



सत्यमेव जयते

Government of West Bengal

Irrigation and Waterways Department Code

Volume I

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ANNEXURE 1

ANNEXURE 2

PREFACE

1. THE Irrigation and Waterways Department of this Government have been without a separate Code of their own all these years. It was decided in 1929-30 that, pending compilation of a separate Code, the rules in the Government of India, Public Works Department Code, 10th Edition, 1919, should apply to all matters concerning the Irrigation and Waterways Department in so far as they were not repugnant to the Financial Rules of this Government. This, however, was not a very convenient arrangement and so a Special Officer was appointed in September, 1952 to prepare a new Code for the Irrigation and Waterways Department.
2. In preparing this new Code, the arrangements in the Government of India, Public Works Department Code, 10th Edition, have been closely adhered to. The new Code is, however, divided into two volumes – Volume 1 contains the text and Volume 2 contains the appendices and forms. An attempt has been made to make the Code as comprehensive as possible and to include in it the subjects which are peculiar to this Department. An opportunity has also been taken to incorporate in the new compilation a Chapter describing fully the powers which the various officers of the Irrigation and Waterways Directorate as well as some local officers of other departments of this Government now exercise in the different spheres of activity of the Irrigation and Waterways Department. The rules regarding contracts have also been elaborately dealt with in the Code for the guidance of officers of the Directorate.
3. For facility of reference, a concordance has been inserted as an annexure to Volume 1 showing the source of each rule in the new Code. The Accountant General, West Bengal, and the Heads of Departments under the Irrigation and Waterways Department are requested to bring to the notice of the Irrigation and Waterways Department any suggestion for correction or additions that may be considered necessary.

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Special Officer

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Secy. to the Govt. of West Bengal.

IRRIGATION AND WATERWAYS DEPARTMENT,
CALCUTTA,
The 11th June, 1957.

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GOVERNMENT OF WEST BENGAL
Irrigation and Waterways Department Code
With Appendices

CHAPTER I – ESTABLISHMENT

A. INTRODUCTORY

1. This Code defines the scope of the administrative and executive functions of officers and subordinates of the Irrigation and Waterways Department and is applicable to the whole of the State of West Bengal. It embodies such rulings as are necessary in the interest of State control over matters placed under the administrative control of the Irrigation and Waterways Department in relation to public works specified in items 13 and 17 of the State List in the Seventh Schedule to the Constitution of India namely:-

Regulation and development of inland waterways and of water, that is to say, water supplies, irrigation and canals, drainage and embankments, water storage and water power excepting regulation and development of inter-State rivers and river valleys to the extent to which such regulation and development under the control of the Union is declared by Parliament by law to be expedient in the public interest.

2. This Code does not deal with question of pensions nor otherwise than indirectly with those relating to leave and allowances except where the rules governing the same are peculiar to the Irrigation and Waterways Department nor with the procedure to be followed in connection with the Departmental Accounts. The Fundamental and Subsidiary Rules, the Financial Rules, the West Bengal Services (Revision of Pay) Rules, 1950, the West Bengal Service Rules Parts I and II as well as rules in the Civil Account Code, the Audit Code and the Public Works Account Code are the Public Works Account Code are applicable to the Directorate attached to the Department as circumstances require except in so far as they may be over ridden by express provision in this Code. The Superior Civil Services (Revision of Pay, Passage and Pension) Rules, the Civil Service Regulations and the Revised Pension Rules, 1952 will apply in matters relating to pension of Government servants in the Irrigation and Waterways Directorate as circumstances require.

B. ORGANISATION OF THE IRRIGATION AND WATERWAYS DEPARTMENT.

3. The immediate control of operations of the Irrigation and Waterways Department and the Directorate attached to it is irrespective of the source from which the funds are provided, entrusted to the Governor of West Bengal.
4. The establishment of the Irrigation and Waterways Directorate is divided as follows:-
 - (i) Residue of Indian Service of Engineers till such time as the service ceases to exist.
 - (ii) Irrigation Engineering Services.
 - (iii) West Bengal General Service.
 - (iv) Office Establishment.
 - (v) Petty Establishment.
 - (vi) Temporary and Work-charged Establishments.

C. RECRUITMENT OF OFFICERS FOR THE IRRIGATION AND WATERWAYS DIRECTORATE.

1. General.

5. (1) Subject to the provisions of any special rules relating to his recruitment, no person may be substantively appointed in the Irrigation and Waterways Directorate, whether on probation or otherwise, to a permanent post in Government Service without a medical certificate of fitness which must be submitted before appointment (where any rules so direct), or affixed to his first pay bill:-

Provided that, in individual cases, the production of a medical certificate may be dispensed with, where the pay or the maximum in the scale of pay of the post does not exceed Rs.50, by the authority having power to make the appointment or in other cases, by Government.

Note - This rule refers only to a person's first substantive appointment to permanent service under Government, and not to his subsequent substantive appointment to a particular post for the first time.

(2) Medical examination of candidates for temporary employment under Government is not obligatory but there is no objection to such examination at the discretion of the appointing authority provided that there are no financial implications and that such examination does not raise any false hope of permanent employment among the candidates concerned.

6. Subject to the provisions of any special rules relating to his recruitment no person may be appointed in the Irrigation and Waterways Directorate, who does not possess Citizenship of India as defined in Part II of the Constitution of India

7. All persons appointed permanently in Irrigation and Waterways Directorate to any service or post which is substantively vacant on or after 1st April, 1950 shall be appointed on probation and the prescribed period of probation shall be:-

(a) In the case of persons directly appointed to a service or post	2 years
(b) In the case of persons appointed by promotion to:-	
i) West Bengal Senior Service of Engineers and West Bengal Service of Engineers	1 years
ii) Services or posts not included in (i) above	Such period as may be fixed by the appointing authority subject to a maximum of 2 years.

8. Except as otherwise provided in the special recruitment rules for any service or post, no person whose age exceeds twenty-five years may be admitted in to Service of Government in pensionable Service (or post).

9. As regards matters not provided for in the special recruitment rules to services and posts under the Irrigation and Waterways Directorate here in after provided, the general provisions of the Bengal Provincial Services Recruitment Rules shall apply in so far as the West Bengal Senior Service of Engineers (Irrigation) and West Bengal Service of Engineers (Irrigation) are concerned, and the general provisions of the Bengal Subordinate Services (General Recruitment) Rules shall apply in so far as the West Bengal Subordinate Engineering Service(Irrigation and other subordinate services or posts are concerned).

II Indian Service of Engineers.

10. Recruitment to the Indian Service of Engineers ceased long before, but the service will continue in existence until the last of the present members leaves Government Service.

III Irrigation Engineering Services.

11. The Special rules in paragraphs 12 to 25 hereunder provided shall apply to the Engineering Services of the Department of irrigation and Waterways, Government of West Bengal, and shall take effect from the date of publication of the rules in the Calcutta Gazette. i.e from the 29th November 1956.

PART I CADRE

12. (1) There shall be the following three services, namely:-
 - (a) West Bengal Senior Service of Engineers (Irrigation) consisting of posts of Chief Engineers, Superintending Engineers, Executive Engineers and Assistant Executing Engineers.
 - (b) West Bengal Service of Engineers (Irrigation) consisting of posts of Assistant Engineers.
 - (c) West Bengal Subordinate Engineers Service (Irrigation) consisting of posts of Overseer Estimators.
- (2) 80 per cent of the cadre of Executive Engineers on the date of promulgation of these rules shall be placed on a permanent footing.
- (3) The cadre of Assistant Executive Engineers will be one-sixth of the total number of posts of Chief Engineer, Superintending Engineer and Executive Engineer. All posts of Assistant Executive Engineers will be permanent.
- (4) 80 per cent. Of cadre of Assistant Engineers shall be on a permanent footing.
13. Of the permanent vacancies available in the cadre of Assistant Engineers on the date of promulgation of these rules, 80 per cent and 20 per cent shall be filled by selection from amongst the temporary Assistant Engineers who have rendered 2 years' satisfactory service, and by promotion of confirmed Overseer Estimators who have rendered 10 years' service, respectively, selection being made by the Public Service Commission, West Bengal.
14. The scale of pay of the different posts shall be as follows:-
Chief Engineer- Rs. 1,800-100-2,000.
Superintending Engineer – Rs. 1,300-50-1,500.
Executive Engineer – Rs. 500-30-680 (E.B)-40-1,000 (E.B)-40-1,200
Assistant Executive Engineer – Rs. 350-30-620(E.B)-30-680-40-1,000
Assistant Engineer – Rs. 250-25-850-Selection Grade 3 per cent of the cadre at Rs. 1,000 (E.B. after 10th and 18th stages)
West Bengal Subordinate Engineering Service – Rs.125-5-240-10-250 (E.B. after the 12th stage.)

PART II. RULES OF RECRUITMENT

(a) The West Bengal Senior Service of Engineers (Irrigation)

(i) Chief Engineer and Superintending Engineers

15. Recruitment to post of Chief Engineer and Superintending Engineers shall ordinarily be made by promotion from the ranks of Superintending Engineers and Executive Engineers, respectively on the basis of merit.

(ii) Executive Engineers

16. 50 per cent of the permanent posts in the cadre of Executive Engineers will be filled by promotion of the Assistant Executive Engineers and 50 per cent by promotion of confirmed Assistant Engineers.

Note:- As for example, if the cadre of Executive Engineers is at present 40, 80 per cent i.e. 32 posts, will be made permanent in terms of rule in paragraph 12, sub-paragraph (2.) Of these 32 posts, 16 will be filled by promotion of the Assistant Executive Engineers in due course and the remaining 16 less the number of posts already filled by promotion, will be filled by selection from among the Assistant Engineers who have rendered 6 years satisfactory service will be eligible for these vacancies, selection being made by the Public Service Commission, West Bengal. All permanent vacancies occurring thereafter shall be filled alternatively by Assistant Executive Engineers and Assistant Engineers. The quota of Executive Engineers to be filled from Assistant Executive Engineers may purely as a temporary arrangement, be filled by promotion of Assistant Executive Engineers are recruited in due course.

17. An Assistant Executive Engineer may not officiate as Executive Engineer or given charge of a division unless he has completed 3 years' service and shall not be confirmed as Executive Engineer unless he has completed 6 years' service.

18. An Assistant Engineer shall not be eligible to officiate as Executive engineer until he has completed 6 years' service as Assistant Engineer and shall not be eligible for confirmation as an Executive Engineer until he has completed 9 years' of service as Assistant Engineer.

19. An Assistant Engineer promoted from the Subordinate Engineering Service, shall not be eligible to officiate or to be confirmed as an Executive Engineer unless he has acquired an Engineering Degree or equivalent qualifications e.g., sections A and B of Associate Membership of the Institution of Engineers (India).

(III) Assistant Executive Engineers.

20. (1) Recruitment to posts of Assistant Executive Engineer will be made on the results of a competitive examination to be conducted by the Public Service Commission, West Bengal. To appear at the examination, the candidate must possess the following qualifications, namely:-

- (a) A degree in Civil Engineering of a recognized University or any other qualification in Civil Engineering exempting a candidate from appearing in Sections A and B of the Institution of Engineers (India).
- (b) One year's post-graduate practical training or study or research or practical engineering experience.
- (c) Age not more than 27 years on the 1st of August of the year in which the examination is held.

(2) No candidate will be allowed to take more than three chances.

(3) Departmental candidates are eligible to apply provided they fulfill the requisite qualifications.

Note:- As a transitional provision for the first three examinations from the date of promulgation of these rules the age-limit shall in the case of candidates who have been in the employ of the Central or the State Government or of the Damodar Valley Corporation, or any other statutory body recognized for the purpose by the Government and are not out of such employment for more than a year on the said date, be relax able to the extent of the actual period spent (continuously) in such employment.

(b) The West Bengal Service of Engineers (Irrigation)

Assistant Engineers

21. Recruitment to the permanent posts of Assistant Engineer shall be made as follows:-
 - (a) 40 per cent of vacancies by direct recruitment on the results of a competitive examination to be conducted by the Public Service Commission, West Bengal.
 - (b) 40 per cent by selection from amongst temporary Assistant Engineers as in rule 13 above.
 - (c) 20 per cent by promotion of confirmed Overseer-Estimators.
22. Recruitment to temporary posts of Assistant Engineer shall be made as follows:-
 - (a) 80 per cent of the vacancies is to be filled by direct recruitment on the results of a competitive examination referred to in rule 21(a) above.
 - (b) 20 per cent by promotion of confirmed Overseer-Estimators.
23. The qualifications for eligibility for the examination referred to in rules 21(a) and 22(b) above shall be the same as laid down for recruitment of Assistant Executive Engineers in rule 20 above except that the age-limit of 27 years shall in the case of candidates who have been in the employ of the Central or the State Government or of the Dimodar Valley Corporation or any other statutory body recognized for the purpose by the Government and are not out of such employment for more than a year on the said date, be relaxable to the extent of the actual period spent (continuously) in such employment. This relaxation of age-limit will not be permitted to a candidate who has already appeared in the examination thrice.
24. An Overseer-Estimator shall not be promoted as an Assistant Engineer unless he has rendered 10 years' service. To be eligible for promotion, he must pass a written and oral examination which will be conducted by the Public Service Commission, West Bengal, and will be of the same standard as the Professional Examination referred to in Chapter VI of the Services (Training and Examination) Rules, West Bengal, and reproduced in paragraphs 101 to 114 post here in after provided. Overseer Estimators fit who have been confirmed in their posts and have rendered 8 years' service shall be eligible to sit for such examination. A panel of Overseer-Estimators fit for promotion as Assistant Engineers shall be maintained and revised annually, in consultation with the Public Service Commission, West Bengal.

(c) West Bengal Subordinate Engineering Service (Irrigation)

Overseer-Estimators (Civil)

25. Recruitment to posts of Overseer-Estimator shall be made by the Chief Engineer, West Bengal, Irrigation, by selection from amongst candidates possessing the following qualifications:-
 - (i) Essential-Overseer Certificate or L.C.E. Diploma or any other equivalent qualifications.
 - (ii) Desirable-One year's practical training after completion of the course;
 - (iii) Age-Not ordinarily more than 25 years on the first day of August of the year in which recruitment is made provided that the age-limit shall, in the case of candidates who have been in the employ of the State Government as temporary Overseer-Estimators, be relaxed to the extent of the actual period spent in such employment.

(IV) West Bengal General Services

26. In the West Bengal General Service are included posts of Director, Deputy Director, Research Officers and Assistant Engineers of the River Research Institute and of Executive Engineer and Assistant Engineers of the Mechanical and Electrical Division in the Irrigation and Waterways Directorate. Recruitment to these posts is made by Government on the advice of the Public Service Commission, West Bengal, by promotion of officers in ranks subordinate to that to be filled up and or by selection subject to the condition that in the case of appointment of Research Officers not more than 50 per cent of the vacancies may be filled by promotion of suitable Assistant Research Officers of the River Research Institute.
27. Direct recruitment of officers to each of the posts by method of selection shall be made subject to the following rules:-
 - (a) Director, River Research Institute-
A Candidate must be a B.E. (Civil) or a B.Sc. with honours or an M.Sc. (1st Class) of a recognized University with special research experience in Hydraulics, Aerodynamics, Irrigation and other allied subjects. He must also possess administrative experience of not less than 5 years in running Hydraulic research laboratories as distinct from purely Scientific research laboratories, and similar experience in designing, executing and running hydraulic and river models. No age limit is prescribed.
 - (b) Deputy Director, River Research Institute.
A candidate must possess a degree in Civil Engineering of a recognized University and experience of research in Engineering subjects for at least five years. Preference will be given to one having laboratory training in research and model experiments on hydraulic structures for at least five years or having experience in operating running canals, maintenance of drainage channels and river training for ten years after graduation. Candidate must not ordinarily be more than 40 years of age and must show a flair for research. Published paper on any engineering subject of research will be an additional qualification.
 - (c) Research Officers, River Research Institute-
A candidate should not be more than 30 years of age and must hold the following minimum educational qualifications of a recognized University namely:-
 - (i) Research Officer I (River Model Section) – A B.E. degree in Civil Engineering or an M. Sc. (1st class) degree in Applied Mathematics Preference will be given to candidate having B.E. Degree and having previous experience of river models or hydraulic experiments.
 - (ii) Research Officer II (Tidal Model Section) - A B.E. degree in Civil Engineering or an M.Sc. (1st class) degree in Pure or Applied Physics, Preference will be given to candidate having B.E. degree and having previous experience of tidal model experiments or hydraulic experiments.
 - (iii) Research Officer III (Physical Section) – An M.Sc. (1st class) degree in Pure or Applied Physics Preference will be given to one having experience in experiments on River Physics or tidal models or to capacity for research as shown by published papers.
 - (iv) Research Officer IV (Chemical Section) – An M.Sc. (1st class) degree in Pure or Applied Chemistry. Preference will be given to one having experience in soil

survey and analysis or experiments on sewage disposal and other river problems or to capacity for research as shown by published papers.

- (v) Research Officer V (Statistical Section) – An M. Sc. Or M.A. (1st class) degree in Economics, or in Statistics or in Pure or Applied Mathematics or in Physics. Preference will be given to one having research experience in statistical problems relating to flood control reservoir, barrage and drainage problems.
- (vi) Research Officer VI (Soil Mechanics) – A degree in Civil Engineering or an M.Sc. (1st class) in Physics (Pure or Applied) or Chemistry (Pure or Applied) Preference will be given to one having B.E. degree and having previous experience of soil testing or soil stabilisation work.
- (d) Assistant Engineer, River Research Institute – Rules for recruitment of Assistant Engineer under the West Bengal Service of Engineers (Irrigation) shall apply.
- (e) Executive Engineer, Mechanical and Electrical Division- Candidate must hold a degree in Mechanical and or Electrical Engineering of a recognised University or Institution and have experience of running a workshop independently for at least five years and or modern earth cutting machinery. He must not be more than 45 years of age.
- (f) Assistant Engineer, Mechanical and Electrical Division – A Candidate must possess a degree in Mechanical Engineering of a recognised University or Institution and have experience for at least three years in a mechanical and or electrical workshop of repute, and also experience in electrical and mechanical appliances and modern earth cutting machinery. He must not be more than 40 years of age.
- (g) Overseer-estimators (Mechanical and Electrical) – Recruitment to posts of Mechanical and Electrical Overseer-estimators in the West Bengal Subordinate Service shall be made by the Chief Engineer, Irrigation, by selection (direct recruitment) from amongst candidates possessing the following qualifications:-
 - (i) Essential – A Diploma of Licentiate in Mechanical or Electrical Engineering, as the case may be granted by the State Council for Engineering and Technical Education, West Bengal, or an equivalent qualification.
 - (ii) Desirable – One year's practical training after completion of the course.
 - (iii) Age – Ordinarily not more than 25 years on the first, day of August of the year in which recruitment is made, provided that the age-limit shall in the case of candidates who have been in the employ of the State Government as temporary Overseer-estimators, be relaxed to the extent of the actual period spent in such employment.

(V) Zilladar (Irrigation) Service

28. (1) Recruitment to posts of Zilladars under the Irrigation and Waterways Directorate shall with effect from the 10th June 1955 be as follows:-

- (a) 30 per cent by direct recruitment from outsiders, and
- (b) 30 per cent by promotion of Revenue Tahsildars and Revenue Mohurris of the Irrigation and Waterways Directorate if found suitable by the Chief Engineer (Irrigation) West Bengal.

(2) Candidates for direct recruitment to post of Zilladars under the Irrigation and Waterways Directorate-

- (i) must have passed the Intermediate Examination of a University or have recognised equivalent qualifications and
- (ii) must have either-
 - (a) recognised qualifications in accountancy e.g., must have passed the B.Com Examination of a University with Accountancy as a subject, or
 - (b) two years' experience in accounts work in a Government office or in a semi-Government organisation, such as a Municipality or District Board, the Port Trust, the Calcutta Improvement Trust, a University, the Dimodar Valley Corporation, etc.

(3) A Panel of Revenue Tahsildars and Revenue Mohurris of the Irrigation and Waterways Directorate, who are considered fit for promotion to posts of Zilladars under that Directorate, shall be maintained by the Chief Engineer (Irrigation), West Bengal, subject to periodical revision on the basis of the annual reports on their work and conduct.

(4) The Appointing authority is the Chief Engineer, West Bengal, Irrigation and Waterways Directorate.

(VI) Office and Petty Establishments.

(a) Chief Engineer's Office

29. The office establishment of Chief Engineer's Office and Drawing Branch attached to it consists of Correspondence Assistants and others engaged in clerical duties, semi-clerical assistants such as Typists and Stenographers and inferior servants employed in office except Sweepers. The term "Correspondence Assistants" includes Head Assistants, Upper Division Assistants, Accountant in the scale of Upper Division Assistant, and Lower Division Assistants, but does not include Draftsmen, Tracers, Mohurris, Record Suppliers, etc. The Chief Engineer is at liberty (in the absence of special instruction) on the occurrence of vacancies in his office establishment to appoint any person whom he thinks properly qualified subject to following restrictions regarding recruitment to posts specified below:-

- (i) Correspondence Assistants and semi-clerical assistants - Recruitment to Lower Division posts and to posts of Typists and Stenographers shall be made subject to rules laid down for such recruitment through the Public Service Commission, West Bengal, on the results of competitive examinations to be held by the Commission for the purpose according to rules. Appointments to vacancies in Upper Division posts and in the posts of Head Assistants will, however, ordinarily be made by promotion of Assistants in the Lower Division and Upper Division respectively on the criterion of merit.
- (ii) Draftsman - The candidates must hold as minimum qualification a draftsmanship Certificate from the Government College of Arts and Craft, Calcutta (formerly Government School of Arts, Calcutta) or from the State Council for Engineering and Technical Education, West Bengal, or from any other recognised institution.
- (iii) Tracer - The candidates must have passed the Matriculation or an equivalent examination and must have passed the Intermediate course in Drawing and Composition from the Government College of Arts and Craft, Calcutta or must possess equivalent qualifications.

(b) Office of the Director, River Research Institute

30. Recruitment to the posts of Assistant Research Officers of the River Research Institute will be made by Government on the recommendation of the Public Service Commission by selection from outsiders and or by promotion of suitable Research Assistants:-

Provided that not more than 25 per cent vacancies in posts of Assistant Research Officers may be filled up by promotion of Research Assistants:-

Provided further that in case of promotion to posts of Assistant Research Officers (Hydraulic Model Experiments) selection shall be limited to only those Research Assistant of the Institute who have-

- (a) either an M.Sc. degree in Applied Mathematics, Physics or Applied Physics with at least two years experience of hydraulic models; or
- (b) a B.Sc. degree with Physics and Mathematics as subjects with at least two years' experience of hydraulic models.

31. In case of direct recruitment by selection to posts of Assistant Research Officers of the River Research Institute, the candidate must not be more than 30 years of age and must possess the following minimum educational qualification of a recognised University, namely:-

- (i) Assistant Research Officer No. I (Physics) – An M.Sc. degree in Pure or Applied Physics.
- (ii) Assistant Research Officer No. II (Chemistry) – An M.Sc. Degree in Pure or Applied Chemistry.
- (iii) Assistant Research Officer No. III (Soil Mechanics) – An M. Sc. degree in Pure or Applied Chemistry or Physics (Pure or Applied).
- (iv) Assistant Research Officer (Hydraulic Model Experiments) – An M.Sc. Degree in applied Mathematics, Physics or Applied Physics. Over and above experience of work in relation to hydraulic model desirable.

32. Appointment to the posts of Research Assistants shall be made by the Chief Engineer by selection from amongst the candidates having the following minimum qualifications:-

- (i) Research Assistant No. I (Model Experiments) – A B.Sc. degree with Mathematics or Physics as one of the subjects. Preference will be given to one having previous experience in statistical works, analysis of silt data and use of silto-Meters.
- (ii) Research Assistant No. II (Physics) A B.Sc. degree with Physics as one of the subjects. Preference will be given to one having previous experience of research work in Physics.
- (iii) Research Assistant No. III (Chemistry) – A B.Sc. degree with Chemistry as one of the subjects. Preference will be given to one having previous experience of research work in Chemistry.
- (iv) Research Assistant No. IV (Statistics) – A B.Sc. degree with Mathematics as one of the subjects. Preference shall be given to one having previous training and experience in statistical work.

(v) Research Assistant No. V (Soil Mechanics) – A B.Sc. degree with Chemistry or Physics as one of the subjects. Preference shall be given to one having previous experience in a Soil Mechanics Laboratory.

33. Recruitment to posts of workshop and Store Assistants, Computers, Laboratory Assistants, Mechanics, Handymen and Assistants to Mechanic shall be made by the Director, River Research Institute, by selection from amongst the candidates who possess the minimum qualifications, namely:-

- (i) Store-keeper- Candidate must be a B.Sc. with experience of running workshop attached to a Science College. He will be required to deposit the prescribed amount of security.
- (ii) Computer – Candidate must be an I. Sc with at least one years training in Computation in the Statistical Institute, Calcutta.
- (iii) Laboratory Assistant – Candidate must be a Matriculate with previous experience of laboratory work.
- (iv) Mechanic – Candidate must be a trained hand experienced in managing a small workshop and able to prepare precision instrument.
- (v) Handyman – Candidate must be able to work as a mason, carpenter and blacksmith and to render general help in constructing and altering models.
- (vi) Assistant to Mechanic – Candidate with experience in a workshop will be preferred.

(c) Other Subordinate Offices

34. The Circle cadre of each Circle in the Irrigation and Waterways Directorate shall, with effect from the 1st of March 1957, comprise of the clerical posts of the following categories:-

Designation of Posts.	Revised scale of Pay (Rs.)
(a) 1 st grade clerk or Head clerk in the Circle Office.	200-20-300
(b) 2 nd grade clerk or Second clerk in the Circle Office (S.E's office.)	130-5-180
(c) 3 rd grade clerks which include U.D. Clerks in the Circle office and Head clerks in the Divisional offices under the Circle.	110-4-150
(d) 4 th grade clerks which include L.D. Clerks in the Circle office, correspondence clerks and Accounts clerks in the Divisional offices and (i) Sub divisional clerks, (ii) Sub divisional Cashiers, (iii) Statistical clerks, (iv) Sub divisional Accounts clerks, (v) Toll Darogas (vi) Toll Collectors, (vii) Assistant Toll Collectors, (viii) Toll clerks (ix) Traffic clerks (x) Certificate clerks (xi) Revenue clerks, (xii) Navigation clerks, (xiii) Store-keepers, (xiv) Control Officers, etc. in other subordinate offices which were previously included in the Divisional Cadre of each Division.	55-3-118-4-180 (E.B after the 12 th Stage)

35. The method of recruitment to the clerical posts of different grades in the Circle Cadre shall be as follows:-
 - (i) The Superintending Engineer of the Circle shall be the appointing authority of all such clerical posts in the Circle Cadre of his Circle.
 - (ii) Recruitment to the 1st grade, 2nd grade and 3rd grade clerical posts in a Circle shall be made *by promotion* on the basis of merit, of 2nd grade, 3rd grade and 4th grade clerks of that Circle.
 - (iii) Recruitment to the 4th grade clerical posts in a Circle shall be made *by selection* from outsiders or *by transfer* of surplus 4th grade clerks of other Circles who have put in at least one year's continuous satisfactory service. In the former case, the Superintending Engineer of the Circle concerned shall duly advertise the vacancies in newspapers, etc. and a *Selection Committee* consisting of the Superintending Engineer concerned as Chairman, an Executive Engineer and another suitable officer of that Circle as Members, shall interview, the candidates and make the final Selection. In order to facilitate selection a simple written examination may be held if the Selection Committee so desire, in a convenient manner.
 - (iv) Recruitment to the permanent 4th grade clerical posts in the Circle Cadre shall be made from amongst the temporary clerks of that grade in the respective Circle, who have completed at least two years' satisfactory service in that grade, the selection being made by the appointing authority on the basis of merit. If no suitable temporary hand of the 4th grade is available for appointment to a permanent post in that grade, the vacancy may be filled up by direct recruitment as mentioned in paragraph 35(iii) above.
36. With a view to train up the 4th grade clerks in a Circle in the method of work indifferent branches and sections of Circle, Divisional and Sub divisional offices, they may be transferred by rotation from section to section and also from one office to another at suitable intervals.
37. Executive Engineers and where there is no Executive Engineer, Superior departmental officers having powers of a disbursing officer are at liberty (in the absence of special instructions), on the occurrence of vacancies in their office and petty establishments to appoint any person whom they deem properly qualified, provided the vacancies do not relate to establishments borne on the Circle cadre. In case of recruitment to posts of Gauze Readers under the Irrigation and Waterways Directorate, the rule laid down in paragraph 38 shall be observed.

Note : - Office establishment shall include all persons engaged in clerical duties and inferior servants employed in office (except sweepers); while petty establishment will include store-keepers, artificers, guards, watchmen, messengers and inferior servants not attached to offices, employed on general duties and whose salaries are not provided for in the estimate for any work.
38. A Gauze Reader should be a Matriculate or should hold an equivalent qualification. But a non-Matriculate or a candidate not holding an equivalent qualification, shall also be eligible for appointment as a Gauze Reader, provided that the following conditions are fulfilled, namely:-

- (a) The candidate must have worked satisfactory as a Gauze Reader for at least six months during the three previous years (whether in one stretch or in several stretches during the three previous years.)
- (b) The candidate must have sufficient education to be able to do the work properly.

39. Senior Accounts Clerks and Accountants are employed only in Divisional Offices. Senior Accounts Clerks are selected and controlled by the Accountant General, West Bengal. The Accountant also belong to the establishment of the Accountant-General, West Bengal, who appoints them from his staff and controls them.

40. (1) Draftsmen (including tracers) have also been placed on one Circle cadre for the purposes of promotion. Recruitment is made by selection. Minimum qualification necessary for the post of a Draftsman is Draftsmanship Certificate from the Government College of Arts and Craft, Calcutta (formerly Government School of Arts, Calcutta) or from the State Council for Engineering and Technical Education, West Bengal, or from any other recognised Institution.

(2) Candidates for recruitment to posts of tracers must have passed the Matriculation or an equivalent examination and must have passed the Intermediate course in Drawing and Composition from the Government College of Arts and Craft, Calcutta, or must possess equivalent qualifications.

(VII) Temporary Establishment.

41. In order to meet the demand for extra supervision which may arise from time to time as well as to ensure that the Irrigation and Waterways Directorate establishments shall be capable of contraction as well as of expansion as the expenditure on works diminishes or increases, the permanent establishments may be supplemented by temporary establishments to such extent as may be necessary and may vary in strength from time to time according to the nature of the work to be done. Temporary establishment shall include all such non-permanent establishment, no matter under what titles employed, as is entertained for the general purposes of a Division or Sub division, or for the purpose of the general supervision, as distinct from the actual execution, of a work or works.

42. (1) In case of all officiating appointments and appointments to temporary posts, the appointments should be made, whenever practicable, for a specified term which should be clearly stated in the appointment order. Persons thus employed temporarily will be on the footing of monthly Government servants and they should be clearly informed in writing that their employment carries with it absolutely no claim to pension or to any leave salary beyond those conditionally given to temporary employees under rules in Chapter XV of the West Bengal Service Rules, Part I.

(2) A month's notice or salary in lieu of notice is required to be given in cases of discharge of persons employed temporarily when in their appointment orders it is not specified that their services are liable to be terminated with notice of a specified period and also when the temporary appointments are made until further orders and or are terminable without notice, or without reference to any such stipulation.

(3) Where the temporary appointment is for a specified term no notice or salary in lieu of such notice is required to be given when a temporary employee is discharged on the expiration of the term of his appointment.

Note:- The above procedure should also apply and regular appointment order should be issued as such, in every case of appointment of contingency menials as well as work-charged staff.

(VIII) Work-charged Establishment.

43. Works establishment shall include such establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or of sub-works of a specific project or upon the subordinate supervision of the departmental labour, stores, and machinery, in connection with such a work or sub-works. When employees borne on the temporary establishment are employed on work of this nature, their pay shall, for the time being, be charged direct to the work.

Note - Superintending Engineers and Director, River Research Institute, West Bengal may waive the rules, which prescribe that works establishments must be employed upon a specific work, and determine in such cases the proportions in which the cost of such establishment shall be allocated between the works concerned. In the case of repair, however, the cost may be debited monthly in accordance with the proportions fixed in advance by the Superintending Engineer or the Director, River Research Institute, as the case may be for the year or the total period of engagement, irrespective of the fact that the establishment has not yet been employed on the particular work during the month for which the debit is made; provided that the establishment is employed on the work for some time during the period it is engaged, and that no debit is made on account of the wages of establishment for periods of unemployment except in case where the Sub divisional Officer grants in his discretion short casual leave on full pay or on reduced pay to a member of such establishment subject to such general rules regarding the grant of casual leave to ordinary establishments as may be prescribed by the State Government.

44. (1) Superintending Engineers and Divisional Officers may, subject to limits of pay of Rs.250 and Rs. 100 per mensem, respectively, for each post, sanction the entertainment of work-charged establishment subject to the condition that provision for the same has been made in a separate sub-head of a sanctioned estimate: Provided further that the pay of no such work-charged post shall exceed the prescribed rate in cases where such rates have been definitely laid down by higher authority for any particular class of post.

(2) The Chief Engineer may make appointments (other than appointments as Navigating Engineer and Dredging Officers employed on the Dredgers) in the work-charged establishment, the pay of which does not exceed Rs. 500 per month, subject to the condition that provision exists in the sanctioned estimate to cover cost of such establishment.

Note:-1. The basic pay only will be the criterion in assessing the limit prescribed in this rule.

Note:-2. Lump Sums fixed in lieu of estimate for repairs will be deemed to include such provision.

45. (1) The cost of works establishment must be shown as a separate sub-head of the estimate.

(2) Special rules governing conditions of service of work-charged establishments under the Irrigation and Waterways Directorate are contained in Appendix 1 of the code.

D. ANNUAL REPORTS

(a) Officers with Gazetted Ranks

46. In order to ensure that promotions shall be made with the utmost fairness to officer on the one hand and with due regard to the interests of the public service on the other hand it is essential that close and continuous attention should be paid to the work, character and capacity of all officers. A continuous record shall, therefore, be maintained with the Government of the State of the services of all gazetted Officers of the Irrigation and Waterways Directorate. The report should be written Annual Confidential Report of Gazetted Officers. The Directorate shall further add to the report concerning each technical officer statement in a concise and descriptive manner, indicating clearly and with sufficient completeness the manner in which he has performed his duties during the year under report, his qualification, ability, and anything else that may be of help to the authority with whom the power of making promotions rests in forming an opinion of the usefulness and capacity of the officer. In particular, each report should contain a definite expression of opinion as to whether or not an officer is considered to be fit for advancement to the next higher rank.
47. The report shall be treated confidential and submitted to Government through the Head of the Directorate as early as possible after it has become due for record in the confidential report file of the officer concerned. Extracts from documents in which an officer has been officially praised or censured should also be recorded in his personal file.
48. The communication to officers of the Irrigation and Waterways Directorate of unfavourable remarks that may be made in regard to them in the annual reports or on other occasions should be regulated according to the principles detailed below:-

Annual Reports.

- (a) When a report is built up on the individual opinions as noted of different departmental superiors in gradation, it is only the opinion as accepted by the highest authority which need be considered from the point of view of communication;
- (b) As a general rule an officer should never be kept in total ignorance for any length of time of the fact that his superiors, after sufficient experience of his work, are dissatisfied with him in cases where a warning might eradicate or help to eradicate a particular fault the advantages of prompt communication are obvious; where criticism is to be withheld, the final authority to consider the report should record instructions with reasons, according to the nature of the defect discussed as to the period for which communication is to be kept back;
- (c) Only those defects which can be remedied need be pointed out;
- (d) The reporting officer should specifically state whether the defects reported have been already brought in any other connection to the notice of the officer concerned;
- (e) Remarks in cases in which the Government or Head of a department or other officer suspends judgment should not be communicated
- (f) Great attention should be paid to the manner and method of communication in order to ensure that the advice given and the warning or censure administered, whether orally or in writing, shall, having regard to the temperament of the officer concerned, be most beneficial to him.

Special Reports.

Special reports may take any of the following forms:-

- (i) Reports of particular incidents or acts which, if disciplinary action is taken, required either regular proceedings or definite censure after the defense of the officer concerned had been taken;
- (ii) Reports in reply to inquiries whether an officer who has not been well reported on in the past has improved and is fit for promotion; or
- (iii) Reports in answer to requests for opinions as to the fitness of an officer for a particular appointment, etc.

No special instructions are necessary in respect of the first class, Remarks contained in reports of the other classes should not be communicated unless the reports disclose facts or allegations which in the opinion of Government, should be conveyed to the officer concerned.

(b) Non-Gazetted Superior Service Staff.

49. (1) A continuous record of the services of each non-gazetted officer of the superior service establishments under the Irrigation and Waterways Directorate shall be maintained. The record should be written annually in a concise and descriptive manner in the form (Bengal Form No. 290B) prescribed by Government for writing confidential annual reports on members of the staff other than the Gazetted Officers and according to instructions noted there in.

