February 2013, PM Manmohan Singh announced that all unskilled workers would be paid the national floor level minimum wage.¹ This would be included in one of the many amendments of the



Minimum Wages Act, 1948 to be introduced this year. Currently the floor level of minimum wages is 115, though Gujarat, Maharashtra, Andhra Pradesh and Kerala have set lower floors.



Lesson 7

1 Hour

Lesson plan:

Objective:

- i) To get apprised of the important areas of Indian Labour Law
- ii) To be conversant with the applicability of the law in the office
- iii) To have over all knowledge of the law so as to safe guard against possible lapses and mistakes that may occur in course of dealing with labourers

Lesson Topic	Expected Outcome
Indian Labour Law	Participants after completion of the training module will learn and will be conversant with the Indian Labour Law as applicable to Forest Department

Session Plan:

Session 1:

- Objective of the lesson in relation to Forest Department

Session 2:

- The meaning and concept of Indian Labour Law
- The applicability of the Indian Labour Law in the context of Labour Management in Forest Department.

Session 3:

- Implication of Indian Labour Law and Offence if the provisions of Indian Labour Law are violated

Session 4:

- Case study and discussion

Methodology/Approach

- i) Class room discussion on important issues and salient points of Indian Labour Law
- ii) Interactive session
- iii) Case studies
- iv) Assignment
- v) Case Laws

Backward linkage: Work experiences - facing with real situation

Forward linkage: Application in real situation

Training materials required: Hand outs, Power Point Presentation, chart paper & sketch pen for group work

Allocation of time:

Session 1:	5 mts
• Objective of the lesson in relation to Forest Department	
Session 2:	30 mts
• The meaning and concept of Indian Labour Law	
• The applicability of the Indian Labour Law in the context of Labour Management in Forest Department.	
Session 3:	10mts
• Implication of Indian Labour Law and Offence if the provisions of Indian Labour Law are violated	
Session 4:	15mts
• Case study and discussion	



Indian Labour Law

Indian labour law is closely connected to the Indian independence movement, and the campaigns of passive resistance leading up to independence. While India was under colonial rule by the British Raj, labour rights, trade unions, and freedom of association were all suppressed. Workers who sought better conditions, and trade unions who campaigned through strike action were frequently, and violently suppressed. After independence was won in 1947, the Constitution of India of 1950 embedded a series of fundamental labour rights in the constitution, particularly the right to join and take action in a trade union, the principle of equality at work, and the aspiration of creating a living wage with decent working conditions.

Constitutional rights

In the Constitution of India from 1950, articles 14-16, 19(1)(c), 23-24, 38, and 41-43A directly concern labour rights. Article 14 states everyone should be equal before the law; article 15 specifically says the state should not discriminate against citizens, and article 16 extends a right of "equality of opportunity" for employment or appointment under the state. Article 19(1) (c) gives everyone a specific right "to form associations or unions". Article 23 prohibits all trafficking and forced labour, while article 24 prohibits child labour under 14 years old in a factory, mine or "any other hazardous employment".

Articles 38-39, and 41-43A, however, like all rights listed in Part IV of the Constitution are not enforceable by courts, rather than creating an aspirational "duty of the State to apply these principles in making laws".^[1]The original justification for leaving such principles unenforceable by the courts was that democratically accountable institutions ought to be left with discretion, given the demands they could create on the state for funding from general taxation, although such views have since become controversial. Article 38(1) says that in general the state should "strive to promote the welfare of the people" with a "social order in which justice, social, economic and political, shall inform all the institutions of national life. In article 38(2) it goes on to say the state should "minimise the inequalities in income" and based on all other statuses. Article 41 creates a "right to work", which the National Rural Employment Guarantee Act 2005 attempts to put into practice. Article 42 requires the state to "make provision for securing just and human conditions of work and for maternity relief". Article 43 says workers should have the right to a living wage and "conditions of work ensuring a decent standard of life". Article 43A, inserted by the Forty-second Amendment of the Constitution of India in 1976, creates a constitutional right to codetermination by requiring the state to legislate to "secure the participation of workers in the management of undertakings".

Indian labour law makes a distinction between people who work in "organised" sectors and people working in "unorganised sectors" The laws list the different industrial sectors to which various labour rights apply. People who do not fall within these sectors, the ordinary law of contract applies.

India's labor laws underwent a major update in the Industrial Disputes Act of 1948. Since then, an additional 45 national laws expand or intersect with the 1948 act, and another 200 state laws control the relationships between the worker and the company. These laws mandate all aspects of employer-employee interaction, such as companies must keep 6 attendance logs, 10 different accounts for overtime wages, and file 5 types of annual returns. The scope of labour laws extend from regulating the height of urinals in workers' washrooms to how often a work space must be lime-washed. Inspectors can examine workspace anytime and declare fines for violation of any labour laws and regulations.

Among the employment contracts that are regulated in India, the regulation involves significant government involvement which is rare in developed countries. The Industrial Employment (Standing Orders) Act 1946 requires that employers have terms including working hours, leave, productivity goals, dismissal procedures or worker classifications, approved by a government body.



The Contract Labour (Regulation and Abolition) Act 1970 aims at regulating employment of contract labour so as to place it at par with labour employed directly.^[5] Women are now permitted to work night shifts too (10pm to 6am).

The Latin phrase 'dies none' is being widely used by disciplinary authorities in government and industries for denoting the 'unauthorised absence' to the delinquent employees. According to Shri R. P. Saxena, Chief Engineer, Indian Railways, dies-non is a period which neither counted in service nor considered as break in service. A person can be marked dies-non, if

- 1. Absent without proper permission.**
- 2. When on duty left without proper permission.**
- 3. While in office but refused to perform duties.**

In cases of such willful and unauthorised absence from work, the leave sanctioning authority may decide and order that the days on which the work is not performed be treated as dies non-on the principle of no work no pay. This will be without prejudice to any other action that the competent authority might take against the persons resorting to such practices. The principle of "no work no pay" is widely being used in the banking industry in India. All other manufacturing industries and large service establishments like railways, posts and telecommunications are also implementing it to minimise the incidences of unauthorised absence of workers. The term 'industry' infuses a contractual relationship between the employer and the employee for sale of products and services which are produced through their cooperative endeavor.

This contract together with the need to put in efforts in producing goods and services imposes duties (including ancillary duties) and obligations on the part of the employees to render services with the tools provided and in a place and time fixed by the employer. And in return, as a quid pro quo, the employer is enjoined to pay wages for work done and or for fulfilling the contract of employment. Duties generally, including ancillary duties, additional duties, normal duties, emergency duties, which have to be done by the employees and payment of wages therefor. Where the contract of employment is not fulfilled or work is not done as prescribed, the principle of 'no work no pay' is brought into play.

Wage regulation

Minimum Wages Act 1948 and Minimum wage

The Payment of Wages Act 1936 requires that employees receive wages, on time, and without any unauthorised deductions. Section 6 requires that people are paid in money rather than in kind. The law also provides the tax withholdings the employer must deduct and pay to the central or state government before distributing the wages.

The Minimum Wages Act 1948 sets wages for the different economic sectors that it states it will cover. It leaves a large number of workers unregulated. Central and state governments have discretion to set wages according to kind of work and location, and they range between as much as ₹ 143 to 1120 per day for work in the so-called central sphere. State governments have their own minimum wage schedules.

The Payment of Gratuity Act 1972 applies to establishments with 10 or more workers. Gratuity is payable to the employee if he or she resigns or retires. The Indian government mandates that this payment be at the rate of 15 days salary of the employee for each completed year of service subject to a maximum of ₹ 1000000.

The Payment of Bonus Act 1965, which applies only to enterprises with over 20 people, requires bonuses are paid out of profits based on productivity. The minimum bonus is currently 8.33 per cent of salary.



Working time

Weekly Holidays Act 1942

Beedi and Cigar Workers Act 1967

Health and safety [edit]

The Workmen's Compensation Act 1923 requires that compensation is paid if workers are injured in the course of employment for injuries, or benefits to dependants. The rates are low.

Factories Act 1948, consolidated existing factory safety laws

The Employees' Provident Fund and Miscellaneous Provisions Act 1952 created the Employees' Provident Fund Organisation of India. This functions as a pension fund for old age security for the organised workforce sector. For those workers, it creates Provident Fund to which employees and employers contribute equally, and the minimum contributions are 10-12 per cent of wages. On retirement, employees may draw their pension.

Indira Gandhi National Old Age Pension Scheme

National Pension Scheme

Public Provident Fund (India)

The Employees' State Insurance provides health and social security insurance. This was created by the Employees' State Insurance Act 1948.

The Unorganised Workers' Social Security Act 2008 was passed to extend the coverage of life and disability benefits, health and maternity benefits, and old age protection for unorganised workers. "Unorganised" is defined as home-based workers, self-employed workers or daily-wage workers. The central government was meant to formulate the welfare system through rules produced by the National Social Security Board.

The Maternity Benefit Act 1961, creates rights to payments of maternity benefits for any woman employee who worked in any establishment for a period of at least 80 days during the 12 months immediately preceding the date of her expected delivery.

Workplace participation

Trade unions

Article 19(1)(c) of the Constitution of India gives everyone an enforceable right "to form associations or unions".

The Trade Unions Act 1926, amended in 2001, contains rules on governance and general rights of trade unions.

Management participation

It was the view of many in the Indian Independence Movement, including Mahatma Gandhi, that workers had as much of a right to participate in management of firms as shareholders or other property owners.^[19] Article 43A of the Constitution, inserted by the Forty-second Amendment of the Constitution of India in 1976, created a right to codetermination by requiring the state to legislate to "secure the participation of workers in the management of undertakings". However, like other rights in Part IV, this article is not directly enforceable but instead creates a duty upon state organs to implement its principles through legislation (and potentially through court cases). In 1978 the Sachar Report recommended legislation for inclusion of workers on boards, however this had not yet been implemented.



The Industrial Disputes Act 1947 section 3 created a right of participation in joint work councils to "provide measures for securing amity and good relations between the employer and workmen and, to that end to comment upon matters of their common interest or concern and endeavour to compose any material difference of opinion in respect of such matters". However, trade unions had not taken up these options on a large scale. In *National Textile Workers Union v Ramakrishnan*[http://en.wikipedia.org/wiki/Indian_labour_law - cite_note-21](http://en.wikipedia.org/wiki/Indian_labour_law_-_cite_note-21) the Supreme Court, Bhagwati J giving the leading judgment, held that employees had a right to be heard in a winding up petition of a company because their interests were directly affected and their standing was not excluded by the wording of the Companies Act 1956.