(2) The annual confidential reports on Assistant Research Officers shall be kept with Government. Those on Overseers holding charge of Sub divisions and on staff working in the office of the Head of Directorate including Drawing Branch shall be maintained with the Chief Engineer; Records on other non-gazetted officers of Circle Cadre shall be kept by Superintending Engineer and those on others by the Executive Engineer concerned or the Director, River Research Institute, under whom the officer is posted.

E. PUNISHMENTS, RESIGNATIONS, REMOVALS, DISMISSALS AND DEATHS

I. Treatment of Serious Cases of Misconduct.

50. All cases of misconduct or neglect of duty on the part of Civil Officers of the Irrigation and Waterways Directorate above the rank of Assistants Engineers or Research Officers particularly the serious cases which would render them liable to removal from the Directorate, must be reported to Government.

51. Serious cases of misconduct or neglect of duty on the part of Assistant Engineers and of Research Officers must be reported to Government. Less important cases of misconduct or neglect of duty on the part of these officers, which will not call for any prescribed punishment, may be disposed of by the Executive Engineer, the Superintending Engineer, the Director, River Research Institute, or the Chief Engineer, as circumstances require.

II. Punishments.

52. Subject to rules laid down in Parts XII and XIII of the Civil Services (Classification, Control and Appeal) Rules, the Government may, for good and sufficient reason, impose the following penalties upon members of services other than the Subordinate Services, namely:-

- (i) Censure
- (ii) Withholding of increments or promotions, including stoppage at an efficiency bar.
- (iii) Reduction to a lower post of time-scale, or to a lower stage in a time-scale.
- (iv) Recovery from pay of the whole or part of any pecuniary loss caused to Government by negligence or breach of orders.
- (v) Suspension.
- (vi) Removal from the Civil Service which does not disqualify from future employment.
- (vii) Dismissal from the Civil Service which ordinarily disqualifies from future employment:-

Provided that no member of All India Service of Engineers shall be removed or dismissed except by the order of the competent authority.

53. Subject to rules provided in the Subordinate Services (Discipline and Appeal) Rules of the State, the officers of the Irrigation and Waterways Directorate may for good and sufficient reason impose the following penalties upon members of Subordinate Services, namely:-

- (i) Censure;
- (ii) Withholding of increments or promotions including stoppage at an efficiency bar;
- (iii) Reduction to a lower post to time-scale, or to a lower stage in a time-scale;
- (iv) Recovery from pay of the whole or part of any pecuniary loss caused to Government by negligence or breach of orders;
- (v) Suspension;
- (vi) Removal from service, which does not disqualify from future employment;
- (vii) Dismissal from service, which ordinarily disqualifies from future employment:

Provided that no member may be removed or dismissed by an authority subordinate to that by which he was appointed.

54. Without prejudice to the provisions of rule 55 of the Civil Services (Classification, Control and Appeal) Rules, no order imposing a penalty specified in the preceding paragraphs 52 and 53 other than an order of censure or suspension pending proceedings or an order based on facts which have led to his conviction in a criminal court, shall be passed against a member of a service unless the officer concerned has been given an adequate opportunity of making any representation that he may desire to make and such representation, if any, has been taken into consideration before the order is passed :

Provided that the requirements of this rule may, for sufficient reasons to be recorded in writing, be waived where there is difficulty in observing them and they can be waived without injustice to the officer concerned.

55. Every member of a Subordinate Service shall be entitled to appeal from an order other than an order of the Government imposing upon him any of the penalties specified in paragraph 53 according to rules and procedure laid down in the Subordinate Services (Discipline and Appeal) Rules.

III. Suspension.

56. Any person whose conduct is undergoing investigation on a serious charge should be placed under suspension until his case has been decided by competent authority.

IV. Resignation.

57. Except with the sanction of appointing authority no person shall be allowed to resign his situation, or be transferred from the branch in which he is serving, while his conduct is under investigation. In forwarding to superior authority any application to resign departmental employment or for transfer, it should be stated whether anything has occurred to affect the character of the applicant.

V. Dismissals.

58. The following general principles should be observed with regard to dismissals of public servants:-

- (i) It should be remembered that a distinction exists between the removal or discharge and the dismissal of a public servant. Removal from an office for such a cause as unfitness for the duties of that office need not usually entail any further consequences. It ought not to bar re-appointment to another office for the duties of which the person may be suitable and it should not be accompanied by any subsidiary orders which would affect him adversely. Removal should be the penalty when it is not thought necessary to bar his future re-employment under Government. Dismissal precludes the dismissed officer from being re-employed under Government.
- (ii) As a precaution against inadvertent re-employment of men who may have been dismissed, all notices regarding dismissals and exclusion from further service under Government shall be sent to the Special Branch, Calcutta Police, in the case of an employee who is a permanent resident of Calcutta, and to the Deputy Inspector-General of Police, Intelligence Branch, and the Superintendent of Police of the District concerned in all other cases.
- (iii) The dismissal of Government Servants should be notified in the Official Gazette only when it is necessary to notify the public of the removal from service of an officer whether because his appointment was previously gazetted or for any other cause. The reasons for the dismissal should not be stated in the notification even in cases in which a conviction has been obtained in a Criminal Court. It will be sufficient to announce that the Government has dispensed with his services.

VI. Deaths.

59. In the event of the death of any officer or subordinate of the Directorate if there is no one at hand entitled to administer his estate the senior member of the Directorate on the spot will at once take measures to ensure the safety of all property the deceased may have possessed, excepting only the personal necessaries of his family (if any), and will take an inventory of the same, forwarding a certified copy through his immediate superior to the Head of the Department with an estimate of the value of the property. A police guard should (when there is any risk of misappropriation) be applied for and put over the effects immediately after the

death until there is time to take an inventory. The Government of West Bengal will communicate with his relatives or friends, if none such were present on the spot.

60. Casualties of any persons holding appointments in the Directorate must be reported immediately, through the regular channel, to the authority by which the appointment was made.

F. DUTIES OF OFFICERS OF THE IRRIGATION AND WATERWAYS DIRECTORATE.

I. Chief Engineer

61. The Chief Engineer is the administrative and professional Head of the department or in cases where there are two or more Chief Engineers, of a branch of the department, and is responsible to the Governor for the efficient working of the department or branch thereof. He is the responsible professional adviser of Government in all matters relating to Public Works, or to the branch he is in charge.
62. It will be the duty of the Chief Engineer to recommend to Government removals, transfers and postings of Superintending or Executive Engineers within the Directorate in his charge, as well as the transfers of Assistant Executive Engineers from one Circle of Superintendence to another.
63. The Chief Engineer will prepare annually the portion of the budget estimates relating to the works under his control, and also prepare, as soon as possible after the close of each year, a report of the progress made during that period on works under his charge, giving a brief but clear account of the operation of the Directorate. The general supervision and control of the assessment of revenue from irrigation and navigation works within the limits of his charge will also rest with the Chief Engineer, who will frame the necessary estimates and watch carefully the progress of the realisation during the course of the year.
64. The Chief Engineer will have no authority over the Audit Officer in regard to audit matters, but will have a claim on him for assistance and advice in matters relating to accounts and finance. At the same time the Chief Engineer will be bound to arrange that the Audit Officer is kept fully cognizant of all proceeding and proposals to enable the latter to fulfill his functions.
65. When Military Works are placed under the administration of the Irrigation and Waterways Department, questions relating to military details will be referred by the Chief Engineer to the General Officer Commanding, Divisions or Brigades. The Chief Engineer may correspond direct with the Heads of departments on all matters relating to details of works appertaining to those departments.
66. In regard to matters relating to finance and accounts, the Chief Engineer will-
 - (a) exercise a concurrent control, with the Audit Officer, over the duties of the officers of the department in maintaining accounts and give legitimate support to the Audit Officer in enforcing strict attention to the rules concerning the disbursement of money, the custody of stores and submission of accounts;
 - (b) see that the budget appropriations of the year are fully expended in so far as is consistent with general economy and the prevention of large expenditure in the closing months of the year for the sole purpose of avoiding lapses;
 - (c) be responsible for ensuring that any money which is not likely to be needed during the year is promptly surrendered, so as to allow of its appropriation for other purposes by the proper authority; and

(d) see that materials required for the preparation of budget estimates of receipts and expenditure of a year by the Finance Department, as well as reports of progress made on works in charge of the Directorate are furnished by the subordinate authorities punctually by the prescribed dates.

II. Superintending Engineer

67. The administrative unit of the Directorate is the Circle, in charge of a Superintending Engineer, who is responsible to the Chief Engineer for the administration and general professional control of public works in charge of officers of the Directorate within his Circle.

68. It is the duty of the Superintending Engineer to inspect the state of the various works within his Circle and to satisfy himself that the system of management prevailing is efficient and economical. Besides regular tours of inspection it is also the duty of Superintending Engineer to proceed to any place within his jurisdiction to report on any important design or work, or on any serious accident or threatened danger connected with the works within his charge.

69. The Superintending Engineer is required to ascertain and report on the efficiency of the subordinate, office, and petty establishment, and to see that the staff employed in each Division is actually necessary and adequate for its management. He will also examine the condition of surveying and mathematical instruments at the headquarters of Divisions.

70. The Superintending Engineer empowered to transfer and post Executive Subordinates, i.e. Officers below the Provincial Services in rank, within the Circle, provided the sanctioned strength of the Division or office where the officer is transferred and posted is not exceeded without proper authority, and to recommend their transfer from the Circle. In the case of office and petty establishments borne on the Circle cadre it is the duty of the Superintending Engineer to see that such cadre is not exceeded without proper authority.

71. The supervision and control of the assessment of revenue from irrigation and navigation works within his Circle will rest with the Superintending Engineer.

72. A Superintending Engineer is authorized to correspond direct with any of the local authorities, civil or military, within his Circle. He will address General Officer Commanding Divisions or Brigades, through their Staff Officers, and all other officers direct.

73. The Superintending Engineer will-

- see that different articles in stock are duly verified according to the rules laid down and that there is no accumulation of stock in any Diversion beyond its requirements;
- see that no delay is allowed to occur in the submission of Completion Reports;
- forward for the information of the Chief Engineer, reports of his inspections of Divisional Offices detailing therein the results of his examination of initial accounts, accounts of stocks, tools and plant and stock manufacture, registers of works and other divisional books mode of preparation of estimates, contract agreements, contractors accounts, system of recording plans and papers and office work generally;
- see that the authorized system of accounts is maintained throughout the Circle, and that Divisional Officers submit their accounts to the Principal Auditor Punctually;

- (e) examine the books of Divisional Officers and their subordinates, and see that matters relating to the primary accounts are attended to personally by the Divisional and Sub divisional Officers, and that the account fairly represents the progress of each work; and
- (f) examine the register of works, watch the total expenditure to date under each sub-head of work in contrast with the sanctioned estimate, and see that revised estimates for any work, if required, are submitted in due time to the sanctioning authority. If necessary, he may require an Executive Engineer to report to him monthly or at longer intervals on a work slip, the total expenditure to date under each sub-head of work, in contrast with the sanctioned estimate.

III. Executive Engineer.

- 74. The executive unit of the Directorate is the Division, in charge of an Executive Engineer, who is responsible to the Superintending Engineer for the execution and management of all works within his Division.
- 75. An Executive Engineer can receive positive orders only from his own departmental superiors, the Head of the Administration, or other civil officers duly authorized.
- 76. Executive Engineers are responsible to see that proper measures are taken to preserve all works in their Divisions, and to prevent encroachment on Government lands in their charge. They should keep accurate plans of all cantonment or other Government lands, take care that their subordinates make themselves acquainted with the boundaries and see that they are respected.
- 77. Every Executive Engineer is required to report immediately to the Superintending Engineer any important accident or unusual occurrence connected with his Division and to state how he has acted in consequence.
- 78. Executive Engineer may transfer subordinate engineers from one station to another within their respective Divisions without reference to superior authority. The transfer will be reported in the ordinary course to the Superintending Engineer.
- 79. Executive Engineers are strictly prohibited from making or permitting any, except trifling deviations from any sanctioned design in the course of execution except under specific authority, or in case of emergency, when the change should be forthwith reported to the Superintending Engineer.
- 80. The Divisional Accountant is responsible to the Executive Engineer for the correct compilation of the accounts of the Division from the data supplied to him. The Executive Engineer is responsible to see that his accounts are regularly posted from day to day and that the accountant carries out his duties regularly and punctually. The relative position of a Divisional Accountant to the Executive Engineer in respect of accounts is analogous to that of a Sub divisional Officer to an Executive Engineer in respect of works, and the responsibilities of the latter for the work of the Divisional Accountant are similar to those which attach to him in respect of the execution of works in the charge of other subordinates.
- 81. The Executive Engineer is responsible for the detailed assessment of the revenue to be obtained from irrigation and navigation works within his division and should maintain such records and accounts as may be prescribed for the purpose. He is also responsible for the equitable distribution of canal water.

82. Immediately on its becoming apparent that, whether from excess of certain rates or from departure from the design or any other cause, the estimated cost of a work is likely to be exceeded, the Executive Engineer is bound to report the fact forthwith to the Superintending Engineer, describing the nature and cause of the probable excess and asking for orders. This report should be made on the Works Slip Form. Executive Engineers must also submit the Works Slip, with such explanation as will enable the Superintending Engineer to pass orders on the case, on the occurrence or the probability of the occurrence of any irregularity in the rate or cost of a sub-head. All important liabilities not brought to account, should also be noted on the Works Slip.

Note : It will not be necessary for the Executive Engineer to submit the Works Slip in cases in which he can pass finally excesses over estimates under the powers delegated to him.

83. The Executive Engineer is responsible that the surveying and mathematical instruments in his Division are properly cared for, and will report on their condition to the Superintending Engineer at the end of each working season. Any injury to the instruments due to neglect or carelessness should be made good at the expense of the officer or subordinate responsible for the damage.

84. The Executive Engineer, in addition to his other duties, will consider himself to be *ex-offices* the professional adviser of all departments of Government within the limits of his charge. He will transact business of this sort with the Chief military or civil authorities within his Division, and it will be incumbent on him to see that no undue formalities are allowed to interfere with the performance of those duties which are essential or pressing.

85. Executive Engineer will address Officers, Commanding Division, Brigades or Stations through their staff officers.

86. The Executive Engineer in charge of a Division will-

- not commence the construction of any work or spend public funds without the sanction of competent authority;
- close the accounts immediately the work is finished, and prepare the Completion Report, if required by the rules;
- take the necessary steps for obtaining cash for the works under their control, keep their accounts and submit them punctually to the audit office under the rules for the time being in force;
- exercise a through and efficient control and check over their divisional accountants, and carefully examine the books, returns and papers from which the monthly accountants are compiled; and
- be responsible for the correctness, in all respects of the original records of cash and stores, receipts and expenditure and for seeing that complete vouchers are obtained.

IV. Sub-divisional Officers.

87. The division is divided into Sub-divisions in charge of Sub-divisional Officers who may be Assistant Executive Engineers or Assistant Engineers or where no such officers are available. Subordinate Engineers who are responsible to the Executive Engineer in charge of the Division for the management and execution of works within their Sub-divisions. No Subdivision can be constituted in the first instance without the sanction of Government.

G. SCALES OF PAY IN THE IRRIGATION AND WATERWAYS DIRECTORATE.

88. The scales of pay for officers of the Engineering Establishment and for other subordinates of the Irrigation and Waterways Directorate are given in Schedule 1, Part VII appended to the West Bengal Services (Revision of Pay) Rules, 1950.
89. (1) The essential qualities which should be taken into consideration in determining the fitness of officers in subordinate services of Irrigation and Waterways Directorate to cross the efficiency bar, are physical health intellect will, quickness energy, perseverance, clearness, co-operativeness, initiative and integrity. To each of these attributes should be assigned 10 points as full marks, and any officer failing to secure 70 per cent. Of the total marks should be declared as unfit to pass an efficiency bar. Further, in case of crossing the efficiency bar by Overseers and other non-gazetted Government servants the candidate will be required to secure full 10 marks in respect on the item "Integrity"
(2) In each case the reporting officer should be held responsible for the correctness of his statement regarding the attributes of the officer reported on. A list of the marks assigned in each case with the name and signature of the reporting officer should be kept in the file of confidential reports of the officer reported on, to be referred to in case of necessity at a later date.
90. Increments will be given for approved service only. An increment which will carry an officer past an efficiency bar will require the sanction of the authority competent to sanction his appointment, and accordingly the report on an officer who reaches the stage of the efficiency bar, should be submitted through proper channel to the appointing authority not less than three months prior to the date when his passing the bar falls due.

H. SPECIAL PAY, ALLOWANCES AND ADVANCES

I. Special Pay

91. A member of Subordinate Engineering Service will, when placed in charge of a subdivision, be entitled to a special pay of Rs. 60 a month. A Zilladar placed in charge of a canal revenue division may be granted an allowance of the same amount with the sanction of the Superintending Engineer. To qualify for the special pay the subordinate must have definite charge directly under the Executive Engineer of a duly authorized subdivision-but the charge of more than one subdivision does not entitle him to a special pay of more than Rs. 60 a month.

II. Allowances.

(a) Transit pay and traveling allowance during joining time.

92. Transit pay and traveling allowance during joining time are payable to the officer of the Irrigation and Waterways Directorate according to rules laid down in the West Bengal Service Rules, Parts I and II; Provided that a Government servant having no substantive appointment under Government is not entitled to any pay or leave salary during joining time, but if while officiating in a post, he is transferred in the public interest to another post, the authority ordering the transfer may allow him to draw during his transit pay which he would have drawn, had he not been transferred or the pay which he will draw on taking charge of his new post, whichever is less.
93. When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of the work, provided they join the work with proper dispatch. At the discretion of the Executive Engineer

Bona fide traveling allowance may also be allowed to them. The above charges must be borne by the estimate of the work.

94. (1) When a candidate for a specialist appointment recruitment to which is not confined to the residents of the State is summoned for an interview, and such candidate is at that time resident outside West Bengal, the authority upon whose summons he attends the interview may sanction the payments of traveling allowance to cover the expenses of his journey in accordance with the following rules:-

(i) The traveling allowance admissible to a candidate summoned from outside West Bengal to attend an interview in connection with a specialist appointment shall be the cost of a single ticket each way by rail or steamer, and halting allowance at the rates prescribed under rule 57, West Bengal, Service Rules, Part II

(ii) For this purpose the grade of the candidate shall be determined under rule 22 of the West Bengal Service Rules, Part II with reference to the initial pay of the post for which he is an applicant.

Other candidates for appointments, whether specialist or not, who may be summoned at an interview or at an examination of candidates or before a Medical Board, shall not be entitled to traveling expenses.

(2) It should be definitely stated in the communication summoning a candidate for appointment to appear at an interview before selection, whether traveling expenses will be paid or not with the necessary particulars regarding scale of payment, if any. Any traveling allowance paid to a candidate under these rules shall be treated as a contingent charge of the Department.

(b) Allowances to officers serving with an Army in the field.

95. Extra allowances will be granted to civil officers and subordinates of the department when serving with an Army in the field on the scale laid down in the Army Regulations. These allowances, will supersede all departmental and local allowances, but will not affect traveling allowances, which will be granted at the ordinary rates.

III. Advances

96. Superintending Engineer or Divisional Officer of the Irrigation and Waterways Directorate may grant to any officer under his jurisdiction having a substantive appointment under Government including himself under orders of transfer an advance up to an amount not exceeding one month's substantive pay plus the traveling allowance to which he may be entitled in consequence of the transfer. The advances should be recorded on the officer's last pay certificate. The advance of pay should be recovered from the pay of the officer in three equal monthly installments beginning with the month in which a full month's pay is drawn after the transfer. The advance of traveling allowance should be recovered in full on submission of the officer's traveling allowance bill.

97. Advances may be paid to non-gazetted officers or inferior servants having a substantive appointment under Government while proceeding on tour by the head of their office to an amount sufficient to cover their personal traveling expenses for a month subject to adjustment on completion of their tour or 31st March whichever is earlier.

98. Advances may be paid by Superintending Engineers to Engineering Subordinates having a substantive appointment under government for the purchase of a tent on the first occasion of their requiring one; such an advance should be limited to a reasonable amount, and should be recovered in twelve equal monthly deductions from pay commencing three months after the date of the advance.
99. Advances of pay, etc. and other concessions may be granted to Government servants proceeding to an authorized hospital or dispensary or to the Pasteur Institute, Calcutta for anti-rabic treatment under the rules in Appendix (2).

I. LEAVE

100. The principles governing the grant of leave and the submission of all applications for leave are contained in Chapter XV of the West Bengal Service Rules, Part I

J. EXAMINATIONS

Professional Examination Rules

101. All directly recruited Assistant Executive Engineers and all Assistant Engineers (including Mechanical and Electrical Assistant Engineers) except those promoted from the Subordinate Engineering Service or from the Mechanical and Electrical Overseers Establishment shall have to pass the Professional Examination prescribed in the following paragraphs during the period of their probation.
102. The Professional Examination shall be conducted by the Public Service Commission, West Bengal, and may be held twice every year, namely, in May and November.
103. The subjects for the examination, which will be partly written and partly oral, shall in the case of officers other than a Mechanical and Electrical Assistant Engineer be as given below. The examination will be a practical character.
Paper I- (i) Preparation of simple designs and estimates.
(ii) Process for preparing materials for works
Paper II- (i) Resources of materials and mode of utilization and management of works.
(ii) Departmental Rules and Accounts Procedure.
104. In Paper I the candidates will be tested regarding their capacity to draw up simple designs and prepare estimates in respect of works of a type usually undertaken by Government. They will also be tested regarding their knowledge of recognized processes of preparing various categories of materials and modes of construction in use in India.
105. In Paper II they will be examined regarding their knowledge of the resources of materials available in the district where an officer is posted and modes of their utilization. The capacity of officers regarding management and control of staff and works will also be tested. The officer's acquaintance with Departmental rules and accounts procedure in particular will also be tested.
106. During the oral test the officers will be asked questions on the subjects stated in the foregoing rules. The candidates will be tested regarding their capacity to give correct and clear answers promptly.

107. The following table gives the details of the test and the standard thereof:-

Subjects	Full Marks	Pass Marks	Time
Paper I (written)	100	60	3 hours.
Paper II(written)	100	60	3 hours.
Oral test	100	60	About 15 minutes each

108. The subjects for the examination in the case of Mechanical and Electrical Assistant Engineers which will be partly oral and partly written, shall be as follows
The examination will be of a practical character.

- (i) Technical knowledge and ability to apply the same to departmental projects.
- (ii) Preparation of simple designs and estimates
- (iii) Departmental Rules and Accountants Procedure.

109. The following table gives the details of the test and standard thereof in respect of the examination for Mechanical and Electrical Assistant Engineers:-

Subjects	Full Marks	Pass Marks	Time
Written test ..	100	60	3 hours.
Oral test ..	100	60	About 15 minutes each

110. (1) The Assistant Executive Engineer or Assistant Engineer desirous of undergoing a Professional Examination may apply in writing addressed to the Chief Engineer through the Executive Engineer concerned for being examined accordingly, and the Executive Engineer and the Superintending Engineer shall in forwarding such application submit a statement showing the different types of work on which the intending examinee has been employed from time to time since the date of his appointment on probation. The Superintending Engineer will also attach therewith a special report regarding his qualifications which cannot be tested by examination, specially in regard to the officer's physical energy and efficiency and practical work and capacity to manage subordinate staff. These reports shall always be considered before holding the examination and until the reports have been received and found satisfactory by the Chief Engineer, the candidate shall not be entitled to be examined.

(2) The Chief Engineer shall forward the names of selected candidates to the Public Service Commission, not later than the 15th April and October each year.

111. (1) For the purpose of conducting the examination, written and oral, the Public Service Commission will constitute two committees in consultation with the Chief Engineer.

(2) In respect of the examination for Mechanical and Electrical Assistant Engineers the Committee shall consist of one Superintending Engineer of Electrical Circle of this Government as President and two Electrical Executive Engineers, one of whom shall be the Executive Engineer, Mechanical and Electrical Division, as members. For the examination in respect of other officers the Committee shall be composed of one Superintending Engineer as President and two Executive Engineers as members.

112. The questions in the written tests will be framed by the respective Committees and forwarded to the Public Service Commission. The Committees will examine the scripts and also conduct the oral tests.
113. The Committees will submit their reports on the results of the examination in the form given in the Appendix 3A, and forward the same to the Public Service Commission. The results as finally approved by the Public Service Commission will be published in the *Calcutta Gazette*.
114. The Assistant Executive Engineers and Assistant Engineers (including Mechanical and Electrical Engineers) on first appointment should be posted to such duties as will offer an experience of work necessary to enable them to pass the examination laid down in the preceding paragraphs. Cases may, however occur in which owing to the exigencies of the public service illness or want of time or opportunity for convening a Committee, an officer may not be able to pass the examination in question within the prescribed period. In such cases an officer may at the discretion of the State Government be afforded a reasonable extension of time up to a limit of one year and if he passes within this extended period no penalty should be enforced. In the event of an officer failing to pass the examination within the extended period, his pay, increments and subsequent confirmation or otherwise should be governed by rules in Part A of Chapter I of Services (Training and Examination) Rules promulgated by the Finance (Audit) Department of this Government.

II. Departmental Examination Rules

(a) General

115. All Assistant Executive Engineers and Assistant Engineers recruited direct shall be required to pass the departmental examination in law, Papers I and II, within 5 and 9 years respectively of joining their appointments and shall be required to pass the departmental examinations in the following other prescribed subjects during the period of probation, viz.:
 - (i) Bengali
 - (ii) Hindi
 - (iii) Accounts, Paper I (without books)
 - (iv) Accounts, Paper II (with books)
116. The Public Service Commission, West Bengal, shall direct and control these departmental examinations.
117. The departmental examination shall be held every six months at a single center in Calcutta, ordinarily in the months of May and November, unless otherwise prescribed. The dates of the examinations and the time fixed for each paper will be announced in the *Calcutta Gazette*.
118. The Heads of Directorates shall report to the Public Service Commission not later than the third week of February and August, Respectively, or two clear months before the examination if held at any other time, the names of officers serving under them who are liable and intend to sit for the examination. The report shall be given in the form prescribed in Appendix 3B.
119. The Public Service Commission shall thereafter prepare a complete list of all officers liable to appear at the examination and forward copies thereof to the Heads of Directorates concerned.
120. The Public Service Commission shall appoint separate Committees consisting of three members each for conducting the *viva voice* examinations in Bengali and Hindi in terms of the rules set out for such examinations.

121. Officers whose mother-tongue is Bengali shall not have to appear in the examination in Bengali and officers whose mother-tongue is Hindi or Urdu shall not have to appear in the examination in Hindi. The Heads of Directorates shall be competent to certify with regard to such exemptions.
122. The Public Service Commission shall notify in the *Calcutta Gazette* the names of officers who have passed in the different subjects and also indicate there the subjects in which they have still to pass. The names of those who obtain distinction i.e. 80 per cent or above of the full marks in a subject will also be indicated.
123. The date of passing the departmental examination shall be the date following the last date on which the examination was held.
124. Officers under Government undertaking journeys to attend the departmental examination will be entitled to traveling allowances in terms of rules in Chapter X of the West Bengal Service Rules, Part II
125. (1) No application for leave from an officer liable to the departmental examinations will ordinarily be entertained if the following half yearly examination takes place before the expiry of the leave applied for, unless the officer gives an undertaking that he will attend the examination.
(2) If such leave is applied for, the application for leave should be forwarded to the Government in the Irrigation and Waterways Department with the aforesaid particulars so that Government may decide whether for reasons stated the leave should be granted and, if so, on what conditions.
126. An officer may sit for the examination in any of the prescribed subjects by lower or higher standard or such other standard, as the case may be and if he succeeds in passing any of the subjects or papers, he shall not again be required to appear at the examination by the same standard in the subject or paper in which he was successful. He shall not, however, be deemed to have passed completely unless he passed all the prescribed standards, higher or lower or such other standard as the case may be.
127. No probationer will be confirmed until he has passed completely the departmental examination prescribed for him. Failure to pass the examination within the probationary period will make him liable to discharge.

(b) Examination in Law

128. The examination in law shall consist of two papers-Paper I and Paper II During examination the candidates will not be allowed to consult any book. An officer will not be adjudged to have passed Law unless he has passed both the papers.
129. (1) The following table shows the details of the test and the standards thereof:-

Subjects	Full Marks	Pass Marks	Time
(i) Law, Paper I	100	50	3 hours.
(ii) Law, Paper II	100	50	3 hours

- (2) Officers who have passed the examination in Law, Papers I and II, may be vested with the powers of Canal Officers.
- (3) Overseers and Zilladars, who have received permission from their Superintending Engineer, may appear in Law, Paper I Such Officers after passing the examination, may, if placed in charge of Irrigation subdivisions, be vested with the power of a Canal Officer.

130. The syllabus for the examination in Law is given in the schedules hereunder provided:-

Schedule A. - Law, Paper I (without books).

Schedule B. - Law, Paper II (with books).

SCHEDULE A
Law, Paper I (without books)

- (i) The Bengal Irrigation Act, 1876 (Bengal Act III of 1876), as amended by the Indian Repealing and Amending Act, 1903, and all amending Acts together with Bengal Act II of 1913, so far as it relates to sections 42, 73, 85 and 95 of the Bengal Irrigation Act, 1876 (III of 1876).
- (ii) The Canal Act, 1864 (Bengal Act V of 1864).
- (iii) The Bengal Embankment Act, 1882 (Bengal Act II of 1882).
- (iv) The Bengal Embankment (Sundarbans) Act, 1915 (Bengal Act IV of 1915).

- (v) The Bengal Development Act, 1935 (Bengal Act, XVI of 1935).
- (vi) The Bengal Agricultural and Sanitary Improvement Act, 1920 (Bengal Act, VI of 1920).
- (vii) The Land Acquisition Act, 1894 (Act I of 1894), Parts I to VI.
- (viii) Rules made under the Acts in Serial Nos. 1 to 6.

SCHEDULE B
Law, Paper II – General Law (with books)

- (i) The Cattle Trespass Act, 1871 (Act I of 1871) and all amending Acts.
- (ii) The Bengal Waterways Act, 1934 (Act. XII of 1934)
- (iii) The Bengal Water hyacinth Act, 1936 (Act. XIII of 1936).
- (iv) The Bengal Ferries Act, 1885 (Act I of 1885).
- (v) The Bengal Public Demands Recovery Act, 1913 (Act III of 1913).
- (vi) The Bengal Highways Act, 1925 (Act III of 1925).
- (vii) The West Bengal Acquisition and Requisition Act, 1948 (Act II of 1948).
- (viii) The West Bengal Estates Acquisition Act, 1954 (Act, I of 1954).
- (ix) The West Bengal Land Reforms Act, 1955 (Act X of 1955).
- (x) The Bengal Tenancy Act, 1885 (Act VIII of 1885) – Such portions as are not repealed by the West Bengal Land Reforms Act, 1955.

(c) Examination in Bengali

131. The examination in Bengali shall consist of two tests, Lower and Higher, and no officer who is liable to this examination shall be deemed to have passed unless he passes both the standards. An officer may appear at both the standards simultaneously, but unless he passes the Lower Standard also, he shall not be declared to have passed the Higher Standard.

132. (1) The following tests are prescribed:-

(i) Lower Standard

Subjects	Time	Full Marks	Pass Marks
A. Dictation from text book	5 minutes for dictation and 7 minutes for revision.	10	5
B. (i) Translation into English from text book (ii) Translation from Simple passages in English.	1 hour	20	10
C. Viva Voice: (i) Simple conversation on topics of general interest and (ii) reading ordinary manuscript letters.	about 15 minutes	20	10

(ii) Higher Standard

Subjects	Time	Full Marks	Pass Marks
A. Dictation from selected pieces outside text book and	10 minutes for dictation and 10 minutes for revision.	10	5
B. (i) Translation into English of passages selected from text book (ii) Translation into Bengali from passages from English newspapers and periodicals	1 hour	20	10
C. Viva Voice: (i) Conversation on topics relating to candidates each official duties; and (ii) Reading of newspaper cuttings petitions, letters, etc.	about 15 minutes	20	10

133. If a candidate fails to pass any of the parts in either standard, he shall not be deemed to have passed the Lower or the Higher Standard, as the case may be,

134. The following syllabus is prescribed for the examination:-

Lower Standard

Text books:-

1. Kishalaya for Class III -omitting the portion on Arithmetic. Published by the Education Directorate of the West Bengal Government.
2. Patha Parichaya, Part IV, Pages 1-13, 43-48, 62-68 and 88-102. by Rabindranath Tagore (Published by the Vishwabharati).

Recommended as help to the study of the language-

Byakaranika by Samadhis Chandra Mukhopadhyay, Published by Mahajati Prakashak, 13, Bankim Chatterjee Street, Calcutta - 12.

Higher Standard

Text books:-

- (i) Chandranath by Sarat Chandra Chatterjee.
- (ii) Kapalkundala by Bankim Chandra Chatterjee, Abridged Edition by Dr. Bijon Behari Bhattacharyya. Published by Ashutosh Library, 5, Bankim Chandra Chatterjee Street, Calcutta - 12.

Books and publications recommended as help to the study of the language-

- (i) Desh – A weekly magazine of Calcutta.
- (ii) Madhya Bangla Byakaran by Dr. Suniti Kumar Chatterjee and Dr. Sukumar Sen. Published by Bani Mandir, 14, College Square, Calcutta.

(d) Examination in Hindi

135. The examination in Hindi shall be held in two parts, viz Part I – Written and Part II – Oral. Candidates passing in one part shall be exempted from appearing at the same part again.
136. Details regarding the two parts of the examination are given below:-

Part I - Written

Details of Subjects	Time	Full Marks	Pass Marks
A. Dictation from prescribed text book	10 minutes for dictation and 10 minutes for revision.	20	....
B. Translation from English to Hindi		15	....
C. Translation from Hindi to English	2 hours	15	....
D. Letter writing		10	....
(i) Personal type		10	....
(ii) Official type		70	35

Part II – Oral

E. Conversation in Hindi on matters of topical interest and matters connected with official duties of candidates.	30	15
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The following books are prescribed:-

- (i) Nibandha Kusumdar – Published by Bangiya Hindi Parishad, 15, Bankim Chatterjee Street,, Calcutta – 12.
- (ii) Saptasaroj by Prem Chand.

The following books are recommended as help books:-

- (i) Rashtrabhasa Prabesh by Bidhu Bhushan Das Gupta.
- (ii) Rajbhasa Bodhini by Debdut Bidyarthi – Published by Akhil Bharatiya Hindi Parishad, New Delhi.
- (iii) Gaban (Abridged) – A novel by Prem Chand.

Note 1. - All these books are obtainable from the Bangiya Hindi Parishad, 15, Bankim Chatterjee Street, 2nd floor, Calcutta – 12.

Note 2. - Candidates are advised to listen to the broadcasts in Hindi by the All India Radio.

(e) Examination in Accounts

137. The examination in Accounts shall consist of two papers – Paper I and Paper II – Both in the Higher Standard. An officer will not be adjudged to have passed Accounts unless he has passed both the papers.
138. During the examination candidates will not be allowed to consult any book in answering Accounts Paper I. In answering Accounts, Paper II, they will be allowed to consult unannotated printed copies of Rules and Codes.
139. The questions in Accounts, Paper I, will be more of a theoretical nature while those in Accounts. Paper II, will generally speaking, relate to practice and procedure and will be intended to test candidate's ability to apply rules to facts and circumstances within the range of common experience.
140. The questions for both the Papers will be set by the Accountant General, West Bengal, or by Accounts Officer selected in consultation with him. The Statement below shows the full marks, the pass marks and the time allotted for each of the two papers in Accounts:-

Subjects	Full Marks	Pass Marks	Time
Accounts, Paper I	50	25	1½ hours.
Accounts, Paper II	100	60	2½ hours.

141. The syllabus for the examination in Accounts is given in Schedules A and B hereunder provided.

SCHEDULE A

Accounts Paper I (without books)

Questions will be of a theoretical nature and will have reference to the matter dealt with in the following chapters of "An Introduction of Indian Government Accounts and Audit" issued under the authority of the Auditor-General of India - Latest Edition, 1950:-

Part II - Chapter 6 - The General structure of the Financial Administration in India. Chapter 7 - Currency and Resource Arrangements, Chapter 8 - The Working of a Treasury. Chapter 10 - The Original Records. The Basis of Accounts and Audit. Chapter 11 - Classification of Receipts and Expenditure in Government Accounts.

Part III - Chapter 13 - Audit of Receipts. Chapter 14 - Audit of Expenditure Chapter 21 - Relations between the Audit Department and the Finance Department of the Central and State Governments.

Part IV - Chapter 27 - Contingent Expenditure.

Part V - Chapter 37 - Compilation of Accounts.

CHEQUE B

Accounts Paper II (Office Procedure) (with books)

- (i) Bengal Financial Rules, First Edition (Reprint), 1930. Chapter 1 to 6, 10 to 12 and Appendix 3.
- (ii) Treasury Rules, West Bengal, and the Subsidiary Rules, Volume I -
 - Part I - Sections IV, V, VII and IX
 - Part II - Chapter II, Sections I and II
 - Chapter IV, section I, sub-section I, sections II to V, and VII to IX.
 - Chapter VI, section-III,
 - Chapter VII, section I to III,
 - Chapter X, section III,
 - Chapter XI.
- (iii) West Bengal Service Rules, Part I - Chapters I to III, V to VII, IX to XI and XV.
- (iv) West Bengal Service Rules, Part II - Chapters I to IX, XIII.
- (v) Civil Accounts Code, Vol. I. Chapter 9.
- (vi) Civil Service Regulations. Part IV and Chapter XXV, Part V and Chapter XXXVIII (Part VI)
- (vii) Bengal Audit Manual.
- (viii) Account Code. Vol. I.
- (ix) Account Code. Vol. II

- (x) Audit Code (except section IV)
- (xi) (a) Public Works Account Code.
- (b) Bengal Financial Rules, Chapters 8 and 9

K. EMPLOYMENT ON LOCAL FUND WORKS

- 142. Members of Directorate may be employed on Local Fund Works at the discretion of Government, and when so employed, they may also be permitted to receive fees and honoraria with prior sanction of the competent authority according to rules laid down in Chapter VI of the West Bengal Service Rules, Part I.
- 143. (1) Members, whose service are detached for the sole purpose of Superintending Local Fund Works and who are placed under the orders of the local civil authority or Local Board for the purpose and paid entirely from local funds, may, at their option and subject to the sanction of government, be permanently transferred to the authority concerned and be treated as Supernumeraries; provided that any member thus transferred permanently can return to the department in his former grade only at the discretion of Government, but he may be brought back to the regular establishment of the Directorate by the order of Government whenever his services may be required in the same or any higher grade Government may think suitable.
- (2) In other circumstances the member shall be treated as on temporary deputation for such employment and retained on the list of Irrigation and Waterways Directorate establishment, the entire charges being borne by the Local Funds.
- 144. Members, who are employed wholly on Local Fund Works which are constructed under the administration of the Chief Engineer and according to the rules of the Directorate, shall be subject to the rules of the Department.
- 145. Members, may be employed on Local Fund Works in addition to their regular duties only when such employment is not detrimental to the public service.
- 146. Superintending Engineer may be required to exercise, in Addition to his own duties supervision over Local Fund Expenditure in communication with the civil officers under such orders and rules as Government may lay down.

L. INTER-STATE AND INTER-DEPARTMENTAL TRANSFERS

- 147. Before the transfer of any officer of the Engineering establishment of the Irrigation and Waterways Directorate from the State of West Bengal or from this Department to another State or to another Department of this State is carried out, a confidential report of his character and qualifications should invariably be forwarded to the authority by whom the transfer is ordered, for transmission to the State or Department to which he is under transfer. It should always be distinctly stated in the report whether the promotion of the officer would have been recommended, had he not been transferred.
- 148. Transfers of members of the Engineering Services from one State to another may be made with the mutual consent of the transferring Governments.
- 149. The following rules shall regulate submission of applications by the members of the West Bengal State and Subordinate Services of posts in the Irrigation and Waterways Directorate for transfer of services to other offices or Departments of West Bengal Government or to any

other Government. The instructions shall apply equally to officers on leave whether with or without leave salary.

- (i) A Government servant shall not apply for an appointment in another office or department of the West Bengal Government, or under another Government, unless the Head of such office or department or such other Government has invited applications for the post.
- (ii) A Government servant must submit his application for such an appointment through the appointing authority of his own post or service who shall decide whether he shall be permitted to apply. Such permission shall ordinarily be granted, unless such authority considers that the application should not be allowed on the ground that the transfer would not be consistent with the interests of the public service. Applications submitted direct to the authority making the appointment shall be rejected, if the authority is a department of, or subordinate to, the West Bengal Government.
- (iii) No canvassing shall be allowed in the case of applications referred to in this rule.

Exception – A Government servant, who wishes his name to be considered for an appointment for which applications are not ordinarily invited, may inform the authority which makes the appointment by a letter submitted through the appointing authority of his own post or service.

M. POLICE AND OTHER GUARDS

- 150. When marching or a camp on public duty, officers are allowed a guard for the protection of public property. Such guards are supplied without charge by the Police Department, and application for them should be made to the Superintendent of Police by the officer requiring them, unless he be an Assistant Executive Engineer, an Assistant Engineer or a Subordinate Engineer, when the application should be made by the Executive Engineer. Such guards will not however be supplied, unless the officer traveling is in charge of Government money or valuable Government property, or unless the country is disturbed.
- 151. In all cases where, through the inability of the Police Department to supply & guard from the regular Police Force, special guards have to be entertained, the sanction of Government will be necessary. Officers may, however, in urgent cases entertain the guard in anticipation of sanction reporting their action at once to higher authority. The services of such extra guards should be dispensed with as soon as they are no longer required.

N. MISCELLANEOUS RULES

I. Personal

- 152. All officers of West Bengal Engineering Service and West Bengal Senior Service of Engineers are liable to serve in any part of West Bengal, unless it is otherwise expressly stated in the agreements. Officers, whose transfer and posting orders are issued by Government, should submit copies of their joining report direct to Government and also to all intermediate officers simultaneously.
- 153. Persons employed in the Department shall have no personal pecuniary interest, directly or indirectly, in the construction of any public work, or in the manufacture, supply or sale of building materials. They are further subject to the rules laid down in "The Government Servants' Conduct Rules".

154. Every member of the Department must consider that his pay and allowances, for the time being, or as defined in any agreement, is his sole legal remuneration, and that the receipt of commission, or any consideration, directly or indirectly, on account of any business or transaction in which he may be concerned on behalf of Government, is prohibited. Every officer of Government is bound to report to his departmental superior any infringement of this rule which may come to his knowledge.

Note 1: An exception is, however, allowed in cases or arbitration, as follows:-

- (i) An officer shall not act as arbitrator in any case without the sanction of his immediate superior or unless he be directed so to act by a court having authority to appoint an arbitrator.
- (ii) No public officer shall act as an arbitrator in any case which is likely to come before him in any shape by virtue of any judicial or executive office which he may be holding.
- (iii) If an officer acts as arbitrator at the private request of the disputants, he shall accept no fees except as provided in rules under Chapter VI of the West Bengal Service Rules, Part I.
- (iv) If he acts by appointment of a Court of law, he may accept such fees as the Court may fix.

Note 2 : There is also no objection to an officer of the Directorate competing for any prize offered by a Municipality or preparing for it any designs or estimates, and to his receiving the award if he competes successfully.

Note 3 : An officer of the Directorate, called upon by a Court to act as a commission to give reliable information on certain technical points of Clause (ii) of Note 1 above. If he accepts the commission, he may retain such fees as are fixed by the court.

II. Publication of rules and notices.

155. Drafts of rules, regulations and notifications having the force of law and affecting the outside public should, before final issue under any Act, be published in the prescribed manner with a view to ascertaining whether any valid objections can be taken thereto. A similar course should be adopted in the case of rules of notifications affecting the outside public intended to be issued not under any Act or Regulation but as executive orders.

III. Anonymous communications

156. No anonymous communication regarding the conduct of any Government officer shall be acted upon without the permission of Government excepting so far as to endeavor to remove any apparently well-founded causes of complaint which do not affect the character of individuals. With the above exception, every complaint by or against any person in the department must be received and inquired into by his superior officer.

IV. Procedure in regard to law suits.

157. When any officer or subordinate in the department is personally sued in any civil court by parties claiming from him wages or money arising out of transactions in which he concerned only in his official capacity and bona fide on behalf of Government, it will be necessary that he shall defend the suit by pleading the Government should be made the defendant as the party really interested. But when the suit is for damages in respect of an alleged wrongful act of a Government officer, the party aggrieved may, as a general rule, bring the suit against such officer and it would be no defense for the officer sued to contend that Government

ought to be the defendant. The plaintiff may legally contend that he has a right to look to the party by whose act he has been aggrieved, whether he could or could not have sued that party's principle. The distinction is between suits on contracts and suits for wrongs. In cases of the latter kind, it will remain with government to determine whether it would be just and proper that the defense should be carried on at the expense of Government. The course should ordinarily be adopted only in cases where there is no reasonable doubt of the innocence of the accused.

158. An officer, receiving a subpoena to produce official documents in a Court of Law, should, provided the documents are specified, produce them to the Court unless they are unpublished official records relating to any affairs of the State, when he must refer to the officer at the Head of his department.

V. Security deposits.

159. (1) Cashiers, whether appointed permanently or temporarily, must furnish security but the post of cashier was abolished from all Divisions under the Irrigation and Waterways Directorate where the cash work is now done by accounts clerk working under the direction of the Divisional Accountant. The Accountant is responsible for the accounts only while the senior accounts clerk is responsible in the matter of cash chest, cash books and cheque books. The senior accountants clerk in charge of cash is required to furnish security, the amount being regulated according to circumstances and to local custom in each case, under sanction of Government.
(2) Zilladars, Tahsildars, Store-keepers, cash Sircars and Dafadars as well as Treasure Guards, Burkundazes, Chowkidars and other in charge of cash or stores are also required to furnish security deposits, the amount being regulated according to circumstances and to local custom in each case under the sanction of the Chief Engineer. With the special sanction of the Superintending Engineer in each case, half the security deposit may be paid down and the balance by installments of one-third of the pay.
(3) The Superintending Engineer of a Circle is also empowered to dispose of the question relating to a refund of a portion (not more than one-half) of the security deposit of a subordinate officer of 20 year's pensionable service or up wads.

VI. Stationery and forms.

160. (1) The supply of stationery is governed by the contingent rules as provided in the book of Finance Rules and of forms by the rules in the Forms Manual.
(2) The Chief Engineer, the Director, River Research Institute, West Bengal, the Superintending Engineers and the Executive Engineer, Damodar Canal Division, are authorized to submit direct indent for the supply of forms the Executive Engineers may submit indent direct for free Supply of P.W. accounts forms only and through the Superintending Engineers for free supply of other forms; the Revenue Officers are authorized to submit indents for free supply of forms through the Superintending Engineers.
161. Account of receipts and issues of stationery articles in all offices under the Directorate shall be maintained in the Bengal Executive Form No. 402. The recipient and issuer of stationery articles will put their initials in the columns provided for the purpose at the time of receipt and issue of stationery. At the same time the issuer will cancel the blank columns. The opening and closing balances will be struck monthly by the clerk in charge of stationery articles. The

stock of stationery will be verified half-yearly by a gazetted officer and a certificate of this effect together with any remarks as to the defect which may have been disclosed will be submitted to the Head of the office concerned.

VII. Destruction of Official records.

162. (1) A definite period after which records in the offices of the Executive Engineers and their subordinates may be destroyed under orders of the Executive Engineer is prescribed in Appendix 4. The following should, however, on no account, be destroyed:-
 - (i) Records connected with expenditure which is within the statute of limitation.
 - (ii) Records connected with claims to service and personal matters connected with persons in the service.
- (2) In regard to records not referred to in Appendix 4, the approval of the Accountant-General in the case of accounts records and of the Superintending Engineer in the case of other records should be obtained. Similar approval should be obtained in any case in which an Executive Engineer is in doubt as to whether a particular record should be destroyed.
- (3) The Chief Engineer and the Superintending Engineers are competent to sanction the destruction of all other records in their own and subordinate offices as may be considered useless, but the records of experiments and observations should on no account be destroyed.
- (4) Full details of all records destroyed should be maintained permanently in P.W.A Form No. 97 (Bengal Form No. 4876) in the office to which the records belong.

VIII. Recording of plans and drawings

163. An Executive Engineer must keep on record in his office the following plans, or such of them as are required in his Division:-
 - (i) Copies of all standard plans of Buildings
 - (ii) Complete plans, sections and elevations of every building under his charge as actually constructed, any departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.
 - (iii) Plans of roads under his charge showing the quarries whence metal is obtained.
 - (iv) Detailed drawings including foundations, where practicable, of all bridges and other works in the Division as actually constructed, any departures from sanctioned design being carefully noted. The boundaries of the ground attached to such works should be distinctly shown.

IX. General rules of office procedure.

164. No officer should correspond direct with an authority superior to the officer under whom he is immediately serving, or with the State Government or the Government of India, out of the regular course, except in a case of extreme emergency, in which case he must send copies of his communications to his immediate superior.
165. Letters containing proposals concerning other departments should so far as is needful, be accompanied by references to the opinion of the officer concerned (in the case of a building of the officer occupying it) and of the Head of the department on the spot.

166. (1) Whenever, in any matter connected with the rights or conditions of his service, a Government servant wishes to press a claim or to seek redress of a grievance, the proper course for him is to address his immediate official superior, or the Head of his office, or such other authority at the lowest level as is competent to deal with the matter. An appeal or representation to a higher authority must not be made unless the appropriate lower authority has already rejected the claim or refused relief or ignored or unduly delayed the disposal of the case. Representations to still higher authorities (e.g., those addressed to the Governor or to Ministers) must not be made unless all means of securing attention or redress from lower authorities may have been exhausted; even in such cases the representation must be submitted through the proper channel (i.e the Head of the office, etc. concerned). There will be no objection at that stage, but only at that stage to an advance copy of the representation being sent direct to a higher authority.

(2) If the Government servant persists in prematurely addressing the higher authorities, suitable disciplinary action should be taken against him.

(3) Any attempt by a Government servant to seek a decision on such issues in a court of law (even in cases where such a remedy is legally admissible) without first exhausting the normal official channels of redress, should also be regarded as contrary to official propriety and subversive of good discipline and may well justify the initiation of disciplinary action against the Government servant.

167. The instruction regarding office procedure to be followed in offices subordinate to the Irrigation and Waterways Directorate are embodied in appendix 5 and should be enforced in all offices subordinate to the Directorate.

X. Periodical returns.

168. With regard to periodical returns not prescribed by the Government of India, officers to whom such returns are submitted should institute, at convenient intervals of time, an examination into the necessity for each return, with a view to the discontinuance of any that may be found to be no longer necessary.

CHAPTER II - WORKS

A.- CLASSIFICATION OF OPERATIONS OF IRRIGATION AND WATERWAYS DEPARTMENT.

169. (1) Besides the primary classification of works expenditure into two broad classes, namely,:-

(i) "Original Works" which term stands for the departmental budget heads "Works" and "Extensions and improvements", and

(ii) "Maintenance and repairs",

the Irrigation projects or works, which include Navigation, Embankment, Drainage and Water Storage Works also, are susceptible to a different method of classification according as the projects are considered to be commercial or non- commercial.

(2) Special rules governing classification of Irrigation projects as commercial or non-commercial and their transfer from one category to the other, rules for determining what expenditure thereof should be chargeable to capital or revenue, and the procedure for

preparation of their completion reports, etc. are contained in Appendix 6 attached hereto.

B – ADMINISTRATIVE APPROVAL AND TECHNICAL SANCTION.

170. There are four main stages in the project for a work, namely, administrative approval, expenditure sanction technical sanction, and appropriation or re-appropriation of funds.

I. - Administrative Approval.

171. (1) For every work including repairs in some cases initiated by, or connected with, the requirements of a department, it is first necessary to obtain the concurrence of the department concerned to the proposals. The formal acceptance by the department concerned is termed "administrative approval" of the work, and is, in effect, an order to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work. Such approval should not, however, be accorded until the professional authorities have intimated that the proposals are structurally sound and that the preliminary estimate is sufficiently correct for the purpose. In the case of works required to meet the administrative needs of the Irrigation and Waterways Department, the administrative approval should be accorded in that Department.

(2) No administrative approval is ordinarily necessary in respect of works chargeable to repairs, which should be executed according to procedure indicated in relevant paragraphs of this Chapter hereinafter provided. The works of construction of retired lines of embankments, construction of approach and outfall channels of sluices, etc., and such other works as may be specially directed by Government by executive orders, would, however, require administrative approval of the competent authority, although the costs of such works may be chargeable to grants under "Maintenance and Repairs".

172. Application for administrative approval should be submitted to the authority competent to accord it accompanied by a preliminary report, by an approximate estimate and by such preliminary plans, information as to the site and other details as may be necessary fully to elucidate the proposals and the reasons therefore. The approximate estimate and preliminary plans should be obtained from the Irrigation and Waterways Directorate, when the work is proposed to be carried out through that Directorate. If, however, the work is not likely to cost more than Rs. 10,000, detailed plans and estimates may be prepared in the first instance and submitted to the authority competent to accord administrative approval.

173. This procedure will also apply to modifications of the proposals originally approved if likely to necessitate eventual submission of a revised estimate, to material deviations from the original proposals even though the cost of the same may possibly be covered by savings on other items, and to cases where the detailed estimates, when prepared, exceed the amount administratively approved, by more than 10 per cent. In these cases, as also in cases in which it becomes apparent, during the execution of the work, that the amount administratively approved will be exceeded by more than 10 per cent, owing to increase of rates or other causes the revised administrative approval of competent authority must be obtained to the increased expenditure without delay, and in the case of modifications during construction, without awaiting the preparation of a detailed supplementary or revised estimate.

174. In the case of works required not for a particular department but in the interests of the general public, e.g. communications, irrigation works and miscellaneous improvements, preliminary designs and estimates should be submitted for scrutiny by and approval of the Administrative

Department concerned before a detailed estimate is prepared for the purpose of technical sanction.

II.- Expenditure Sanction

175. Expenditure sanction means the concurrence of the Government to the expenditure proposed in cases where this is necessary. In all other cases the act of appropriation or re-appropriation of funds will operate as sanction to the expenditure concerned. The duty of obtaining expenditure sanction, where necessary, rests with the department requiring the work.

III. -Technical Sanction

176. For every work proposed to be carried out a properly detailed estimate must be prepared for the sanction of competent authority. This sanction is known as the technical sanction to the estimate. Such sanction can only be accorded in respect of works to be executed through the Irrigation and Waterways Department by officers of that Department competent to do so.

Note – It is not essential that expenditure sanction should invariably be obtained before technical sanction is given; but until funds for the work have actually been allotted or promised by competent authority, a Divisional Officer cannot be required, except by his departmental superiors, to prepare the detailed plans and estimates for the purpose of technical sanction.

IV.- Appropriation and re-appropriation

177. Appropriation or re-appropriation represents the allotment of a particular sum of money to meet expenditure on a specified object; it is operative only for the official year for which it is made.

V. - Commencement of work

178. No work shall be commenced or liability incurred in connection with it until administrative approval has been obtained, a properly detailed design and estimate have been sanctioned, expenditure sanction has been accorded, allotment of funds made and orders for its commencement issued in writing by competent authority. Provision in the Budget Estimate for expenditure on a work conveys no authority for the commencement of outlay.

179. Executive Engineer may incur expenditure up to a limit of Rs. 50 in anticipation of sanction and allotment of funds on preliminary works, such as surveying land, digging trial pits, etc., in connection with the preparation of projects called for by competent authority, provided a requisition is sent at once to the civil officer concerned for an allotment of funds from the Irrigation and Waterways Department grant at his disposal. In any case where the civil officers are unable to allot funds an application for funds should be submitted to Government through the Chief Engineer.

C – REQUISITIONS BY CIVIL OFFICERS

180. (1) Officers of the Irrigation and Waterways Directorate are responsible for proposing schemes for the proper drainage of the country to which their irrigation operations extend, irrespective of whether the necessity for drainage arises from canal works or other causes and should give assistance to the civil authorities in connection with any drainage which the latter may propose.

(2) When a district officer considers that a tract of land (outside municipal limits) requires drainage, he should communicate his views to the Executive Engineer of the Irrigation

and Waterways Directorate and request him to examine the proposal. The Executive Engineer shall examine the proposal, discuss it with the district officer and if required, shall draw up a report on the causes of flooding, means by which relief can be afforded, the expediency of the scheme and approximate estimated cost. Detailed estimates need not be prepared at this stage. The executive Engineer's report should be forwarded to the district officer who shall, if he considers that the scheme should be proceeded with, forward it with his opinion to the Commissioner for consideration. The Commissioner shall send on the report with his opinion to the Superintending Engineer. If the Commissioner and the Superintending Engineer agree that the execution of the Project is inadvisable, the scheme should be returned to the Commissioner for necessary orders. If the Commissioner and the Superintending Engineer agree that the scheme is advisable, the latter will return it to the Executive Engineer for preparing a detailed estimate if the probable cost is within the superintending or the Chief Engineer's powers of sanction. In all other cases the Superintending Engineer shall submit the scheme for the orders of Government through the Chief Engineer.

181. (1) Whenever in the interest of the public it shall appear to the Collector that any embankment or water course should be taken charge of and maintained by Government, that any embankment or obstruction to drainage of any tract of land should be removed, that any new embankment sluice or water course should be made, that any road interfering with the drainage of any tract of land should be altered, or that any water course under or through such road should be constructed, he shall cause to be prepared estimates of the cost of such works with such plans and specifications of the same as may be required.

(2) When called upon to do so by the collector the Executive Engineer of the division concerned shall prepare necessary plans, specification and estimate in respect of any of the aforesaid work or in respect of any other work or repairs which the collector may requisition under the Bengal Embankment Act, 1882 and shall submit them to the Collector for taking further action in accordance with the provisions of the said Act.

(3) Before transmission to the Collector all estimate shall be countersigned by the Superintending Engineer in token of his approval and all estimates, specifications and plans for new works costing more than Rs. 2,500 in each case shall be approved by the Chief Engineer.

(4) The Collector shall first obtain in each case the written opinion of the Superintending Engineer on any work proposed to be executed under the Act, which the latter shall furnish on the requisition of the Collector and then submit his proposal along with the opinion of the Superintending Engineer to the commissioner for disposal. The Commissioner may either record an order refusing to support the proposal or may forward the report with his remarks to the Government for consideration and orders.

(5) No new work envisaged in the foregoing paragraphs shall be done or executed unless emergency demands otherwise before Government have considered it and issued orders by a notification in the Official Gazette that the proposed act or the proposed work or any modification thereof should be done or executed.

(6) When it appears likely that the ordinary procedure under the Act would be attended with grave and imminent danger to life and property and proceedings are taken by the Collector, under section 25 of the Act, or by the Engineer, under section 29, for immediate execution of such work, the Collector shall make an immediate report to the Commissioner and forward a copy thereof to the Superintending Engineer. In such cases the Commissioner shall lose no time in submitting a copy of the said report, with his opinion thereon, for the orders of Government.

D – PREPARATION OF PROJECTS

[Note - Throughout this section the term "Irrigation Project" or "Irrigation Work" shall be held to include also navigation, embankment, drainage and water-storage projects or works.]

I. – General (applicable to both original and repair works)

182. The papers to be submitted with the project for a work will consist of a report, a specification and a detailed statement of measurements, quantities and rates and plans with an abstract showing the total estimated cost of each item. These documents together form what is called "the estimate". In the case of a project consisting of several works the report may be a single document for all the works and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together. In the case of estimates for "Repairs and Maintenance", only the specification and the detailed statement of measurements and quantities with the abstracts will ordinarily be required. The report should state in clear terms the object to be gained by the execution of the work estimated for, and explain any peculiarities which require elucidation, including where necessary the reasons for the adoption of the estimated project or design in preference to others. Where necessary drawing showing the proposals should accompany the "estimate" and should be in sufficient detail to enable the entries in the estimate to be followed.
183. Such details as are obtainable regarding land required for the project, for which compensation must be paid, should be given.
184. The statement of detailed measurements following the specification will include the measurements of land, approximate or detailed as the case may be, for which compensation will have to be paid, the area of each description of land being separately shown.
185. (1) To facilitate the preparation of estimate as also to serve as a guide in settling rates in connection with contract agreements, a schedule of rates for each kind of work commonly executed should be maintained in each division, which must be revised and kept up-to-date. Reprinting of revised schedule of rates in the Division may, however, be made once in every five years.
(2) The schedule of rates should be prepared on the basis of the rates prevailing in each locality and necessary analysis of the rates for each description of work and for the varying conditions thereof should, so far as may be practicable, be recorded.
(3) The rates entered in estimates should generally agree with the scheduled rates but, where from any cause, these are not considered sufficient, a detailed statement must be given in the report explaining the manner in which the rate used in the estimate is arrived at.
186. Fractions of a rupee should be omitted in showing the total cost of each kind of work in the abstract of the estimate and miscellaneous petty works may be entered in the estimate without measurements, the estimated cost along being given as a lump sum.
187. The abstract of the estimate may, under instructions of the superintending Engineer, be framed to show merely the quantity and cost of each completed item of artificer's work, e.g., brickwork, etc., or it may be framed to show the cost of labour and materials separately. The adoption of either form of abstract should be determined with reference to the mode in which it is proposed to carry on the work. If it is proposed to contract for the completed item of

artificer's work, such as masonry, etc., then the first-mentioned form of abstract will suffice; if it is intended to purchase or procure material and to employ labour for construction separately, then the second form of abstract will admit of a closer, easier and earlier check on the outlay and it will therefore be preferable.

188. Estimates should include in addition to the usual charge of 5 per cent, for unforeseen contingencies, all incidental expenditure which can be foreseen, such as compensation for or cost of land, sheds for workmen and stores, etc. The provision for contingencies may not be diverted (by the Executive Engineer) to any new work or repair which is not provided for in the estimate and of which the cost exceeds Rs. 2,500 without the sanction of the Superintending Engineer.
189. Estimate for works, on which it is intended to use free labour, will provide for the full market value of the work to be done, but a note of the reduction, if any, to be effected thereby should be made at the foot of the abstract of the estimate.
190. (1) In the case of all Irrigation Works (original and repairs) excepting works on any large irrigation project which may constitute the sole charge of one or more Superintending Engineers, and works on project for which capital account is not kept, when executed by the Irrigation and Waterways Directorate on their own behalf or on behalf of the other State Governments in India or other departments of the Government of West Bengal at their cost, and in the case of non-government works in general, the estimates should ordinarily include 21½ per cent. on the estimates of works outlay for establishment, 1½ per cent. for tools and plants and 1 per cent. for audit and accounts.
- (2) The provision for establishment and tools and plant in the case of works on any large irrigation project constituting the sole charge of one or more Superintending Engineers should be made to cover actual anticipated charges on account of superintending Engineer's and other establishments plus a suitable charge on account of the cost of the Chief Engineer's establishment and the usual 1 per cent. on the estimates of works outlay for audit and accounts, as also the actual anticipated cost of tools and plant.
- (3) Unless otherwise directed, no provision for establishment and tools and plant need be made in the estimates for any Irrigation Work for which capital account is not kept, subject, however, to the condition that in the case of large surveys for new irrigation projects the estimates should provide only for a charge of 5 per cent. on the cost of special establishment to cover supervision charges thereon.
191. In the case of works which are intended to be executed in the neighbourhood of any fort or cantonment the matter should in the first instance be referred to the local Military Works Officer for an expression of his opinion from a military point of view, and then submitted to the Government of India, Ministry of Defence, for concurrence and when such concurrence has been obtained no deviation is permissible without previous reference to that Government.
192. Rules regarding Zones of Defensive Works will be found in Army Regulations, India. Special attention is drawn to the restrictions on the construction of buildings, alteration of ground level and collection of materials in such Zones, and to the provision of the transfer of State land in such Zones without the sanction of the Government of India.

**II. – Special rules for original works comprising departmental heads
“Works” and “Extensions Improvements”**

(a) Canal Projects

193. (1) In case of all proposals for large irrigation projects or proposals for alterations to existing systems of irrigation or drainage, the opinion of the officers of the Civil Department whose districts are concerned should be obtained and submitted with the proposals for sanction by the competent authority. In the event of difference of opinion between the district officers and the officers of the Irrigation and Waterways Directorate, the case must be submitted to Government for orders even when the officers of the Directorate are otherwise competent to sanction the proposals.

(2) The district officer should state his views generally of the desirability or necessity of the scheme and consider the nature of the soil, the adequacy of bridges and other communications and where involved, the agricultural aspect of the proposals and the probable demand for and growth of irrigation. He should also examine the financial aspect of the scheme and the forecast of revenues, taking care to discriminate between schemes which seem fairly chargeable to local bodies or to the estates which will benefit from the works, and those which should be undertaken by Government. Where it is considered that a share of the cost should be borne by Government, the proportion to be borne should be stated.

194. The preliminary operations, including the surveys, both of alignments and soil, with trial borings where necessary, should be completed, under the orders of competent authority, as far as possible before the project is submitted.

195. The preliminary investigation should be limited to the collection, by inspection, preliminary field work and enquiry, of the data required for arriving at an approximate estimate of cost and at a decision whether the project is likely to be feasible and should be further investigated with a view to its eventual execution. The report on the preliminary investigation should include a general description of the proposed work and an approximate estimate of the cost of the project and if the complete investigation of the project is recommended a general description of the lines of the investigations to be made with an estimate of their cost. The report where necessary, should also particularly deal with the point regarding amount of water available with reference to the possible claims of other State to the interests of existing irrigation under the source proposed to be tapped and to the rights of other riparian owners of lands irrigated lower down. The report should also contain a recommendation as to the suitability of the existing enactments under the scheme, when matured, should be taken up.

196. (1) Every project for an irrigation work submitted to the Government should contain a full report as to the rainfall and depth of spring level in the tract affected, the sources of existing irrigation and the means of drainage proposed, if such are necessary. The chief marts for the agricultural produce of the district, as well as the existing trade routes and railways, should be enumerated. The opinion of the local revenue officers should also be given as to the desirability or necessary of the projected work, the fairness of the water rates proposed, and the probability of the anticipated financial results being realised.

(2) The report should give a detailed description of the proposed works including the sources from which the supply of water is to be drawn, the quantity of water available at

different periods of the year and the quantity it is proposed to utilise; also the character of the sediment brought down whether likely to fertilize or the reverse, the area of land commanded, the average area usually cultivated, and the area probably irrigable; the lengths of main channels and distributaries and if navigation be also contemplated, the length of the navigable portion.

- (3) The reasons for the adoption of the particular scheme recommended in preference to any other and the basis on which the alignments of channels and other portions of the designs have been projected, with a careful analysis of any engineering questions involved, should be fully discussed in the report.
- (4) The report should also deal with the question of labour and the sources from where it is obtainable, the probable effects of the operations on the existing rates, the localities from where materials can be obtained and the facilities for manufacture. The method proposed for carrying out the work should be described with particular reference to such matters as the extent to which it is intended to use mechanical appliances to employ manual labour, to give out work to large contractors, or to resort to the agency of departmental labour or petty contractors. The number of circles and divisions into which the work is to be divided and the time likely to be occupied in construction should be stated, where necessary.

197. (1) The complete estimates for a project should include indirect as well as direct charges. The main headings are as follows:-

Direct charges ..

- 1. Works;
- 2. Establishment including provisions for leave and pensionary charges;
- 3. Tools and plant (ordinary).

Indirect charges ..

- 1. Capitalisation of abatement of land revenue on area occupied by works
- 2. Provision for audit and accounts establishment.

(2) The items included under the head "works" should be classified under the following service and detailed heads prescribed in Statements B and C of Appendix 2 to the Central Public Works Account Code, namely :-

Service heads :-

- (a) Head works.
- (b) Main Canal and Branches.
- (c) Distributaries.
- (d) Drainage and Protective Works.
- (e) Water Courses.
- (f) Special Tools and Plant.
- (f) Losses on stock.

Detailed heads :-

- (a) Preliminary expenses (Surveys and Preliminary investigations).
- (b) Land.

- (c) Works.
 - C1-Regulators,
 - C2-Falls,
 - C3-River and Hill Torrent Works,
 - C4-Other cross drainage works,
 - C5-Bridges,
 - C6-Escapes,
 - C7-Mills, i.e., water-power plants, and
 - C8-Earthwork with boundary and service roads as are not separately provided for.
- (d) Navigation.
- (e) Buildings excluding building for water power plants included under the head Mills in (c)
- (f) Plantation.
- (g) Tanks and Reservoirs.
- (h) Miscellaneous include works such as experiments, distance marks, boundary pillars, etc.
- (i) Maintenance prior to the opening of the revenue account of the project on the section concerned.

An Irrigation project or scheme should ordinarily deal with all the various items listed above for easy reference and for checking up whether these have been included or considered, before it is finally submitted for Government approval.

Note.- The service heads "Water courses" and "Special Tools and Plant" and the detailed head "maintenance" will not appear in the case of original works classified under the departmental head "Extensions and improvements".

- 198. The cost of surveys, including expenditure incurred prior to the submission of the project, should be included in the estimate, which should also provide for charges on account of establishments, tools and plant, and audit and accounts according to rules laid down in paragraph 190.
- 199. Charges on account of capitalisation of land revenue and provision for leave and pension allowances in the project estimate should, where necessary, be calculated at rates for the time being in force.

(b) Water-storage projects

- 200. The report and estimate for a water-storage project should, in addition to the information specified in paragraphs 196 to 199 give the area of the tank and contents when full, the area of land commanded and irrigable, the length of the dam, its maximum height, materials of which it is proposed to construct it, form, etc., length of surplus weir or weirs, and the mode in which the water is to be let off for irrigation. The questions of the available water-supply, number of times the reservoir will probably fill during the year, rainfall and proportion flowing off the catchment, character of soil and general slopes of the country, loss by evaporation and absorption, quality of the water, etc., should be fully dealt with, as well as the quantity of flood-water for which provision must be made, and the waterway of escape weirs.

(c) Embankment projects

201. In the case of new lines of river embankments it is necessary that the report should show clearly the financial responsibilities of Government in connection therewith and the manner in which it is proposed that the outlay shall be recovered.

(d) Building Projects

202. (1) Preparation of building estimates should be based on type plans where such plans have been approved for any class of building.

(2) Before preparation of estimates of all buildings of importance, line plans and elevation of design of the proposed building and other questions requiring expert advice may be referred to the Government Architect by the Superintending Engineer, when considered necessary, in order to benefit by his professional advice to the fullest extent.

(c) Road Projects

203. Projects for construction of new roads should be accompanied by the following plans:-

- (i) An index map.
- (ii) A detailed survey and longitudinal section.
- (iii) Sheets of transverse sections.
- (iv) Drawings of all the masonry, iron or timber works in the order in which they occur in the line.

(f) Projects affecting other States

204. (1) If the construction of a proposed work is likely to affect the interest of any other State, the fact should invariably be brought to notice of Government when submitting the estimate for it.

(2) The territory of any other state shall not be entered upon for survey or other purposes without the previous sanction of the State concerned which shall be applied for in time through Government in the Irrigation and Waterways Department.

III.-Special Rules for Repair Works

205. Repairs may be divided into two classes; namely:-'Ordinary' and 'Special'. Ordinary repairs include-

- (i) those which as a matter of regulation are carried out periodically through annual repairs estimates and which are usually of the same quantity from time to time, such as painting and whitewashing of a building, or a new coating of metal on a road, or any operation carried out normally year to year in respect of Irrigation works to maintain them in proper order, and
- (ii) such other occasional and petty repairs as become necessary from time to time, which may have to be carried out between the times of periodical repairs, or through annual repairs estimates at the time of periodical repairs if found convenient.

Special repairs include repair works which are neither periodical nor petty, nor frequent such as re-roofing a building, renewal of flooring of a building, new painting of a road, repairing of breaches caused by abnormal floods or other unforeseen circumstances, etc.

206. A separate detailed estimate should be prepared and sanctioned by competent authority for the maintenance of each work, or of each class of building in each division or subdivision, or of a portion of a work or group of works, so that by recording the total outlay in the principal accounts against each estimate year after year useful comparison can be the maintenance of each particular set of buildings or works.
207. Repairs estimates should provide for the removal of all rubbish which may have accumulated filling in unsightly pits, etc., round the buildings all works establishment employed specially on the work, and under separate sub heads all watchmen sanctioned by competent authority for the care of vacant buildings, guarding works, working sluices, etc. The annual repair estimates should also include provision for municipal or other taxes when payable by Government.
208. (1) The working year for all annual maintenance and repair works will end on the 30th June each year. Sanction to an ordinary repair estimate lapses with the close of the working year, i.e., on the 30th June each year. If, however, inconvenience arises in any exceptional case from the stoppage of the work on that date, the repairs may be carried on to completion, the expenditure after that date being treated as expenditure against a fresh repair estimate for the next working year.
(2) Estimates for special repairs shall remain current till the completion of repairs in the same manner as estimates for original works.
209. In case of urgency, the superintending Engineer may authorize the commencement of periodical repairs in anticipation of the formal sanction to the estimate; but in such cases an approximate sum must be fixed, to the expenditure of which sanction is provisionally given, and the Executive Engineer will be responsible for the regular estimate to be sanctioned or submitted for sanction to the competent authority, as the case may be, at the earliest possible date.
210. In the case of all descriptions of work, for the renewal of which any specific period of time has been fixed, the estimate for its repair should show the date when such item of work was last executed.
211. To facilitate the preparation of estimates and bills for periodical repairs etc., to buildings borne on the books of the Irrigation and Waterways Directorate, a standard measurement book should be prepared according to rules laid down in Appendix 7 and maintained in the office of each executive Engineer showing the detailed measurements of each kind of repair which is usually subject to renewal in each work under his charge.
212. Unless metal is to be obtained by purchase or contract with delivery on the road, the estimate should show the proposed cost, divided under "Cost of collection" and "Carriage", if the metal is to be manufactured, the probable outlay on each sub-head of the operation should be shown distinct from "Carriage".
213. (1) In the case of metalled roads the repair operations will include-
 - (i) collection of metal;
 - (ii) spreading and consolidation of metal including making up the unmetalled portions of the road to the proper level;
 - (iii) ordinary maintenance, either by maintenance gang or other establishment;

- (iv) repair of bridges;
- (v) repair of buildings and other works pertaining to the road.