Collective action

The Industrial Disputes Act 1947 regulates how employers may address industrial disputes such as lockouts, layoffs, retrenchment etc. It controls the lawful processes for reconciliation, adjudication of labour disputes.¹² According to fundamental rules (FR 17A) of the civil service of India, a period of unauthorised absence- (i) in the case of employees working in industrial establishments, during a strike which has been declared illegal under the provisions of the Industrial Disputes Act, 1947, or any other law for the time being in force; (ii) in the case of other employees as a result of action in combination or in concerted manner, such as during a strike, without any authority from, or valid reason to the satisfaction of the competent authority; shall be deemed to cause an interruption or break in the service of the employee, unless otherwise decided by the competent authority for the purpose of leave travel concession, quasi-permanency and eligibility for appearing in departmental examinations, for which a minimum period of continuous service is required.

Article 14 states everyone should be equal before the law, article 15 specifically says the state should not discriminate against citizens, and article 16 extends a right of "equality of opportunity" for employment or appointment under the state. Article 23 prohibits all trafficking and forced labour, while article 24 prohibits child labour under 14 years old in a factory, mine or "any other hazardous employment".

Sex discrimination: Article 39(d) of the Constitution provides that men and women should receive equal pay for equal work. In the Equal Remuneration Act 1976 implemented this principle in legislation.

Randhir Singh v Union of India Supreme Court of India held that the principle of equal pay for equal work is a constitutional goal and therefore capable of enforcement through constitutional remedies under Article 32 of Constitution

State of AP v G Sreenivasa Rao, equal pay for equal work does not mean that all the members of the same cadre must receive the same pay packet irrespective of their seniority, source of recruitment, educational qualifications and various other incidents of service.

State of MP v Pramod Baratiya, comparisons should focus on similarity of skill, effort and responsibility when performed under similar conditions.

Mackinnon Mackenzie & Co v Adurey D'Costa, a broad approach is to be taken to decide whether duties to be performed are similar.

Migrant workers

Interstate Migrant Workmen Act 1979

Vulnerable groups

Bonded Labour System (Abolition) Act 1976, abolishes bonded labour, but estimates suggest that between 2 million and 5 million workers still remain in debt bondage in India.



Domestic workers in India

Child labour in India is prohibited by the Constitution, article 24, in factories, mines and hazardous employment, and that under article 21 the state should provide free and compulsory education up to a child is aged 14. However in practice, the laws are not enforced.

Sumangali (child labour)

Juvenile Justice (Care and Protection) of Children Act 2000

Child Labour (Prohibition and Abolition) Act 1986

Dismissal regulation

Unfair dismissal

Some of India's most controversial labour laws concern the procedures for dismissal contained in the Industrial Disputes Act 1947. A workman who has been employed for over a year can only be dismissed if permission is sought from and granted by the appropriate government office. Additionally, before dismissal, valid reasons must be given, and there is a wait of at least two months for government permission, before a lawful termination can take effect. Redundancy pay must be given, set at 15 days' average pay for each complete year of continuous service. An employee, who has worked for 4 years in addition to various notices and due process, must be paid a minimum of the employee's wage equivalent to 60 days before retrenchment, if the government grants the employer permission to layoff.

A permanent worker can be terminated only for proven misconduct or for habitual absence. The Industrial Disputes Act (1947) requires companies employing more than 100 workers to seek government approval before they can fire employees or close down.¹ In practice, permissions for firing employees are seldom granted.¹⁵ Indian laws require a company to get permission for dismissing workers with plant closing, even if it is necessary for economic reasons. The government may grant or deny permission for closing, even if the company is losing money on the operation.

The dismissed worker has a right to appeal, even if the government has granted the dismissal application. Indian labour regulations provide for a number of appeal and adjudicating authorities – conciliation officers, conciliation boards, courts of inquiry, labour courts, industrial tribunals and the national industrial tribunal – under the Industrial Disputes Act. These involve complex procedures. Beyond these labour appeal and adjudicating procedures, the case can proceed to respective State High Court or finally the Supreme Court of India.

Bharat Forge Co Ltd v Uttam Manohar Nakate [2005] INSC 45, a worker found sleeping for the fourth time in 1983. Bharat Forge initiated disciplinary proceedings under the Industrial Employment Act (1946). After five months of proceedings, the worker was found guilty and dismissed. The worker appealed to the labour court, pleading that his dismissal was unfair under Indian Labour laws. The labour court sided with the worker, directed he be reinstated, with 50% back wages. The case went through several rounds of appeal and up through India's court system. After 22 years, the Supreme Court of India upheld his dismissal in 2005.

Unemployment

National Rural Employment Guarantee Act 2005

The Industries (Regulation and Development) Act 1951 declared that manufacturing industries under its First Schedule were under common central government regulations in addition to whatever laws state government enact. It reserved over 600 products that can only be manufactured in small scale enterprises, thereby regulating who can enter in these businesses, and above all placing a limit on the number of employees per company for the listed products. The list included all key technology and industrial products in the early 1950s, including products ranging from certain iron and steel products, fuel derivatives, motors, certain machinery, machine tools, to ceramics and scientific equipment.

Each state in India may have special labour regulations in certain circumstances.




In 2004 the State of Gujarat amended the Industrial Disputes Act to allow greater labour market flexibility in the Special Export Zones of Gujarat. The law allows companies within SEZs to lay off redundant workers, without seeking the permission of the government, by giving a formal notice and severance pay.

West Bengal

The West Bengal government revised its labor laws making it virtually impossible to shut down a loss-making factory. The West Bengal law applies to all companies within the state that employ 50 or more employees.

International comparison of Indian labour laws

The table below contrasts the labour laws in India to those in China and United States, as of 2011.

Relative regulations and rigidity in labor laws¹			
Practice required by law	 India	 China	 United States
Minimum wage (US\$/month)	₹6000 (US\$94) /month	182.5	1242.6
Standard work day	8 hours	8 hours	8 hours
Minimum rest while at work	30 minutes per 6-hour	None	None
Maximum overtime limit	200 hours per year	432 hours per year	None
Premium pay for overtime	100%	50%	50%
Dismissal due to redundancy	Yes, if approved by government	Yes, without approval of government	Yes, without approval of government
Government approval required for 1 person dismissal	Yes	No	No
Government approval required for 9 person dismissal	Yes	No	No
Government approval for redundancy dismissal granted	Rarely	Not applicable	Not applicable
Dismissal priority rules regulated	Yes	Yes	No
Severance pay for redundancy dismissal of employee with 1 year tenure	2.1 week salary	4.3-week salary	None
Severance pay for redundancy dismissal of employee with 5-year tenure	10.7-week salary	21.7-week salary	None

Criticisms and reforms

Many observers have argued that India's labour laws should be reformed. The laws have constrained the growth of the formal manufacturing sector. According to a World Bank report in 2008, heavy reform would be desirable. The executive summary stated,



“ India's labor regulations - among the most restrictive and complex in the world - have constrained the growth of the formal manufacturing sector where these laws have their widest application. Better designed labor regulations can attract more labor- intensive investment and create jobs for India's unemployed millions and those trapped in poor quality jobs. Given the country's momentum of growth, the window of opportunity must not be lost for improving the job prospects for the 80 million new entrants who are expected to join the work force over the next decade. ”

In Uttam Nakate case, the Bombay High Court held that dismissing an employee for repeated sleeping on the factory floor was illegal - a decision which was overturned by the Supreme Court of India. Moreover, it took two decades to complete the legal process. In 2008, the World Bank criticised the complexity, lack of modernisation and flexibility in Indian regulations.

Labour is a subject in the concurrent list of the Indian Constitution, labour matters are in the jurisdiction of both central and state governments. Both central and state governments have enacted laws on labour relations and employment issues.



Lesson 8

2 Hours

Lesson Plan:

Objective :

- i) To know the methodology of maintaining of measurement book
- ii) To know the procedures of calculation of works done and the conversion of works into payable based on MB
- iii) To be apprised of responsibility of maintaining of MB and the lapses that may occur

Topic:

Lesson Topic	Expected Outcome
Preparation Of Measurement Book , Muster Roll And Bills	After participating in the training course the trainees will be able to explain the importance and methods of maintaining Measurement book and muster roll.

Session Plan:

Session 1:

- Objective of Maintenance of
 - Muster roll
 - measurement book
 - bills
 - hand receipts
 - vouchers

Session 2:

- Methods of writing out
 - Muster roll
 - measurement book
 - bills
 - hand receipts
 - vouchers

Session 3:

- Possible lapses of Maintenance of
 - Muster roll
 - measurement book
 - bills
 - hand receipts
 - vouchers
- The impact of these lapses on accounts and fund management

Session 4:

- Case study and practical exercises on
 - Muster roll,
 - measurement book ,
 - bills ,
 - hand receipts,
 - vouchers

Methodology/ approach:

- i) Class room discussion on procedures of measurement book
- ii) Sharing of experiences on lapses that may occur and loss to the government
- iii) Interaction
- iv) Assignment
- v) Case study



Backward linkage: Principle of writing of Muster roll, measurement book , bills , hand receipts, vouchers

Forward linkage: Methods and practices of writing Muster roll, measurement book , bills , hand receipts, vouchers

Training materials required: Handouts, standard govt proforma used by Forest Department

Allocation of time:

- | | |
|--|--------|
| Session 1: | 10 mts |
| • Objective of Maintenance of | |
| - Muster roll | |
| - measurement book | |
| - bills | |
| - hand receipts | |
| - vouchers | |
| Session 2: | 40 mts |
| • Methods of writing out | |
| - Muster roll | |
| - measurement book | |
| - bills | |
| - hand receipts | |
| - vouchers | |
| Session 3: | 30 mts |
| • Possible lapses of Maintenance of | |
| - Muster roll | |
| - measurement book | |
| - bills | |
| - hand receipts | |
| - vouchers | |
| • The impact of these lapses on accounts and fund management | |
| Session 4: | 40 mts |
| • Case study and practical exercises on | |
| - Muster roll, | |
| - measurement book , | |
| - bills , | |
| - hand receipts, | |
| - vouchers | |



Preparation of Measurement Book, Muster Roll, Bills

1. Measurement Book (W.B. Form No. 2900)

1.1 Public Works Department Code

The Measurement Book (Bengal Form No. 2900) must be looked upon as the most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece work system or by contract, or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check Payments for all works done otherwise than by daily labours and for all supplies should be made on the basis of detailed measurements to be recorded in measurement books in accordance with the rules laid down in Appendix 7.