(2) It should be the endeavour to spread the periodical renewals of metal over a series of year according to the period to which the surface is found to last so that equal portions may as far as possible be renewed every year.

E.-CONTRACTS **I.-General**

214. (1) The recognized systems for carrying out work, otherwise than by the employment of daily labour, are "Piece work" and "Contract work". Piece work is that for which only a rate is agreed upon without reference to the total quantity of work to be done or the quantity of work to be done within a given period. The system is not now followed in the Irrigation and Waterways Directorate.

(2) The term "contract", as used in these rules, does not include agreements for the execution of work by piece work, nor does it include mere ordinary purchase of materials or stores. All other works done under agreement is termed "Contract work", and in agreements for such work, which should invariably be in writing, there should generally be a stipulation as to the quantity of work to be done, and the time within which it is to be completed.

(3) In case of petty works valued up to Rs. 2,000 each or valued to any higher limit under specific orders of Government for works pertaining to a particular project, the procedure is further simplified and works may be undertaken by officers of the Irrigation and Waterways Directorate on "Work Order" system under which the contract may be executed in simple "Work Order" agreement form prescribed by Government, viz., Bengal Form No. 2928.

*Note.-*In case of a "contract work" where there is a stipulation as to the time within which it is to be completed, the date of completion should be taken as the date on which the contractor finishes all the work covered by his contract.

215. (1) "Contracts" may be of three kinds, viz., Lump sum, schedule and a combination of these two.

(2) In a Lump sum contract, the contractor engages to execute the work with all its contingencies for a fixed sum.

(3) Schedule contracts are those in which the contractor undertakes to execute the work at fixed rates, the sum he is to receive depending on the quantities and kind of work done or material supplied.

(4) The third kind of contract is a combination of sub-paragraphs (2) and (3). Thus, a fixed sum is proposed for the completion of the work as specified and a schedule of rates is agreed upon by which to regulate the price to be paid or to be deducted for additions or alterations.

216. (1) A list of approved contractors shall be maintained in the Irrigation and Waterways Directorate for carrying out works through those contractors within the specified financial limits. The list shall be divided into four classes. Enlistment of contractors in each class shall be made and the area of operation defined in each case as well as the

financial limit up to which each class may be entrusted with the execution of works fixed according to principles laid down in Appendix 8.

- (2) The list will not be operative in cases of works of repairs to dredgers, launches, etc., and to repairs to special tools and plants, as well as in cases of purchase, supply and carriage of materials for which tenders should invariably be invited, as necessary from non-enlisted firms, contractors and suppliers working in that line.
- (3) Lists of approved contractors once published shall continue to operate till amended. Subsequent vacancies in the lists as may occur for any reason what soever, will ordinarily be filled up by issue of supplementary lists drawn up under the same principles as laid down in the said appendix. The enlisted contractors may be removed, blacklisted, banned or suspended in terms of the rules also laid down therein.
- (4) Any officer (gazetted or non-gazetted) who has the power to accept or to recommend the acceptance of tenders must record the fact of his relationship with contractors, partners or directors of contracting firms included in the register of approved contractors maintained in his office and report the fact to his superior officer to enable him to place the information on record in his office also. While accepting a tender from a contracting firm and/or in performing duties of supervision and measurements of works done by such firm the officer so related to the said firm must also immediately submit a report of the fact to his superior officer.

217. (1) Original works up to Rs. 5,000 and repair works up to an equivalent sum in case of earthworks or up to Rs. 2,000 in case of other works may at the discretion of the Executive Engineer and for reasons to be recorded in writing, be distributed to contractors in the approved lists without calling for tenders. But tenders should always be invited whenever there is sufficient time for such procedure.

- (2) In all other cases for any work up to a limit of Rs. 1 (one) lakh, competitive tenders shall be called for and the tenders shall be confined to the enlisted contractors of the appropriate class and area for such works, and the lowest tender of the contractor of the appropriate class shall be accepted by the competent authority. Every case in which a tender higher than the lowest is recommended for acceptance shall come up to Government for orders.
- (3) Single tender should not ordinarily be accepted without calling for fresh tenders. Where in spite of that, a single tender is again received, that tender may be accepted without reference to Government provided the rates do not exceed the estimated or the scheduled rates beyond 5 per cent. In urgent cases when delay may endanger life and property of people single tender may, at the discretion of the officer competent to accept the tender, be accepted without calling for fresh tender provided that a report thereof should be submitted to Government through proper channel subsequently with proper justification for such action. All other cases of single tenders should be referred to Government for order. The term "Single tender" in this paragraph means "Single valid tender".

218. (1) Tenders for works of constructing buildings of the Irrigation and Waterways Department in the northern part of the State of West Bengal may be called for also from the contractors enlisted in appropriate classes under the Works and Buildings Department of this Government, when it is anticipated that response from the contractors enlisted under the Irrigation and Waterways Department will not be sufficient for a reasonable competition for such works.

(2) Enlisted plumbing of proper class and area under the Health and the Works and Buildings Departments are also permitted to participate in the tenders for plumbing works under the Irrigation and Waterways Department as and when called for.

219. (1) Open competitive tenders shall be called for from the public whenever the estimated cost of works proposed for execution by the Directorate exceeds Rs. 1 lakh or in cases of purchases, supply and or carriage of materials exceeds Rs. 20,000 in each case. The enlisted contractors in classes I and II shall be eligible to submit tenders in such cases. The enlisted contractors in class III or IV may also form a combination of the appropriate number and such a combine will become a new firm and will be able to submit tender for such works.

(2) The lowest tender for such works shall be accepted as a rule by the competent authority. If for any reason, economical or otherwise, the lowest tender is not accepted reference shall be made to Government for orders as to which of the contractors the work should be given.

Note.- By the term "combination of the appropriate number" it is intended that the contractors in lower classes should form combination among themselves in such a way that the aggregate value in terms of the financial limits of the contractors forming the combination should at least be equal to the value of the work tendered for.

220. (1) When a big work worth above Rs. 1 (one) lakh in value has to be divided into component parts each below Rs. 1 lakh in value for the sake of expedition in execution of the work or for other administrative reasons, the tender for each section should be treated as part of the tender for the whole work and should accordingly be invited in the open market and accepted as such according to rules governing open tenders.

(2) In splitting up a big work into component parts the following conditions should be carefully observed:-

(a) The primary consideration governing splitting up shall be expedition in execution of the work concerned consistent with economy and efficiency.

(b) When splitting up is not justified on condition (a) above, such a course shall not be resorted to for the purpose of evading the financial powers of the officer distributing the work.

(c) Care should be taken to see that splitting up does not technically damage the value of the work as a whole and where such a possibility exists, the work shall not be split up into smaller segments.

221. (1) Once the tenders are opened, no tenderer should be allowed to offer fresh quotations unless each of the tenderers is given equal opportunity. In case where the latter step is taken, if time permits, fresh tenders may be invited so as to leave no room for any complaint or grievance whatsoever.

(2) When the rates quoted in response to invitation of competitive tenders are considered high and fresh invitation of tenders cannot be taken recourse to either for want of time or because of no likelihood of getting more favourable rates and negotiations with contractors are considered necessary for obtaining rates lower than those received in response to the invitation of competitive tenders, negotiations should be made with all the contractors who quoted rates in response to the invitation of tenders, and not with the lowest tenderer alone.

222. All contracts when finally settled in connection with works undertaken by the Irrigation and Waterways Directorate shall be executed in one or other of the following forms:-

- (i) For petty works costing Rs. 2,000 or Bengal Form No. 2928 less each, when executed under the "Work Order" system.
- (ii) For other original and repair works .. Bengal Form No. 2911.
- (iii) For Supply of materials .. Bengal Form No. 2908.

223. Contractors should be charged fees for contract forms at the following rates:-

- (1) Bengal Form No: 2908-
 - (a) For tenders of value up to Rs. 1,000-the contractor shall be charged in each case for the number of printed forms used by him at Re. 1 each form.
 - (b) For tenders of value above Rs. 1,000-the contractor shall be charged for two copies of forms in each case at Rs. 2 each form.
- (2) Bengal Form No. 2911-
 - (a) For works of value up to Rs. 10,000 at Re. 1 each form.
 - (b) For works of value above Rs. 10,000 and up to Rs. 50,000 at Rs. 3 each form.
 - (c) For works of value above Rs. 50,000 at Rs. 5 each form.
- (3) The Bengal Form No. 2928, which is used only in connection with petty works executed under the "Work Order" system is supplied free of cost.

II.- Contract documents

224. Whenever a work other than a petty work to be executed under the "Work Order" system is proposed to be given out on contract, the Executive Engineer must prepare "Contract documents" to include:-

- (i) a complete set of drawings showing the general dimensions of the proposed work, and so far as necessary, details of the various parts;
- (ii) a complete specification of the work to be done and of the materials to be used, unless reference can be made to some standard specification;
- (iii) a schedule of the quantities of the various description of work;
- (iv) a set of "conditions of contracts" to be compiled with as embodied in one or other of the prescribed forms in which the contract shall be finally executed.

Note. - As a remedial measure against tendering high rates by contractors and the acceptance thereof, the estimates and tenders of the departmental works should invariably be restricted to the Irrigation and Waterways Department schedule of rates of the area concerned in respect of unit and rate as well as of description of the items of work.

225. If the amount of the tender is likely to be beyond the Executive Engineer's power of acceptance, or to be of an unusual character he should, before inviting tenders, submit the contract documents to the Superintending Engineer for his approval or remarks, together with a copy of the proposed advertisement for tenders, and the form in which tenders are to be submitted. If the amount of tender is likely to exceed the Superintending Engineer's power of acceptance, or to be of a very special nature, that officer should, in like manner, submit the contract documents to the Chief Engineer for approval.

III.-Tender

226. Tender, which should always be sealed, should be invited in the most open and public manner, whether by advertisement in local newspapers, or by notice in English and vernacular posted in public places. In the case where open tender has got to be called for from the public under existing rules, the tender must be invited by advertisement in important newspapers through the Home (Publicity) Department of Government. The tenderers shall have free access to the contract documents. The notice should in all cases state-

- (1) the place where and the time when the contract documents can be seen, and the blank forms of tender obtained; also the amount to be paid for such forms of tender;
- (2) the place where, the date on which and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of first advertisement or notice);
- (3) the amount of earnest money to accompany the tender and the amount and nature of the security deposit required in the case of the accepted tender;
- (4) with whom or what authority the acceptance of the tender will rest. Authority should always be reserved to reject any or all of the tenders so received without the assignment of any reason, and this should be expressly stated in the advertisement or notice.

227. All advertisements or notices of tender should be drawn up in the prescribed form (Bengal Form No. 2914), and all tenders should be submitted by the contractors in either or the prescribed forms (Bengal Form No. 2908 and No. 2911) as the case may be, except that in respect of petty work to be executed under the "Work Order" system tenders may be submitted in plain papers, and the contractor whose tender for petty work is approved for acceptance will only be required to execute agreement in the "Work Order" form, i.e., in Bengal Form No. 2928.

228. At the advertised time and place, all tenders received for the same contract should be opened by the Executive Engineer or other officer in person, in the presence of such intending contractors or their agents as may choose to attend. The time interval to be given between the date of first notice inviting tenders and the date of opening thereof shall be as follows:-

- (a) For works valued above Rs. 1 lakh-At least one month.
- (b) For works valued up to Rs. 1 lakh (The officer accepting the tender may, in urgent cases for reasons to be duly recorded, invited short notice tender, but in no case the interval shall be less than a week).-Normally not less than two weeks.
- (c) For works declared emergent by Government-Bids may be held or tenders called for from the contractors readily available in as short a time as possible.

229. As a rule, no tender for the execution of works of any description should be received unless accompanied by the deposit of each, as earnest money, to the extent which has been notified as necessary by the Executive Engineer or other officer in the tender notice subject to the following principles:-

(i) Each enlisted contractor may deposit immediately a fixed permanent security, as detailed below, against which he will be eligible to submit tenders in all cases other than open tender cases for any number of works within his class without having to deposit the earnest money as before along with each individual tender.

Class.	Financial limit of each contract	Amount of Fixed Security.
1	2	3 Rs.
I	For contracts each above Rs. 50,000 and up to Rs. 1 lakh ..	5,000
II	For contracts each above Rs. 25,000 and up to Rs. 50,000 ..	2,500
III	For contracts each above Rs. 10,000 and up to Rs. 25,000 ..	1,250
IV	For contracts each up to Rs. 10,000 ..	500

(ii) In cases of open tenders for each contract work costing more than the financial limits up to which enlisted contractors are alone eligible to tender, an earnest money amounting to 2 per cent of the estimated value of the work for which tender has been called for, will have to be deposited by all the tenders whether they are (a) enlisted contractors quoting for open tenders individually or as a combined unit under paragraph 219 or (b) the public.

(iii) The tenderer in open tenders whose tender is approved acceptance shall, within 7 days of the receipt of an intimation to the effect sent to him by registered post, deposit an additional sum which together with the 2 per cent. of the earnest money, will amount to 5 per cent. of the cost as per tendered rates of the works for which the tender is to be accepted. Failing the deposit of this additional sum within the period specified above, the earnest money shall forthwith stand forfeited to Government and the letter of approval of the tender will be considered as automatically cancelled.

(iv) In cases of tenders for works up to the limits for which enlisted contractors alone are eligible, earnest money at 5 per cent. of the estimated value of the work tendered for shall have to be deposited by those tenderers who have not deposited the fixed securities as detailed in sub-paragraph (i) above.

Note.- Payment of earnest money and security deposit by contractors is not required in cases of contracts executed in Bengal Form No. 2928.

230. All officers of the Directorate calling for tenders and receiving earnest money against tenders received should see that the earnest money of the unsuccessful tenderers is refunded as early as possible. The earnest money of all the tenderers other than the three lowest tenderers in each case should be refunded immediately after the comparative statement has been prepared and checked.

231. Further security should be taken for the due fulfillment of a contract in accordance with the following rules in all cases other than in cases where petty works are distributed on "Work Order" form-

- (a) In respect of the successful tenderers amongst the enlisted contractors who have deposited fixed permanent securities under rules in paragraph 220 (i), a subsequent security amounting to a total of 10 per cent. of the value of work actually done shall be deducted from the progressive bills at 10 per cent. of each such bill.
- (b) In respect of the successful tenderers who have deposited earnest money at 5 per cent. of the tendered value of the work as in paragraph 229 (iii) and at 5 per cent. of the estimated value of the work as in paragraph 229 (iv), the earnest money, on acceptance of the tenders, shall be converted as a part of the security money and an additional security shall be deducted from the progressive bills at 5 per cent. of each such bill so that the total deduction together with the 5 per cent. security already taken constitutes 10 per cent. of the total value of the work as actually done.

232. Government securities, National Savings Certificates and Postal Cash Certificates duly hypothecated to the Secretary to the Government of West Bengal, Department of Irrigation and Waterways, may also be accepted at their market values as earnest money and or as fixed security deposits payable under paragraph 229.

233. In framing contracts of any description care should be taken to retain in the hands of Government the supply of imported materials when considered desirable in the interest of public works, and to arrange the terms accordingly. Such stores should either be supplied from the existing Government stock or be obtained in the ordinary course by purchase in accordance with stores purchase rules in Appendix 2 of the West Bengal Financial Rules.

234. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced and that no act is done tending to nullify or vitiate a contract. All agreements or security bonds entered into with the Irrigation and Waterways Directorate by contractors for the execution of work or for securing the due performance of contracts are exempt from duty.

IV.-Officers empowered to execute contracts

235. No authority lower than the officer-in-charge of a subdivision can accept any tender or make a contract for public works. The officers legally empowered to execute on behalf of the Government of West Bengal the different classes of contracts and assurance are detailed in Appendix 9.

236. It is permissible to give out to different contractors a number of contracts relating to one work subject to conditions laid down in paragraph 220 (2) being observe in splitting up the said work into component parts even though such contracts may be estimated to cost more than the amount up to which officers are empowered to accept tenders. But in individual contractor may receive a contract amounting to more than this sum nor, if he has received one contract, may be receive a second in connection with the same work or estimate while the first is still in force, if the sum of the contracts exceeds the power of acceptance of the authority concerned.

237. An Engineer Officer of the Directorate is not empowered to accept, even though it is within his power of acceptance a supplementary tender for items of work forming a part of but originally included in a tender approved by any higher authority. The approval of the authority, who accepted the original tender, should invariably be obtained.

238. Subject to the following limitations an Engineer Officer of Irrigation and Waterways Directorate not below the rank of an Executive Engineer may, in respect of the tender originally accepted by him, authorise execution of supplementary items of works through the

working contractors provided that in no case of distribution of supplementary items of work, the extra expenditure, where involved, shall be allowed to exceed the sanctioned estimate beyond 5 per cent.:-

- (a) In cases where is only quantitative increase of the tendered items for which no supplementary tender is required to be accepted, the increased quantity may be executed through the working contractor under the same tender up to the limit of 10 per cent. of the tendered value of the item concerned. Distribution of quantitatively increased work beyond this limit of 10 per cent. must be referred to Superintending Engineer in charge in writing for a decision. The Superintending Engineer may in his discretion sanction distribution of such additional work to the working contractor up to the desired extent subject to the restriction of 5 per cent. limit of excess over the sanctioned estimate stated above.
- (b) Supplementary tender will however, be necessary in cases of additional items of works not covered by the original tender. Such items of work may nevertheless be executed through the working contractor after obtaining from him a supplementary tender, up to 10 per cent. of the value of the tender originally accepted.
- (c) The works arising out of substitution of the tendered items by alternative items will also require obtaining a supplementary tender. When such items of work can be executed out of the savings in the original tender due to the elimination of the corresponding items from the original tender, these may always be executed through the working contractor on obtaining a supplementary tender from him.

In case where the substituted items cannot be executed out of the savings in the original tender, the value of the substituted items distributed to the working contractor on a supplementary tender should not exceed 10 per cent. of the value of the items substituted and should not raise the total estimate by more than 5 per cent. Substitution or alteration of any tendered items must, however, have the prior approval of the authority who sanctioned the estimate.

Note. - In cases where the majority of the items of any original tender are substituted due to change of specifications of the work, Government Orders should be taken as to whether the new items should be executed through the original contractor on a supplementary tender or fresh tenders should be invited for selection of another contractor.

F.-ACQUISITION, SALE AND LEASE OF LAND

1.-Acquisition of Land

- 239. All lands other than the lands belonging to other Departments of this Government or to other State Governments or to the Government of India, when required by the Irrigation and Waterways Department for public works, should be acquired through the Land and Land Revenue Department under the Land Acquisition Act, 1894 or such other Act as may be for the time being in force in the State. Acquisition of land by private negotiations should be discouraged.
- 240. When acquisition becomes necessary, the Executive Engineer in charge of the work should contact the Collector of the district concerned, and obtain from him the fullest possible information as to the probable cost of the land, per area or otherwise, as well as the cost of buildings, trees, etc., if any, situated on the land for which compensation will have to be paid. An estimate of cost of acquisition should be drawn up on that basis and incorporated in the main work estimate when the latter is submitted for administrative sanction.

241. Upon sanction of the work estimate the Executive Engineer will apply to the Collector for the draft notification under sanction 4 in form 3 and for an estimate of cost, in cases where acquisition is proposed to be made under the Land Acquisition Act, 1894. Such application shall be accompanied by-

- (i) requisite map or plan of the land prepared on survey, and settlement maps, or on maps on equivalent scale if the land to be acquired is of sufficient area to be made out on such maps, if not, on maps on other suitable scales : and
- (ii) a memorandum specifying the nature of the land as well as giving other details as to the number and character of buildings, trees, etc., standing on it.

242. When urgency and importance of a work demand that the land should be acquired speedily under the West Bengal Land (Requisition and Acquisition) Act, 1948, or such other Act as may then be in force, the Executive Engineer shall submit his application for acquisition through the Superintending Engineer, who will forward it to the Collector with recommendation as to whether the said Act should be taken recourse to in obtaining early possession of the land. The recommendation of the Superintending Engineer shall be final in this respect unless otherwise directed by Government in any specific case.

243. (1) On receipt of a land acquisition proposal, the map and other details from the Engineer-in-charge, the Collector shall at once proceed with its acquisition under the appropriate Act subject to any rules and executive instructions laid down by the Land and Land Revenue Department governing such acquisition.

(2) The draft notification in form 3 under section 4 of the Land Acquisition Act, 1894, embodying the Acquisition proposal, when ready, shall be submitted by the Collector through the Commissioner of the Division to Government in the Irrigation and Waterways Department accompanied by plans in triplicate and two copies of the said plans and the draft notifications, etc., will be transmitted to the Land and Land Revenue Department for publication in the Gazette, and one copy retained in the Department for record and future reference. While forwarding the estimate of cost of acquisition of the land and the draft declaration under section 6 of the Land Acquisition Act, 1894 to Government through proper channel the Collector should also furnish the requiring Executive Engineer with a copy of the laid acquisition estimate, so that he may decide if, due to any increase in the cost of land acquisition as originally estimated, revised administrative sanction to the project would be necessary. The Executive Engineer may if necessary, request the Collector in specific cases to send to him his estimates of cost of acquisition at the time the Collector submits the draft notification under section 4.

(3) The Irrigation and Waterways Department will sanction the land requisition estimate, if found in order, in consultation with the Land and Land Revenue Department. When required the arithmetical calculation of the estimate will be checked by the Chief Engineer's Drawing Office before it is referred to the Land and Land Revenue Department for concurrence.

(4) The cost of a acquisition of the land shall be charged to the respective main work estimate for which the land is acquired. Upon sanction of each land acquisition estimate the Collector should promptly furnish the Superintending Engineer concerned with his estimates of demands for funds, and will also apply to him for specific allotment when funds are actually required for making payment of awards for compensation of the land acquired. The superintending Engineer shall be responsible to include the Collector's demands for funds for payment of acquisition costs in his revised estimates of demands for the current year and the budget estimates of demands for the following year in

respect of works under his charge, and to make necessary provision in the budget under the appropriate heads on that account.

(5) Copies of notifications, declarations and orders of Government sanctioning the land acquisition estimates will be forwarded in each case by the Irrigation and Waterways Department simultaneously to the Chief Engineer, the Superintending Engineer and the Executive Engineer concerned ; and each subordinate officer shall be responsible to report direct to the Irrigation and Waterways Department keeping the intermediate officers informed at all stages any discrepancies, which may come to his notice in this connection, and also any instances, when he finds that the actual cost of acquisition as per collector's land acquisition estimate sanctioned by Government is likely to exceed the amount provided for the purpose in the main work estimate to such an extent as would require revised administrative approval to the main work.

244. The arrangement between the officers of the Irrigation and Waterways Department and the Revenue officers to determine what land to take up should, where practicable, be made without divulging the intentions of the Government so as to admit of a private bargain being, if possible, made before any enhancement of prices has occurred.

245. After the preliminary arrangements described in the preceding paragraphs have been duly carried out, the land will be taken up under the Act either by the Collector or by a special officer placed at the disposal of the Irrigation and Waterways Department and invested with the powers of a collector under the Act.

246. When any land or building is transferred from one department to another under the same Government, the transfer shall be free of all charges except when the property is transferred to or from a commercial department in which case the full market value of it may be charged.

Note.- The Irrigation and Waterways Department shall not be treated as a commercial department for the above purpose when the land appertains to or is required for a work or a project for which no Capital and Revenue Accounts are kept.

247. (1) All proposals for the occupation of land within Cantonment limits, forming part of an encamping ground or otherwise held for military purposes, should be submitted in the case of land within Cantonment limits to the Cantonment Authority and in other cases, to the General Officer Commanding District or Independent Brigade. These officers will take the necessary steps to obtain the sanction of the Government of India, Ministry of Defence, to the proposals.

(2) The foregoing procedure will apply in cases where it is proposed to purchase, or otherwise acquire permanently, any building situated on military land for the use of the Irrigation and Waterways Department.

(3) No such land should be taken up or occupied for any purpose whatever, either by contractors or any other persons (official or non-official) acting under orders of the Irrigation and Waterways Department of this Government until the sanction of the Government of India, Ministry of Defence, has been received.

II.-Sale or lease of land and immovable property

248. (1) All lands being the property of Government, should ordinarily be sold through the Land and Land Revenue Department.

(2) When any immovable public property is made over to a local authority for public, religious, educational or any other purpose, the grant should be made expressly on the conditions, in addition to any others that may be settled, that the property shall be liable to be resumed by Government if used for other than the specific purposes for which it is granted and that should the property be at any time resumed by Government, the compensation payable thereof shall in no case exceed the amount (if any) paid to Government for the grant, together with the cost, or their present value, whichever may be less, of any buildings erected or other works executed on the land by the local authority.

(3) As a matter of policy, except in the case where land is needed for Government purchases, no Government lands will be sold or leased at anything less than full market value. No proposal contrary to this policy should be submitted. If a local body or other public or association deserves Government assistance it must be afforded by a grant-in-aid capable of being exhibited in the budget of the Department concerned and not in the form of gift, sale or lease of land, either free or at a concessional rate, which amounts to a concealed subsidy at the expense of public revenues.

249. (1) All lands belonging to the Irrigation and Waterways Department shall be managed in one or other of the following ways, that is, the Department may-

- manage the land themselves provided that they should not retain more than the minimum of lands necessary in their charge ;
- Make over the surplus lands to the collector for management without relinquishing them ; and
- relinquish the surplus lands outright to the Land and Land Revenue Department.

(2) The Collector should consult the Executive Engineer about any settlement proposed in respect of class (ii) lands, and when any long-term settlement of a class (ii) land for non-agricultural purposes is considered, sanction of Government in the Irrigation and Waterways Department should always be obtained.

250. (1) A register of all lands in charge of the Department should be maintained regularly in all divisions and subdivisions in the form prescribed by Government (vide Appendix 11). Regular reviews of these registers at periodical intervals not less than once a year should be made by the officers responsible for their maintenance to ascertain if the holdings to the Department within their respective jurisdiction are at their minimum, and to initiate proposals for making over any excess, when found, outright to the Land and Land Revenue Department for disposal to the Collector for management, as the case may require.

(2) The lands still left in charge of the Department may also, under special circumstances, be given out on temporary short-term leases, ordinarily for one year but never exceeding five years at a time, with the sanction of the competent authority in each case and subject to the following restrictions :-

- Land should be carefully and correctly measured and checked with the settlement records and plans when they are leased out and also when the leases are renewed. When a lease is executed for more than two years, the land should be measured once in every two years with a view to securing that there is no unauthorised occupation.
- Other conditions remaining the same, lands available for agriculture purposes may preferably be settled with cultivating tenants on self-supporting holdings of suitable size, which may be taken as 5 acres each.

- (c) At the time of the first settlement salami may be charged which should ordinarily be 4 to 10 times the annual rent proposed ; and the rent should be at the rates prevailing in the neighbourhood for land of the same fertility provided these be not unreasonably high or low. No salami should be charged at renewal of settlement but rent should be revised in accordance with changed conditions prevailing at the time of renewal.
- (d) The Collector of the district concerned should always be consulted to ascertain the fair rate of salami and/or of rent to be charged before granting or renewing any lease except in cases of annual lease granted by public auction.
- (e) Short-term leases are not transferable, and sub-letting is also not allowed except under special circumstances with the approval of the original sanctioning authority.
- (f) Whenever possible land should be settled by public auction.
- (g) Agreements should be executed in either of the prescribed standard forms, i.e., form of lease for land for agriculture purpose, and form of lease for land for non-agricultural purposes. (vide Appendix 11).
- (h) Cases regarding annual and other leases must invariably be put up once a year on fixed dates to the respective officer for taking steps for their renewal or check. Suitable register should be maintained for the purpose and examined by the Executive Engineers so that there may be no omission.
- (i) Berm lands of irrigation or drainage channels and new borrow-pit lands by the side of embankments shall be leased out for agricultural and/or fishery purposes without the approval of Government.

251. (1) Permission may be accorded by the Superintending Engineer under the Irrigation and Waterways Directorate for the following items of work over, in, and/or under Government roads and lands within his jurisdiction :-

- (i) laying of cables underground ;
- (ii) erection of poles for electric cables or wires (which include telegraph, telephone and power cables).

(2) The agreement shall in each case be executed in a suitable form containing terms and conditions on the discretion of the Superintending Engineer according to the circumstances but subject to the following conditions and safeguards :-

- (i) adequate provisions should be made in the arrangement for future maintenance of all structures and for their removal if no longer required, or if not maintained properly ;
- (ii) works, that may cause material alteration in a road or land, should not be permitted;
- (iii) any concession, which may afterwards restrict the development of any Government property, should not be granted ; and
- (iv) no permanent sanction should be granted for works on under or over any land, which may at any future time be required for building and/or other purpose.

Provided that any or all of the above conditions shall not be imposed if they are incompatible with the provisions of the Indian Telegraph Act, 1885, in respect of laying of telegraph and telephone cables, wires, etc.

Provided further that the scale of fees and or rent to be levied will be determined by the Superintending Engineer according to the merits of each case having due regard to

precedent cases provided that no rent will be leviable for the above works if done by the Indian Posts and Telegraphs Department on or across any street or canal or waterway of this department, and if done by any Electric Supply Company licensed under the Indian Electricity Act, 1910 within the area covered by their licenses.

In the case of large works of the nature indicated in sub-para (I) above costing Rs. 10,000 or over and also in the case of all other works e.g. laying of water, gas or drainage pipes, erection of water troughs, hydrants, tubewells (with drains and masonry platforms) and etc., previous sanction of Government shall be obtained in each case.

52. Fisheries belonging to the Irrigation and Waterways Department may be leased out according to rules and procedure hereinafter stated :-

- (i) If in any case the Executive Engineer-in-charge is of opinion that fishery lease of a canal or waterways is likely to be detrimental to its main objective as a drainage outlet, he should submit the case through proper channel for a decision of Government.
- (ii) In other cases the Executive Engineer shall fix the fair rent to be charged for the fishery in consultation with the Direct Fishery Officer, and shall with the assistance of the Assistant Registrar of Co-operative Societies, settle the fishery with one or more suitable Co-operative Societies of fishermen, who may agree to take settlement of the fishery on the fair rent assessed provided the financial condition of the Society or Societies are reported to be satisfactory by the Assistant Registrar.
- (iii) If no such offer from any Co-operative Society of fishermen be forthcoming, the Fisheries Directorate should be requested to nominate one or two bonafide pisciculturists agreeable to take the lease at the prescribed rent and the fishery shall be settled with them.
- (iv) Previous approval of Government in each case will not be necessary for settlement of a fishery in the manner stated above for a period of five years at a time in case of a closed fishery, i.e., a fishery embanked on all sides, and for one year at a time in case of an open fishery, i.e., fishery in flowing rivers, channels, and/or canals with or without sluice and also in the silted up beds of rivers, channels and/or canals which receive water during monsoons.
- (v) All agreements for lease of fisheries should be executed in the form prescribed for execution of lease of closed or open fisheries, as the case may be (vide Appendix II).
- (vi) The Executive Engineer shall submit direct to Government in the Irrigation and Waterways Department in May every year an annual report of all leases settled by him during the preceding twelve months with the following particulars in each case :-
 - (a) name of fishery ;
 - (b) area ;
 - (c) name of lessee ;
 - (d) how the lessee selected ;
 - (e) the amount of fair rent ; and
 - (f) the amount of rent of preceding three years.

253. A register of miscellaneous demands, e.g., demands in connection with all kinds of leases, licenses, etc., except leases of lands should be maintained in all divisions and subdivisions in the prescribed form (vide Appendix II). and reviewed regularly at least once a month to ensure that none of the demands escape recovery through oversight.

254. A Government servant who is in any way connected in his official capacity with the disposal of any land or immovable property belonging to Government shall neither acquire nor take lease of such land or property, nor shall permit any member of his family to do so.

Note.- The word 'family' shall for the purpose of this rule include any relative residing with a Government servant and any relative who is dependant on him though not residing with him.

G.-EXECUTION OF WORKS
I.-Commencement of Works

255. (1) No original work shall be commenced unless the conditions laid down in paragraph 178 are fulfilled and orders for its commencement issued by competent authority. Permission, granted by Government in orders on a budget estimate, for the retention of an entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay.

(2) Commencement of repair work shall be subject to the same conditions as stated above and as laid down in paragraph 209.

256. Verbal orders for the commencement of work, are to be deprecated as being liable to misapprehension or dispute, but in cases where such orders are given they should ordinarily be confirmed in writing as soon as possible thereafter.

257. Before any work is begun, the Executive Engineer must see that the assistant or subordinate-in-charge has, for his guidance, fully detailed instructions and proper working drawings, and that he understands them.

258. Except in the case of emergent work such as repair of breaches, etc., no work should be started on land which has not been duly made over by the responsible civil officer.

II.-Scope of sanction

259. The sanction to an estimate must on all occasions be looked upon as strictly limited to the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project should not, without the authority of the officer competent to second administrative approval to the project, be applied to carry out additional work not contemplated in the original project or not fairly contingent on its actual execution. The provisions for contingencies in a work estimate may, however, be diverted to new work or repair not contemplated in the original project in accordance with rules laid down in paragraph 188.

III.-Lapse of sanction

260. Administrative approval or technical sanction to an estimate for any public work other than annual repairs will lapse after a period of five years from the date upon which it was accorded but the acceptance by competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as reviving, for the year in which the provision is made, the approval or sanction to the estimate.

Note.- papers containing estimates or technical data should not, however, be destroyed without orders of the competent authority.

IV.-Alteration in design during construction

261. (1) No material alteration in sanctioned, still less in standard, designs may be made by an Executive Engineer in carrying out any work, without the approval of the original sanctioning authority. Should any alteration of importance involving additional expense be considered necessary, a revised or supplementary estimate should be submitted for sanction. In urgent cases, where the delay thus caused would be inconvenient an immediate report of the circumstances must be made in the superior authority and dealt with as the case may require.

Note. - revised administrative approval is necessary in cases indicate in paragraph 173.

(2) In the case of works the estimates for which have been sanctioned by a competent authority, no additions or alterations likely to cause an excess, which will not fall within the powers of sanction of that authority, should be permitted without the approval of a higher authority.

V.-Miscellaneous rules for the execution of works

262. In the execution of works, every care should be taken that the safety and convenience of the public are duly attended to, and that all operations are carried on in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads and bridges should, when necessary, be provided ; and the occupation of land, when practicable, be so timed as not to lead in the destruction of standing crops. Bricks and lime-kilns should not be erected so close to the inhabited part of any town or cantonments as to be a nuisance.

263. No religious edifice should be destroyed or injured or occupied for any purpose in the execution of works without the full and free consent of the persons interested in it and without the sanction of the principal civil or political authority on the spot, except on the orders of Government.

264. All interruptions of large works in progress should be immediately reported to the Superintending Engineer, the causes and probable duration of such interruptions being duly explained.

265. All unusual losses in the manufacture of materials must, on their occurrence, be reported to the Superintending Engineer.

266. Serious accidents should be reported to the Superintending Engineer and also at the discretion of the Executive Engineer to the Chief Engineer and the Government direct. Executive Engineers and other officers or subordinates-in-charge of works should furnish immediate information to the proper civil authorities on the occasion of every serious accident ; and in the case of death on the spot, they should not allow the body to be removed till an enquiry has been held.

Note. - In the event of personal injury caused to the work people employed by the department and included in the definition of the term "workmen" as given in the Workmen's Compensation Act, 1923, by accident arising out of or in the course of their employment, relevant provisions of that Act should be strictly complied with. The notice of fatal accidents should invariably be given to the proper authorities within the prescribed period as required by the Act.

267. The employment of female labourers on works in the neighbourhood of soldiers' barracks should be avoided as far as possible.

VI.-Advances to contractors

268. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done. When it is considered absolutely necessary in the interest of works, petty advances up to Rs. 50 may be allowed by subordinates. Exceptions are, however, permitted in all other cases only with the sanction of Government, which may, in exceptional circumstances, authorize such advances as may be deemed indispensable, taking the necessary precautions for securing Government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

VII.-Sanitary rules on extensive works

269. When large construction works are to be carried out either departmentally or by contract, specially where workers are to be employed for any length of time in the same area, the rules and instructions for housing, sanitation, etc., laid down in Appendix 10 should be observed. Any reasonable outlay for medical and sanitary arrangements according to the prescribed rules may be authorised as forming part of the contingent outlay on the work under execution.