- 1.1.1. (1) Detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained Standard Measurement Books under rule 207 of the Code. When a payment is based on standard measurements, the gazetted officer or subordinate preparing the bill for payment should be required to certify that the whole of the work or work since previous running bill, as the case may be, as per standard measurements has been done and that it has not previously been billed for in any shape.
- (2) Detailed measurements may also be dispensed with in cases in which advance payments for work actually executed are made on the certificate of a responsible officer (not below the rank of Subdivisional Officer) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.
- (3) Similarly the detailed measurements may be dispensed with in connection with the works done on lump sum contractors, if a responsible officer (not below the rank of a Subdivisional Officer) certifies in the bill that by a superficial and general measurement or in some other suitable method, which should be specified, he has satisfied himself that the value of the work done is not less than a specified amount in conformity with the contract agreement and that with the exception of authorised additions and alterations the work has been done according to the prescribed specifications. Detailed measurements must invariably be taken in respect of additions and alterations.
- 1.1.2 (1) The ordinary measurement books belonging to a division should be numbered serially and a register of them should be maintained in Bengal Form No. 4870 in the divisional office showing the serial number of each book, the names of the Subdivisions to which issued, the date of issue and the date of its return, so that its eventual return to the divisional office may be watched. Books outstanding in subdivisional offices for over 2 years should be withdrawn promptly even though not completely written up, and thereafter only those books which were completed should be finally recorded, and the partially used up books reissued to the subdivisional offices every two years.
- (2) A similar register should also be maintained in the subdivisional office showing the names of the Subdivisional Officer and the Sectional Officers to whom measurement books are issued.
- (3) A register of standard measurement books prepared under rule 207 should also be maintained in the divisional offices in Bengal Form No. 4871.
- 1.1.3 The Superintending Engineer is required to see during his tours that measurement books are carefully kept and measurements properly recorded, and that they are complete records of the actual measurement of each kind of work done for which certificates have been granted.



- 1.1.4. More than one advance payment may be made, without detailed measurement of work actually executed on the certificate of a responsible officer (not below the rank of a Subdivisional Officer), as laid down in rule 362. It should, however, be insisted on that all works executed below ground level, that is work which will in due course be covered over and therefore will, later on, not be susceptible of measurement, should be measured in detail before payments are made, and also that all items of work which are completely finished should be measured up as soon as possible after their completion.

1.2 Rules for the preparation and maintenance of standard measurement books

- (1) The records of standard measurements should be kept in a special measurement book.
- (2) The entries in the measurement books should be made entirely in ink, and all corrections initialled by the Subdivisional Officer.
- (3) The striking off or interpolating of items should be allowed only when there is room in the book to make the entries neatly and intelligibly, and the total is changed once only, such striking off and interpolations being signed by the Subdivisional Officer or other responsible officer. If the total has to be changed a second time, then re-writing should be done.
- (4) Measurements that can be referred to in the former measurements book the page and item number and do not require alteration, need not be re-writing in detail.
- (5) Item number should be given to each total on a page.
- (6) The outsides of all buildings should be taken separately and the correct room for entering the measurements of paint work of a door or a window should be the room into which the door or window opens.
- (7) The Executive Engineer should check at least 10 per cent, and Sub-divisional Officers 20 per cent, of the standard measurements and should pay due attention to their reliability. The prescribed percentages should be applied to the entries in each, standard measurement book.
- (8) The Executive Engineer will sign in full every copy of the standard measurement books after satisfying himself that it is accurate. He will be held personally responsible for this.
- (9) The Subdivisional Officer or the subordinate preparing the bill should certify on bills paid on standard measurements that the whole of the work (or work since previous running bill, as the case may be) as per standard measurements has been done and that it has not previously been billed for in any shape.
- (10) An annual report should be submitted by the Executive Engineer to the Superintending Engineer stating that all the standard books of the division have been inspected by him, that the entries therein have not been tampered with and that all corrections and alterations in the buildings have been noted in the books and that the latter are reliable and up to date records.

A copy of the Executive Engineers' reports to Superintending Engineers will be forwarded to the Accountant-General, West Bengal, direct by the Executive Engineers.



2. Muster Roll (West Bengal Form No. 4794)

Miscellaneous Rules Regarding Office Work Excluding Accounts Procedure

A. Initial Records of Accounts

The initial records upon which the accounts of works are based are—

- (a) Muster Roll.
- (b) The Measurement Book.

For work done by daily labour, the subordinate in charge of the work will prepare a muster roll which will show the work done by daily labour and the amount payable on this account. For piece-work and for contract work generally, the measurement book will form the basis of account. From the muster rolls the subordinate will prepare the labour reports, and from the Measurement Book he will check (or, if so arranged, prepare) the bills and accounts of contractors and suppliers.

(a) Muster Roll

The nominal muster roll (Bengal Form No. 4794) is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.

For all large works or groups of works labour reports in Bengal Form No. 2881 will be submitted either daily or periodically as may be directed by the Divisional Officer. They show the number of each class of labourers employed on each work or sub-head of work. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received after the close of the month.

(1) Payments on muster rolls should be made as expeditiously as possible. Each payment should be made or witnessed by the official of highest standing available, who should certify to the payments individually or by groups by a distinctive mark, his initial or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll.

(2) Payments on muster rolls should, however, be confined to day labourers only, and should never be extended to permanent and temporary employees, whose pay is charged to the head “Establishment”, or to the members of the work-charged establishment.





Lesson 9

2 Hours

Lesson plan:

Objective:

- i) To know the salient provisions of the Right to Information Act
- ii) To have clarity of the importance of Right to Information Act
- iii) To be abreast with the penalties if the provisions are not complied with
- iv) To be responsive to the public demand as laid down in the Act

Lesson Topic	Expected Outcome
Right To Information Act	At the end of the training module the participants will gather knowledge about their responsibilities and the provisions of Right to information Act and will be able to perform according to provisions and will also learn the implication of failure to respond in time.

Session plan:

Session 1:

- Background, Basic concept and Genesis of Right to Information Act

Session 2:

- Salient features and Provisions of RTI Act
- Applicability of the provision of the Act.

Session 3:

- Appointment and role of PIO
- Provisions for penalty in case of failure to reply in time

Session 4:

- Appeal record maintenance of application, content and reply

Session 5:

- Exercise , quiz and case study

Methodology/approach

- i) Class room discussion
- ii) Interactive session
- iii) Case study
- iv) Assignment
- v) Case laws

Backward linkage: Working Experiences in respect of RTI Act

Forward linkage: The training course will lead to appraise the office and the functionaries of the impact of RTI Act.

Training materials required:

Hand outs and reference materials, ppt, chat paper and sketch pen for group work

Allocation of Time:

Session 1:

20 mts

- Background, Basic concept and Genesis of Right to Information Act



Session 2:	30 mts
• Salient features and Provisions of RTI Act	
• Applicability of the provision of the Act.	
Session 3:	20 mts
• Appointment and role of PIO	
• Provisions for penalty in case of failure to reply in time	
Session 4:	20 mts
• Appeal record maintenance of application, content and reply	
Session 5:	30 mts
• Exercise , quiz and case study	

Right to Information Act, 2005

An Act to provide for setting out the practical regime of right to information for citizens to secure access to information under the control of public authorities, in order to promote transparency and accountability in the working of every public authority, the constitution of a Central Information Commission and State Information Commissions and for matters connected therewith or incidental thereto.

Citation Act No. 22 of 2005

Territorial extent: Whole of India except Jammu and Kashmir

Enacted by : Parliament of India

Date enacted : 15-June-2005

Date assented to: 22-June-2005

Date commenced: 12-October-2005

First RTI application submitted by Shahid Raza Burney to a police station in Pune on 12 October 2005

The **Right to Information Act (RTI)** is an Act of the Parliament of India *"to provide for setting out the practical regime of right to information for citizens"* and replaces the erstwhile Freedom of information Act, 2002. The Act applies to all States and Union Territories of India except Jammu & Kashmir. Under the provisions of the Act, any citizen may request information from a "public authority" (a body of Government or "instrumentality of State") which is required to reply expeditiously or within thirty days. The Act also requires every public authority to computerise their records for wide dissemination and to proactively certain categories of information so that the citizens need minimum recourse to request for information formally. This law was passed by Parliament on 15 June 2005 and came fully into force on 12 October 2005. The first application was given to a Pune police station. Information disclosure in India was restricted by the Official Secrets Act 1923 and various other special laws, which the new RTI Act relaxes. It codifies a fundamental right of citizens.

Freedom of Information Act 2002

The establishment of a national-level law, however, proved to be a difficult task. The Central Government appointed a working group under H. D. Shourie and assigned it the task of drafting



legislation. The Shourie draft, was the basis for the Freedom of Information Bill, 2000 which eventually became law under the Freedom of Information Act, 2002. This Act was severely criticised for permitting too many exemptions, not only under the standard grounds of national security and sovereignty, but also for requests that would involve "disproportionate diversion of the resources of a public authority". There was no upper limit on the charges that could be levied. There were no penalties for not complying with a request for information. This Act, consequently, never came into effect.

State-level RTI Acts

The state-level RTI Acts were first successfully enacted by the state governments of Tamil Nadu (1997), Goa (1997), Rajasthan(2000), Delhi (2001), Maharashtra (2002), Assam (2002), Madhya Pradesh (2003), Jammu and Kashmir (2004), and Haryana(2005). Subsequently it enacted in other states

Scope

The Act covers the whole of India except Jammu and Kashmir, where J&K Right to Information Act is in force. It is no to all constitutional authorities, including the executive, legislature and judiciary; any institution or body established or constituted by an act of Parliament or a state legislature. It is also defined in the Act that bodies or authorities established or constituted by order or notification of appropriate government including bodies "owned, controlled or substantially financed" by government, or non-Government organizations "substantially financed, directly or indirectly by funds" provided by the government are also covered in the Act.

Private bodies

Private bodies are not within the Act's ambit directly. In a decision of *Sarbajit Roy versus Delhi Electricity Regulatory Commission*,^[1] the Central Information Commission also reaffirmed that privatised public utility companies continue to be within the RTI Act- their privatisation not withstanding.

Political parties

The Central Information Commission (CIC), consisting of Satyanand Mishra, M.L. Sharma and Annapurna Dixit, has held that the political parties are public authorities and are answerable to citizens under the RTI Act. The CIC, a quasi-judicial body, has said that six national parties –

Congress, BJP, NCP, CPI(M), CPI and BSP and BJD - have been substantially funded indirectly by the Central Government and have the character of public authorities under the RTI Act as they perform public functions. In August 2013 the government introduced a Right to Information (Amendment) Bill which would remove political parties from the scope of the law.^[4] In September 2013 the Bill was deferred to the Winter Session of Parliament.^[5] In December 2013 the Standing Committee on Law and Personnel said in its report tabled in Parliament



"The committee considers the proposed amendment is a right step to address the issue once and for all. The committee, therefore, recommends for passing of the Bill."

Process

The RTI process involves reactive (as opposed to proactive) disclosure of information by the authorities. An RTI request initiates the process.

Each authority covered by the RTI Act must appoint their **Public Information Officer (PIO)**. Any person may submit a written request to the PIO for information. It is the PIO's obligation to provide information to citizens of India who request information under the Act. If the request pertains to another public authority (in whole or part), it is the PIO's responsibility to transfer/forward the concerned portions of the request to a PIO of the other authority within 5 working days. In addition, every public authority is required to designate **Assistant Public Information Officers (APIOs)** to receive RTI requests and appeals for forwarding to the PIOs of their public authority. The applicant is required to disclose his name and contact particulars but not any other reasons or justification for seeking information.

The Central Information Commission (CIC) acts upon complaints from those individuals who have not been able to submit information requests to a Central Public Information Officer or State Public Information Officer due to either the officer not having been appointed, or because the respective Central Assistant Public Information Officer or State Assistant Public Information Officer refused to receive the application for information.

The Act specifies time limits for replying to the request.

- If the request has been made to the PIO, the reply is to be given within **30 days** of receipt.
- If the request has been made to an APIO, the reply is to be given within **35 days** of receipt.
- If the PIO transfers the request to another public authority (better concerned with the information requested), the time allowed to reply is **30 days** but computed from the day after it is received by the PIO of the transferee authority.
- Information concerning corruption and Human Rights violations by scheduled Security agencies (those listed in the Second Schedule to the Act) is to be provided within **45 days** but with the prior approval of the Central Information Commission.
- However, if life or liberty of any person is involved, the PIO is expected to reply within **48 hours**.

Since the information is to be paid for, the reply of the PIO is necessarily limited to either denying the request (in whole or part) and/or providing a computation of "further fees". The time between the reply of the PIO and the time taken to deposit the further fees for information is excluded from the time allowed. If information is not provided within this period, it is treated as deemed refusal. Refusal with or without reasons may be ground for appeal or complaint. Further, information not provided in the times prescribed is to be provided free of charge. Appeal processes are also defined.

Exclusions

Central Intelligence and Security agencies specified in the Second Schedule like IB, Directorate General of Income tax (Investigation), RAW, Central Bureau of Investigation (CBI), Directorate of

Revenue Intelligence, Central Economic Intelligence Bureau, Directorate of Enforcement, Narcotics Control Bureau, Aviation Research Centre, Special Frontier Force, BSF, CRPF, ITBP, CISF, NSG, Assam Rifles, Special Service Bureau, Special Branch (CID), Andaman and Nicobar, The Crime Branch-CID-CB, Dadra and Nagar Haveli and Special Branch, Lakshadweep Police. Agencies specified by the State Governments through a Notification will also be excluded. The exclusion, however, is not absolute and these organizations have an obligation to provide information pertaining to allegations of corruption and human rights violations. Further, information relating to allegations of human rights violation could be given but only with the approval of the Central or State Information Commission.

Information Exclusions

The following is exempt from disclosure under section 8 of the Act:-

- Information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, "strategic, scientific or economic" interests of the State, relation with foreign State or lead to incitement of an offense;
- Information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;
- Information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;
- Information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;
- Information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;
- Information received in confidence from foreign Government;
- Information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes;
- Information which would impede the process of investigation or apprehension or prosecution of offenders;
- Cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers;
- Information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual (but it is also provided that the information which cannot be denied to the Parliament or a State Legislature shall not be denied by this exemption);

Notwithstanding any of the exemptions listed above, a public authority may allow access to information, if public interest in disclosure outweighs the harm to the protected interests. However, this does not apply to disclosure of "trade or commercial secrets protected by law".



S7C
CR 757
2/27/15

Government of West Bengal
Department of Forests
Aranya Bhavan, Block- LA, 10-A, Salt Lake City, Kolkata- 700 098.

NOTIFICATION

No. 528-FOR/RTI-9/2008.

Dated – Kolkata, the 13th March, 2015.

In exercise of the power conferred by sub-section (1) of Section 5 of "The Right To Information Act, 2005(No. 22 of 2005) herein after referred to as the said Act, the Governor is pleased to appoint Shri Manoj Kumar Acharya, Assistant Secretary of this Department as the State Public Information Officer of the Secretariat office of Department of Forests, Government of West Bengal in place of Shri Gobinda Chandra Debnath who retired on superannuation on 31-01-2015.

Shri Prafulla Kumar Roy, Officer on Special Duty of this Department of Forests will continue to act as the State Assistant Public Information Officer of this Secretariat Department in addition to his normal duties with immediate effect and until further order.

By order of the Governor



Secretary to the Govt. of West Bengal.

No. 528/1(9)-FOR.

Dated : 13-03-2015.

Copy forwarded for information to :-

- 1] Secretary, West Bengal Information Commission, West Bengal. ;
- 2] Secretary, Department of Information Technology ;
- 3] P. & A. R. Department, A. R. Cell ;
- 4] Additional Chief Secretary/Principal Secretary/Secretary_____
- ✓ 5] P. C. C. F. , HOFF ;
- 6] Shri P. K. Das, WBCS (Exe), Joint Secretary, Forest Department.
- 7] Assistant Secretary & SPIO of this Department ;
- 8] OSD & SAPIO of this Department ;
- 9] Guard File.


Secretary to the Govt. of West Bengal.

STC
CR-157
21/3/15

Government of West Bengal
Department of Forests
Aranya Bhavan, Block- LA, 10-A, Salt Lake City, Kolkata- 700 098.

NOTIFICATION

No. 528-FOR/RTI-9/2008.

Dated – Kolkata, the 13th March, 2015.

In exercise of the power conferred by sub-section (1) of Section 5 of "The Right To Information Act, 2005(No. 22 of 2005) herein after referred to as the said Act, the Governor is pleased to appoint Shri Manoj Kumar Acharya, Assistant Secretary of this Department as the State Public Information Officer of the Secretariat office of Department of Forests, Government of West Bengal in place of Shri Gobinda Chandra Debnath who retired on superannuation on 31-01-2015.

Shri Prafulla Kumar Roy, Officer on Special Duty of this Department of Forests will continue to act as the State Assistant Public Information Officer of this Secretariat Department in addition to his normal duties with immediate effect and until further order.

By order of the Governor



Secretary to the Govt. of West Bengal.

No. 528/1(9)-FOR.

Dated : 13 – 03 – 2015.

Copy forwarded for information to :-

- 1] Secretary, West Bengal Information Commission, West Bengal. ;
- 2] Secretary, Department of Information Technology ;
- 3] P. & A. R. Department, A. R. Cell ;
- 4] Additional Chief Secretary/Principal Secretary/Secretary _____
- ✓ 5] P. C. C. F., HOFF ;
- 6] Shri P. K. Das, WBCS (Exe), Joint Secretary, Forest Department.
- 7] Assistant Secretary & SPIO of this Department ;
- 8] OSD & SAPIO of this Department ;
- 9] Guard File.


Secretary to the Govt. of West Bengal.



Government of West Bengal
Department of Forests
Forest Branch
Aranya Bhavan, Block-LA, 10-A, Sector-III, Salt Lake City, Kolkata-700 098

NOTIFICATION

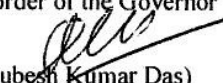
No. 572-For/FR/O/RTI-9/2008

Kolkata, the 13th March, 2014.

In exercise of the power conferred by sub-section (1) of Section 5 of "The Right To Information Act, 2005" (No. 22 of 2005) herein after referred of as the said Act, the Governor has been pleased to appoint Shri Gobinda Chandra Debnath, Assistant Secretary of this department as the State Public Information Officer of this Department of Forests, Government of West Bengal in place of Shri Prasanta Kumar Goswami who retired on superannuation on 31.01.2014 and also to appoint Shri Prafulla Kumar Roy, Officer on Special Duty of this Department of Forests as the State Assistant Public Information Officer of this department in addition to their normal duties with immediate effect and until further order.

Shri Patal Kumar Das, WBCS(Ex.), Joint Secretary of this Department will continue to act as the Appellate Authority in respect of Department of Forests in terms of Notification No 1987-For/FR/O/RTI-9/2008 Dated the 1st October, 2013.

By order of the Governor


(Subesh Kumar Das)

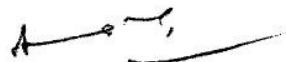
Additional Chief Secretary to the Govt. of West Bengal

No-572/1(9) For/FR/O/RTI-9/2008

Kolkata, the 13th March, 2014.

Copy forwarded for information to the :-

- 1/ Secretary, West Bengal Information Commission, West Bengal.
- 2/ Secretary, Department of Information Technology.
- 3/ P & AR Department, A.R.Cell.
- 4/ Additional Chief Secretary/Principal Secretary/Secretary _____.
- 5/ Pr.S to ACS, Forest, Govt. of West Bengal.
- 6/ Sri P.K.Das, WBCS(Exe), Joint Secretary, Forest Department.
- 7/ Assistant Secretary and SPIO of this Department.
- 8/ OSD & SAPIO of this Department.
- 9/ Guard File.


Additional Secretary to the Govt. of West Bengal.

d/backupjs/j/Sukesh/notificationDRAFTRTI

Government of West Bengal
Directorate of Forests
Office of the Principal Chief Conservator of Forests
West Bengal.
"Aranya Bhavan", Block LA-10A, Sector – III, Salt Lake City
Kolkata – 700098

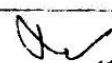
ORDER

Office order. 3-MISC/PGLI/09

Date 29.01.2009

In exercise of the power conferred by section 5(1) and section 19(1) of "the Right to information Act 2005(no. 220/2005) here in after referred to as the said Act. Following officers of Forest Directorate are designated are State Public Information Officer (SPIO), Assistant State Public Information Officer (ASPIO) and Appellate Authority for carrying out the purposes of the said Act within their administrative jurisdiction.

Office	Name of SPIO	Name of ASPIO	Appellate Authority
Office of the Principal Chief Conservator of Forests, West Bengal. Chief Conservator of Forests, Public Grievance, Laws & Information.	Chief Conservator of Forests, Public Grievance, Laws & Information.	Divisional Forest Officer (Statistics)	Addl. PCCF/Hqrs. & Wasteland Development.
Office of the Conservator of Forests, Conservator of Forests, Field or Joint Director	Conservator of Forests/Field or Joint Director		CCF Director SBR
Office of the Divisional Forest Officer. Director/Dy. Field Director/Dy. Conservator of Forests.	Divisional Forest Officer/Director/Dy. Field Director/Dy. Conservator of Forests.		Conservator of Forests/Field or Joint Director.