VIII.-Information to be given to the Survey Department

270. (1) To enable the Survey Department to keep the map of India up-to-date in regard to new lines of canals, large irrigation channels and main lines of roads, an index or record map on a scale not less than one inch to one mile, provided it is from original surveys and not a mere eye sketch made on tracings from the Survey of India maps, should be sent to the Survey of India office, Calcutta, whenever any such public work has been constructed or section thereof has been opened. The topography adjoining the alignment such as village sites, trijunction boundary pillars, other permanent objects and the crossing of roads and streams, should also be accurately shown, and it should be stated on the maps supplied if the information is derived from actual survey or otherwise.

(2) The Survey of India Office will take steps to have the materials utilised by its own draftsmen, and they should be requested to treat index or record maps with every care and to return them as early as possible to the offices from which they have been received, so that the labour of making tracings need not be resorted to.

H.-DEPOSIT WORKS

271. The Irrigation and Waterways Department may occasionally, with the sanction of the competent authority, undertake to execute, subject to rules hereinafter described in paragraphs 272-276, contribution works for which the outlay is provided wholly or in part from-

(a) funds of a public nature, but not included in the financial estimates and accounts of Government ;

(b) contributions from the public or private bodies or individuals.

272. Where a work is to be carried out partly from funds provided in the estimates of the department and partly from funds of the foregoing nature, the contribution will be considered

as a lump sum in addition to the Government grant, and the work will be executed in strict accordance with the procedure laid down for Government works.

273. The contribution should be realised before any liability is incurred on account of the work. In cases where Government are satisfied that the money will be forthcoming when required, they may authorise the recovery from the contributor by suitable installments on fixed dates. No interest will be allowed on sums deposited as private contributions for works.

274. In cases where the department undertakes to design and construct a work wholly from the sources alluded to in paragraph 271, such as a town hall or reservoir for a municipality or a school or hospital for which funds have been raised by subscription, the following rules will be observed :-

- (i) The design and estimate will, in the first instance, be drawn up in communication with the party or parties depositing or administering the funds, and submitted for the technical sanction of such departmental authority as the extent of the estimate would require in the case of an ordinary Government work.
- (ii) Provision must be made to cover the cost of departmental charges at such percentages as prescribed in paragraph 190. No reduction of these charges may be made in the case of works costing Rs. 1,000 or more, but when the cost of the work is less than Rs. 1,000, these charges may be reduced or remitted with the previous sanction of Government.
- (iii) Prior to the work being put in hand, written approval to the estimate and design must be obtained from the authority depositing or administering the funds and an acknowledgement procedure to the effect that in undertaking the work the department does not bind itself to complete the work within the amount of the estimate, and that the authority depositing or administering the funds agrees to finance any excess that may occur. Any material alteration in design must be similarly dealt with.
- (iv) The necessary funds for the prosecution of the work must be realized and paid into the Government treasury either in a lump sum or in such installments and by such dates as Government may decide in each case. No advance of Government money for such purpose will be permitted, and in a case where the money is paid by installments, Government will not be responsible for any increase for any increase in cost, or damage to the uncompleted work, caused by a temporary stoppage of the work pending receipt of further installments.
- (v) It will be the duty of the officer in charge of the work to bring at once to the notice of his superiors and of the local body or individuals any anticipated excess over the estimates, as well as to provide the fullest information in connection with the progress of expenditure, so that no responsibility may attach to Government in the event of the work having to be stopped for want of funds.
- (vi) In undertaking such works, it should be arranged that the extent to which Government is responsible in regard to the execution of the work is thoroughly understood both by the parties for whom the work is to be constructed and by the executive officers to whom its construction is to be entrusted.
- (vii) Where the work is of such a magnitude, or there are any special circumstances which seem to render such a course desirable, an agreement should be drawn up under legal advice.

275. (1) In the case of contribution works which eventually become the property of Government, the contribution money should, for accounting purposes only, be divided into two parts, one representing a share of works expenditure against which the actual works expenditure is adjusted and the other, the usual percentage charges on that share against

which the percentages leviable on the expenditure actually incurred are debited by credit to the heads concerned Government will have to bear a share of the expenditure on work equal to the amount of the percentage charges, and in return for this get a credit equivalent to the percentage charges.

(2) The contributing party should not be required to make any further contribution in such cases to cover the cost of establishment and tools and plant charges. Should there be any excess of the contribution money over the actual expenditure, it should be refunded to the donor.

276. It must be distinctly understood that contributions on account of one work can, in no circumstances, be utilised in meeting outlay on account of another work, the contributions for which may be in arrears.

J.-DISPOSAL OF ESTIMATES

I.-Office of record for estimates

277. Original estimates, after being administratively approved and or technically sanctioned by competent authority, should be returned to the Executive Engineer concerned for record in his office.

II.-Communication of sanctions to estimates to Audit

278. (1) A return of all estimates sanctioned by the Executive Engineer should be sent by him to the Superintending Engineer concerned and these sanctions together with those accorded by the Superintending Engineer, should be communicated by the latter to the Accountant-General, West Bengal, so as to reach the audit office by the 15th of the month following that to which they relate.

(2) Although sanctions to estimates accorded and allotment of funds made by authority higher than a Superintending Engineer are communicated to audit office direct, yet they should also be shown by the Superintending Engineer concerned in his monthly return to the Accountant-General, West Bengal.

*Note.-*When a substantial sanction of a project sanctioned by higher authority has been abandoned, even though provisionally, the Superintending Engineer should intimate to Audit the aggregate assumed cost (including contingencies) of works included in that section for exclusion from the total sanctioned estimate of the project.

K.-SUPPLEMENTARY AND REVISED ESTIMATES

I.-Supplementary Estimates

279. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. All supplementary estimates relating to the same project should be numbered consecutively as first supplementary estimate, second supplementary estimate, and so on. The abstract in each case must show the amount of the original estimate and the total amount including the supplementary estimate for which sanction is sought and also of the supplementary estimates sanctioned previously.

II.-Revised Estimates

280. (1) A revised estimate must be submitted for technical sanction when a sanctioned estimate is likely to be exceeded by more than 5 per cent. for any cause whatever except as mentioned in the foregoing paragraph, and also when important structural alterations or material deviations from the original proposals have necessitated revised administrative approval. It must be accompanied by a comparative statement in the standard P.W.D. form No. 119 (Bengal form No. 2890) and also by a report showing the progress made to date and explaining fully the cause of the revision. The Executive Engineer and the Superintending Engineer concerned should both watch carefully the progress of expenditure and see that a revised estimate is submitted directly if necessary arises.

(2) It is essential that the revised estimate should be compared with the latest existing sanction of competent authority. When by reason of intermediate modifications such existing sanction differs from that accorded by the highest authority concerned, a statement should be prepared and enclosed with the revised estimate showing how the sanction with which the revised estimate is compared, has been arrived at.

281. (1) If at any time either before or during construction of a work any officer, of a rank not lower than that of a Divisional Officer, in charge of a work finds that the original estimate is excessive and that the tenders for the work received are based on rates not less than 10 per cent. lower in case of projects costing up to Rs. 50,000 and not less than 5 per cent. lower in case of projects costing over Rs. 50,000, he should sanction a revised estimate for it on the basis of the tenders received, even though the amount of such revised estimate may exceed that to which he is ordinarily empowered to accord sanction. In cases where detailed sub-heads are not required to be maintained, sanction may be accorded to the reduced amount without revising abstracts of cost, but in the case of estimates for which detailed sub-heads are required to be maintained in the register of works the reduced amount should be arrived at by revising the abstracts of estimates.

(2) The officer according sanction to such a revised estimate should at the same time reduce correspondingly the appropriation made to meet the cost of the work.

(3) The Divisional Officer's power to pass excesses over such revised estimates will be restricted to 5 per cent. of the revised estimate and to the limit of his power to sanction estimates technically.

III.-Utilisation of Completion Report as Revised Estimate

282. When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless, the excesses, if beyond the power of the Executive Engineer to pass, may be explained with sufficient details in a Completion Report or Statement to satisfy the authority whose sanction is necessary.

L.-COMPLETION REPORTS, CERTIFICATES AND PLANS

I.-Completion reports or statements

283. (1) A consolidated completion statement should be prepared monthly in F.R. Form No. 23 (Bengal Form No. 4828) of all completed works other than those referred to in clauses (2) and (3), the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Executive Engineer is empowered to pass. This statement should show for each work or group of works the estimated amount, the

outlay and the excess. In cases in which the Completion Statement is utilised instead of a revised estimate, sufficient details must be given, if the excess is more than 5 per cent. to satisfy the authority whose sanction is necessary.

(2) A detailed Completion Report in F.R. Form No. 22 (Bengal Form No. 4826) need only be prepared in respect of works on which the outlay has been recorded by sub-heads :-

- (i) When, if the work was sanctioned by higher authority, the total estimate has been exceeded by more than 5 per cent : and
- (ii) When, if the work was sanctioned by the Executive Engineer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

This report should give a comparison and explanation of differences between the quantity, rate and cost of the work executed and those entered in the estimate and should mention the names of the Engineers and subordinates by whom the work was supervised.

*Note.-*The Superintending Engineer may, if he so desires, require a detailed Completion Report to be prepared on the completion of any other work.

(3) A completion report in respect of all commercial works, or works classified as "Minor work and Navigation" for which separate capital accounts are kept, should be prepared in each case in accordance with the special rules laid down for the purpose in paragraphs 13 and 14 of rules in Appendix 6.

II.-Completion certificates

284. (1) On completion of an original work executed on behalf of another department, a completion certificate in P.W.D. Form No. 45B (Bengal Form No. 4870) should be forwarded by the Executive Engineer to the Civil authority concerned, who should, after signing it in the space provided for the purpose, return it to the Executive Engineer.

(2) In the case of repairs, the Subdivisional Officer should submit a completion certificate in P.W.D. Form No. 45D (Bengal Form No. 4880) to the officer of the department immediately interested in the work, who should, after endorsing it with the remark that the work is in "good" order or otherwise, forward it to his departmental superior (if he is not himself the officer competent to sign the certificate). The latter officer should then transmit it to the Executive Engineer for disposal.

(3) The completion certificate in the case of petty works and repairs will be endorsed on the requisition (Public Works Account Form No. 32.-Bengal Form No. 4809) and no separate certificate is then required.

285. Civil Officers are required to fill up and sign all authorised forms of requisition, completion report or other certificate of execution that may be required by the Executive Engineer, in consequence of the execution of any work on their application or order.

286. The countersignature of a civil officer merely implies, in the case of an original work, that the work has been completed and taken over, and in the case of repairs that the building or work, generally is in proper order and involves no further responsibility. If the countersigning officer is not satisfied with the work and wishes to make any remarks, he can do so over his signature, but he should bear in mind that, in making remarks with are unnecessary or irrelevant, he may cause much trouble and delay.

III.- Record drawings and completion plans

287. Record drawings, showing, the work as actually constructed, should be completed as soon as possible by the officer in immediate charge of every new work, or alteration of an existing work, for approval and record by the Executive Engineer. Completion plans, consisting of copies of the record plans of the more important works and alterations, should, if required to elucidate the report or if otherwise so directed by the Superintending Engineer, be prepared in the Executive Engineer's office to accompany the completion report.

IV.-Office of record

288. (1) On the completion of any work, in respect of which a completion report or statement should be forwarded by the Executive Engineer to the audit officer who should, after verification of the figures, transmit it to the Superintending Engineer. The Superintending Engineer should forward it to the Chief Engineer, or through the Chief Engineer to the Secretary to Government in the Irrigation and Waterways Department, if he or the Chief Engineer is not himself empowered to deal with the excess. After disposal by the authority concerned it should be returned to the divisional office, which is the office of final record for all completion reports.

(2) Completion plans, if any, should not be sent to the audit office but should be forwarded direct to the Superintending Engineer, who should attach them to the completion report on its receipt.

(3) Completion certificates, which should not be submitted to audit, should ordinarily be retained in the divisional office, but in the event of unfavorable remarks having been recorded upon such a certificate by any civil officer, it should be submitted for the orders of the Superintending Engineer with the explanation of the Executive Engineer and an account of any action he may have taken.

CHAPTER III.-MISCELLANEOUS RULES REGARDING OFFICE WORK, EXCLUDING ACCOUNTS PROCEDURE

A.-INITIAL RECORDS OF ACCOUNTS

289. The initial records upon which the accounts of works are based are :-

- (a) The 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 this means 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 applicers.

I.-Muster Roll

290. 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.

291. 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.

292. (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 amounts 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.

II.-Measurement Books

293. The Measurement Book (Bengal Form No. 2900) must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece 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 suppliers 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.

294. (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 orders contained in paragraph 211. 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 contracts, 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.

295. (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. Book outstanding in subdivisional offices for over two 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 paragraph 211 should also be maintained in the divisional offices in Bengal Form No. 4871.

296. 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 measurements of each kind of work done for which certificates have been granted. He shall also see that orders regarding check measurements are duly observed.

297. 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 contemplated in paragraph 294. It should, however, be insisted on that all works executed below ground level, i.e., work which will in due course be covered over and therefore will, latter 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.

III.-Progress report of measurements on work executed under contract

298. Every officer or subordinate in charge of a work carried out under contract should furnish to the Divisional Officer at the beginning of each month a progress of the measurements, and a calculation of the quantities of work paid for during the previous month, together with a return of all the materials at site on the last day of the month. No such officer or subordinate

should be relieved of his charge until a careful inspection by his superior officer has been made or until a certificate has been granted by the relieving officer. It is the duty of the officer in charge to bring to notice any dilatoriness, bad work, or anything militating against the interests of Government on the part of the contractor ; and he will be responsible for any neglect in this respect.

B.-CUSODY OF CASH

299. Public money in the custody of the offices of the Irrigation and Waterways Directorate should be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise of any precise orders from Government, the officer-in-charge of the chest should make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers requisite subject to the following general conditions and principles :-

- (i) Duplicate keys of all locks must, save as otherwise expressly provided in the "note" under this paragraph, be sent to the Treasury Officer for safe custody.
- (ii) The original key of the one lock in use should be kept apart from the original key of the other lock and in a different person's custody when practicable. Whenever a cashier is attached to an office, the key of one of the locks of the treasure chests will necessarily remain in his possession.
- (iii) The chest should never be opened without both the custodians being present, in cases where the keys of the two locks are kept in the custody of different persons.
- (iv) In divisional offices where a senior accounts clerk is attached to deal with the cash in place of a cashier, the original key of one lock of the cash chest should be kept in his possession, the key of the other lock remaining in the personal custody of the Accountant.

• Note.- Duplicate keys of non-treasury padlocks used in guarding cash or cash chests for offices located in Calcutta, should be sent to the Collector of Calcutta for safe custody.

300. The officer in charge of the chest will count the cash in the hands of each cashier or of such other officer authorized to deal with the cash in place of cashier a least once a month; or, in the case of outstations, he or any other gazetted officer authorized by him will count it whenever he may visit them, and will record a note in the cash book showing the date of examination and the amount (in words) he found.

301. The counting should ordinary be made on the last working day of each month immediately after closing the cash account of the month, 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.

C.- CASHIERS

302. Cashiers may be appointed whenever, in the opinion of Government, the cash transactions of a division or subdivision are sufficiently extensive to require it.

303. One cashier may make the cash payments of two or more subdivisions, or throughout the whole of a division, wherever such an arrangement is found to be practicable.

304. In a Division where there is no cashier, the senior accounts clerk attached to the division will do the cash work under the direction of the divisional accountant and shall be held responsible in the matter of cash chest, cash books and cheque books (also see paragraph 159).

D.-STORES

I - General

305. (1) The stores of the Irrigation and Waterways Department are divided into the following classes, viz., (i) stock, or general stores, (ii) tools and plant, (iii) road metal and (iv) materials charged direct to works.

(2) The divisional officer is responsible that proper arrangements are made throughout his division for the custody of stores and for their protection from deterioration and fire, while unless there are orders to the contrary, the officer-in-charge of a subdivision is responsible for the correctness of all the stores belonging to it.

306. (1) Every departmental officer shall take over charge of departmental stores which, from the death or departure of the person lately in charge, or from any other cause, may have been left at or near his station without adequate protection.

II.-Acquisition of Stores

307. (1) All purchases of stores for use in the public service should be made in the most economical manner in accordance with the definite requirements of the public service and in strict conformity with the prescribed rules (Appendix 12). Stores should not be purchased in small quantities. Periodical indents should be prepared and as many articles as possible obtained by means of such indents. At the same time care should be taken not to purchase stores much in advance of actual requirements, if such purchase is likely to prove unprofitable to Government.

(2) Where scales of consumption or limits of stores have been laid down by competent authority, the officer ordering a supply should certify on the purchase order that the prescribed scales or limits are not exceeded.

(3) Departmental purchase of tools and plant should be restricted only to such articles as, taking local circumstances into consideration, contractors are not likely to possess or cannot readily obtain, to articles required for the use of departmental labour, and articles which will facilitate the execution of work or result in economy to Government.

308. (1) The policy of the Government is to make purchases of stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency. In order to give effect to this policy preference in making purchases will be given in the following order :-

First, to articles which are produced in India in the form of raw materials, or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose;

Secondly, to articles wholly or partially manufactured in India from imported materials provided that the quality is sufficiently good for the purpose;

Thirdly, to articles of foreign manufacture held in stock in India provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

(2) Departments of the Government may, when they are satisfied that such a measure is justified allow a limited degree of preference in respect of price to articles produced or manufactured in West Bengal or alternatively elsewhere in India either wholly or in part. The Superintending Engineers of the Irrigation and Waterways Directorate are also authorised to exercise the power of granting such preference up to a limit of 5 per centum.

309. (1) The rules prescribed by Government in consistence with the policy outlined in paragraph 308 for the purchase of stores (other than printing and stationery stores) for the public service, whether of indigenous origin or otherwise, are given in Appendix 12.

(2) The restrictions imposed by these rules for purchase of stores for the public service do not apply to purchases made by or on behalf of Port Trust, Municipalities, or local funds, excepting when the stores purchased are paid for from Government revenue on behalf of Government or from funds advanced by Government: in the latter circumstances Government may, however, direct that the provisions of the rules in question need not apply. When an Irrigation and Waterways Department officer carries out a work for any of the local bodies referred to above, the said rules shall apply, except when the local body specially desire to have the stores purchased otherwise, with the approval of Government. It should, however, be stipulated that the stores must be approved by the officer carrying out the work before the purchases is concluded.

310. (1) The prescribed rules for purchase of stores for the public service are not also applicable to the purchase of mathematical instruments required for the Irrigation and waterways Department. All such new instruments as are provided for the sanctioned estimates should be obtained by indent from the National Instrument Factory, Calcutta. Each divisional office should procure from the officer-in-charge of the National Instruments Factory a copy of their latest issue of the complete price of all instruments available, as and when such lists are published, and keep it up to date.

(2) Except when the cost does not exceed Rs.500, all indents on the National Instruments Factory, Calcutta, should be accompanied by a certificate by the indenting officer to the effect that the supply of the articles detailed there in is covered by a sanctioned estimate; and the specific reference numbers of the instruments shown in the price list of that office should always be quoted.

(3) Instruments requiring repair should ordinarily be sent to the National Instruments Factory, Calcutta, or to the Depot from which they were supplied, for the purpose, unless there is any Government workshop more conveniently situated where the repairs can be properly executed, or in cases of urgency when the work may be entrusted to a local firm.

(4) The Superintending Engineer should see that surveying and mathematical Instruments are not stocked in excess of requirements and that surplus instruments are returned either to the National Instruments Factory, Calcutta, or to the Depot from which they were obtained.

311. Stock, road metal and other materials required in ordinary course for the execution of sanctioned works may, subject to the provisions of the rules for the supply of articles for the public service, be procured on the responsibility of the Divisional officer without special authority, through the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stores are to be manufactured, a separate estimate for their preparation may be required, as laid down in paragraph 313.

312. The articles comprised under the head "Tools and Plant" can only be purchased or manufactured against estimates sanctioned by competent authority, with the exception of purchases or manufactures not exceeding Rs.500 for which estimates are not required.

313. The manufacture or collection of materials involving an outlay of Rs. 10,000 or upwards must, in all cases, be covered by an estimate showing the proposed outlay and the materials to

be received. If the materials be for a work already duly sanctioned, or for reserve stock within the sanctioned limit for the division, the estimate will merely require the approval of the Superintending Engineer, but in all other cases the estimates must be duly sanctioned by competent authority, as though for an original work.

314. (1) Nothing in the rules prescribed for purchase of stores for the public service shall prohibit purchase of stores by one department from another.
- (2) Indents on other departments when not required to be prepared on forms supplied by the department indented upon, should be prepared in the prescribed forms (Bengal Forms Nos. 2841, and 4765) and must be addressed to the officer who is to supply the articles. They must explain fully and in detail the nature of the articles required.
- (3) Emergent indents on other departments may be submitted only in case of actual necessity (Which must be reported to the Superintending Engineer) when serious inconvenience would be likely to arise from the submission of indents in the ordinary way. Emergent indents will nevertheless be complied with at once on the responsibility of the indenting officer, and will then be submitted by the complying officer for necessary countersignature, so that the Superintending Engineer may be exercise a check over such demands.

III.-Reserve of stocks

315. (1) A reserve of stock (general stores) may be maintained in the division of the Irrigation and waterways Directorate when necessitated by the remoteness of the division of works from the market or source of supply, or for use in emergency. The maximum monetary limit up to which such reserve of stock may be maintained will be fixed by the Chief Engineer in each case.
- (2) The fixed maximum should be kept at the lowest point compatible with efficiency, and the stock returns of divisions should be carefully scrutinised by Superintending Engineers from time to time with reference to this point.
- (3) Stores purchased for reserve of stock in a division should be held in a suspense account of stock of that division.

IV.-Stock taking

(a) Stores other than tools and plant

316. Divisional officers are to have stock taken throughout their divisions at least once a year. Important stores should, as a rule, be counted by a member of the Engineering establishment, but this duty may be entrusted to a subordinate holding the charge of a subdivision. The Superintending Engineer, when he thinks proper, may depute an officer from one division to aid in the stock-taking of another. As a general rule, verification should be entrusted to an officer independent of and unconnected with the staff responsible for the custody of the stores, and it should also include a certain amount of surprise check.
317. It is not necessary that all the stores of a division, or even of a subdivision, should be checked and counted at the same time; and the stock-taking may be arranged so as to go on gradually in the manner most convenient. When the stocks of an article are scattered in a subdivision, it may not be possible to test the aggregate book balance of any article for the subdivision by an actual verification of all the stocks of it at the same time. In such cases, the various stocks in

charge of a sectional officer of each article should as far as possible be verified at or about the same time.

318. The procedure of verification outlined in the foregoing rules is suitable primarily for divisions executing ordinary works. In the cases of special stores depots or divisions, or of construction divisions where there may be a large concentration of stores, a continuous and periodical verification of stores should be arranged for, whenever possible.
319. The results of all verifications of stock should be reported to the divisional officer for orders, but as soon as a discrepancy is noticed, the book-balance must be set right by the verifying officer with a suitable remark.

(b) Tools and plant

320. The rules regarding verification of general stores outlined above applies also to verification of stock of tools and plant except that when any articles are found deficient, a note of the deficiency should only be made in the account of issues without any correction of the book balance.

V.- Disposal of Stores

321. All articles of stock (not including tools and plant) which are not likely to be required during the following twelve months, should be reported to the divisional officer who will, if necessary, take the superintending engineer's orders as to their disposal.
322. At the end of each official year, lists of surplus stores should be prepared by the respective superintending engineer. Cyclostyled copies of such lists should be circulated to the other officers of the Directorate up to the rank of Executive Engineer, as to the other Heads of Directorate, who are also entrusted with the charge of execution of public works in this state.
323. When stock materials are sold to the public or other departments, or are issued on account of any work executed for them in workshop at full value, an addition of 10 per cent. Over their full issue rates (book values) must be made to cover charges on account of supervision, storage and contingencies. This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock, which, in his opinion, would otherwise be unsaleable.
324. Except as provided in paragraph 323; no public stores may be sold otherwise than by public auction without the permission of the Superintending Engineer. Commission, which should ordinarily not exceed 5 per cent may be allowed to the auctioneer, not being a departmental subordinate, but no commission can be allowed on private sales. Public auction should be conducted in a legal and regular manner either through the agency of an auctioneer or by departmental officers in accordance with the rules and procedure prescribed in Appendix 13.

Note.- When stores are sold by auction through an auctioneer, a responsible officer or subordinate should attend and record the final bids, in order to enable the sale accounts rendered by the auctioneer to be checked.

325. When stores (including tools and plant) of any kind become unserviceable, a report there of must be made in the Survey Report Form (Bengal Form No. 4788), this should be done at once on discovery of the fact. In the report all proper explanations must be given, and the period stated during which the articles have been in store or in use, and the cause of deterioration.

326. (1) With the "exception" noted below any loss of stock, caused by defalcation, destruction by fire, or otherwise, should be immediately reported by the officer concerned to his immediate official superior as well as to the Accountant-general, West Bengal, even when such loss has been made good by the party responsible for it. Such reports must be submitted as soon as suspicion arises that there has been a loss, they must not be delayed while detailed enquiries are made. Reports of all losses with the "exception" noted below should also be submitted to Government through proper channel immediately as these are detected.

(2) When the matter has been fully investigated, the divisional officer should, unless he is specially authorised to write off finally the irrecoverable value of stores, submit a report to the superintending engineer who will, if necessary, report the matter through the Chief Engineer to Government for orders.

(3) In the case of serious losses, the divisional officer should hold a departmental enquiry and record in his report the evidence and his findings thereon, including the findings as regards the responsibility and culpability of the persons concerned.

Exception.- Petty cases, that is, cases involving losses not exceeding Rs. 200 each, need not be reported to Government or to the Accountant-General unless there are, in any case, important features which merit detailed investigation and consideration.

327. An immediate report of the loss of stores in a manner requiring police investigation, such as loss by defalcation, theft, etc., must also be made to the police, and all proper steps taken for the recovery of the property. When an enquiry is held either by the Police authorities or others, the Divisional Officer must in cases where he is not himself authorized to write off the value of the property, obtain and forward as soon as possible, to the Superintending Engineer a copy of the proceedings.

328. Ordnance stores not required by officers of irrigation and waterways Department must be returned by them to the nearest magazine.

VI. - Hire of tools and plant

329. (1) Contractors employed on works of the Irrigation and waterways Department are required to provide all ordinary tools and plant required for the execution of the work.

(2) Where, under the circumstances contemplated in paragraph 307 (3), it is intended to lend tools and plant to a contractor for use on a work which he is executing for the department, no hire charge will be levied. The tools and plant to be so lent shall be specified in the notice calling for tenders and in the agreement. In such case unless otherwise provided for in the agreement the cost of carriage from and to the Irrigation and waterways Department godown shall be borne by the contractor and he shall be responsible for making good any loss or damage done to the tools and plant while in his possession.

330. When tools or plant are lent to a contractor otherwise than in accordance with the terms of his agreement or to a local body or others, a hire charge at a rate of 30 per cent per annum on the original cost, or estimated value where the cost is not known, will be levied. The amount of this charge will be determined by the Superintending Engineer and he will decide whether the charge will be levied by the month, week or day. Where for special reasons, a reduced charge

or an alteration in the method of assessment is considered necessary, the sanction of the Chief Engineer should be obtained. The hirer will meet all charges for carriage and protection of the tools and plant and will make good any loss or damage done to the tools and plant while in his possession.

331. (1) Articles borne on the tools and plant account of the division may, subject to conditions laid down in paragraph 330 herein before provided, be lent temporarily to contractors for use on Government works being executed or maintained by them, or to a local body or to others for use on their works, and it should be seen that the articles are returned without unnecessary delay, and in good condition.
- (2) The sub divisional officer is responsible that when tools and plant are temporarily lent to a contractor or to a local body or to others with the sanction of competent authority, the hire and other charges payable by the party concerned are recovered regularly, and also that the articles are returned by the party without unnecessary delay and in good condition.

E.-STORE-KEEPERS

332. When the stores are sufficiently extensive to require it, a store-keeper may be appointed to the charge of them. The store-keeper will have nothing to do with the disbursement of cash, the supply of materials, or the preparation of bills. His duties will be confined to the custody, preservation and issue of the stores under his charge, and to keeping the required returns relating to them.

F.- RULES FOR DIVISIONAL WORKSHOPS

333. The divisional workshops may be treated as a distinct subdivision, or they may form a portion of a sub divisional charge.
334. No work is to be undertaken in workshops of the department other than works required for the various branches of the department, except under some general or special order of Government.
335. No work should be undertaken for municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc., that may be enviable under the rule for the time being in force, has been paid to the Divisional Officer, or into a Government treasury to the credit of the Irrigation and Waterways Department. This rule may be relaxed at the discretion of the Divisional Officer or Superintendent of the Workshop, in the case of Government officer where full recovery is not open to doubt. In such cases a rough estimate of the probable cost must be prepared in advance and the officer concerned required to give an undertaking that he agrees to pay the actual charges in full on completion of the work. The full expenditure incurred must be deducted from the Government servants' pay for the following mounts. In all case prior to work being put in hand, an undertaking should be procured from the party concerned that it will not hold the Department responsible for loss by fire or theft or any other factor which could not be foreseen when the estimate was prepared. In cases where it is found that the original estimate is likely to be appreciably exceeded, a revised estimate should be prepared and the procedure outlined above adopted.

G.- TRANSFERS OF CHARGE

I.- General

336. Every transfer of charge of a gazetted Government servant should be reported by post on the same day to the Accountant-General, West Bengal, in Bengal From No. 2828 in case of a transfer in a sub divisional charge and in Bengal From No. 2403 in case of other transfers.
337. An officer must not delay making over charge after the arrival of the relieving officer, nor must he, without a medical certificate or the permission of his immediate superior officer, leave the station before the arrival of his successor.
338. (1) In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit his charge, the next senior officer of the department present will take charge. When the person, who takes charge, is not a gazetted officer, he must at once report the circumstances to his nearest departmental superior, and obtain orders as to the cash in hand, if any.
(2) In the case of such a vacancy occurring in a divisional or a subdivision charge, forward to the Superintending Engineer or the Divisional Officer, as the case may be, the receipts which would otherwise be given to the relieved officer.
339. The cash book or impurest account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and the relieving officers, showing the cash and impurest balances, and the number of unused exchequer, if any, made over and received in transfer by them respectively.
340. The relieving officer will take up the expenditure of cash and stores from an for the first day of month during which the relief took place, and submit the next monthly accounts in the same manner as if he has been in charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.

II.- Divisional and Sub divisional Officers

341. In the case of transfers of divisional and sub divisional charges, a copy of the note recorded under paragraph 339 together with the following documents, should be forward the same day to the Divisional Officer in the case of sub divisional charges:-
 - (i) Transfer report in the prescribed form.
 - (ii) Receipts of Stock, Tools and Plant and other stores under the immediate charge of the relieved officer, Forms A and B appended below being used for divisional and sub divisional charges respectively.
 - (iii) A detailed report on the state of surveying and mathematical instruments. In the case of transfer of divisional charges this report should be in respect of instruments at headquarters only.

Form A

Received in transfer from A, B, late Executive Engineer,
Division, the stores in his personal charge as detailed in the annexed list.

The balance returns of stock and tools and plant in charge of all sub divisional officers for the year ending are on record, and the divisional stock returns have been prepared to end of

(Station and date)

C.D.,
Executive Engineer.

From B

Received in transfer from A, B, late officer in charge subdivision, the stock and tools and plant which have been in this personal custody, as detailed in the last balance return and accounts of receipts and issues to date. The returns for the year ended and for the month of for the whole subdivision have been submitted to the Executive Engineer, and the account of daily receipts and issues for the current month has been written up to date.

(Station and date)

C.D
Executive Sub divisional Officer.

342. The receipt of cash and stores balances should be prepared by the relieved officer, but the relieving officer should note any inaccuracies therein so that the Superintending engineer, as the case may be, may pass such orders in respect of any deficient article as may be necessary. A copy of the receipts may be given to the relieved officer, if desired by him.
343. (1) The relieving officer should then, unless otherwise ordered, proceed with the relieved officer to inspect the records, cash, stores, works and materials at site of works, in charge of subordinates, but in the case of the transfer of a divisional charge, the relieved officer should accompany the relieving officer in the inspection of the outstations only when so directed by the Superintending Engineer.
(2) The relieving officer should examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles in order to test the accuracy of the returns, and should minutely examine the works in progress as to their quality, and as to their accordance with the sanctioned plans and estimates, he should also record his opinion as to the correctness of the accounts of materials at site.
(3) If the relieving officer fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, he will be held responsible for the same, both as to quantity and quality, so far as he was in a position to ascertain it.

344. The relieved officer should further give the relieving officer a list and memorandum showing all the works in hand and the orders remaining to be complied with and of such matters as particularly require his attention, with full explanation of any peculiarity of circumstances, or apprehended difficulties. He should also furnish the relieving officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.
345. The relieving officer, in reporting that the transfer has been completed, should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. In the case of the transfer of a divisional charge, he should describe the state of the records, cash, stores and works, mentioning specially whether the works accounts may be considered fairly to represent the progress of the works, and also indicating what outstations he has yet to inspect, and when he proposes to visit each of them.
346. In the case of the transfer of a divisional charge the report of completion of transfer should, except in special circumstances, be submitted within a fortnight of such transfer. In the case of any disagreement between the relieved and the relieving officers, a reference should be made to the Superintending Engineer.
347. The transfer report of a sub divisional charge should, no receipt by the Divisional officer, be scrutinized by him, any remarks necessary being entered in the column provided for that purpose and returned, if necessary, to the Sub divisional officer who after acting on the orders received, should return it to the Divisional officer. The report should than be forwarded to the Superintending Engineer who with any remarks, if required, should return it to the Divisional officer for further action, if necessary, or for record in the Divisional office.

III.-Other officers

348. In the case of transfer of charges other than Divisional and Sub divisional charges, the Executive Engineer should issue instructions as to the works to be jointly inspected by the relieved and the relieving officers.

H.-BUDGET PROCEDURE

I.-General

349. Although the responsibility for the preparation of the annual statement of the estimated receipts and expenditure of the state known as civil budget Estimate, and its presentation to the Legislature lies with the Finance Department, the Irrigation and waterways Department as one of the local budgeting authorities is responsible to furnish in due time the Finance Department and the Accountant-General, West Bengal, with all the necessary materials required for preparation of this annual statement to such heads of accounts as may be under their administrative control.
350. The time available for examination and consolidation of the estimates is very limited, and any delay in the submission of a single estimate will dislocate the budget programmer seriously. It is, therefore, of the utmost importance that all subordinates should adhere strictly to the dates fixed for transmission of their estimates to the higher authorities. A list of officers by whom the different budget estimates under heads concerning the Irrigation and waterways Department should be prepared and the dates on which these estimates are due for submission are given in the statement Appendix 14.

351. (1) The budget of the state should show in detail the receipts and expenditure of the state in separate columns-

- (i) The budget estimates of the ensuing year,
- (ii) the revised estimates of the current year,
- (iii) the budget estimates of the current year, and
- (iv) the actuals of the past year.

All estimates should be drawn up accordingly.

(2) The estimates of expenditure shall further show separately-

- (i) the sums required to meet expenditure described by the Constitution of India as expenditure charged upon the Consolidated Fund of the state, and
- (ii) the sums required to meet other expenditure proposed to be made from the Consolidated Fund of the state,

and shall also distinguish expenditure on revenue account from other expenditure.

352. (1) The estimates of new expenditure proposed to be included in the budget of the ensuing year should be dealt with separately and should not be mixed up with the revised and budget estimates of receipts and expenditure on other accounts, e.g., expenditure on works-in-progress, repairs, grants-in-aid, etc.

(2) The instructions regarding preparation and submission of estimates of new expenditure, and revised and budget estimates of receipts and expenditure other than new expenditure, as laid down in the following paragraphs, should be borne in mind in framing the respective estimates.

II.-Revised and budget estimates of receipts and expenditure other than new expenditure

(a) Revenue and Receipts

353. In regard to "Revenue and Receipts", the most important guide to the preparation of "Revised Estimates" will ordinarily be found in the actual receipts of those months of the current year which have already elapsed. If an officer observes that the actual receipts from a particular source of revenue reveal a growth or diminution compared with those of the corresponding period of the previous year he will, unless there are definite reasons to the contrary, be justified in assuming a continuance of the growth or decline at the same rate during the remaining months. The proportionate estimate based on this assumption should, however, be corrected by a consideration of the other materials which are available for the formation of a sound forecast ; the progress of collection of revenue, for instance, may suggest that the rate of growth or decline will be retarded or accelerated, and the proportionate estimates should, therefore, only be used by the estimating officer, as one among a number of factors which influence his decision. It is rarely suitable for use in estimating land revenue and other receipts, for which the demand is fixed, or income, such as that from sale of land and houses, which necessarily fluctuates widely from to year.

354. In all cases and especially in dealing with important revenue estimates, the reasons, which have led to the adoption of the figures proposed for the revised Estimate, should be briefly but clearly explanationed. This explanation should recount the particular circumstances which have, in the budgeting offer's opinion, led to a recorded increase or decrease or decrease in the revenue of the earlier months, and the grounds on which they expect to obtain the balance of the estimates in the latter part of the year ; it should not be merely mechanical.