Principal Chief Conservator of Forests
West Bengal



GOVERNMENT OF WEST BENGAL
DIRECTORATE OF FORESTS
Office of the Principal Chief Conservator of Forests, Wildlife
& Chief Wildlife Warden, West Bengal,
Bikash Bhawan, North Block, Third Floor, Saltlake City, Kolkata - 700 091
Tel No. 2334-6900/2358-3208, FAX. 91-033-23345946
e-mail. < wildlife@cal.vsnl.net.in >

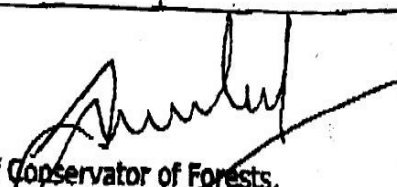
ORDER

O.O. No. 4-M/g-2009

Dated. 04-03-2009

In exercise of the Power Conferred by Section 5 (1) and Section 19 (1) of the Right to Information Act, 2005 (no. 22 of 2005) herein after referred to as the said Act, following officers of the office of Principal Chief Conservator of Forests, Wildlife & Chief Wildlife Warden, West Bengal of Forest Directorate are designated as State Public Information Officer (SPIO), Asstt. State Public Information Officer (ASPIO) and Appellate Authority for carrying out the purpose of the said Act within their administrative jurisdiction.

Office	Name of SPIO	Name of ASPIO	Appellate Authority
Office of the Principal Chief Conservator of Forests, Wildlife, WB.	Conservator of Forests, Wildlife (Hq)	Divisional Forest Officer, Wildlife (Hq)	Addl. Principal Chief Conservator of Forests, Wildlife, WB.


Principal Chief Conservator of Forests,
Wildlife & Chief Wildlife Warden, West Bengal

Lesson 10

3 Hours

Lesson Plan

Objective:

The training module aims at developing understanding of the trainer about the structure of the forest department, the functional pattern of district, division, etc. forest department. It also gives an idea of hierarchy and the line and staff function of the department.

Lesson Topic	Expected Outcome
Organizational Structure of the Forest Department, duties and responsibilities FR/FG	At the end of the module to training the trainees will be able to have vivid picture of hierarchy, reporting activities vivid and functional delegations. They also gain a clear idea about their duties and responsibilities at workplace

Session – 1

- Objective of the lesson
- Concept and need of organizational structure
- Function and authority of tiers of the structure
- Group discussion and sharing of experiences

Session – 2

- Activities of various department
- Flow of activities from tier to tier
- Line and staff relations
- Coordination among various sections and functionaries

Session – 3

- Duties and responsibilities of Foresters
- Duties and responsibilities of Forest Guard

Session – 4

- Case study
- Presentation of observations

Methodology/Approach

Trainer will use the concept and approaches of adult learning principle to discuss the issues with example.

Group discussion and can study will also be done.

Backward linkage:

Trainees shall presumably have the knowledge of organizational structure and function of the Forest Department.



Forward linkage:

Application of the discussion and deliveries in real office situation.

Training Materials required:

- Handouts, reference materials
- PPT
- Chart paper

Allocation of Time:***Session – 1***

- Objective of the lesson 5 m
- Concept and need of organizational structure 20 m
- Function and authority of tiers of the structure 15m
- Group discussion and sharing of experiences 20m

Session – 2

- Activities of various department 15m
- Flow of activities from tier to tier 10m
- Line and staff relations 15m
- Coordination among various sections and functionaries 20m

Session – 3

- Duties and responsibilities of Foresters 20m
- Duties and responsibilities of Forest Guard 20m

Session – 4

- Case study 10m
- Presentation of observations 10m



ORGANIZATION OF FOREST DIRECTORATE AS IN March 2015

	APCCF	WING	CIRCLE	DIVISION	
P.C.C.F. (HoFF) W. B.	↔	APCCF, HRD [Sarajit K. Sen]	CCF, PMC [Sandipan Mukherjee] CCF, G.C. [Dr Sangeeta Dubey] CCF, PGLI [D Biswas]	DCF, Personnel [P Dutta] DCF, Legal [Niranjita Mitra]	
		APCCF, Finance [RRP Singh]	CCF, Finance [A V Mishra] CCF, Spl. Proj [T V N Raj] CCF, MIS & E.Gov. [Dr Kana Talukder]	DCF, Finance [Subhankar Sengupta] -do- DCF, MIS [Subhankar Sengupta addl charge]	
		APCCF, CAMPA & Nodal Officer, FCA	C.F., Land Affairs & FCA [M R Bhatta]		
	↔	↔	CCF, Hqrs. [R Sain]	CF, Admn., Pub. & Mktg. [MC Biswas]	DCF, Admn. [Sumana Bhattacharya] DCF, Publicity [ML Sarkar] DFO, Utilization [S Bandyopadhyay]
				CF, WP & GIS [Dr Anupama]	DFO, Working Plan (North) [G P Chhetri] DFO, Working Plan (South) [Bikash R Chakraborty] DFO, Working Plan (South) [NR Panda]
				CF, South (Y T Aden)	
				CCF, Central Circle [V K Yadav]	DFO, Bankura (North) [Sudhir Ch Das] DFO, Bankura (South) [M L Mallick] DFO, Panchet [Ayan Ghosh]
		CCF, Western Circle [N S Murali]	DFO, Medinipur [V K Salimath] DFO, Purba Medinipur [Anjan Guha addl charge] DFO, Kharagpur [Anjan Guha] DFO, Jhargram [RN Saha addl charge] DFO, Rupnarayan [Arnab Sengupta]		
		CCF, South East [Rajesh Kumar]	DFO, Birbhum [Santosha G R] DFO, Burdwan [A K Das] DFO, Durgapur [MK Mondal] DFO, Nadia Murshidabad [Dr A P Singh]		
	CCF, South West [Debal Ray]	DFO, Purulia [Om Prakash] DFO, Kangsabati (North) [Soma Das] DFO, Kangsabati (South) [Utpal Nag] DFO, Extension Forestry [Pulak Dutta]			
	↔	↔	CCF, Cons. & Extn. [Raju Das]	CF, Parks & Gardens [N Mallick]	DFO, URF Smt. Tripti Shaha DFO, P & G (N) [Rana Dutta] DFO, Howrah [Md M Rahaman]
				CF, North West [GC Kajuri]	DFO, Siliguri S.F. [D S Shera] DFO, Jalpaiguri S.F. [P R Pradhan] DFO, Malda [Meenakshi Prasad] DFO, Raiganj [Diparna Kr Dutta]
	↔	↔	APCCF, North Bengal [R Mahtoli]	CCF, Hill Circle [MR Baloch]	DFO, Darjeeling [B R Shewa] DFO, Kurseong [S S Shera] DFO, NTFP [Kaushik Chowdhury]
				CCF, Northern Cir. [Dr P T Bhutia]	DFO, Jalpaiguri [Bidyut Sarkar] DFO, Baikunthapur [P R Pradhan] DFO, Cooch Behar [Kaushik Sarkar]
	↔	↔	PCCF, Wildlife & CWLW [A Zaidi]	CCF, Wildlife (North) [Dr V K Sood]	CF, Wildlife (North) [Tapas Das]
CCF & FD, BTR (S Sundriya)					DFD, BTR (E) [Harikrishnan] DFD, BTR (W) [Apurba Sen]
				CF, Wildlife (Hqr) [Kalyan Das]	DCF, Wildlife [S Kulandaivel]
↔	↔	APCCF & Director SBR [Dr P Vyas]	CCF & FD, STR [S Dasgupta]	DFD, STR [K S Mankar]	
			Jt. Director, SBR [S Chand]	DFO, 24 Pgs (South) [Lipika Roy] DFO, 24 Pgs (North) [Netai Saha]	
↔	↔	APCCF, R & M [R R Pandey]	CCF, Research & Development [RRP Singh addl charge]	CF, Research [S S Dey addl charge]	DFO, Silviculture (Hill) [A K Dubey] DFO, Silviculture (North) [S K Molley] DFO, Silviculture (South) [R N Saha]
			CCF, Monitoring, Evaluation [NV Rajasekhari]	CF, Development [S S Dey]	Dir., WB Forest School [P Kamalakanth] Dir., SFTI, Hizli [A. Panda]
			CCF, Soil Cons. [Pratibha Raj]	CF, Monitoring	DFO, Monitoring (South) [Mukhopadhyay] DFO, Monitoring (North) [SSK Anand]
				CF, Soil Cons. (N) [Ujjal Ghosh]	DFO, Kurseong Soil Cons. [T Bhutia] DFO, Kalimpong Soil Cons. [N T Bhutia] DFO, Jalpaiguri Soil Cons. [DK Yonzon]
↔ PCCF (General) NK Pandey					



Duties and Responsibilities of DR/Fr

1. Execution of afforestation works
2. Protection of Forest, Wild lives and forest produces
3. Allotment of duties to subordinate staff
4. Act as Member-Secretary of Forest Protection Committees/Eco-Development Committees
5. Making entry of executed works in Work Measurement note Books
6. Checking of actual field works
7. Eviction of encroachment in forest land
8. Initiation of Prosecution Offence Report (POR), Un-detected Offence Report (UDOR)
9. Passing of timber of departmental as well as private plot origin
10. Seizure of timber in forest and forest produces offence cases
11. Checking and controlling of movement of timber and other forest produces
12. Preparation of work estimates of afforestation, tree felling, building construction, building repairing
13. Preparation of estimates of raising of plantations nursery
14. Making planning to undertake annual developmental works
15. Patrolling inside the forest
16. To attend meetings of Gram Panchayat level
17. To act as Ex-officio Panchayat Forest Officer
18. Collection of revenue
19. Deposition of revenue to Range Officer
20. Issuance of Transit Pass for movement of timber and other forest produces
21. Assessment of crop depredation and human casualties done by wild animals
22. Reporting of offence cases to Range Officer concerned in respect of forest and wild lives
23. Doing of forest boundary, FPC/EDC boundary survey
24. Keeping of records of FPCs
25. Maintenance of minutes of all FPC meetings
26. Keeping of records of plantation journals
27. Keeping of records of yearly felling data
28. Initiation of regeneration plans



29. Preparation of maps for regeneration
30. Issuance of General permits for local sale of forest produces
31. Making field enquiry for felling of private plot forest produces
32. Conduction of regular meeting with FPCs



Duties and Responsibilities of Forest Guard

1. Protection of Forest, Wild lives and forest produces
2. Supervision and execution of afforestation works
3. Act as Member-Secretary of Forest Protection Committees/Eco-Development Committees when nominated
4. Daily reporting of forest offence cases to controlling officers
5. Patrolling inside the forest
6. Marking of standing trees earmarked for felling
7. Lodging of FIR/diary against illicit activities inside forest
8. Collection of seeds
9. Raising of seedlings
10. Maintenance of nurseries
11. Escorting of offenders in respect of forest related offences
12. Use of firearms for protection of forests and wild lives
13. Driving of wild animals from outside forest
14. Reporting of human casualties and crop depredation to Deputy Ranger/Forester (DR/Fr) done by wild animals
15. Detection and reporting of forest fire cases to DR/Fr
16. Helping in extinguishing forest fires
17. Helping in forest boundary surveying
18. 'Doing demarcation of forest areas selected for felling
19. Maintenance of liaison with FPC/EDC members



Necessary documents to be maintained by the Dr/Fr in his office**List of Files :-**

1. Accounts.
2. Budget.
3. Annual Report.
4. Working Plan.
5. Permanent Establishment.
6. Temporary Establishment.
7. Diary & T.A. Bills.
8. Reserve Forest.
9. Roads & Paths.
10. Building
11. Demarcation of Boundary.
12. Books & Maps.
13. Plantation.
14. Fire Protection.
Plantations.(Spl. Divn)
15. Offence.
16. Jurisdiction of Forest.
17. Timber.
18. Minor Forest Produce.
19. Drift Timber.
20. Grazing.
21. Free Grants.
22. Forest Village.
23. Live stock.