355. The actual of the previous year and revised estimates of the current year ordinarily afford the best guide in framing the budget estimates of the ensuing year ; and in the absence of definite reasons to the contrary, it is ordinarily advisable to assure a continuance of any growth or decline which is revealed by these figures. The salient factors which have led to the adoption of figures proposed for the budget estimates should be clearly and briefly explained.

(b) Expenditure relating to heads other than Irrigation

356. In regard to expenditure heads the following more important points should be borne in mind in framing the revised and budget estimates :-

1. Under the heads "Pay of officers" and "Pay of Establishments" the revised esuimates are to be based on the actuals of the past few months of the current year plus the probable requirements for the remaining months of the year calculated withreference to the pay charges of incumbents likely to be on duty during the remaining months and leave salary likely to be drawn in India.
2. The budget estimates under the heads "Pay of Officers" and "Pay of Establishments" shuld likewise include the full amount of pay (including increments) likely to be drawn by the incumbents on duty during the year; provision for those on deputation or on leave in the United Kingdom who are not likely to draw their leave allowance in India should, however, be excluded. Provisions for leave salary to be drawn in India or in foreign countries other than the United Kingdom may also be proposed in the estimates when considered necessary. They should, however, be exhibited separately under the primary units "Pay of Officers" and "Pay of Establishments", as the case may be, and the reasons for the provision briefly explained.
3. In justification of the budget estimates under "Pay of Officers" and "Pay of Establishments", full details of the number of officers and their pay together with the number and pay of permanent and temporary establishments should be separately supplied with the estimates in the prescribed form C (vide Appendix 14) unless otherwise ordered by the Finance Department in regard to estimates under certain heads.
4. For the flurtuating items of expenditure, neither the actual of the previous year, nor the progress of actual of the current year should be used as the only guide, but due consideration should be given to exceptional circumstances of the previous years and special features of the current year.
5. Every attempt should be made to make the estimates as accurate as possible. The estimates must not include provision for any new unsanctioned schemes which it is desired to introduce in the ensuing financial year.

357. The reasons which have led to the adoption of the figures proposed for the revised and budget estimates should be briefly but clearly explained.

358. The revised estimates of expenditure are merely forecasts, based on later information, of what the actual outlay of the year will be; they do not operate either to increase or to reduce the grants which have been placed at the disposal of officers in the sanctioned budget.

(c) Expenditure relating to Irrigation heads

359. (1) The revised and budget estimates of expenditure under the following Irrigation heads of account should be submitted in Form A-a sample of which is given in Appendix 14.

XVII- Irrigation, Navigation, Embankment and Drainage works for which capital accounts are kept-Working expenses.

18 - Irrigation, Navigation, Embankment and Drainage works-Other revenue expenditure financed from ordinary revenues.

18(1) - Other revenue expenditure financed from Famine Relief Fund.

19 - Construction of Irrigation, Navigation, Embankment and Drainage works.

51B - Other Revenue expenditure connected with Multipurpose River Scheme.

Irrigation – Capital Accounts

68 - Construction of Irrigation, Navigation, Embankment and Drainage works not charged to revenues.

80A - Capital outlay on Multipurpose River Scheme.

(2) Entries against "New works" in Form A should be made in the second (current year's budget) column only. The total expenditure anticipated during the current year on works shown in column 2 will be included in column 3 opposite "Works in progress", while the budget of the following year for "New works" will be decided on a consideration of the Schedules of new works.

(3) Supporting the entries against "Works in progress" a statement in Form B(a sample of which is also given in Appendix 14) should be forwarded simultaneously with the estimates in Form A. The detailed instructions recorded under the sample Form B in Appendix 14 should be strictly complied with in filling up this from.

(4) The Subordinates officers of the Directorate should bear in mind that the revised estimates, which they submit of the expenditure they are likely to incur on works, do not operate either to increase or to reduce the sanctioned grant for those works, and that the revised estimate should be framed as accurately as possible after taking into consideration, among other things, the pace at which the work is progressing, the difficulty or otherwise of labour, the possibility of collecting materials, etc.

360. On the 10th of January of every financial year a similar form based in the same way on reports from Executive Engineers and Superintending Engineers, and containing later information then available as to the mounts likely to be spent on works in the current financial year, should be submitted by the Chief Engineer to the Finance and the Administrative Departments, in case considerable variations are reported in the estimates previously submitted on the 1st of November of the year under paragraph 350. The date for the

submission of this supplementary statement should be most carefully observed, since it will be of no use unless it is received in good time.

361. In framing the revised and budget estimates of charges on account of "maintenance and repairs", "establishments", etc., under the Irrigation heads, the instructions contained in paragraphs 356 to 358 should be borne mind. For the budget estimate of charges under "maintenance and repairs" the revised estimate with necessary additions for maintenance and repairs to new work executed in the course of the year will ordinarily be the safest guide.
362. Proposed revision of the number or pay of establishments in the ensuing year will, of course, be shown in the Irrigation and Waterways Department Schedule of new expenditure, unless they have been finally sanctioned for introduction in the ensuing year. In that case the cost will be included in the budget estimate to be submitted to the Accountant-General, West Bengal, and to the Finance and the Administrative Departments.

III.-Schedule of new expenditure

363. The term "new expenditure" applies not only to expenditure on all new services the provision for which has not been previously included in the sanctioned grant or appropriation but also to new items like these involved in additions to, or extensions of, an existing service, commitment or facility, e.g., provisions for new buildings, new roads and canals, additions to existing establishments, grants-in-aid, contributions and similar items of expenditure. In case of doubt whether expenditure of a particular kind should be included in the statement of new expenditure, the matter should be referred to the Finance Department through the Administrative Department for orders.
364. The schedule of new expenditure, proposed for inclusion in the next year's budget should be furnished to the Finance Department, in duplicate, by the administrative department not later than the 30th September of every year in such form with such details as have been prescribed by the Finance Department-vide sample from No. I in Appendix 14.
365. (1) The Executive Engineers should prepare in the prescribed Form No. I (Appendix 14) schedules of new expenditure under the different Irrigation heads which they may have in view, and submit the schedules to the superintending Engineers concerned positively by the 30th of June of every year. Only such schemes, which have been administratively approved, should be included in the schedule of new expenditure, in their order of priority.
(2) The Superintending Engineers should, after through scrutiny of the schedules submitted by the Executive Engineers along with any other new schemes, which they may have separately in view, draw fresh schedules of new expenditure in their order of priority, and submit them to the Chief Engineer not later than the 15th of July of every year.
(3) Consolidated schedule of new expenditure for each Irrigation head of account with which the department is concerned, and arranged in their order of priority should be submitted by the Chief Engineer so as to reach the Department not later than the 15th of August of every year for transmission to the Finance Department by due date.
366. (1) To ensure that all items of new expenditure for which it is desired to make provision in the budget are actually included in the schedules, all budgeting authorities should maintain separate registers in which they will enter, at the time of receipt, all proposals involving new expenditure in the following year.

(2) To afford prior examination in detail of the new schemes every subordinate officer of the Directorate, who is competent to accord administrative approval to any new scheme, should, immediately after he has accorded administrative approval to any work, also submit a schedule in triplicate in the prescribed Form No. 1 (appendix 14) to the Department sending copies to intermediate superior officers. Salient points in justification of the scheme such as the area to be benefited or protected, the additional yield expected or loss of crops to be prevented in the case of irrigation drainage or embankment schemes, should be noted in the remarks column of the schedule.

367. (1) No proposal for new expenditure, which has not been included in the schedule of new expenditure, will be accepted by the Department after the 15th of August of the year.

(2) The Head of Directorate may, however, report to the Department all proposals for new unavoidable expenditure, which are received by them after the 15th August, but not later than the 15th October of the year for transmitting the reports to the Finance Department by the 15th of November of the same year.

CHAPTER IV – POWERS

368. As provided in rule 390 of the West Bengal Financial Rules, the Irrigation and Waterways Department shall not, without previous consultation with the Finance Department, authorise any orders (other than orders pursuant to any general delegation made by the Finance Department) which, either immediately or by their repercussions, may affect the finance of the State or which, in particular either :-

(a) relate to the number or grading or cadres of posts or the emoluments other conditions of service or posts; or

(b) involve any grant of land or assignment of revenue or concession, grant, lease or licence of mineral or forest rights or a right to water power or any easement or privilege in respect of such concession; or

(c) in any way involve any relinquishment of revenue.

369. As laid down in rule 391 of the West Bengal Financial Rules, the Irrigation and Waterways Department may, without previous reference to the Finance Department, incur expenditure of a non-recurring nature (excluding the appointment of a temporary establishment not otherwise authorised, or the deputation of an officer)---

(a) provided that budget provision has been made on this account; or

(b) if no budget provision has been made on this account, provided that--

(i) it does not exceed, Rs. 200 for any one item;

(ii) it is not on account of an item of contract contingencies;

(iii) it does not involve any debit against the budget of the ensuing year;

(iv) the expenditure can be met by re-appropriation within the same minor head of account from a lump sum provision for charges of the same nature, such as "purchase of stores" and "purchase of books"

(v) there is nothing novel, doubtful or irregular in the character of the charge.

370. A copy of every order under clause (a) of paragraph 369 shall be sent forthwith to the Accountant-General through the Finance Department. A copy of every order under clause (b)

of paragraph 369 shall be sent forthwith to the Accountant-General, also, if the charge is met by re-appropriation, to the Finance Department.

371. (1) In terms of powers delegated under rule 380 of the West Bengal Financial Rules, the Irrigation and waterways Department may sanction, without previous reference to the Finance Department, any re-appropriation within a grant at their disposal subject to the following conditions :-

- (i) that the Grant as a whole is not likely to be exceeded ;
- (ii) that a re-appropriation from a "charged" to a "voted" head or vice versa is not involved ;
- (iii) that the expenditure which will be met by the re-appropriation does not involve the under taking of a new unapproved recurring liability ;

Explanation.- Savings that become available as a result of the postponement whether deliberate or unavoidable, of expenditure for which specific provision exists in the budget may be re-appropriated to accelerate the implementation of any approved scheme already in progress, because even should such acceleration involve an immediate temporary increase in Government's recurring liabilities, Government will not be assuming a new unapproved (ultimate) recurring liability.

- (iv) that the saving are known in sufficient time to permit of their being spent to good purpose and that the expenditure is not incurred merely to prevent saving lapsing ;
- (v) that a re-appropriation sanctioning the undertaking of a "new service" is not involved.

Note.- No satisfactory definition of "new service" has been evolved, but the general purport of the term is reasonably clear. When there is any doubt the case should be referred to the Finance Department.

- (vi) that a re-appropriation from a "Deduct" head is not involved.

Note - If a grant is controlled by two or more administrative department, an administrative department desiring to sanction a re-appropriation from a head controlled by another administrative department must obtain the concurrence of the latter to such re-appropriation.

- (2) A copy of every order sanctioning re-appropriation under these powers must be sent forth with both to the Accountant-General and the Finance Department.

372. The Irrigation and waterways Department may sanction, without previous reference to the Finance Department, re-appropriations of funds from one Scheme to another within the minor head "Development Schemes" or from the minor head "Development schemes" to another minor head or vice versa within a "Grant" subject to the limits of the revised estimates fixed for such schemes in respect of the year to which the "Grant" relates and the conditions laid down in rule 380 of the West Bengal Financial Rules, Volume I, reproduced in the preceding paragraph.

373. Subject to the conditions laid down in paragraphs 369 and 370, the Irrigation and waterways Department may, with the previous consent of the Finance Department, delegate its powers of sanction to expenditure to any gazetted officer subordinate to it, the limitations and conditions as may be imposed being expressly specified in the orders of delegation ; all such delegation orders should be communicated to the Accountant-General through the Finance Department (vide rule 392 of the West Bengal Financial Rules).

374. (1) In case where it is desirable to commence work on a project, which has been administratively approved, before the detailed estimate for the whole project has been

prepared, it is permissible for the authority competent to sanction the final technical estimate as a whole to accord sanction to detailed estimates for component parts of the project, subject to the following conditions:-

- (a) For each such work or component part there of there must be a fully prepared detailed estimate and, in the administrative approval as a whole, there must be a clear and specific amount corresponding to the work or component part in question.
- (b) The amount of a detailed estimate must not exceed the amount included in the administrative approval by more than 10 per cent.
- (c) The sanctioning authority must be satisfied, before according sanction, that the amount of the technical sanction for the whole project is not likely to exceed the amount of the administrative approval and that the work or component part in question can be appropriately commenced without affecting, or being affected by any other part of the project, financially otherwise.

Note.- This rule does not apply to estimates for parts of individual buildings unless the preliminary estimates for administrative approval have been similarly prepared.

- (2) In communicating the sanctions to parts of projects, accorded under this rule, the sanctioning authority should also intimate to the Audit officer the amount administratively approved for the whole project.

375. Officers subordinate to other administrative Departments of Government and officers of the Irrigation and waterways Directorate may exercise powers in respect of matters connected with "irrigation, navigation, embankment, and drainage works" to the extent delegated to them, as detailed in the schedules appended to this paragraph, namely :-

Schedule A- Gives the extent of powers delegated to officers subordinate to other Administrative Departments of Government in respect of matters connected with "irrigation, navigation, embankment, and drainage works" as dealt with in the code.

Schedule B-Part I-Gives the extent of powers delegated to officers of the Irrigation and waterways Directorate in respect of "establishment matters" as dealt in the code.

Schedule B-Part II- Gives the extent of powers delegated to officers of the Irrigation and waterways Directorate in respect of matters relating to "works and their execution" as dealt with in the code.

Schedule B-Part III - Gives the extent of powers delegated to officers of the Irrigation and waterways Directorate in respect of "appropriation, re-appropriation and other miscellaneous matters" as dealt with in the code.

Schedule
Details of powers delegated to officers subordinate to other Administrative Departments of Government in respect of matters connected with Irrigation works as dealt with in the Code.

Sl. No.	Nature of power	Authority to whom Power is delegated	Extent of power delegated	Remarks
1	2	3	4	5
1.	<i>Lands – Power to grant lease or license of surplus lands belonging to the Irrigation and Waterways Department.</i>	Collector of the district concerned, which includes Deputy Commissioner of the district, as the case may be.	<p>May settle the land which as been made over to the Collector for management, as well as the land which may partly be in charge of the Collector and partly in charge of Officers of the Irrigation and Waterways Directorate, subject to the following conditions:-</p> <p>(i) that the rules prescribed on the subject in the West Bengal Government Estates Manual, 1953 are strictly followed;</p> <p>(ii) that the Executive Engineer concerned is consulted about any settlement proposed in the case of land made over to the Collector for management only, or in the case of settlement of land partly in charge of the collector and partly in charge of Officers of the Irrigation and Waterways Directorate;</p> <p>(iii) that sanction of Government in the Irrigation and Waterways Department is obtained before any settlement is made for no agricultural purposes of land, which has not been relinquished outright by the Department.</p>	<p>[Reference – Analogy rules 299 to 303 of the West Bengal Government Estates Manual, 1953.]</p>
2.	<i>Public Works Disbursar – Power to act as.</i>	Collector, 24- Parganas, district. West Sundarbans and the East Sundarbans divisions of the Irrigation and Waterways Directorate	Will act as a Public Works Disbursar of the	<p>[Reference – Vide I & W. Deptt. No. 3667(9)-1, dated 20-6-1955.]</p>

3.	<i>Technical sanction</i> – power to sanction estimates for original works.	Collector, 24-Parganas, district.	Up to Rs. 10,000 in each case in respect of works of expansion of embankments in Sundarbans in his district.	<i>[Reference – Vide I & W. Deptt, No.3667(9)-I., dated 20-6-1955.]</i>
4.	<i>Technical sanction</i> – Power to sanction repair estimates for ordinary repair works other than works for construction of retired lines and expansion of embankments.	Collector, 24-Parganas, district.	Up to Rs.50,000 in each case in respect of repair works to embankments in Sundarbans in his district.	<i>[Reference – Vide I & W. Deptt, No.3667(9)-I., dated 20-6-1955.]</i>
5.	<i>Technical sanction</i> – Power to sanction estimates for retired lines.	Collector, 24-Parganas, district.	Up to Rs. 10,000 in each case in respect of works of construction of retired lines of embankments in sundarbans in his district.	<i>[Reference – Vide I & W. Deptt, No.3667(9)-I., dated 20-6-1955.]</i>
6.	<i>Technical sanction</i> – Power to sanction special repairs.	Collector, 24-Parganas, district.	Up to Rs. 10,000 in each case for closing breaches in site and for making ring bunds to the embankments in Sundarbans in his district.	<i>[Reference – Vide I & W. Deptt, No.3667(9)-I., dated 20-6-1955.]</i>
7.	<i>Tender</i> – Power to distribution of sanctioned works without calling for tenders.	Collector, 24-Parganas, district.	Up to Rs. 2,000 in each case for original works and up to Rs. 10,000 in each case for repair works provided the works in question are distributed to contractors in the appropriate class on the approved lists of contractors maintained by the Irrigation and Waterways Department, and provided also the reasons are recorded in writing for such distribution of works without calling for tenders. Tenders should always be invited whenever there is sufficient time for such procedure.	<i>[Reference – Vide I & W. Deptt, No.3667(9)-I., dated 20-6-1955.]</i>
8.	<i>Tender</i> – Power of acceptance of tenders for sanctioned works.	Collector, 24-Parganas, district.	Up to Rs. 50,000 in each case subject to the condition that the procedure for invitation and acceptance of tenders and for taking earnest money and security deposit from contractors should be the same as is prescribed by the rules of the Irrigation and Waterways Department for the time being in force.	<i>[Reference – Vide I & W. Deptt, No.3667(9)-I., dated 20-6-1955.]</i>

SCHEDULE B – Part I

Establishment matters : Details of powers delegated to officers of the Irrigation and Waterways Directorate in respect of establishment matters dealt with in the Departmental Code.

S.L. No.	Nature of power	Authority to whom Power is delegated	Extent of power delegated	Remarks
			4	5
1.	<i>Advance</i> – Power to grant advances of pay and travelling allowances to officers on transfer.	(i) Chief Engineer (ii) Superintending Engineer (iii) Executive Engineer (iv) Director, River Research Institute	Powers to grant to any officer under his jurisdiction having a substantive appointment under Government (including himself) under orders of transfer an advance up to an amount not exceeding one month's substantive pay plus the travelling allowance to which he may be entitled in consequence of the transfer.	[Reference – Vide Irrigation and Waterways Department, memo No. 3310-1E, dated 25-7-57.]
2.	<i>Advance</i> – Power to grant advances to cover travelling expenses of officers on tour.	Head of office	Powers to grant advances to non-gazetted officers and inferior servants having a substantive appointment under Government while proceeding on tour up to an amount sufficient to cover their personal travelling expenses for a month subject to adjustment on completion of their tour or 31 st March of every year, whichever is earlier.	[Reference – Vide Irrigation and Waterways Department, memo No. 3310-1E, dated 25-7-57.]
3.	<i>Advance</i> – Power to grant advances for the purchase of a tent.	Superintending Engineer	Powers to grant advances up to a reasonable amount to an engineering subordinate having a substantive appointment under Government for the purchase of a tent on the first occasion of his requiring one. The advance shall be recovered in twelve equal monthly deductions from pay commencing three months after the date of the advances.	[Reference – Vide Irrigation and Waterways Department, memo No. 3310-1E, dated 25-7-1957.]
4.	<i>Advance</i> – Power to grant advances of pay, travelling allowances, etc. to officers to enable them to proceed to Pasteur Institute for antirabic treatment.	Head of office	Full powers subject to the general rules and conditions laid down by Government on the subject.	[Reference – Vide Irrigation and Waterways Department, memo No. 3310-1E, dated 25-7-1957.]

				The permanent advances for the offices	
5.	Advance – Power to grant for permanent advances for subordinate offices.	(i) Chief Engineer (ii) Superintending Engineer.	Powers to sanction the grant of permanent advances for offices subordinate to them up to the amount advised by the Accountant-General as appropriate.	of the Chief and the Superintending Engineers must, however, be sanctioned by Government.	
6.	Deputation – Power to authorise deputation of officers outside the State boundary.	(i) Chief Engineer (ii) Superintending Engineer.	Full powers to authorise any Government servant under his administrative control to proceed on duty to any part of the territory of India.	[Reference – Vide Irrigation and Waterways Department, memo No. 33101-E, dated 25-7-1957.]	
7.	Efficiency bar – Power to authorise an officer to cross an efficiency bar.	Appointing authority	Full powers subject to the conditions laid down in rules 46 and 47 of W.B.S.R., Part I.	.....
8.	Fees and Honoraria – Power to grant or to permit the acceptance of an honorarium or fee by a Government servant.	(i) Chief Engineer (ii) Superintending Engineer.	Up to Rs. 500 in the case of each Government servant provided that in respect of a recurring honorarium or fee the above shall be applied to the total sum involved and not to a single payment.	Power to grant fees and Honoraria in each case shall, however, be exercised subject to the general rules laid down by Government in the W.B.S.R., P I, Rules 62 and 63.	
		(iii) Other appointing authority.	Up to Rs. 100 in the case of a non-gazetted Government servant provided that in respect of a recurring honorarium or fee the above limit of Rs.100 shall be applied to the total sum involved and not to a single payment.	[Reference – Vide Irrigation and Waterways Department, memo No. 33101-E, dated 25-7-1957.]	
9.	General Provident Fund – Power to grant temporary advances to officers from their General Provident Fund Accounts.	(i) Chief Engineer (ii) Superintending Engineers. (iii) Dy. Director, River Research Institute. (iv) Executive Engineers (v) Other Disbursing officers.	Full powers to grant advances from the General Provident Fund for the grant of which special reasons are not required under rules laid down by Government in the General Provident Fund (West Bengal Services) Rules on that account, to all gazetted and non-gazetted officers subordinate to them. Any advance for the grant of which special reasons are required under the prescribed rules may be sanctioned by the next higher administrative authority except that in the case of Senior Accounts clerks advances from General Provident Fund for special reasons are to be granted by the Accountant-General, West Bengal.	[Reference – Vide Irrigation and Waterways Department, memo No. 33101-E, dated 25-7-1957.]	
10.	Increments – Power to sanction Head of office increments to a non-gazetted officer.	Head of office	Full powers subject to the condition that increments which will carry an officer past an efficiency bar will require the sanction of the authority competent of sanction his	.....

11.	Leave - Power to grant leave to Gazetted Officers.	Chief Engineer	appointment.	The power should be exercised by the head of the concerned department, otherwise admissible under rules in Chapter XV of the W.B.S.R., Part-I.
12.	Leave - (1) Power to grant leave to Overseers in charge of subdivisions.	Chief Engineer	(1) May grant leave on full-average pay up to four months or up to ninety days, as the case may be, to members of the West Bengal Engineering Service other than those in temporary charge of a division, provided it does not involve appointment of additional officers. (2) May grant any amount of leave due to the Assistant Research Officers of the River Research Institute of the West Bengal General Service, provided it does not involve appointment of additional officers.	[Reference - Vide Irrigation and Waterways Department, memo No. 3310-1E, dated 25-7-1957.]
	(2) Power to grant leave to Overseers not in charge of subdivisions.	(i) Chief Engineer	May grant any amount of leave due to them provided it does not involve appointment of additional officers.	[Reference - Vide Irrigation and Waterways Department, memo No. 4200(2)-1E, dated 3/4-9-59.]
		(ii) Superintending Engineer.	May grant any amount of leave due to them provided that local arrangement can be made by transfer within the circle to carry on the work.	The power should be exercised by officers only when the leave to be granted is otherwise admissible under rules in Chapter XV of the West Bengal Service Rules, Part-I. [Reference - Vide Irrigation and Waterways Department, memo No. 3310-1E, dated 25 th July 1957.]
		(iii) Executive Engineer	May grant leave up to four months or up to ninety days, as the case may be, provided that local arrangements can be made to carry on the work without substitutes.	[Reference - Vide Irrigation and Waterways Department, memo No. 3310-1E, dated 25 th July 1957.]
13.	Posting and transfer - Power to post and transfer Assistant Engineers, members of the subordinate Engineering Service,	(i) Chief Engineer	(i) Power to grant leave to clerical officers and other non-gazetted staff including non-gazetted staff of the River Research Institute. (ii) Superintending Engineer. (iii) Executive Engineer River Director. (iv) Director, River Research Institute.	[Reference - Vide Irrigation and Waterways Department, memo No. 3310-1E, dated 25 th July 1957].
		Full powers regarding posting and transfer of Assistant Engineers, and powers regarding posting and transfer of other officers below the rank of Assistant Engineers from one		[Reference - Vide Irrigation and Waterways Department, memo No. 3310-1E, dated 25 th July 1957.]

ministerial and other non-gazetted officers and staff.	(iii) Superintending Engineer.	circle of Superintendence to another.	Full powers regarding posting and transfer of officers below the rank of Assistant Engineers from one Division to another within the same circle of Superintendence subject to the condition laid down in relevant paragraph of the Departmental Code.
	(iii) Executive Engineer	Full powers regarding posting and transfer of Subordinate Engineers from one section to another within the same division with intimation to Superintending Engineer in due course.	<i>[Reference - Vide I & W. Dep'tt. No.3310-IE, dated 25th July 1957.]</i>
	(iv) Director, River Research Institute.	Full powers regarding posting and transfer of non-gazetted officers and menial staff under his administrative control.	<i>[Reference - Vide I & W. Dep'tt. No.3310-IE, dated 25th July 1957.]</i>
14. <i>Promotion.</i> - Power to promote a non-gazetted Government servant to a non-gazetted post carrying higher scale of pay, of which the officer exercising the power is the appointing authority.	(i) Chief Engineer	Full powers when promotion is to be effected considering the Directorate staff as a whole subject to the condition that the sanctioned strength of the category of staff involved is not exceed, and also subject to any rules that may be in force to govern appointment to such posts.	
	(ii) Superintending Engineer.	Full powers when promotion is to be limited to staff of the same circle subject to the same condition as noted above.	
15. <i>Punishments.</i> - Power to impose punishments upon members of Subordinate Engineering Services and other non-gazetted officers.	(i) Authority empowered to appoint.	Power to impose for good and sufficient reasons the following penalties:- (i) Removal from service. (ii) Dismissal from service, which ordinarily disqualifies for future appointment.	<i>[Reference - Vide I & W. Dep'tt. No.3310-IE, dated 25th July 1957.]</i>
	(ii) Gazetted officer in charge, if any, of the establishment next below the appointing authority, or in his absence, the appointing authority.	Power to impose for good and sufficient reasons the following penalties :- (i) Censure. (ii) Withholding of increments or promotion including stoppage at the efficiency bar. (iii) Reduction to a lower post or time scale or to a lower stage in a time	<i>[Reference - Vide I & W. Dep'tt. No.3310-IE, dated 25th July 1957.]</i>

		scale.	(iv) Recovery from pay of the whole or part if any pecuniary loss caused to Government by negligence or breach of orders.
16.	<i>Recruitment.</i> - Power to recruit to office and petty establishments (excluding gazetted posts and posts under the West Bengal Subordinate Services).	(i) Chief Engineer (ii) Superintending Engineer. (iii) Executive Engineers and Superior departmental officers. (iv) Director, River Research Institute.	(v) Suspension. Powers to recruit against the sanctioned establishment of his office including Drawing Branch, and also against the sanctioned posts of Research Assistants in the establishment of the River Research Institute, West Bengal.
17.	<i>Records.</i> - Power to authorise destruction of office records.	(i) chief Engineer (ii) Superintending Engineer. (iii) Director, River research Institute. (iv) Executive Engineer.	Powers to recruit against sanctioned posts in the circle cadre including posts of unpassed accounts clerks and draftsmen. Powers to recruit against the sanctioned establishment of his office outside the Circle Cadre. Powers to recruit against the sanctioned posts of his office establishment excluding the posts of Assistant Research Officers, Research Assistants and Overseers. <i>Note</i> - Senior accounts clerks are selected and controlled by the Accountant General, West Bengal and the Accountants in divisions belong to the establishment of the Accountant-General who appoints them from the cadre of Senior Accounts Clerks as well as from upper Division Clerks of Audit office who have passed the Divisional Test Examinations, and controls them.
18.	<i>Recruitment.</i> - Power to recruit to the West Bengal Subordinate Engineering Service (Overseers	Chief Engineer	Powers to authorise the destruction of records in his own and subordinate offices, as may be considered useless, subject to the conditions laid down in relevant paragraph of the Departmental Code. Full powers to recruit against sanctioned posts.
			<i>[Reference - Vide I & W. Deptt, No. 3110-1E, dated 25th July 1957.]</i>
			The powers are to be exercised subject to the general recruitment rules and the rules regarding the minimum

		and Estimators) and to the Zilladar Irrigation Service.		
19.	<i>Resignation.</i> - Power to accept resignation of officers.	Appointing authority	Full Powers to recruit against sanctioned posts.	qualification, the scales of pay, the age limit, etc., where laid down by Government to govern any such appointment. <i>Reference</i> - Vide I & W. Deptt, No.3310-IE, dated 25 th July 1957.]
20.	<i>Security deposit.</i> - Power for fix the amount of security deposit.	Chief Engineer	Full powers in regard to cashiers, store-keepers, cash sircars, dafadars, treasure guards, burkundazes and chowkidars and other subordinates excepting senior accounts clerks in charge of cash or stores under the Directorate.	The powers are to be exercised subject to the conditions laid down in rules 22-31 of W.B.F.R., Vol-I. <i>Reference</i> - Vide I & W. Deptt, No.3310-IE, dated 25 th July 1957.]
21.	<i>Security Deposit.</i> - Power to authorise payment of security deposit by instalments.	Superintending Engineer	Power to accord special sanction in each case regarding payment of the security deposit by instalments subject to the condition that half the security deposit may be paid down and the balance by instalments of one third of the pay of the incumbent.	The powers are to be exercised subject to the conditions laid down in rules 22-31 of W.B.F.R., Vol-I. <i>Reference</i> - Vide I & W. Deptt, No.3310-IE, dated 25 th July 1957.]
22.	<i>Security Deposit.</i> - Power to authorise refund of the security deposit.	Superintending Engineer	Powers to authorise refund of a portion not exceeding one half of the security deposit in the case of a subordinate officer of twenty years pensionable service or upwards.	The powers are to be exercised subject to the conditions laid down in rules 22-31 of W.B.F.R., Vol-I. <i>Reference</i> - Vide I & W. Deptt, No.3310-IE, dated 25 th July 1957.]
23.	<i>Transfer.</i> - Power to post and transfer Assistant Engineers, etc.		See under heading "Posting and transfer" in Serial 13.	
24.	<i>Transit pay.</i> - Power to grant transit pay to officers having no substantive appointment.	The authority ordering the transfer.	The authority ordering the transfer may allow a Government servant having no substantive appointment under Government to draw transit pay if, while officiating in a post, he is transferred in the interest of public service to another post, subject to the condition that the transit pay should be the pay which he would have drawn had he not been transferred or the pay which he will draw on taking charge of his new post, whichever is less.	<i>Reference</i> - Vide I & W. Deptt, No.3310-IE, dated 25 th July 1957.]

SCHEDULE B – Part II

Works and their execution :- Details of powers delegated to officers of the Irrigation and Waterways Directorate in respect of matters relating to works and their execution as dealt with in the Code.

Sl. No.	Nature of power	Authority to whom Power is delegated	Extent of power delegated	Remarks
1	2	3	4	5
1.	<i>Administrative approval.</i> - Power to accord administrative approval to original works (Ordinary and Extensions and Improvements) excluding original works in residences and in inspection bungalows and outfall channels to D Schedule Embankment Suites.	(i) Chief Engineer (ii) Superintending Engineer. (iii) Executive Engineer.	Up to Rs. 10,000 in each case. Up to Rs.5,000 in each case.	[Reference – Vide Irrigation and Waterways Department, No. 3650-IE dated 11 th July 1958.]
2.	<i>Administrative approval.</i> - Power to accord administrative approval to original works in residences.	Directorate Officers	Up to Rs.5,000 each in case of original works not connected with Grow More Food Schemes, and up to Rs. 10,000 each in case of original works connected with Grow More Food Schemes.	
3.	<i>Administrative approval.</i> - Power to accord administrative approval to original works in connection with inspection bungalows and outfall channels to D Schedule Embankment Suites.	Chief Engineer	Nil	All works in connection with residences require the administrative approval of Government in the department concerned. [Reference – Vide Irrigation and Waterways Department, No. 3650-IE dated 11 th July 1958.]
4.	<i>Administrative approval.</i> - Power to accord administrative approval to works of construction of retined lines of embankment chargeable to grants under Maintenance and Repairs.	Chief Engineer	Up to Rs. 20,000 in each case	Ditto.

5. <i>Administrative approval.</i> - Power to accord administrative approval to estimates for new supply of tools and plant except livestock and office furniture.		(i) Chief Engineer	Up to Rs. 25,000 in each case provided the estimate does not include any single item of expenditure costing Rs.5,000 or more.	The Directorate Offices exercise powers in regard to purchase of stock.
		(ii) Superintendent Engineer.	Up to Rs. 5,000 in each case provided the estimate does not include any single item of expenditure costing Rs.2,500 or more.	[Reference - Vide I & W. Deptt. No.3650 I.E., dated 11 th July 1958.]
		(iii) Director, River Research Institute.	Rs.2,000 in each case.	
		(i) Chief Engineer	Up to Rs. 2,000 for any one division in any one year.	
		(ii) Superintendent Engineer.	Up to Rs. 500 for any one division in any one year.	Purchase of furniture for the offices of Chief Engineer and Superintendent Engineers will not require any administrative approval as cost of such purchases are debit able to grants under contingencies and will be governed by powers delegated to Chief Engineer and Superintendent Engineers under I. & W. Deptt. Memo No. 5228-I.E., dated 15 th November 1957 in serial 19 of Schedule B, Part III.
		(iii) Director, River Research Institute.	Up to Rs. 500 in any one year.	[Reference - Vide Irrig. and Waterways Deptt. No. 3650-I.E., dated 11 th July 1958.]
7. <i>Administrative approval.</i> - Power to accord administrative approval to revised and supplementary estimates.		(i) Chief Engineer	May accord administrative approval to the revised or to the supplementary estimate or estimates for a work or for purchase of tools and plant provided the original estimate of that work or purchase was not administratively approved by a higher authority, and provided also the amount of the revised estimate or the total amount of the main and the supplementary estimates remains within the financial limits up to which he is empowered to estimates for such works.	[Reference - Vide I & W. Deptt, No.3650-I.E., dated 11 th July 1958.]
		(ii) Superintendent Engineer.		
		(iii) Executive Engineer.		
		(iv) Director, River Research Institute.		

8.	<i>Contingencies in work estimates.</i> - Power to divert the provision for contingencies in and estimate or a project to new items of works not provided for in the estimate.	(i) Superintending Engineer. (ii) Executive Engineer.	Full powers	<i>[Reference - Vide I & W. Depit. No.36501.E., dated 11th July 1958.]</i>
9.	<i>Contracts.</i> - Power to grant advances to contractors.	Executive Engineer.	Rs. 2,500 for each item.	
10.	<i>Contracts.</i> - Power to grant advances to contractors.	Officers not below the officer-in-charge of a subdivision.	Up to Rs. 50 subject to the conditions stated in W.B.F.R. 227, clauses (b) and (c) as also incorporated in the Departmental Code.	<i>[Reference - Vide I & W. Depit. No.36501.E., dated 11th July 1958.]</i>
11.	<i>Contribution works.</i> - Power to authorise undertaking of contribution works.	(i) Chief Engineer (ii) Superintending Engineer. (iii) Executive Engineer.	May accept a tender or make a contract for public works in terms of rule 183 of the W.B.F.R. Vol. I. And subject to any general or special rules prescribed for such contract.	<i>[Reference - Vide I & W. Depit. No.36501.E., dated 11th July 1958.]</i>
			Full powers subject to rules laid down for the purpose of undertaking such works (as also incorporated in the departmental Code).	<i>[Reference - Vide I & W. Depit. No.36501.E., dated 11th July 1958.]</i>
			Rs. 5,000 exclusive of charges for establishment and tools and plant, and subject to rules laid down for the purpose of undertaking such works (as also incorporated in the departmental Code.)	
			Rs. 1,000 exclusive of charges for establishment and tools and plant, and subject to rules laid down for the purpose of undertaking such works (as also incorporated in the departmental Code).	