List of Registers:-

- 1 Permanent Store.
2. Consumable Store.
3. Running Register for Store.
4. Register for Permits Books etc. .
5. Correspondence.
6. Peon Book cum Dak Book.
7. Hammer Registers.
8. Account of Service Postage Stump.
9. Building Registers.
10. Registers of Books of Maps.
11. Record of Sanctioned work.
12. Cash Book.
13. Registers of Plantations.
14. Registers of Experimental
15. Range Order Book.
16. Range Inspection Book.
17. Casual Leave Register.
18. Register for T.A. Advance.
19. Standing Order & Guard File.
20. Register of Uniform.
21. Register for Free Grants.
22. Register for Seeds, Seedlings. .(Spl. Divn)
23. Depot Register.



- 24. Stores.
- 25. Indent.
- 26. Shooting & Fishing.
Register.
- 27. Inspection.
Under Tree
- 28. Miscellaneous
- 24. Land Record Register.
- 25. FPC Share Register.
- 26. Security & Earnest Money Deposit
- 27. Register for Security Money Deposit
- Felling act.
- 28. Tender & Quotation Register.
- 29. Asset Register
- 30. Arms & Ammunition Register.



CONCLUSION

The compendium on important issues required for superintendence, control and administration of office can be used as a reference. The subjects dealt in are not exhaustive but illustrative. Effort has been made to draw picture of starting from the duties and responsibilities of employees to the veracities of interrelated areas of services such as leave, discipline, punishment , defense mechanism , accounts and accounting , different laws very relevant to running an office and people's right to know from the government . Objectives of each topic indicate the approach of what for the compendium and how the topics will be discussed is embodied in the lesson plan. Desired care has to be taken to discuss the topics with more emphasis on case studies, interactive session, case laws and assignments. The finance rules are not static. it goes on changing with major policy changes ; the enclosed memorandum of finance department of government will help in determining the drawing power and letter of credit but one has to keep track the changes ,if any. So is the case with other areas discussed in different chapter. To keep the policy, principle and provisions of various dimensions of functioning of government in mind one has to be very careful and to keep the ears and eye open.



Government of West Bengal
Finance Department
Circular No. 111

No. 736-F(Y)

Dated, 10th February, 2015

MEMORANDUM-

The present funds related to Works and Forests' Expenditure (other than establishment) are allocated to the works executing departments like PWD, Housing; PHE, Irrigation, Agri Irrigation etc. and Forest Departments through the Letter of Credit (LOC) System. The Departments in turn provide the LOC to the Directorates which in turn pass it on to the Engineering and Forest Divisions for incurring works and forest related expenditure. Divisional Officers are responsible for rendering compiled accounts monthly to Office of the Accountant General (A&E) West Bengal based on the Receipts and Expenditure incurred by the Divisions.

With the introduction of Integrated Financial Management System (IFMS) in the State with effect from 1st April, 2014 fund is being released through e-Bantan online to the Controlling Officers who in turn pass it on to the DD0s electronically. This has facilitated release of funds by the Administrative Departments to the field units more expeditiously. E-Pradan (electronic payment), another module of IFMS which is being introduced from Oct. 12. 14 would further reduce processing time before payment to the payee by direct transfer to the bank account of the beneficiary/payee from Treasury/PAO. With a view to reap the benefits of the Integrated System it has been decided by the Government to switch over from the LOC System to allotment System for transactions related to execution of works and forest expenditure. Resultantly, the receipts and expenditure of the Works and Forest Divisions would be routed through the Treasury System instead of separate compiled accounts being rendered by them. I hereby enabling the Government to get the immediate information on receipts and payments from a single source

Therefore, the Government is pleased to discontinue the present LOC System for execution of Works and Forest Expenditure and bring the working of the Works and Forest Divisions under the aegis of the Treasury System through allotment of funds with effect from 1st April, 2015.

The new system would involve extensive procedural changes in the West Bengal Treasury Rules 2005 and necessary modifications in this regard would be carried out in due course.

The salient features of the new system are given below:-

1. Systems for Drawal of Funds:-

- a) Funds will be placed at the disposal of the DD0 of the concerned Work/Forest Divisions through the e-Bantan system. The DD0s will be required to generate the e-Bantan payment order (EPO) for the payment of the bills. The DD0s will be required to generate the e-Bantan payment order (EPO) for the payment of the bills.

For drawal of Funds: Bills will be submitted by the Divisional Officers of Works and Forest Divisions to the Treasury/PAO. All checks and balances now existing in the Divisions would be followed mutatis mutandis in preparing the bills and in case of Engineering Divisions the same would be checked and signed by the Divisional Accountant and Divisional Officer. The Divisional Officer is responsible for checking the technical aspects of the bills and furnishing a certificate regarding the accuracy and financial aspects like availability of allotment, mandatory certificates etc. in the bills and authorise payment thereon.

c) The Bills prepared in the Divisions and duly passed would be retained in the Division and be submitted to Office of the Pr. Accountant General (A&E) WB as is being done presently.

For the purpose of submission of Bill to the Treasury an Easy bill form designed for the works and Forest, structure would be utilised by the Divisional Officers. A copy of the Bill duly passed by the Divisional Officer would be made available to the Divisions which would be annexed to the Bill retained in the Division before submission to Office of the Accountant General (A&E) WB.

(d) Bills relating to Expenditure on National Highway would be submitted in original to the Treasury and accounted for under "8658-Suspense Account-00-01-Pay and Accounts Office-Suspense-148-Regional PAO MOST".

Payment from Works division to Resource division shall be made as final charge to service head and the bill shall be drawn on the basis of sanction order issued from Works division.

Authority, you are requested to:

2. Drawal of Advance Bill :-

(8) The following powers is delegated to the Divisional Officers to draw advance from the Treasury/PAO in abstract contingency bills in case of the necessity to procure stores and machines by advance payment-

Upto maximum of Rs. 2.00.000/- in one occasion to Executive Engineer/DFO,

i. Exceeding Rs. 2,00,000/- upto 3,00,000/- in one occasion to the Superintending Engineer/CCF;

ii. Exceeding Rs. 5,00,000/- in one occasion to the Chief Engineer/PCCF.

At Rs. 5,00,000/- in one occasion to the Chief Engineer/PCCF. The advance will be drawn in Abstract Contingency Bill form and adjustment will be made by submission of detailed contingency bill supported by vouchers to the treasury. Every caution to adjust all AC Bills before closure of the financial year.

period of sixty days following the procedure prescribed in TR 4.138 of WBTR, 2005. The advance will be drawn in Abstract Contingency Bill form and adjustment will be made by submission of detailed contingency bill supported by vouchers to the treasury. Every caution to adjust all AC Bills before closure of the financial year.



(b) There will be no operation of fyss: Ad'lar,ce v1.e.f. .4.15. Suitable advances to Disbursers/ Contractors/ may be provided by drawal of AC Bills by the Divisional Forest Officer and AC Bill provided within 60 days of date.

3. Deposit Works

The present system of maintenance of Deposit works accounts in the works divisions under taking the deposit-works will be replaced with the following revised procedure-

(a) The fund to be provided by the requisitioning departments/agencies to the divisional officers for execution of deposit works will be deposited by the officers to the accounts to be maintained at the treasury under "8443-00-108-PW Deposits" or "8448-00-109- Forest Deposits" i.e., the same head as used by the deposit work executing officers in their own books of accounts so long;

ii. The treasury will maintain the deposit accounts ledger having work specific folio along with code nos. with reference to the deposit made by the work executing officers tailing the works fund is deposited to the treasury;

iii. The depositor, i.e. the works executing officers can draw fund from the deposit account by presenting bill to the treasury for execution of the related deposit works under the same head of accounts used for Deposit i.e. "8443-00-108-PW Deposit" or "8448-00-109-Forest Deposit"

iv. All the provisions of the WBTR regarding maintenance of the deposit accounts, preparation of plus-minus memo, reconciliation of accounts and its monthly and yearly verification, submission of returns to the AGWB will equally apply in respect of PW Deposit/Forest Deposit

4. Revenue Receipts

All revenues, realised by Engineering/Forest Divisions will be deposited to the treasury under the revenue receipt head of the Government in the following manner-

(a). In case of revenue receipts recovered by deduction from the contractor's/payee's bills, by transfer credit to the Government revenue receipt head for which duly filled TR Form 7 will be attached to and submitted with this bill to the treasury/PAO;

ii. In case of revenue receipts collected in cash in the divisional office, the same will be deposited under appropriate revenue receipt head with duly filled challan in TR 7 to the treasury-link tank;

iii. In case of funds received from deposit works, the fund will be deposited to the treasury with duly filled challan in TR 7 to the treasury-link tank for credit under head '8443-00-108/109-PW Deposits/Forest Deposits'

5. Earnest Money Deposit (EMD) /Security Deposit



(a) EMD/Security deposit furnished by the contractors/suppliers would be deposited to the credit of the concerned division for credit u/h '8443-00-108-PW Deposit/8443-00-109-For Forest Produce' and the same would be regulated by drawal of Bills from the Treasury under the concerned head.

(b) Earnest Money Deposits which are paid under the rules of Government by contractors or purchasers of forest produce directly into a Treasury should be treated as Revenue Deposits.