<p>12. <i>Excess over estimates.</i> - Power to pass excess over estimates.</p>	<p>(i) Chief Engineer</p> <p>May deal with finally all excesses over sanctioned estimates provided that-</p> <p>(a) the total expenditure including the excess does not exceed the amount of the financial sanction;</p> <p>(b) there is no material deviation from or modification in the approved proposal which may necessitate giving of revised administrative approval by Government under the rules;</p> <p>(c) the cost of a work, originally sanctioned as a minor work does not exceed the minor work limit of Rs. 10,000.</p>	<p>(ii) Superintending Engineer.</p> <p>May deal with finally all excesses of not more than five per cent of the amounts of original estimates sanctioned by himself or by a higher authority provided that the total amount of excess is within the limit of his power to sanction estimates technically, and provided further that the excess does not relate to an excess over a revised estimate sanctioned by a higher authority. A Superintending Engineer may also pass excess expenditure within a limit of Rs. 500 as sanctioned against works and repairs irrespective of the total amount of the sanctioned estimate.</p>	<p>(iii) Executive Engineer.</p> <p><i>Schedule of rates.</i> - Power to approve the schedule of rates for each division and to revise the schedule at regular intervals.</p> <p>Full powers.</p> <p><i>[Reference - Vide I & W. Deptt, No.36501.E., dated 11th July 1958.]</i></p>
<p>14. <i>Stock</i> - Power to fix the limit to reserve of stock in a division.</p>	<p>Chief Engineer.</p>	<p>Full powers.</p>	<p><i>[Reference - Vide I & W. Deptt, No.36501.E., dated 11th July 1958.]</i></p>

The powers shall be exercised to and over all limit of Rs. Two Lacs in the case of big projects as presented in "Special rules for preparation of irrigation and navigation projects" (as incorporated in the Departmental Code as an appendix.)

[Reference - Vide I & W. Deptt, No.36501.E., dated 11th July 1958.]

Stores and Stores Officer

		For Powers subject to provision in the sanctioned work estimate and subject to rules prescribed for the supply of articles for the public service: provided when an outlay of Rs. 10,000 or upwards is involved, a separate estimate should be prepared showing the proposed outlay and the materials to be received and the Superintending Engineer's approval obtained to the measures proposed for such purchase or manufacture.		Reference - Vide I & W. Dept. No.36501.E., dated 11 th July 1958.]	
(2)	Power to purchase or manufacture stock sufficient to keep the stock of the division up to the reserve limit.	Divisional Officer	Up to the reserve stock limit sanctioned for the division provided purchase is made in accordance with the rules prescribed for supply of articles for the public service, and provided also, if an outlay of Rs. 10,000 or upwards is involved, the expenditure is covered by an estimate approved by the Superintending Engineer showing the proposed outlay and the materials to be received.	Up to the reserve stock limit sanctioned for the division provided purchase is made in accordance with the rules prescribed for supply of articles for the public service, and provided also, if an outlay of Rs. 10,000 or upwards is involved, the expenditure is covered by an estimate approved by the Superintending Engineer showing the proposed outlay and the materials to be received.	Reference - Vide I & W. Dept. No.36501.E., dated 11 th July 1958.]
(3)	Power to purchase stored other than tools and plant.	(i) Chief Engineer Rs.25,000 (ii) Superintending Engineer, Rs.25,000 (iii) Executive Engineer. Rs. 10,000	For each item subject to budget allotments. The special purchase contemplated under rule 7 of rules in Appendix 10 of the W.B.F.R., Vol. II (as also reproduced in Appendix attached to the Departmental Code), should be subject to the conditions laid down therein.	For each item subject to budget allotments. The expression for each item signifies "for any one article" or "any number of similar article" purchased at a time.	Reference - Vide I & W. Dept. No.36501.E., dated 11 th July 1958.]
16.	Stores.	Power to grant preference in respect of price to produced or manufactured in West Bengal or alternatively elsewhere in India either wholly or in part.	Superintending Engineer	Up to a limit of 5 per cent.	Reference - Vide I & W. Dept. No.36501.E., dated 11 th July 1958.]
17.	Stores.	- Power to sanction the issue of any materials from stock to the public or to other departments of Government.	(i) Superintending Engineer. (ii) Executive Engineer.	Full powers provided the materials are issued at their full issue rates plus an addition of 10 per cent, to cover charges on account of supervision, storage and contingencies. This addition may, however, be waived in the case of surplus stock which, in his opinion, would otherwise be unsaleable. (ii) Executive Engineer.	Reference - Vide I & W. Dept. No.36501.E., dated 11 th July 1958.]
				Up to a limit of Rs.500 and subject to	

<p>18. Stores. - Power to declare stores as unserviceable or surplus.</p>	<p>(i) Chief Engineer (ii) Superintending Engineer.</p>	<p>Full powers in respect of all stores other than tools and plant. Orders of Government should be obtained before declaring any tools and plant as surplus or unserviceable.</p>	<p>[Reference - Vide I & W. Deptt, No.36501.E., dated 11th July 1958.]</p>
	<p>(iii) Executive Engineer</p>	<p>May issue orders declaring materials at site of works, materials received from works dismantled or undergoing repairs, and other stock of stores in his charge excluding tools and plant, as unserviceable up to Rs.500 in each case.</p>	
	<p>(iv) Director, River Research Institute.</p>	<p>May issue orders declaring stores other than tools and plant as surplus or unserviceable up to Rs. 500 in each case.</p>	
	<p>(v) Office-in-charge of subdivision.</p>	<p>May decide what materials received from buildings, etc, during execution of works should be considered as useless and should be thrown away without formal survey report subject to the condition that a descriptive note regarding the materials is entered in the bill of the work concerned, so that the matter may be brought to the notice of the Executive Engineer at the time of passing the bill.</p>	<p>[Reference - Vide I & W. Deptt, No.36501.E., dated 11th July 1958.]</p>
<p>19. Stores. - Power to issue orders for the disposal by sale or otherwise of unserviceable or surplus stores including tools and plant.</p>	<p>(i) Superintending Engineer.</p>	<p>Full powers to issue orders for disposal of all stores including tools and plant, declared surplus or unserviceable by competent authority including stock, materials at site of works and materials received from works dismantled or undergoing repair, and to sanction their consequent write-off where necessary</p>	<p>[Reference - Vide I & W. Deptt, No.36501.E., dated 11th July 1958.]</p>
	<p>(ii) Executive Engineer</p>	<p>May exercise the power as noted above up to a limit of Rs.500 in each case provided the stores do not include any tools and plant.</p>	
	<p>(iii) Director, River Research Institute.</p>	<p>May exercise the power as noted above up to Rs. 500 in each case.</p>	

20.	Stores. - Power to write-off losses of stores including tools and plant by fraud or the negligence of the individuals or other causes.	(i) Chief Engineer (up to Rs.2,500)	In each case subject to the conditions:-	[Reference - Vide I & W. Dept. No.3650-I.E., dated 11 th July 1958.]
		(ii) Superintending Engineer. (up to Rs.1,000.)	(i) that the loss does not disclose a defect of system the amendment of which requires order of Government; and (ii) that there has not been any serious negligence on the part of some individual Government servant of Government servants which might possible call for disciplinary action requiring the orders of higher authority.	
21.	<i>Technical sanction.</i> - power to accord technical sanction to estimates for all original works including contribution works.	(i) Chief Engineer	Up to Rs.500 in each case in respect of tools and plant, which have been lent or issued on hire to individuals and which through various causes cannot be recovered from them, subject to the condition that the reason why full value of the articles can not be recovered should be recorded in each case.	Up to Rs.500 in each case in respect of tools and plant, which have been lent or issued on hire to individuals and which through various causes cannot be recovered from them, subject to the condition that the reason why full value of the articles can not be recovered should be recorded in each case.
		(ii) Executive Engineer	Full Powers;	Up to Rs.500 in each case in respect of tools and plant, which have been lent or issued on hire to individuals and which through various causes cannot be recovered from them, subject to the condition that the reason why full value of the articles can not be recovered should be recorded in each case.
		(iii) Superintending Engineer.	Up to Rs. 2,00,000 in each case;	Up to Rs. 2,00,000 in each case;
		(iv) Executive Engineer	Up to (Rs. 10,000) in each case if the work relates to Grow More Food Scheme, and up to Rs.10,000 each in case of others.	Up to (Rs. 10,000) in each case if the work relates to Grow More Food Scheme, and up to Rs.10,000 each in case of others.
		Research Institute.	Up to Rs. 2,500 in each case. Provided the project has received the administrative approval or the revised administrative approval, as and when required under the prescribed rules, of competent authority.	Up to Rs. 2,500 in each case. Provided the project has received the administrative approval or the revised administrative approval, as and when required under the prescribed rules, of competent authority.

<p>22. <i>Technical sanction</i>. - power to accord technical sanction to estimates for repair works excluding repair works in residences.</p>	<p>(i) Superintending Engineer. (ii) Executive Engineer</p>	<p>Full powers within the budget allotted placed at his disposal and subject to the condition that in the case of special repairs Executive Engineer's power of sanction should be limited to the amount which he is competent to sanction in the case of original works; provided further that in the case of a repair work connected with building in occupation of another department, the estimate is first countersigned by the local head of that department, and in the case of construction of retired lines of embankment, the work has received the administrative approval of the competent authority.</p>
<p>23. <i>Technical sanction</i>. - power to accord technical sanction to estimates for repair works in residences.</p>	<p>Superintending Engineer</p>	<p>Full powers within the budget allotment.</p>
<p>24. <i>Technical sanction</i>. - power to authorise commencement of urgent periodical repairs in anticipation of formal sanction to the estimates.</p>	<p>Superintending Engineer</p>	<p>Full powers subject to the condition that in each case an approximate sum must be fixed to the expenditure of which sanction is provisionally given, and the Executive Engineer should see that the regular estimate is sanctioned at the earliest possible date.</p>
<p>(2) Power to accord technical sanction to estimates for purchase of office furniture.</p>	<p>(i) Chief Engineer (ii) Superintending Engineer Rs.500</p>	<p>Full powers provided the estimates have received the administrative approval of the competent authority.</p>
<p>(3) Power to accord technical sanction to estimates for repairs of tools and plant.</p>	<p>(i) Chief Engineer</p>	<p>Full powers provided the estimate is within the budget allotment placed at his disposal.</p>
	<p>(ii) Superintending Engineer.</p>	<p>Full powers subject to budget allotment within his Circle.</p>

Technical sanction - power to accord technical sanction to revised and supplementary estimates.

(i) Chief Engineer
(ii) Superintending Engineer.
(iii) Executive Engineer.
(iv) Dy. Director, River Research Institute.

27. *Tender*: - Power of acceptance of tenders (not being single tenders) for works, estimates of which have been sanctioned.

(i) Superintending Engineer.

Up to the limit of sanctioned estimates plus an excess up to 5 per cent, of the estimates provided the lowest tender is accepted

(ii) Executive Engineer
(iii) Dy. Director, River Research Institute.

Up to Rs. 50,000 in each case provided the sanctioned estimate is not exceeded and the lowest tender is accepted.

(iv) Assistant Executive Engineer
(v) Assistants Engineer In charge of a subdivision

Up to Rs. 5,000 in each case provided the sanctioned estimate is not exceeded and the lowest tender is accepted.

28. *Tender*: - Power of acceptance of single tenders.

(i) Superintending Engineer.
(ii) Executive Engineer
(iii) Assistant Executive Engineer.
(iv) Assistants Engineer In charge of a subdivision.
(v) Overseer in charge of a subdivision.
(vi) Dy. Director, River Research Institute.

Up to Rs. 2,500 in each case provided the sanctioned estimate is not exceeded and the lowest tender is accepted.

Up to the financial limit prescribed for him in connection with acceptance of tender for sanctioned works, subject to the condition that a fresh tender should be called for, and when

inspite of that a single tender is again received, that tender may be accepted without reference

to Government provided the rates do not exceed the estimated or the scheduled rates beyond 5 per cent.

[Reference - Vide I & W. Deptt. No.3650-I.E., dated 11th July 1958.]

[Reference - Vide I & W. Deptt.

29.	<i>Tender.</i> - Power of distributing sanctioned works without calling for tenders.	(i) Executive Engineer (ii) Dy. Director, River Research Institute.	Up to Rs. 2,000 for original works and Rs. 5,000 for repair works [and the works are distributed to contractors on the approved list, the reasons recorded in writing for such distribution of works without calling for tenders and an intimation sent immediately to Government through proper channel whenever the value of such work is over Rs. 500 for original works or over Rs. 1,000 for repair works. Tender should always be invited whenever there is sufficient time for such procedure.	[Reference - Vide I & W. Deptt, No.3650-I.E., dated 11 th July 1958.]
30.	<i>Tenders.</i> - Power of acceptance of tender of each component part of a big project when splitted up into such parts.	(i) Superintending Engineer. (ii) Executive Engineer. (iii) Assistant Executive Engineer. (iv) Assistants Engineer In charge of a subdivision. (v) Overseer in charge of a subdivision. (vi) Dy. Director, River Research Institute.	Up to the financial limit prescribed for him in connection with acceptance of tender for sanctioned works, provided conditions laid down for splitting up of big works into component parts and for inviting their tenders (as incorporated in the departmental Code) are duly observed.	[Reference - Vide I & W. Deptt, No.3650-I.E., dated 11 th July 1958.]
31.	<i>Tender.</i> - Power of acceptance of supplementary tender for items of work forming part of but not originally included in the original tender.	Authority accepting the original tender.	Up to the financial limit prescribed for him in connection with acceptance of tender for sanctioned works provided that he may authorise execution of supplementary items of works through the working contractor subject to limitations laid down in this connection and incorporated in the departmental Code, laid	[Reference - Vide I & W. Deptt, No.3650-I.E., dated 11 th July 1958.]

<p>32. <i>Tender</i>. - Power to fix rates for altered additional and substituted works, necessitated during execution of a project and not covered by the accepted tendered rates.</p>	<p>Engineer-in-charge of the work.</p>	<p>May exercise power to fix rates for such altered, additional or substituted work relates to a class of work for which no rates are specified in the contract, the rates should be calculated at the approved schedule of rates of the district concerned, which was in force at the time of acceptance of the contract, minus or plus the percentage which the total tendered amount bears to the estimate of the entire work put to tender. The supplementary tender with the rates thus worked out will, however, require the acceptance of the authority accepting the original tender.</p>	<p>[Reference - Vide I & W. Deptt, No.3650-I.E., dated 11th July 1958.]</p>
<p>33. <i>Tender</i>. - Power to make refund of earnest money deposited with a tender by unsuccessful tenders.</p>	<p>Officer with whom the earnest money is deposited.</p>	<p>Full powers provided where he himself is not the authority inviting a tender, he should take authority from the officer inviting the tender in refunding the earnest money deposited by the unsuccessful tenderer.</p>	<p>[Reference - Vide I & W. Deptt, No.3650-I.E., dated 11th July 1958.]</p>
<p>34. <i>Tools and plant</i>. - Power to lend tools and plant to a contractor otherwise than in accordance with the terms of his contractors, or to a local body, or to others.</p>	<p>Executive Engineer.</p>	<p>May lend tools and plant to contractors, etc., on payment of full hire charges as well as charges for carriage, protection, etc., to be determined by departmental rules on the subject.</p>	<p>[Reference - Vide I & W. Deptt, No.3650-I.E., dated 11th July 1958.]</p>
<p>35. <i>Tools and plant</i>. - power to fix the hire and other charges for tools and plant lent to contractors, local bodies or others.</p>	<p>(i) Chief Engineer (ii) Superintending Engineer.</p>	<p>Full powers subject to departmental rules for determining such charges.</p>	<p>[Reference - Vide I & W. Deptt, No.3650-I.E., dated 11th July 1958.]</p>

SCHEDULE B – Part III

Appropriation and other Miscellaneous matters:- Details of powers delegated to officers of the Irrigation and Waterways Directorate in respect of appropriation, re-appropriation and other miscellaneous matters dealt with in the Code.

Sl. No.	Nature of power	Authority to whom Power is delegated	Extent of power delegated	Remarks
1	2	3	4	5
1.	<i>Appropriations.</i> - Power regarding distribution of appropriations under a grant placed at his disposal.	Chief Engineer	<p>Is empowered to distribute among disbursing officers budget appropriations according to primary units under each minor head placed at his disposal by the irrigation and Waterways Department under:-</p> <p>(i) "Works (individual original works and works in progress)";</p> <p>(ii) "Establishment";</p> <p>(a) "Temporary establishment,"</p> <p>(b) "Travelling allowance";</p> <p>(c) "Supplies and services";</p> <p>(d) "Contingencies"; and</p> <p>(e) "Pensions";</p> <p>(iii) "Maintenance and repairs";</p> <p>(iv) "Tools and plant";</p> <p>(v) "Suspense";</p> <p>(vi) "English cost of stores;"</p> <p>(vii) "Other charges"; and</p> <p>(viii) "Grants-in-aid".</p>	<p><i>Reference</i> - Vide I & W. Deptt, No.5228-I.E., dated 15th November 1957.]</p>
2.	<i>Appropriations and re-appropriations.</i> - Power to sanction re-appropriations within the appropriations under a grant placed at their disposal.	<p>(i) Chief Engineer</p> <p>(ii) Superintending Engineer.</p>	<p>Full powers to sanction, without previous reference either to the finance Department or to the Administrative Department, re-appropriations within the appropriations under a grant placed at his disposal subject to the following conditions:-</p> <p>(i) that funds are not re-appropriated to meet an item of expenditure which has not been sanctioned by proper authority;</p> <p>(ii) that the grant as a whole placed at his</p>	<p><i>Explanation.</i> - 1. Savings that become available as a result of the postponement of expenditure for which specific provision existent the budget may be re-appropriated to accelerate the implementation of any approved scheme already in progress because even should such acceleration involve an immediate temporary increase in Government's recurring liabilities, Government will not be assuming a</p>

disposal is not likely to be exceeded;

(iii) that a re appropriation from a charged to a voted head or vice versa is not involved;

(iv) that the expenditure which will be met by re appropriation does not involve the undertaking of a new unapproved recurring liability;

(v) that the savings are known in sufficient time to permit of their being spent to good purpose and that the expenditure is not incurred merely to prevent savings lapsing;

(vi) that a re appropriation sanctioning the undertaking of a "New service" is not involved;

(vii) that a re appropriation from a "Deduct" head is not involved;

(viii) that a copy of every such orders sanctioning re appropriations under the powers issued by the officer concerned to the Accountant-General, West Bengal, is sent forthwith to the Finance Department and to the Administrative Department of Government;

(ix) that no re appropriation of funds from or to the grants in respect of Development Schemes, Intensive Food Production Schemes and Other Food Production Schemes is involved.

new unapproved (unauthorised) recurring liability as prohibited under condition (iv).

2. No satisfactory definition of the term "New Service" mentioned in condition (vi) has been evolved, but the general purport of the term is reasonably clear. When here is any doubt the case should be referred to Government.

[Reference — Vide I & W. Deptt, No.5228-I.E., dated 15th November 1957.]

3.	Appropriation and re appropriations. - Power of P.A. To Chief Engineer.	P.A. To Chief Engineer	May sign all communications sanctioning allotments and re appropriations for "Chief Engineer".	/Reference - Vide I & W. Deptt, No.5228-I.E., dated 15 th November 1957.]
4.	<i>Buildings.</i> - Power to sanction the sale and dismantlement of permanent buildings belonging to the Irrigation and Waterways Department.	(i) Chief Engineer (ii) (iii) Superintending Engineer.	Powers to sanction sale and dismantlement of buildings of which the book value is not over Rs. 5,000 in each case subject to procedure laid down for conducting such sales by public auction.	/Reference - Vide I & W. Deptt, No.5228-I.E., dated 15 th November 1957.]
5.	<i>Buildings.</i> - Power to sanction the sale and dismantlement of temporary buildings erected during construction of works.	Superintending Engineer	Full powers after the project for execution of which the temporary buildings were erected, is completed, or when the purpose for which they were erected has been served, subject to procedure laid down for conducting such sales by public auction.	/Reference - Vide I & W. Deptt, No.5228-I.E., dated 15 th November 1957.]
6.	<i>Buildings (vacant).</i> - Power to rent or lease out buildings in charge of the Irrigation and Waterways Department when they fall vacant.	Executive Engineer	Power to let out vacant buildings in charge of the Irrigation and Waterways Department on payment of usual rent and on month to month basis, provided the building is immediately required for Government use and is expected to lie vacant for three months or more. A lease may be given with the Chief Engineers sanction subject to suitable provision being made in the agreement for terminating the lease at short notice in case the building is required by Government.	/Reference - Vide I & W. Deptt, No.5228-I.E., dated 15 th November 1957.]
7.	<i>Buildings (residence).</i> - Power to determine the present value, or the standard rent or the capital cost of a residence in charge of the Irrigation and Waterways Department where paras 20 and 21 of the schedule under rule 241 of the W.B.S.R., Part I would be applicable.	Superintending Engineer	Full powers subject to the rules and procedure laid down for such calculations.	/Reference - Vide I & W. Deptt, No.5228-I.E., dated 15 th November 1955 and No.1 728-I.E., dated 9 th February 1959.]

<p>8. <i>Buildings (residence).</i> - Power to authorise an officer to store his furniture or other belongings during his absence on leave in the Government residences borne on the books of the Irrigation and Waterways Department.</p>	<p>Superintending Engineer</p>	<p>May permit an officer to store his furniture and other belongings at his own risk free of rent in the Government residence during his absence on leave provided the officer, who discharges the absent Officer's duties, does not require the residence and is not held liable for the rent; and provided also arrangements can not be made to rent the house for the period of leave.</p>	<p>[Reference - Vide I & W. Deptt, No.5228-I.E., dated 15th November 1957.]</p>
<p>9. <i>Buildings (residence).</i> - Power to authorise use of electric heater and/or other private electric fittings through Government electric installations in residences borne on the books of Irrigation and Waterways Department.</p>	<p>Executive Engineer</p>	<p>May authorise an officer occupying a Government residence fitted with electric installation, to connect up with the installation an electric heater of any consuming capacity, and/or any other private electric fittings (each consuming more than 500 watts of electrical energy) subject to conditions, if any, imposed in this connection (and incorporated in the Departmental Code).</p>	<p>[Reference - Vide I & W. Deptt, No.5228-I.E., dated 15th November 1957.]</p>
<p>10. <i>Execution of deeds and instruments.</i> - Power to execute contracts and assurances on behalf of the Governor.</p>	<p>(i) Chief Engineer (ii) Superintending Engineer (iii) Director, River Research Institute. (iv) Executive Engineer. (v) Assistant Executive Engineer, or (vi) Assistant Engineer-in-charge of Subdivision. (vii) Overseer-in-charge of Subdivision.</p>	<p>Power to execute, on behalf of the Governor, the contracts and assurances relating to different objects enumerated and subject to limitations also laid down in the appendix 9 provided each such object has received the sanction of competent authority.</p>	<p>[Reference - Vide I & W. Deptt, No.5228-I.E., dated 15th November 1957.]</p>
<p>11. <i>Fisheries.</i> - Power to lease out fisheries belonging to the Irrigation and Waterways Department.</p>	<p>Executive Engineer</p>	<p>May sanction settlement of a fishery in his charge for a period of five years at a time in the case of a closed fishery, i.e., a fishery embanked on all sides, and for one year at a time in the case of an open fishery, i.e., a fishery in flowing rivers, channels, canals etc., in the manner stated and also subject to conditions laid down in this connection.</p>	<p>If in any case the Executive Engineer thinks that the fishery lease of a canal or waterway etc. is likely to be detrimental to its main objective as a drainage outlay, he should submit the case through proper channel for a decision of Government.</p>

12.	<p><i>Lands (including roads).</i> -</p> <p>Power to grant license for execution of the following petty works over, in, and/or under roads and lands in charge of the Irrigation and Waterways Department, viz:-</p> <ul style="list-style-type: none"> (i) laying of cables under-ground; (ii) erection of poles for electric cables or wires (which include telegraph, telephone and power cables). <p><i>Lands.</i> - Power to grant lease or license of surplus lands.</p>	Superintending Engineer	<p>Full powers provided a power to be executed to the effect in each case subject to the conditions laid down in this connection.</p> <p>Note:- In the case of large works costing Rs.10,000 or more as well as in the case of all other works e.g., works of laying water, gas, or drainage pipes, the erection of water troughs, hydrants, tube-wells (with drains and masonry platforms), etc. the previous sanction of Government should be obtained in each case.</p>
13.	Executive Engineer		<p>May settle under special circumstances surplus lands in his charge on annual license basis for agricultural purposes only, by public auction whenever possible, and subject to restrictions laid down for such settlement. When auction can not be held the Collector of the district concerned should always be consulted about the fair rate of salami and/or of rent to be charged before granting or renewing license in each case. Settlement of roadside lands should, however, ordinarily be discouraged. Sanction of Government in the Irrigation and Waterways Department should always be taken before any settlement of land is made for non-agricultural purposes.</p> <p><i>[Reference - Vide I & W. Department Memo No.5228-I.E., dated 15-11-57.]</i></p>

<p>14. <i>Lands.</i> - Power to settle lands for grazing purposes, fruit trees for selling fruits, as well as power to sell trees on lands in charge of Irrigation and Waterways Department.</p>	<p>Executive Engineer</p>	<p>Full powers subject to the condition that settlement should be on annual basis, and that each such settlement or sale of trees should be made by public auction, whenever possible. Where public auction can not be held, reasons should be recorded in writing.</p>	<p>[Reference - Vide I & W. Deptt. 5th November 1957.]</p>	<p>[Reference - Vide I & W. Deptt. Memo No.5228-1.E., dated 15-11-57.]</p>
<p>15. <i>Purchase (Miscellaneous).</i> - Power to sanction petty local purchases of stationery and rubber stamp.</p>	<p>(i) Chief Engineer (ii) Superintending Engineer (iii) Director, River Research Institute.</p>	<p>Up to a limit of Rs. 100 in each case. Up to a limit of Rs. 100 in each case. Up to a limit of Rs.20 in each case.</p>	<p>[Reference - Vide I & W. Deptt. 5th November 1957.]</p>	<p>[Reference - Vide I & W. Deptt. Memo No.5228-1.E., dated 15th November 1957.]</p>
<p>16. <i>Purchase (Miscellaneous).</i> - Power to sanction purchase of typewriters.</p>	<p>(i) Chief Engineer (ii) Superintending Engineer.</p>	<p>Power to sanction purchase of typewriters required in his office and in offices subordinate to him subject to budget provision and subject to any other special instructions of Government regarding the manner in which the purchase should be made.</p>	<p>May sanction expenditure up to Rs. 250 in each case for the purchase bicycles.</p>	<p>[Reference - Vide I & W. Deptt. No.5228-1.E., dated 15th November 1957.]</p>
<p>17. <i>Purchase (Miscellaneous).</i> - Power to sanction purchase of bicycles for official use.</p>	<p>(i) Chief Engineer (ii) Superintending Engineer</p>	<p>Power to authorise purchase of books, newspapers and other periodicals required for offices subordinate to them subject to the condition that all charges incurred or sanctioned are within the provision sanctioned for this purpose. Re appropriation to this from any other source requires the previous sanction of Government.</p>	<p>Up to Rs.500 per annum subject to existence of budget provision.</p>	<p>[Reference - Vide I & W. Deptt. No.5228-1.E., dated 15th November 1957.]</p>

		<p>(i) Chief Engineer (ii) Superintending Engineer</p> <p>Refund of rent and taxes, books and stationeries, etc., from grant in aid, etc., placed at his disposal.</p> <p>(iii) Director, River research Institute.</p> <p><i>Purchase (cash).</i> - Power for purchase of miscellaneous stores on cash payment.</p> <p><i>Refund of rent and taxes.</i> - Power to sanction refund of rent and other charges recovered in excess.</p>	<p>Up to Rs.250 for each item subject to budget provision. This includes, powers to purchase office furniture also required for his own office, the charges of which are debatable to contingencies.</p> <p>Up to Rs.2,000 for each item subject to budget provision in connection with the purchase of apparatus, laboratory equipments, other implements and stores excluding office furniture in respect of which power of sanction shall be limited to Rs.500 only per year.</p> <p>Up to Rs.50, and in regard to purchase of spare parts of machineries by the Executive Engineer, Mechanical and/or Electrical Division up to Rs.500, on each occasion.</p> <p>Is empowered to sanction refund in the following cases:- (1) Refund of compound tollage (2) Refund of tollage realised in excess due to wrong assessment; (3) Refund of demur rage charge on boats realised in excess due to wrong assessment; (4) Refund of advance ground rent for stacking cargo, docking boats, etc. On canals, banks, etc., on condition that</p>	
			<p><i>Explanation.</i> - The expression "each item" denotes one article or several articles of the same kind purchased at one time, but when as in the case of stores it is necessary to purchase in one order several articles of the different kinds, all the articles purchased in one order should be regarded as one item and if the total exceeds the prescribed limit the previous sanction of Government should be obtained to the expenditure.</p> <p><i>Reference</i> - Vide I & W. Dep't. No.5228-I.E., dated 15th November 1957.]</p> <p><i>Reference</i> - Vide I & W. Dep't. No.5228-I.E., dated 15th November November 1957.]</p>	

		rent for a broken period of a month should never be refunded.
22.	<i>Refund of revenue.</i> - Power to sanction refund of revenue due to over-assessment or overpayments.	<p>(5) Refund of rent of residential buildings recovered in excess when adjustment of such excess is not possible by subsequent assessment;</p> <p>(6) Refund of excess realisation of rents in temporary leasing of lands when it is due to wrong assessment or over-assessment; and</p> <p>(7) Refund of taxes in respect of residential buildings recovered in excess when adjustment of such excess is not possible by subsequent assessment.</p>
23.	<i>Refund of security deposit in full</i> - Power to sanction refund of security deposit of officers employed on an establishment subordinate to him.	<p>(i) Chief Engineer</p> <p>Up to Rs.500 in each case.</p> <p>(ii) Superintending Engineer</p> <p>Up to rs.100 in each case.</p> <p>(iii) Sub divisional Officer, Calcutta Canals.</p> <p>Is empowered to sanction the refund of excess tolls realised due to wrong calculation up to the limit of Rs.2 in each case.</p>
		<p>[Reference - Vide I & W. Deptt. No.5228-I.E., dated 15th November 1957.]</p> <p>[Reference - Vide I & W. Deptt. No.5228-I.E., dated 15th November 1957.]</p>

24.	Rent. - Power to sanction house rent for ordinary office accommodation.	(i) Chief Engineer (ii) Superintending Engineer	Up to the limit of Rs.100 a month when accommodation is provided in a separate building; and up to one-half of the total rent subject to the maximum of Rs.45 a month when accommodation is provided in a building partly used as a private residence.	[Reference - Vide I & W. Deptt. No.5228-IE, dated 15 th November 1957.]
25.	Rent. - Power to sanction hiring of godowns for storing stock materials on rental basis.	(i) Superintending Engineer (ii) Director, River research Institute.	Up to a rent of Rs.25 per month in each case and subject to budget provision.	[Reference - Vide I & W. Deptt. No.5228-IE, dated 15 th November 1957.]
26.	Rent. - Power to sanction rent on lands and buildings leased by Government.	(i) Chief Engineer (ii) Superintending Engineer	Are authorised to sanction rent on lands and buildings leased by Government up to a limit of Rs.144 a year, subject to existence of budget provision and on the understanding that in the case of renting a building for Government purposes the necessity is also attested every year by the Executive Engineer of the Works and Buildings Directorate of the area involved, i.e., the Executive Engineer certifies on the first charge in every year that a suitable public building is not also available at his disposal for the purpose required.	[Reference - Vide I & W. Deptt. No.5228-IE, dated 15 th November 1957.]
27.	Taxes - Power to sanction payment of municipal, Cantonment and union board taxes assessed for the first time.	Executive Engineer In charge of the Building.	Full powers.	If in any case the Executive Engineer considers that the amount is excessive, he should represent the matter to higher authorities. [Reference - Exception (a) to Rule 80, W.B.F.R., Vol. I, read with I. & W. Deptt. No. 1691 (39)- IE, dated 17 th June 1957]
28.	Wharfage charges due to late receipt of Railway receipts.	Superintending Engineer.	Up to Rs.5 in each case, provided in sanctioning such payment he should specifically state that he is satisfied that the delay was not done to any fault on the part of suppliers or individual Government Servant.	[Reference - Vide I & W. Deptt. No.592- AMP(S), dated 2 nd July 1958.]

<p>29. <i>Write-off</i> - Power to write-off from the total capital value of a building, the value of any portion of the building which is abandoned or dismantled without replacement.</p>	<p>Superintending Engineer</p>	<p>Full powers provided the portion, the capital value of which is written off, has been abandoned and sold or dismantled without replacement under orders of the competent authority.</p>	<p>[Reference - Vide I & W. Deptt. No.5228-I.E., dated 15th November 1957.]</p>
<p>30. <i>Write-off</i> - Power to write-off losses due to irrecoverable public money lost by fraud or the negligence of the individuals or other causes.</p>	<p>(i) Chief Engineer</p>	<p>Up to Rs.2,500 in each case subject to the conditions (a) that the loss does not disclose a defect of system the amendment of which requires the orders of Government; and (b) that there has not been any serious negligence on the part of some individual Government servant or Government servants which might possibly call for disciplinary action requiring the orders of higher authority.</p>	<p>The power to write-off losses as delegated to the Directorate officers under this serial should not be taken as to cover cases of losses of rent, etc., which do not actually represent losses due to fraud or negligence or similar other causes. Such losses are debts due to Government and should not be remitted or written off without Government sanction.</p>
	<p>(ii) Superintending Engineer.</p>	<p>Up to Rs.1,000</p>	<p>[Reference - Vide I & W. Deptt. No.5228-I.E., dated 15th November 1957.]</p>
	<p>(iii) Director, River Research Institute.</p>	<p>Up to Rs.50 in each case for loss of materials used for model experiments subject to conditions (a) and (b) noted above.</p> <p>Note:- A statement as to the fulfillment of the two conditions noted above would be stated in the order.</p>	

ANNEXURE - I
(Concordance showing the source of each paragraph as adopted in the Irrigation and Waterways Department Code)

Chapter I – Establishment

Paragraphs 1 and 2 ..	Redraft of paragraph 1 of I.P.W.D.C, based on provisions in items 13 and 17 of the State List in the seventh schedule to the Constitution of India.
Paragraph 3 ..	Based on paragraph 2 of I.P.W.D.C., and Art. 166(1) of the Constitution of India.
Paragraph 4 ..	Based on Paragraph 3 of I.P.W.D.C.
Paragraph 5 ..	Redraft of Paragraph 4 of I.P.W.D.C. based on rule 10 of the W. B. S. R. Part I.
Paragraph 6 ..	Based on instruction contained in finance (audit) Department No. 934-f., dated the 26 th March 1952.
Paragraph 7 ..	Based on rule 13 of the West Bengal Service (Revision of Pay) Rules, 1950.
Paragraph 8 ..	Based on rule 7(1) of the W. B. S. R. Part I.
Paragraph 9 ..	Based on rules published under notification No. 75, dated the 2 nd September 1955 and No. 124, dated the 9 th November 1956.
Paragraph 10 ..	Based on paragraph 6 of the Bengal Public works department code, 1925.
Paragraph 11.25	Based on rules for recruitment to the West Bengal Engineering Services under the Irrigation & Waterways Department published under notification No. 124, dated the 9 th November 1956.
Paragraph 26 ..	New.
Paragraph 27 ..	New based on orders contained in Irrigation & Waterways Department No. 6199.I.E, dated the 13 th September 1950, No. 3758 I.E., dated the 11 th June 1949, No. 1553.I.E. dated the 16 th April 1947, & notification No. 47, dated 5 th June 1958.
Paragraph 28 ..	New, based on rules published under notification No. 48, dated the 10 th June 1955.
Paragraph 29 ..	New, based on orders issued under W.B.G. No. 1977-I.E. dated the 18 th June 1953 & rules published under notification No. 43, dated the 10 th April 1957 so far as appointment of tracers is concerned.
Paragraph 30-33	New, based on orders contained in Irrigation & Waterways Department No. 3758-I.E., dated the 11 th June 1949, read with rules published under notification No. 75, dated the 2 nd September 1955.
Paragraph 34-36	New, based on orders issued with Irrigation & Waterways Department Memo. No. 914(44)-IE., dated the 1 st March 1957.
Paragraph 37-39	New, based on provisions in paragraphs 16 & 17 of the Bengal P.W.D. Code, read with rules published under notification No. 43, dated the 30 th May 1955 regarding appointment of Gauge Readers.

Note A :- 1. I.P.W.D.C. Stands for India Public Works Department Code, 10th Edn., 1919

2. W.B.F.R. Stands for the West Bengal Financial Rules, 1953.

3. W.B.S.R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

4. *Note B :-* Paragraphs 5 to 25, 27 to 30 and 37 to 39 of I.P.W.D.C. deleted.