6. Earnest Money Deposits - Divisions

The Resource Division would function as a supplying Division to which the works divisions would provide advance for bulk procurement of materials, where necessary for works to be executed by the concerned divisions. In such cases, the DDO of the Resource Division will receive the bills received under PWD Deposit and utilise the advance for procurement of materials. The excess of materials procured in excess of Deposit would be squared up by the indenting Division, by drawing a bill on the Treasury.

(ii) Resource Division will not be entitled to draw any advance from the Treasury as this would result in double debit or may require supply of materials to the indenting division free of cost.

7. Miscellaneous PW advance (MPWA)

Operations of all Suspense heads including MPWA would be discontinued w.e.f. 1.4.2015. The outstanding MPWA in the works account will be squared up by the concerned division within 31.3.2015.

8. Maintenance of accounts, schedules, registers etc., for works/forest expenditure.

(2) The existing system of preparation and submission of monthly works/forest accounts to AGWB is discontinued with effect from the date the crated system will come into effect;

(1) The divisional officers of Works/Forest Divisions will submit to the AGWB copies of paid vouchers with the running account bills, final bills, etc., as prescribed in the CPW Accounts Code/Code of Accounts Vol. III for the Works/Forest expenditure. Necessary Registers and schedules would be prepared and maintained by the Divisions as prescribed in the code provisions for

checking during audit.

(c) CTR need not be submitted for the works/forest expenditure and works/forest receipts under the existing system; however, this does not waive the outstanding CTRs related to past works accounts.

(d) Outstanding balances under Head (II)(b) A.K. Head (IV) along with balance sheet settlement under "8658-00-107-CSSA" would be settled as per directions of the Finance Department.

9. Correction of accounts

(a) It will be done only from the treasury end following the usual procedure of submission of correction memo by the Treasury/PAO for the treasury accounts.



(b) Adjustment/Corrections for Accounts prior to 1st April 2015 may be submitted to AGWB in the form of accounts.

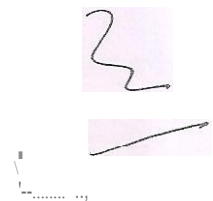
III Role of Divisional Accountant/Accounts officers.

(a) The Duties and functions of the Divisional Accountants as prescribed in codal provisions would remain unchanged in the new procedure except in the rendition of Compiled monthly accounts to Office of the ACWB and issue of PW Cheques.

(b) Suitable registers for noting of allotment received and expended would be maintained in the Division as is being maintained presently for establishment expenses.



(H.K. Dwivedi
Principal Secretary to the
Government of West Bengal



Government of West Bengal
Audit Branch

W.B. Audit Branch

Dated, 30th March, 2015

MEMORANDUM

The system of LOC for withdrawal of fund for a definite period is being discontinued with effect from 1.4.2015. The same has been decided by the Government of West Bengal on 1.4.2015. The detailed procedure of the new system has already been discussed with the officials of the GA&EJ, VJB, Pw&O, I&V and other departments. The provisions of the FD memo. no. 736-F(Y) dt.10.2.15 need slight modification and some additional provisions need to be made. The pros and cons of the procedure have been examined by the State Comptroller. It has been decided that the new procedure should be in accordance with any major change in the system of making available necessary fund at the disposal of the departments for forest related expenditure.

Therefore, the Government is pleased to prescribe below the detailed procedure of withdrawal of fund from the Treasury/PAO for expenditure related to works and Forest and its accounting in the respective divisional office and Treasury/A.O. in accordance with the modification of FD memo. no. 736-F(Y) dt.10.2.15.

I. CONTINGENCY COMPONENT OF ESTIMATE, FUND PROVISION, ETC.

1. Contingency included in the estimate will consist of the following charges –
 - i. Watch & ward staff;
 - ii. Contractual and casual staff;
 - iii. Survey and material estimate;
 - iv. Inaugural expenses
 - v. Tender advertisement cost
 - vi. Works-related statutory cost
 - vii. Any other charge may be decided by the concerned Chief Engineer as per field requirement
 - viii. Any other unforeseen expenses related to the work

Out of the contingency under the above-mentioned heads mentioned above shall be limited to 3% of the BOQ.

2. Excess of expenditure upto 5% of GOQ has been allowed to be sanctioned by the concerned authority, vide FD memo. no. 5158-I(Y) dt.27.6.12. Additional fund for the purpose, where necessary, may be provided by the department on case to case basis.
3. Advance drawal will be permitted for miscellaneous works expenses as well as procurement of machinery and stores. Para 2(a) of 736-F(Y) dt.10.2.15 stands modified to allow miscellaneous works expenditure. Advance to be adjusted as per the provisions of TR 4.114 of WBTR, 2005.

Each disburser will be given permanent imprest of Rs.10,000/- to be regulated in accordance with the provisions of rule 88 and 89 of WBFR and recoupment should be made in terms of provisions of TR 4.114 of WBTR, 2005.



5. Advance authorised under para 2(a) of memo. no. 736-F(Y) dt.10.2.15 as modified by this order will be drawn out of available fund under service head in TR form no. 27. The advance shall be adjusted by submission of Detailed contingency bill to the Treasury/PAO ;, TR forrr no. 28 along Viith th2 \-oucher:
6. The Administrative Department will decide on the expenditure to be incurred out of the advance to be drawn from the treasury.

II. PREPARATION OF BILLS

7. With the new system the bills will be prepared in accordance with the guidelines given in para 1 of FD memo. No. 735-F(Y) dt.10.2.15. S. TR form no. 70 shall be used for the claim. The bill shall be submitted to the Treasury /PAO as per provisions of VBTR . TR form no. 70 which was already circulated vide FD Notification no. 955-F(Y) dt.18.2.15 has been slightly modified. The modified TR form 70 is given in the Annexure . Challans in TR-7 need to be attached with the bills for transfer credit of the recovered Government tax and non-tax revenue receipts under the appropriate receipt heads of accounts. Where separate form of challan has been prescribed under any State Act for any tax revenue, the said statutory challan should be used for transfer credit under the respective revenue receipt head.
 8. Each division will prepare 3 copies of bills, the first copy of which shall be submitted to the treasury/PAO, the 2nd copy to the AG\;WB 1.-with related vouchers quoting TV nos & dates, and 3rd copy shall be retained as office copy in the respective divisional office.
 9. Since in most of the cases reimbursement for fund spent out of the state budget for repair of National highways by Highway division is received by the State Government after submission of the claim to the MOR.T&H, the fund for such works will be drawn by the division from the Treasury by submission of normal contingency bill in TR form no. 26 instead of Easy bill.
 10. Percentage charge already credited in the PW Deposit maintained in the treasury / PAO will be withdrawn when the first bill is submitted to the treasury / PAO for contractor's payment. In such cases the percentage charge will be added to the contractor's claim. The percentage charge component of the claim will be transferred credited to the respective receipt head for which two copies of challan for each revenue receipt head need to be submitted with the bill to the Treasury/PAO. The treasury will make payment of the balance amount to the payee according to the advice of the ODO.
11. Bills will be drawn head wise, i.e. for each head of account. If a bill can be drawn for a fund is provided for a work under multiple heads, the same can be drawn by submission of as many bills as heads of accounts to the Treasury / PAO.



12. If expenditure incurred in the original head of account is not available under the head of account which is different from the head of account appropriate for the work because of absence of or insufficient fund under the latter head will be adjusted by submission of a "Head of Account Adjustment Bill" Form no. 70A to the Treasury/ PAO for the Gross Amount of the bill. TR Form no. 70B is given in the Annexure. Treasury/PAO will make necessary adjustment by debit in the original head of account and contra debit to the appropriate head of account as advised in the Head of Account Adjustment Bill submitted to the Treasury/ PAO by the Divisional officer.
13. Divisional officer shall maintain General Cash Book, 2 parts, while TR form no. 4 to record transactions made with the Treasury/PAO.
14. Bills for Work-Charge establishments will be submitted to the treasury following the procedure of WBTR.
15. For interest of General Provident Fund of Gr-D employees the detailed employee-wise account of which is maintained in the divisional office, the fund under "2049-Interest Payment" will be drawn by transfer credit to "8009-GPF (Gr-D)" by submission of transfer bill in TR form no.43 along with two copies of challan to be drawn u/h "8009-GPF (Gr-D)" to the Treasury/PAO. The employee-wise distribution of interest will be done by the divisional office by making necessary receipt entry in the folio of the employee concerned.
16. Separate cheque shall be issued to the Treasury/PAG for payment of the labour cess which need to be paid to the Labour Welfare Board's bank account. DDO shall advise the TO/PAO accordingly in the bill itself.

III. ADVANCE

17. Power of sanctioning Advance in terms of TR 4.138 of WBTR, 2005 is delegated to the officers mentioned below upto to the limit mentioned against each.
 - i. Upto Rs. 5 lakh to DFO/Executive Engineer
 - ii. >5 lakh upto Rs.8 lakh to CCF / Superintending Engineer
 - iii. >8 lakh upto Rs.10 lakh to PCCF / Chief Engineer
 - iv. >10 lakh upto Rs.20 lakh to the Departmental Secretary.

In case of necessity of advance more than the prescribed limit to each level of officer, the same may be sanctioned by the higher office; to which the power has been delegated. Para 2(a) of FD memo. no. stands modified accordingly.



18. In case of Engineering Divisions the Divisional Engineers will sanction and draw fund within the power delegated under para 2(a) of memo. no. 736-F(Y) dt.10.2.15 as modified by para 17 above, out of the allotment available under the service head, for the purpose of payment to the Resource Division for bulk procurement of stores. In case of requirement of fund beyond the delegated power the Divisional Engineer will approach the higher officer to whom the power has been delegated for sanction.

19. Advance under para 2(a) of FD memo. no. 736-F(Y) dt.10.2.15 shall be drawn in Abstract Contingency bill in TR 27 to be adjusted by submission of Detailed Contingency bill in TP 28 within the stipulated time as enjoined in TR 4.138 of V 37R. 2005:

20. However, for petty expenditure each Divisional officer is allowed to draw Permanent Imprest of Rs.10,000/- under Rule 89 of WBrR. The Divisional officer may share his permanent imprest with his subordinate offices as "Transfer Within Division" subject to periodic adjustment by submission of vouchers by the sub-division to the divisional office. The Divisional officer will submit recoupment of permanent advance bill to the Treasury / PAO as many times as possible, but at least once in a month. Drawal of fund under Permanent Imprest and recoupment of the advance will be done in terms of TR 4.114 of WBTR, 2005.