Paragraph 40 ..	...	New, based on rules published under notification No. 43, dated the 10 th April 1957 so far as appointment of tracers is concerned.
Paragraph 41-42	...	Redraft of paragraphs 139 to 140 of I. P. W. D. C. based on orders contained in the finance (A) Department No. 2302.F., dated 21 st February 1953.
Paragraph 43-45	...	Redraft of paragraphs 141 to 143 of I. P. W.D.C., based on rules 229 & 230 of the W. B. F. R. 1953 & paragraph 102 of the Bengal public works Department code, 1925, read with orders issued under Irrigation Department order No. 1800-I.E. dated the July 1929 & No. 1623(37) I.E. dated 31 st March 1959.
Paragraph 46-47	...	Based on paragraph 40 of I.P.W.D.C. & Chief Minister's (C.S.) Department Memo. No. 7001 (18) C.S., dated the 10 th December 1946.
Paragraph 48 ..	...	Based on Paragraph 41 of I. P. W. D.C.
Paragraph 49 ..	...	Redraft of paragraph 42 of I. P. W. D. C. based on Chief Minister's (C.S.) Department Memo, No. 7001 (18) C-S. dated the 10 th December 1946.
Paragraph 50-51	...	Redraft of paragraphs 43 & 44 of I. P. W. D. C
Paragraph 52-55	...	Redraft of paragraphs 45 to 47 of I. P. W. D. C. based on provisions in the Civil Services (Classification, Control & appeal) Rules, 1931 & in Subordinate Services Discipline & appeal rules, 1936.
Paragraph 56 ..	...	Reproduces Paragraph 48 of I.P.W. D. C.
Paragraph 57 ..	...	Based on Paragraph 49 of I. P. W. D. C.
Paragraph 58 ..	...	Based on paragraph 54 of I. P. W. D. C. & Home (Political) Department Memo. No. 3252-P., dated the 26 th may 1949.
Paragraph 59 ..	...	Reproduces paragraph 55 of I. P. W.D. C.
Paragraph 60 ..	...	Based on paragraph 56 of I. P. W. D. C.
Paragraph 61-66	...	Based on paragraphs 58 to 63 of I. P. W. D. C. & rule 160 of W. B. F. R.
Paragraph 67-73	...	Based on paragraphs 64 to 70 of I.P.W. D. C. & rule 161 of W. B.F. R.
Paragraph 74-86	...	Based on paragraphs 72 to 83, 86 & 89 of I. P. W. D. C. & rule 162 of W. B. F.R.
Paragraph 87 ..	...	Based on paragraph 90 of I. P. W. D. C.
Paragraph 88 ..	...	New invites a reference to part VII of the Schedule appended to the West Bengal Services (Revision of Pay) Rules, 1950 regarding details of scales of pay of officers of the department.
Paragraph 89-90	...	New, based on order contained in Irrigation & Waterways Department No. 2605-07 I.E., dated the 30 th December 1922 & paragraph 72 of Bengal P.W. D. Code.
Paragraph 91 ..	...	Based on paragraph 98 of I. P. W. D.C.
Paragraph 92 ..	...	Redraft of paragraph 100 of I. P. W. D. C. based on rule 95, read with rule 93 of W. B. S. R. Part I.

Note A :- 1. I. P.W.D.C. Stands for India Public Works Department Code, 10th Edn., 1919.

2. W.B.F.R. Stands for the West Bengal Financial Rules, 1953.

3. W.B.S.R. Stands for the West Bengal Service Rules, 1948, reprint 1953

Note B :- Paragraphs 50 to 53, 57, 71, 84, 85, 87, 88, 91 to 92 of I.P.W.D.C. deleted.

Paragraph 93 ..	...	Reproduces paragraph 99 of I.P. W. D. C.
Paragraph 94 ..	...	New, based on finance (Finance) Department circular No. 1833-F., dated the 19 th June 1926.
Paragraph 95 ..	...	Based on paragraph 102 of I. P. W. D. C.
Paragraph 96-99	...	Redraft of paragraphs 103 to 106 of I. P. W. D. C. based on rules 320, 323 (ii) 324 (iii) & 324 (iv) read with rule 302 of the W. B. F. R. vol. I.
Paragraph 100 ..	...	New.
Paragraph 101-114	...	New, based on revised rules for professional examination incorporated in the finance department services (Training & Examination) Rules, 1953.
Paragraph 115-141	...	New, based on revised rules for departmental examination for the engineer officers of the Irrigation & waterways directorate incorporated in the finance department Services (training & Examination) Rules, 1953 as amended by finance Department No. 1497F, dated 25 th May 1957 & No. 2059F, dated 17 th July 1957.
Paragraph 142-146	...	Redraft of paragraphs 127 to 135 of I.P.W.D.C.
Paragraph 147 ..	...	Reproduces paragraph 136 of I.P.W.D.C with minor change.
Paragraph 148-149	...	Redraft of paragraphs 137 & 138 of I.P.W.D. C. based on Home (Appointment) Department Notification No. 3764-A, dated the 7 th September 1942.
Paragraph 150-151	...	Reproduce paragraphs 144 & 145 of the I.P.W.D.C.
Paragraph 152-154	...	Reproduce paragraphs 154 to 156 of I.P.W.D.C. with minor changes & also incorporates instructions issued under I. & W. deptt.No. 1091(27) – IE., dated 5th April 1952.
Paragraph 155 ..	...	Based on paragraph 157 of I. P. W. D. C.
Paragraph 156 ..	...	Reproduces paragraph 158 of I. P. D. W. C.
Paragraph 157-158	...	Reproduce paragraphs 159 & 160 of I.P.W.D. C. with minor modification
Paragraph 159..	...	Redraft of paragraph 161 of I.P.W.D.C based on instructions contained in the Irrigation & Waterways Department No. 96T/ IE. Dated the 7 th September 1929, read with paragraph 118 of the Bengal public works Department code, 1925 & rule 22 of W.B.F.R.
Paragraph 160-161	...	New, based on paragraphs 119 & 119A of the Bengal public Works Department code, 1925.
Paragraph 162 ..	...	Redraft of paragraph 169 of I.P.W.D.C. based on paragraph 120 of the Bengal Public Works Department Code, 1925, as inserted by Corrigendum No. 50.
Paragraph 163..	...	Reproduces Paragraph 170 of I. P. W. D. C.
Paragraph 164-165	...	Reproduce Paragraphs 171 & 172 of I. P. W. D. C.
Paragraph 166 ..	...	New, based on orders contained in the Finance Department No. 3615-F., dated the 17 th August 1953.
Paragraph 167	...	New, based on orders contained in the Irrigation & Waterways Department No. 6892(26)-IE., dated the 1 st November 1950.

Note A :- 1. I. P.W.D.C. Stands for India Public Works Department Code, 10th Edn., 1919.

2. W.B.F.R. Stands for the West Bengal Financial Rules, 1953.

3. W.B.S.R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

Note B :- Paragraphs 93 to 97, 101,107 to126, 146 to 153, 162 to 167 of I.P.W.D.C. deleted.

Paragraph 168	...	Reproduces Paragraph 173 of I. P.W.D.C.
Paragraph 169	...	New, based on orders issued with Irrigation & Waterways Department No. 4430-IE., dated the 7 th August 1958.
Paragraph 170	...	New, based on paragraph 53 of the central public Works Department Code, 1 st Edition, reprint 1937.
Paragraph 171-174	...	Redraft of paragraphs 179-182 of I. P. W. D. C., based on rule 165 to 168 of W. B. F. R.
Paragraph 175	...	New, based on paragraph 55 of the Central public Works Department Code, 1 st Edition, reprint 1937.
Paragraph 176	...	Redraft of paragraph 178 of I.P.W.D.C. based on rule 164 of W. B. F. R. & note under paragraph 56 of the Central public Works Department Code. 1 st Edition, reprint 1937.
Paragraph 177	...	New, based on paragraph 57 of the Central Public works Department Code, 1 st edition reprint 1937.
Paragraph 178-179	...	New, based on W. B. F. R. rules 186-187.
Paragraph 180	...	New, based on analogy of procedure laid down in the Bengal Embankment Act 1882.
Paragraph 181	...	New, based on Sec. 7 of the Bengal Embankment Act, 1882 & orders contained in the Irrigation Department Notification No. 9, dated the 10 th April 1916 as subsequently amended.
Paragraph 182	...	Reproduces Paragraph 192 of I. P. W. D. C. with minor modification.
Paragraph 183-184	...	New, based on paragraphs 136 & 137 of the Bengal Public Works Department Code, 1925.
Paragraph 185	...	Redraft of paragraph 193 of I. P. W. D. C. based on rule 249 W. B. F. R.
Paragraph 186	...	Redraft of Paragraph 194 of I. P. W. D. C.
Paragraph 187	...	Reproduces Paragraph 195 of I. P. W. D. C.
Paragraph 188	...	Redraft of Paragraph 196 of I. P. W. D. C.
Paragraph 189	...	Reproduces Paragraph 198 of I. P. W. D. C. with minor modification.
Paragraph 190	...	Redraft of paragraphs 197 & 215 of I. P. W. D. C.
Paragraph 191-192	...	Based on Paragraphs 206 & 207 I. P. W. D. C.
Paragraph 193-195	...	New.
Paragraph 196	...	Redraft of paragraph 213 & 214 of I. P. W. D. C.
Paragraph 197-199	...	Redraft of paragraph 215 of I. P. W. D. C based on rules in statement, B & C of Appendix 2 to the Central Public Works Account Code, 1 st edition.
Paragraph 200	...	Based on paragraph 216 of I. P. W. D. C.
Paragraph 201	...	Reproduces paragraph 212 of I. P. W. D. C.
Paragraph 202	...	New,

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3. W.B.S.R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

Note B : - Paragraphs 168, 174, 175 to 177, 183 to 191, 199 to 202 of I.P.W.D.C. deleted.

Paragraph 203	...	New, based on paragraph 153 of the Bengal Public Works Department Code, 1925.
Paragraph 204	...	Redraft of paragraph 217 of I. P. W. D. C.
Paragraph 205-212	...	Redraft of paragraphs 220 to 229 & 232 to 234 of I. P. W. D. C. read with I & W. deptt. No. 5678(39) IA. Dated 10 th November 1959.
Paragraph 213	...	New, based on paragraph 169 & 170 of the Bengal Public Works Department Code, 1925.
Paragraph 214	...	Redraft of paragraph 235 of I. P. W. D. C. based on rule 174 of W. B. F. R. & orders contained in I. & W. Department No. 1668(2) IA., dated the 29 th May 1956 read with No. 1616(24) IA. Dated the 23 rd May 1952, & No. 19(10) A. M. P. S. dated the 10 th January 1951.
Paragraph 215	...	New, based on rule 175 of W. B. F. R.
Paragraph 216	...	New, based on orders contained in I. & W. Department No. 3101A., dated the 21 st January 1948, No. 60281E., dated the 3 rd /10 th December 1948, No. 1335(23)IA., dated the 29 th April 1952 & No. 1824(41) IA, dated 13 th May 1957.
Paragraph 217-219	...	New, based on orders contained in I. & W. Department No. 3101A. Dated the 21 st January 1948, read with No. 60281E., dated the 3 rd 10 th December 1948 & No. 1295IA dated the 16 th May 1955 as modified by No. 42531A., dated the 18 th September 1957, as well as orders contained in I. & W. Department Memo. No. 3227 (8)IA., dated the 20 th November 1956, No 1477(38) IA., dated 27 th March 1958 & in W. & B. Department Memo No. 1735 A., dated the 27 th May 1948.
Paragraph 220	...	New, based on orders contained in I. & W. Department Memo No. 2037 (33) IA. dated the 24 th June 1955.
Paragraph 221	...	New, based on orders contained in I. & W. Department Memo No. 1132 IA., dated the 2 nd May 1955.
Paragraph 222-223	...	New, based on orders contained in the I. & W. Department No. 2164(24) IA., dated the 19 th June 1951 as modified by No. 2900(26) IA, dated 7 th September 1953 & No. 4410 (25) IA., dated the 6 th December 1951.
Paragraph 224-225	...	Reproduce paragraphs 237 & 238 of I. P.W. D. C. with minor modification based on orders issued under I. & W. Department No. 1022(35) IA. Dated the 5 th April 1956.
Paragraph 226	.....	Reproduce paragraphs 240 of I. P.W. D. C. with minor modification
Paragraph 227	.....	New, Based on orders contained in I & W Department No. 4410(25) IA., dated the 6 th December 1951.
Paragraph 228	Based on paragraph 241 of I. P. W. D. C. and I& W Deptt. No. 2027(37) IA, DATED 22 nd April 1959
Paragraph 229-232	
Paragraph 233	
Paragraph 235-236	
Paragraph 237	

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3. W.B.S.R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

4. Note B :- Paragraphs 203 to 205, 218, 219, 230, 231, 236 of I.P.W.D.C. deleted.

Paragraph 238	.....
Paragraph 239	.....
Paragraph 240	.....
Paragraph 241	.....
Paragraph 242	.....
Paragraph 243	.....
Paragraph 244-245	.....
Paragraph 246	.....
Paragraph 247	.....
Paragraph 248(I)&(2)	...	Reproduces paragraphs 250 & 251 of I. P. W. D. C.
Paragraph 248 (3)	...	New, based on rule 310(i) of the Bengal Crown Estates Manual, 1932 & on rules 252 & 253 of W. B. F. R.
Paragraph 249	...	New, based on analogy of procedure indicated in rules 283 & 284 of the Bengal crown Estates Manual 1932.
Paragraph 250	...	New, based on rules 82, 88,219 & 221 of the Bengal Crown Estates Manual 1932 & instructions contained in I. & W. Department No. 688(26) I., dated the 9 th February 1952, & No. 2457 I., dated the 1 st December 1942 as modified by No. 2705I. dated the 4 th December 1943 & No. 2148I, dated 22 nd April 1959.
Paragraph 251	...	New, based on Irrigation & Waterways Department No. 1522I, dated 26 th March 1954.
Paragraph 253	...	New, based on orders contained in Irrigation & Waterways Department No. 2555(25) I., dated the June 1951.
Paragraph 253	...	New.
Paragraph 254	...	New based on orders contained in Irrigation & Waterways Department No. 3758(24) I., dated the 3 rd June 1950.
Paragraph 255	...	Redraft of paragraph 258 of I. P. W. D. C
Paragraph 256	...	Reproduces paragraph 259 of I. P. W. D. C.
Paragraph 257	...	Is new, based on paragraph 191 of the Bengal public Works Department Code, 1925.
Paragraph 258	...	Redraft of paragraph 261 of I. P. W. D. C.
Paragraph 259	...	Redraft of paragraph 262 of I. P. W. D. C. based on note 2 under paragraph 194 of the Bengal Public Works Department Code, 1925.
Paragraph 260	...	Reproduces paragraph 263 of I. P. W. D. C. with minor modifications, based on rule 402 of W. B. F. R.

Note A :- 1. I. P.W.D.C. Stands for India Public Works Department Code, 10th Edn., 1919.

2. W.B.F.R. Stands for the West Bengal Financial Rules, 1953.

3. W.B.S.R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

Note B :- Paragraphs 239, 253,257,260 of I.P.W.D.C. deleted.

Paragraph 261	...	Based on paragraphs 264-266 of I. P. W. D. C.
Paragraph 262-267	...	Reproduce paragraphs 267 to 272 of I. P. W. D. C. with minor modifications.
Paragraph 268	...	Based on paragraph 275 of I. P. W. D. C. excluding exception enumerated in item (a) under the paragraph.
Paragraph 269	...	Redraft of paragraph 276-277 of I. P. W. D. C. based on paragraphs 206 & 207 of the Bengal public Works Department code, 1925.
Paragraph 270	...	Redraft of paragraph 278 of I. P. W. D. C.
Paragraph 271	...	Redraft of paragraph 280 of I. P. W. D. C.
Paragraph 272	...	Reproduces Paragraph 281 of I. P. W. D. C.
Paragraph 273	...	Based on paragraphs 282 of I. P. W. D. C.
Paragraph 274	...	Reproduced paragraphs 283 of I. P. W. D. C. with minor modification.
Paragraph 275	...	New, based on orders contained in Bengal public works department No. 421T/A., dated the 15 th may 1933, as incorporated in paragraph 333 of the works Audit department manual 3 rd Edition 1950.
Paragraph 276	...	Reproduced paragraph 284 of I. P. W. D. C.
Paragraph 277	...	Redraft of paragraph 285 of I. P. W. D. C.
Paragraph 278	...	Redraft of paragraph 286 of I. P. W. D. C. based on paragraph 146 of the works audit department Manual 3 rd edition 1950.
Paragraph 279	...	Reproduces paragraph 287 of I. P. W. D. C. with minor modification.
Paragraph 280	...	Redraft of paragraph 288-290 of I. P. W. D. C.
Paragraph 281	...	New, based on rule 193 of W. B. F. R.
Paragraph 282	...	Reproduces paragraph 291 of I. P. W. D. C. with minor modification.
Paragraph 283	...	Based on paragraph 292 of I. P. W. D. C.
Paragraph 284-286	...	Reproduce paragraph 293 to 295 of I. P. W. D. C.
Paragraph 287	...	Reproduces Paragraph 296 of I. P. W. D. C.
Paragraph 288	...	Reproduces paragraph 297 of I. P. W. D. C. with minor modification.

Chapter III.- Miscellaneous Rules regarding office work excluding accounts procedure.

Paragraph 289	...	Reproduces paragraph 331 of I. P. W. D. C.
Paragraph 290-291	...	Reproduce paragraphs 332 & 333 of I. P. W. D. C.

Note A :- 1. I. P.W.D.C. Stands for India Public Works Department Code. 10th Edn., 1919.

2. W.B.F.R. Stands for the West Bengal Financial Rules, 1953.

3. W.B.S.R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

Note B :- Paragraphs 273,274 & 279 and entire Chapter consisting of paragraph 298 to 330 of I. P. W. D. C. deleted.

Paragraph 292 ..	...	New, based on rule 200 of W. B. F. R. & paragraph 204 of the Central public works Department Code, 1 st edition.
Paragraph 293-294	...	Redraft of paragraph 334 of I. P. W. D. C. based on rules 201(a) & (c) & 203 (iv) of the W. B. F. R.
Paragraph 295	...	New, based on rule 201 (b) of the W.B. F. R. & orders contained in Irrigation Department No. 3683I., dated the 10 th July 1929 as incorporated in paragraph 312 of the works audit Department manual 3 rd Edition 1950.
Paragraph 296	...	Reproduces paragraph 337 of I. P. W. D. C. with modification based on rule 161 (3) of the W. B. F. R.
Paragraph 297	...	New, based on paragraph 259 of the Bengal Public works department code, 1925,
Paragraph 298	...	Reproduces paragraph 338 of I. P. W. D. C.
Paragraph 299-301	...	Redraft of paragraphs 339 & 343 of I. P. W. D. C. based on rules SR 63 to SR 65 of the West Bengal Treasury Rules, 1952.
Paragraph 302-303	...	Reproduce paragraph 341 and 342 of I. P. W. D. C.
Paragraph 304	...	New, based on analogy of practice followed in the divisions and on orders contained in Irrigation & Waterways department No. 96T/IE., dated the 7 th September 1929.
Paragraph 305-306	...	Redraft of paragraphs 344 to 346 of I. P. W. D. C. based on rules 105 & 109 of W. B. F. R.
Paragraph 307	...	New, based on rules 100 & 101 of W. B. F. R. & on rules in Appendix IX referred to in paragraph 286 A of the Bengal Public Works Department Code, 1925.
Paragraph 308-309	...	Redraft of Paragraphs 349 & 350 of I. P. W. D. C. based on rule 112 & Appendix 10 of W. B. F. R.
Paragraph 310	...	Redraft of paragraph 372 of I. P. W. D. C. based on paragraph 287 of the Bengal Public Works Department Code, 1925.
Paragraph 311-313	...	Reproduce paragraphs 347, 348, 357 & 358 of I. P. W. D. C.
Paragraph 314 ..	...	Based on paragraphs 351 to 355 of I. P. W. D. C.
Paragraph 315	...	Redraft of paragraphs 359 & 360 of I. P. W. D. C. based on rule 116 of W. B. F. R.
Paragraph 316-320	...	Redraft of paragraph 361 to 363 of I. P. W. D. C. based on rules 137 to 139 & 143 of W. B. F. R.
Paragraph 321	...	Reproduces Paragraph 364 of I. P. W. D. C.
Paragraph 322	...	Redraft of paragraph 368 of I. P. W. D. C.

Note A :- 1. I. P.W.D.C. Stands for India Public Works Department Code, 10th Edition., 1919.

2. W.B.F.R. Stands for the West Bengal Financial Rules, 1953.

3. W.B.S.R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

Paragraph 323-324	...	Redraft of paragraphs 367 & 370 of I. P. W. D. C. based on rules 131 & 132 of W. B. F. R.
Paragraph 325	...	Reproduces paragraph 369 of I. P. W. D. C. with minor modification.
Paragraph 326-327	...	Redraft of paragraph 365 & 366 of I. P. W. D. C. based on rules 39 & 134 of W. B. F. R.
Paragraph 328	...	Reproduces paragraph 371 of I. P. W. D. C.
Paragraph 329-330	...	New, based on paragraph 286 A & rules in Appendix IX referred to in it of the Bengal public Works Department Code, 1925.
Paragraph 331	...	New, based on rules 142 & 240 of W. B. F. R.
Paragraph 332	...	Reproduces paragraph 373 of I. P. W. D. C.
Paragraph 333-335	...	Reproduce paragraphs 374 to 376 of I. P. W. D. C. with modification based on rule 265 of W. B. F. R.
Paragraph 336	...	New, based on rule 61 of W. B. F. R.
Paragraph 337	...	Reproduces paragraph 377 of I. P. W. D. C.
Paragraph 338-340	...	Redraft of paragraphs 378, 380 383 & 390 of I. P. W. D. C. based on rules 62 & 63 of W. B. F. R.
Paragraph 341-342	...	Reproduce paragraph 383 of I. P. W. D. C with minor modifications.
Paragraph 343-345	...	Reproduce paragraph 379, 384 to 387of I. P. W. D. C.
Paragraph 346-347	...	Reproduce paragraph 388 & 389 of I. P. W. D. C. with minor modifications.
Paragraph 348	...	Reproduces paragraph 391 of I. P. W. D. C.
Paragraph 349-352	...	New, based on rules, 326, 327, 329, 330, 333, 336, 347, & 353 of W. B. F. R.
Paragraph 353-355	...	New, based on rules 338, & 343 of W. B. F. R.
Paragraph 356-358	...	New, based on rules 340 to 342, 344 & 345 of W. B. F. R.
Paragraph 359-362	...	New, based on rule 359 read with rules 353 to 356 of W. B. F. R.
Paragraph 363-367	...	New, based on rules 347 to 352 of W. B. F.R. & orders contained in the Irrigation & Waterways Department No. 1556(23) 1A. Dated 14 th May 1953.

Chapter IV – Powers.

Paragraph 368	...	New, based on rule 390 of W. B. F. R.
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Note A :- 1. I. P. W.D.C. Stands for India Public Works Department Code, 10th Edition., 1919.

2. W.B.F.R. Stands for the West Bengal Financial Rules, 1953.

3. W.B.S.R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

Note B :- Paragraphs 340.356 of I. P. W. D. C. deleted

Paragraph 369	...	New, based on rule 391, sub-para, 1 of W. B. F. R
Paragraph 370	...	New, based on rule 391, sub-paragraph 2 of W. B. F. R.
Paragraph 371	...	New, based on rule 380 of W. B. F. R.
Paragraph 372	...	New, based on Finance (Budget) Department Memo. No. 13856(46) F. B. dated 4 th September 1954.
Paragraph 373	...	New, based on rule 392 of W. B. F. R.
Paragraph 374	...	Reproduces paragraphs 424 & 426 of I. P. W. D. C.
Paragraph 375	...	New.

Schedule A - Appended to Paragraph 375.

Serial 1	...	Based on analogy of rules 299-303 of the West Bengal Government Estates Manual 1953.
Serials 2-8	...	Based on orders contained in Irrigation & Waterways Department No. 3667(9) -I. dated 20 th June 1955.

Schedule B part I - Appended to Paragraph 375.

Serial 1 ..	...	Based on rule 320 of W. B. F. R. Vol. I & orders contained in Irrigation & Waterways Department No. 717-I.E. dated the 12 th December 1949.
Serial 2 ..	...	Based on rule 323 of W. B. F. R Vol. I.
Serial 3 ..	...	Based on rule 324(iv) of W. B. F. R. Vol. I.
Serial 4 ..	...	Based on rule 324 (iii) of W. B. F.R. vol. I and App. 18 of W. B. F. R. Vol. II.
Serial 5 ..	...	Based on rule 88 (2) of W. B. F. R. Vol. I.
Serial 6 ..	...	Based on rule 31 of W. B. S. R. Part. I.
Serial 7 ..	...	New,
Serial 8 ..	...	Based on rules 62 & 63 of W. B. S. R. Part I.
Serial 9 ..	...	Based on provisions in the fifth Schedule to general provident fund West Bengal Services rules 1960 read with paragraph 610 of W.A.D. Manual.
Serial 10..	...	New,
Serial 12..	...	Based on rule 150 & rules in item IV of appendix 4 of W. B. S. R. Part I and orders contained in Irrigation & Waterways Department No. 139T IE., dated the 3 rd October 1929 & No. 7517-IE. Dated the 12 th December 1949.

Note A :- 1. I. P.W.D.C. Stands for India Public Works Department Code, 10th Edition., 1919.

2. W.B.F.R. Stands for the West Bengal Financial Rules, 1953.

3. W.B.S.R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

Note B :- Paragraphs 392 to 420 duly considered in drafting appendix III to the new Code. Paragraphs 421 to 423, 425, 427 to 468 of I. P. W. D. C. deleted

Serial 11..	...	Based on orders contained in Irrigation & Waterway Department No. 139T.I.E., dated the 3 rd October 1920 & No. 4200(2) -I.E., dated 2 nd September 1957.
Serial 13..	...	Based on provisions made in the department code read with orders contained in Irrigation & Waterways Department No. 1800-I.E., dated the 15 th July 1920 & No. 7517-I.E., dated the 12 th December 1949.
Serial 14..	...	New.
Serial 15..	...	Based on rule 8 of the Bengal Subordinate Services Discipline & Appeal Rules, 1936 & the principle followed in other Department.
Serial 16..	...	Based on provisions made in the departmental code read with orders contained in Irrigation & Waterways Department No. 7517-I.E., dated the 12 th December 1949.
Serial 17..	...	Based on Appendix 5 of the W. B. F. R. Vol. II.
Serial 18..	...	Based on provisions made in the department code read with provisions in Bengal Subordinate Services (Discipline & Appeal) Rules, 1936, & orders contained in Irrigation & Waterways department No. 139T I.E., dated the 3 rd October 1929.
Serial 19..	...	New.
Serial 20-22	...	New.
Serial 23..	...	Same as in serial 13.
Serial 24..	...	Based on provision made in the departmental code read with rules 93 to 95 of W. B. S. R., Part. I.
Serial 25..	...	Based on orders contained in Irrigation & Waterways department No. 1800-I.E., dated the 15 th July 1920 as modified by No. 39T I.E., dated the 30 th September 1939 & on orders contained in No. 7517-I.E. Dated the 12 th December 1949 as well as rule 230 of W. B. F. R., Vol. I.
Serial 26..	...	Based on rule 220 of W. B. F. R., Vol. I.

Schedule B- part II – Appended to Paragraph 375.

Serial 1..	...	Based on orders contained in Irrigation & Waterways Department No. 1800-I.E., dated 15 th July 1929 & No. 3048 -I.A. dated the 15 th September 1952.
Serial 2-6	...	Based on orders contained in Irrigation & Waterways department No. 1800. I.E., dated the 15 th July 1929, No. 3048-I.A. dated the 15 th September 1952 & No. 7517-I.E., dated 12 th December 1949, read with rules in corporate in paragraph 86III (vii) & appendix E (paragraph 20) of the works Audit Department Manual 3 rd Edition, 1950.

Note A :- 1. I. P. W. D. C. Stands for India Public Works Department Code, 10th Edn., 1919.

2. W. B. F. R. Stands for the West Bengal Financial Rules, 1953.

3. W. B. S. R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

Serial 7 ..	...	New,
Serial 8 ..	...	Based on paragraphs 459 (d) & 464 (d) of I. P. W. D.C.
Serial 9 ..	...	Based on rule 227 (b) & (c) of W. B. F. R. Vol. I.
Serial 10 ..	...	Based on rule 183 of W.B.F.R. Vol. I.
Serial 11..	...	Based on rules incorporated in paragraph 86-IX of the Works audit Department Manual 3 rd Edition, 1950 & on analogy of provision in appendix IV of the Bengal public Works Department code, 1 st Edition concerning powers of Superintending Engineer & Executive Engineer
Serial 12..	...	Based on paragraph 86-X of the works audit Department Manual, 3 rd edition 1950 & paragraphs 459 & 464 of I. P. W. D. C.
Serial 13..	...	New,
Serial 14..	...	Based on rule 116 of W. B. F. R., Vol. I.
Serial 15..	...	Based on rules 110, 113 & 116 of W. B. F. R. Vol. I. and orders contained in Irrigation & Waterways Department No. 1800-I.E., dated the 15 th July 1929 & No. 3048-I.A. dated the 15 th September 1952 read with rule 7 of app. 10 of W. B. F. R. Vol. II.
Serial 16..	...	Based on preamble of appendix 10 of W. B. F. R., Vol. II.
Serial 17..	...	Based on rule 131 of W. B. F. R., Vol. I.
Serial 18..	....	Based on orders contained in Irrigation & Waterways Department No. 7517-I.E., dated the 12 th December 1949 & paragraph 103 of the Works Audit Department Manual 3 rd Edition 1950.
Serial 19..	...	Based on analogy of provisions in rules 130, 132 & 133 of W. B. F. R., Vol. I & on provision in paragraph 467(c) of I. P.W. D.C.
Serial 20..	...	Based on orders contained in Irrigation & Waterways Department No. 1800.I.E. dated the 15 th July 1929 & in paragraph 102 of the Works audit Department manual 3 rd edition. 1950 as well as rules 393 and 394 of W. B. F. R, Vol. I.
Serial 21..	...	Based on order contained in Irrigation & Waterways Department No. 3048-I. A., dated the 15 th September 1952 & No. 7517-I E., dated the 12 th December 1949.
Serial 22-23	...	Based on rules incorporated in Irrigation Manual 1926, Vol. I. page 255B –repairs.
Serial 24..	...	Based on paragraph 227 of I. P. W. D. C.
Serial 25..	...	Based on orders contained in Irrigation & Waterways Department No. 1800-I.E. Dated the 15 th July 1920 No. 3048.I.A., dated the 15 th September 1952, rule 111 of the W. B. F. R. Vol. I. Paragraph so VI of the works audit department manual 3 rd Edn., 1950 and Irrigation Manual 1926 Vol. I. –Page 255.

Note A :- 1. I. P. W. D. C. Stands for India Public Works Department Code. 10th Edn.. 1919.

2. W. B. F. R. Stands for the West Bengal Financial Rules. 1953.

3. W. B. S. R. Stands for the West Bengal Service Rules. 1948. reprint 1953.

Serial 26..	...	New.
Serial 27..	...	Based on orders contained in Irrigation & Waterways Department No. 310 I. A. dated the 21 st January 1948 & No. 7517.I.E., dated the 12 th December 1949.
Serial 28..	...	Based on orders contained in Irrigation & Waterways Department No. 1298.I.E..dated the 16 th May 1955.
Serial 29..	...	Based on orders contained in Irrigation and Waterways Department No. 310.I.A. dated 21 st January 1948 & No. 7517.I.E. dated 12 th December 1949.
Serial 30..	...	Based on orders contained in Irrigation & Waterways Department No. 2037(33). I.A., dated the 24 th June 1955 & paragraph 249 of I. P. W. D. C.
Serial 31..	...	Based on analogy of orders issued under works and Buildings Department Memo No. 1323.A., dated the 30 th March 1953.
Serial 32..	...	Based on Provision in the Standard contract form.
Serial 33..	...	New.
Serial 34-35	...	Based on analogy of rules in appendix IX of Bengal public works department code, as introduced by corrigendum No. 93, read with rules 142 & 240 of W.B.F.R., Vol. I. & paragraph 388 of the Works Audit Department Manual 3 rd Edition 1950.

Schedule B – part III – Appended to Paragraph 413.

Serial 1..	...	Based on orders contained in Irrigation & Waterways Department No. 1800.I. E., dated the 15 th July 1929.
Serial 2..	...	Based on rules 380 and 381 of the W. B. F. R., Vol., I read with Irrigation & Waterways Department No. 5358-I E., dated the 17 th August 1950 & No. 2177.I.E., dated 19 th June 1951.
Serial 3..	...	Based on Paragraph 82, note 2 of the works Audit Department manual 3 rd Edition 1950 analogy of orders issued under communication & Buildings (communication & Building) Department No. 1317-A., dated the 17 th June 1940 as referred to in the note.
Serial 4..	...	Based on orders contained in Irrigation & Waterways Department No. 565.I.E., dated the 18 th February 1935 read with rules in appendix E of the Works Audit Department Manual, 3 rd Edition 1950 Section on Irrigation Department.
Serial 5..	...	Based on rule 279, sub-paragraph 2 of W. B. F. R., Vol. I.
Serial 6..	...	Based on analogy of public works Department order No. 337-A dated the 15 th January 1927 & paragraph 234 of the Bengal Public Works Department Code.
Serial 7-8	...	Based on paragraphs 4, 20 & 21 of the Schedule to rule 241 of W. B. S. R., - Part I & I. & W. Deptt, No. 728-I.E., dated 9 th February 1959.

Note A :- 1. I. P. W. D. C. Stands for India Public Works Department Code. 10th Edn., 1919.

2. W. B. F. R. Stands for the West Bengal Financial Rules, 1953.

3. W. B. S. R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

Serial 9..	...	Based on analogy of practice followed in the works and Buildings Department as per orders contained in B. G. public works Department No. 1615/62B., dated the 4 th April 1936.
Serial 10..	...	Based on rules in items 29,30,31,& 32 of Appendix 3 to W. B. F. R., Vol. I.
Serial 11..	...	New.
Serial 12..	...	Based on orders contained in Irrigation & Waterways Department Memo. No. 1522-I, dated 26 th March 1954.
Serial 13..	...	Based on orders contained in Irrigation & Waterways Department No. 2457-I., dated the 1 st December 1942 & No. 2705-I., dated the 4 th December 1943.
Serial 14..	...	New, based on analogy of orders in force in the works & Buildings Department.
Serial 15..	...	Based on orders contained in Irrigation & Waterways Department No. 6295(5) -I.E., dated the 15 th October 1949 and No. 7517.I.E., dated the 12 th December 1949.
Serial 16..	...	Based on orders contained in Irrigation and waterways Department No. 565-I.E., dated the 18 th February 1935 & paragraph 432 foot note (h) of the Bengal Audit Manual.
Serial 17..	...	Based on paragraph 100 of the works audit department manual, 3 rd edition 1950.
Serial 18..	...	Based on orders contained in Irrigation & Waterways Department No. 7517-I.E dated the 12 th December 1949 & rules in item 13 (II) of appendix II to W. B. F. R., Vol. I. read with paragraph 432 foot note (i) of the Bengal Audit Manual.
Serial 19..	...	Based on paragraph 433 of the Bengal Audit Manual & orders contained in Irrigation & Waterways Department No. 7517-I.E., dated the 12 th December 1949.
Serial 20..	...	Based on orders contained in Irrigation & Waterways Department Memo. No. 2286(33) -I.E., dated the 26 th July 1955.
Serial 21..	...	Based on orders contained in Irrigation & Waterways Department No. 3449-I.E., dated the 6 th September 1946, & No., 3687.I.E., dated the 19 th December 1955.
Serial 22..	...	Based on orders contained in Irrigation & Waterways Department No. 1800-IE., dated 15 th July 1920 & paragraphs 88 and 105 of the works audit Department manual 3 rd Edition 1950.
Serial 23..	...	Based on orders contained in Irrigation Department No. 2039-G. dated the 13 th August 1900 (as incorporated in serial 6at pate 235 of the Hand Book of Rules for the Irrigation Department & in Irrigation & Waterways Department No. 565.I.E., dated 18 th February 1935.
Serial 24	...	Based on rule "15(c)-note" of rules in Appendix II to W. B. F. R., Vol. II.

Note A :- 1. I. P. W. D. C. Stands for India Public Works Department Code, 10th Edn., 1919.

2. W. B. F. R. Stands for the West Bengal Financial Rules, 1953.

3. W. B. S. R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

Serial 25..	...	Based on orders contained in Irrigation & Waterways Department No. 221(38).I-A. dated the 28 th February 1956 & No. 1416(2)-I.A., dated the 9 th April 1957.
Serial 26..	...	Based on paragraph 430(6) of the Bengal Audit Manual & rules in item (15) of appendix 11 to W. B. F. R., Vol. II.
Serial 27..	...	Based on exception (a) to rule 80 W. B. F. R., Vol. I, read with I. & W. Department No. 1691(39) I.E., dated 17 th June 1957.
Serial 28..	...	Based on I.&W. Department No. 542 AMP (S), dated 2 nd July 1958.
Serial 29..	...	New,
Serial 30..	...	Based on order contained in Irrigation & Waterways Department No. 1800.I.E., dated 15 th July 1929 & No. 7517.I.E., dated the 12 th December 1949 & rules 393-394 of W. B. F. R. Vol. I.

Note A :- 1. I. P. W. D. C. Stands for India Public Works Department Code, 10th Edn., 1919.

2. W. B. F. R. Stands for the West Bengal Financial Rules, 1953.
3. W. B. S. R. Stands for the West Bengal Service Rules, 1948, reprint 1953.

ANNEXURE 2

Detailed Index

(It has been compiled solely for the purpose of assisting references & no expression used in it should be considered as in any way interpreting the rule.)

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