M. PROCUREMENT OF STORES THROUGH RESOURCE DIVISION

21. Resource Division shall deposit the money received from the works divisions in the PW deposit account to be opened in the Treasury/P 40 and will withdraw the same out of the PW Deposit account by submission of Easy bill to the Treasury / PAO.

22. Procedure of drawal of fund as prescribed in para 3 of FD memo. no. 736-F(Y)dt.10.2.15 will be applicable in case of fund withdrawal by Resource Division from PW deposit account maintained at Treasury/PAO.

V. OUTSTANDING BALANCE IN EXISTING PW/FOREST DEPOSIT MAINTAINED FOR DEPOSIT WORKS

23. Each division shall prepare a statement in CPWA form no. ESA for Public Works/ FA 3 for Forest for incomplete deposit works showing the expenditure incurred by the Division upto the end of the FY 2014-15 and the balance in the account of said deposit work as on 31.3.2015. The statement shall be duly certified by the Divisional Accounts officer/Divisional Accountant and the Divisional officer concerned and countersigned by the Chief Engineer/PCCF.

24. On the basis of the certificate as mentioned in para 23 above the Treasury/PAO will incorporate the outstanding balance of the deposit work in the account to be opened in the Treasury/PAO u/h 8443-00-108/109. A separate work-wise account for each deposit work will be maintained by the Divisional officer.



25. Earnest money / Security Deposit when furnished in cash/cheque will be deposited u/h "8443-00-108/109" in the Treasury / PAO. A separate detailed head is being created for the purpose of Earnest Money / Security Deposit under the "108-PW Deposit" / "109-forest Deposit". Refund of the deposit will be governed by the provisions of TR 6.10 TO 6.15 of WBTR, 2005. The Divisional officer will maintain a contra-wise Earnest Money/ Security Deposit. The account of money deposited in the "PW Deposit / Forest Deposit" under the public account head of "8443" will be maintained by both the Treasury/PAO and the Division concerned according as it is for Deposit works or it is for E/M/SD. The Divisional Office shall reconcile schematic balance with the Treasury/ PAO balance at the end of each month and certify to that effect shall be recorded in the Deposit ledger to be maintained in the Division.
26. Separate PW Deposit/Forest Deposit account shall be opened in the Treasury/PAO by each Division for Deposit Works to be undertaken by them. Deposit Account of Resource Division will be separate from that of Works/Forest Division.
27. Refund of the outstanding Security deposit will be done by provision of fund on the basis of AGWB's certificate confirming the security deposit. Action will be taken by the Government for refund of outstanding SD only when supported by necessary certificate from AGWB confirming the deposit.
28. Conversion of EMO in c 59 and earn income S8 rate, the defect liability period should not be any problem in the new system. Money deposited in the treasury/PAO as EMO under the appropriate head will be withdrawn from the treasury/PAO as EMO only by submission of the original receipted challan as stated in para 13 above. Conversion of EMO into SD is an internal procedure of works.

VIII. WORKS SUSPENSE

29. For adjustment of outstanding balance under MPWA, CSSA, Purchases, Stock, MPSSA etc., works shall be identified first. In case of non-availability of records action will be taken by the Government as per advice of AGWB for solution of the problem.

IX. ADJUSTMENT OF EXCESS MATERIALS ISSUED AGAINST ANY WORK

30. Adjustment for intra divisional transfer of materials will be done by each division by making necessary transfer entry in the works accounts by minus debit to the works estimate originally booked to account for the expenditure and per contra debit to the works estimate in which the material is utilised. No inter divisional transfer is allowed.



X. DAMAGES TO MATERIALS:

31. In case of inevitable/normal losses the provisions of rule 62 of Government Accounting Rules, 1990 will apply.

This order shall take effect from 1.4.2015.

Necessary amendment will be made in MBTR, 2013 and SFR in due course.


(H.K. Dwivedi)
Principal **Secret**
Government of West Bengal



ANNEXURE TO FD MEMO. NO. 2705-F(Y) dt.30.3.2015



TR F.,;T, A ci 7"

(See G.O No. 736 - F(Y) dated 10 - - - - -)

[Works/Forest Bill (Advance bill, Part bill & Final bill) for Presenting in P.A.O/Treasury]

Office of the _____
 D.D.O. Code _____ Bill No. _____ Jare _____
 Token No. _____ :Jare _____ J.V _____ Jare _____
 ;lear! o: A:coult Ca:Je _____ Bill for the month of _____ 20

Name of Contractor/Supplier _____
 Name of work _____
 ;,m')unt of the sanctioned estimate _____
 Nurr:ber and date of the order of Lld:-iinist,3rive Ao:Jro:al _____
 Nurr:ber and date of the order of Fir.anciai Sa:ict;o _____
 No. and date of his previous Bill for th;s wo:k _____
 Numbw & Date of w:itten order to commence v'ork _____
 Sh:;d j:il 9te of completion of work _____

Bill for :A. Mobilisation Advance Bill 8. -Account of\work

Sanction Order No. & Date	Designation of the Sanctioning Authority	Sanctioned Amount (Rs)	Purpose (vhddescription where necessary) and quotation; of authority or advance.	Claimed Amount (Rs.)
---------------------------	--	-------------------------	--	----------------------

Total Rupees (in words) _____ only

C nifiJ that-

- Total Advance amount will be adjusted by the above mentioned work in _____ instalments in the next _____ bills.

B. -Account of Work

	Rs.	Rs.	Progress %age
1. Value of work done up to date along with percentage of physical progress.			
Less: Cost of Materials received from Resource Division			
2 -- "UR-to-date" intermediate payments due for works done			
3 Deduct payments already made for this work as per			
i) Mobilisation Advance TV No. _____ Dated _____ to be deducted (in _____ th instalment			
ii) TV No. _____ Dated _____			
iii) TV No. _____ Dated _____			
iv) TV No. _____ Dated _____			
v) TV No. _____ Dated _____			
Total			

... I er;mediate payme:t now to be made (i sms 2-3) ,n themanner detailed below-

S.-olanation:

- To Sl. No. 2: It is stated that the Progress bill amount is paid up to the 1st bill. The amount to be paid in this bill is Rs. 7511.13.
- To Sl. No. 3: It is stated that the amount of Rs. 11,100.00 & Date of the bills drawn is 7/1/2017.
- To Sl. No. 4: It is stated that the Gross amount to be deducted is Rs. 11,100.00.
- The items (7) transferred credit should be shown in the account and the amount should be paid to the contractor.

Certified that-

- _____ % of the total work has been completed as on (mention date of inspection) as per project milestone/as per agreement.
- Rs _____ (_____ % of total cost of work) is hereby sanctioned for the completed work as per payment schedule approved vide order no _____ (mention order no. and date of the parent department)
- Provisions of WBFR Part-I Rule 47 as amended have been observed properly.
 ■ The value of works as claimed in this bill is Rs _____ as per contract and approved by _____, Director, Boer
 ■ This expenditure charged in this bill is in accordance with Rule 2-1 of the Interest of public service be avoided. All items relating to the best of order of work have been duly payable to the parties entitled to receive the same.
- Undisbursed amount on bills drawn previously has been _____ under appropriate head

Allotment Received Rs _____
 Progressive Expenditure including this Bill Rs _____
 Balance Available Rs _____

Pay Rs. _____ Rupees (in words) _____ only
 as per beneficiary list enclosed and by transfer Credit of Rs _____ Rupees (in words) _____
 _____ only as below-

Sl No.	Head of Account	Description	Amount (Rs.)
_____	_____	_____	_____
Total Rs.			_____

Bill Clerk _____ Divisional Accounts Officer/D1 Visiting Auditor _____
 Signature and Designation of D.D.O _____
 Date _____ 20 _____

_____ Station _____

For use in the Treasury

Pay Rs. _____ Rupees (in words) _____ only
 as per beneficiary list enclosed
 AND/OR
 By transfer Credit of Rs. _____ Rupees (in words) _____ only
 as below-

Sl No.	Head of Account	Description	Amount (Rs.)
_____	_____	_____	_____
Total Rs.			_____

Examined and Entered.

Accountant/ J.A.O.

PAO/A.P.O./AO/A.T.O

For use in the Office of the Accountant General (Audit). West Bengal

Admitted Rs. _____
 Objected Rs. _____ for reasons stated below:-
 _____ 20 _____ Auditor _____ S.O./P.O./Auditor Officer

Note: The date of Order of Administrative approval need not be mentioned in case of submission of works/maintenance bill in this Form under Non-Plan head of account.



T. R. FORM NO. 70(A)
(Sec C.J.O No. 270: i-F(Y) dated J.O.0. .2015. Para - 12)
Not payable at this Treasury

HEAD OF ACCOUNT AND DISBURSEMENT BILL FORM
(APPLICABLE FOR THE FOREST DEPARTMENT ONLY)

Office of the
D.D.O. Code _____ Bill No. _____ Date _____
Token No. _____ Date _____/_____/____ T.V. No. _____ Date _____/_____/____
Head of Account Code _____

Financial Year: _____

Particulars of Account:
Amount (Rs.): _____

Sl. No. of
Transaction
Date

Minus Debit
Amount (Rs.) & Date
Bill No. (4)

Drawn vide

Token No. & Date (5) & at (6)

Reasons for transfer
Party

(7)

Total

Total amount to be debited: Rupees (in words) _____ only

Total amount to be credited: Rupees (in words) _____ only

(Signature)

1. Copy above has been maintained in the office of the Head of Account.

2. This bill has been prepared in the office of the Head of Account, No. CAM-34, No. CAM-35 and No. CAM-36.

3. The total effect of the entries in this bill is as follows: credit of account _____ and debit of account _____.

4. The charges entered in this bill have been checked and found correct.

5. The amount of this bill is not adjusted before.

6. The original copy agrees with the copy of the bill.

7. The expenditure incurred for this bill is as follows: _____

Bill No. _____

Accountant

Signature of D.D.O. _____
Designation _____

Date: _____ 20__

Station: _____

For use in the Treasury

For the financial year:

To be Debited: **Amount of Account:**
Amount (Rs.): _____

Serial No. of Bill of Account:
(i) _____ (2)

To be Credited

Amount (Rs.)

Bill No. & Date (4) Drawn vice T.V. No. & Date (G)

Reasons for Transferring (7)

Total Rs. _____

Total amount to be debited: Rs. _____ (in words)

Total amount to be credited: Rupees _____ only

Principal Accountant General (A&E), West Bengal

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

For use at the Office of the Principal Accountant General (A&E), West Bengal / Accountant General (Audit), West Bengal

Admitted: _____

Objected to: _____

Auditor: _____ S.O./A.A.O.

Reasons for objection -

Audit Officer



