



GOVERNMENT OF PAKISTAN

Auditor General's
MANUAL OF STANDING
ORDERS

FIRST EDITION

Issued by authority of the Auditor General of Pakistan

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The Ambassador of Pakistan in the U. S. S. R., 17, Sadevekudrinskaya, Moscow.

The Embassy of Pakistan in France, 107, Boulevard Pereire, Paris—17.

The Embassy of Pakistan in the Netherlands, No. 3 Plein-1813, The Hague.

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PREFACE TO FIRST EDITION (PAKISTAN)

THIS edition is principally a reprint of the First Edition of the Manual with such additions and alterations as had been introduced up to the date of the partition of the Indian Sub-Continent, viz., 15th August 1947. It also embodies such notifications as have been rendered necessary by the constitutional changes consequent on the establishment of Pakistan, as also important orders issued by the Government of Pakistan and the Auditor General of Pakistan from the 15th August, 1947 to the 31st March, 1951.

KARACHI:

Dated the 31st March, 1951.

GHULAM ABBAS,

Auditor General.

PREFACE TO FIRST EDITION (1938)

THE instructions relating to the organisation, administration and control of the Indian Audit Department as an administrative unit have hitherto been scattered in several codes issued by the Auditor General while some instructions issued in the form of circulars have not been included in any code or manual. The Auditor General's Audit and Account Codes serve as books of reference on audit and accounts-matters not only for the staff of the Indian Audit Department but also for the Central and Provincial Governments and their subordinate offices. The inclusion in such codes of rules and instructions pertaining to the organisation and internal administration and control of the Indian Audit Department is neither suitable nor convenient: and these rules and instructions have now been brought together in this Manual advantage being thus taken of the opportunity afforded by the revision of the Auditor General's codes to adapt them to the constitutional changes introduced by the Government of India Act, 1935. The rules and instructions themselves have been revised and brought up to date.

For the sake of convenience of reference, the administrative and financial powers of the Auditor General and the financial powers of Accountants General have been set out in this Manual and as these are based on the rules in the Book of Financial Powers and other rules and orders issued by the Central Government from time to time, reference should be made in all cases of doubt to the original rules and orders themselves; the relevant rules and instructions in this Manual should not be regarded as possessing any authority superior to that of the original rules and orders. Subject to this reservation, the rules and instructions in this Manual supersede all other relevant rules and orders on matters dealt with in it.

E. BURDON,
Auditor General of India.

NEW DELHI:

The 20th April, 1938.

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MANUAL OF STANDING ORDERS

CHAPTER I.—ORGANISATION AND CONTROL OF THE PAKISTAN AUDIT DEPARTMENT

Auditor General of Pakistan

1. The Auditor General of Pakistan is the administrative head of the Pakistan Audit Department and is appointed under Section 166 (1) of the Government of India Act, 1935 (as adapted). His conditions of service are regulated under Section 166 (2), and his powers and duties determined under Sections 166 (3) and 168 of the Act and the Government of India (Audit and Accounts) Order, 1936. He discharges his statutory responsibilities through the agency of the Pakistan Audit Department.

2. The financial powers of the Auditor General are defined in the rules made by the Central Government and given in the Book of Financial Powers issued by them. The financial and executive powers as at present exercised by the Auditor General are given in Chapter X of this Manual.

3. Deleted.

4. The Auditor General is assisted in the administration of his office by a Deputy Auditor General who functions as the executive head of the current administration of the Auditor General's office. He is in direct charge of matters relating to the Gazetted Personnel and Budgeting of the Pakistan Audit Department, the Subordinate Accounts Service Examination and such other matters as may be determined by the Auditor General.

5. All references on audit and accounts and the classification of receipts and charges, should be addressed to the Auditor General. Matters affecting the administration of the Audit Department should also invariably be taken up with the Auditor General irrespective of the authority competent to pass final orders on them.

6. Demi-official letters on all important, including personal, matters should be addressed to the Deputy Auditor General unless circumstances indicate that they should be addressed to the Auditor General himself. Such demi-official letters should be shown to the head of the office when the writer is not himself the head of the office. Replies are sent ordinarily through the head of the office.

Organisation of the Pakistan Audit Department

7. The Pakistan Audit Department is divided into the Civil and Posts and Telegraphs Audit Offices and the Defence Services and Railway Audit Offices. Each Audit Office is under the immediate control of a senior

officer of the Department called the Accountant General or Director of Audit as the case may be. The Civil and Posts and Telegraphs audit offices are both audit and accounts offices while the Defence Services and Railway audit offices deal only with the audit of the accounts of the respective departments that are maintained by accounts offices not under the control of the Auditor General. The office of the Chief Auditor, High Commission for Pakistan United Kingdom, deals with the audit of the accounts maintained in the Pakistan High Commission in U.K. A short account of the organisation, functions, etc., of the Civil Audit offices is given in paragraphs 8 to 15 and details will be found in the local manuals. Similar information about other audit offices will be found in the respective Branch Manuals.

Civil Audit Offices

8. *Names of offices.*—The Civil Audit Offices at present are as below:—

- (1) Office of the Accountant General, Pakistan Revenues.
- (2) Office of the Accountant General, East Bengal.
- (3) Office of the Accountant General, Punjab.
- (4) Office of the Comptroller, North-West Frontier Province.
- (5) Office of the Chief Auditor, High Commission for Pakistan, United Kingdom.

Note.—The offices of the Accountant General, East Bengal and the Accountant General, Punjab, also deal with the audit and accounts of Posts and Telegraphs transactions.

The office of the Accountant General, Pakistan Revenues, deals also with the audit and accounts of the Sind Government.

9. *Head of the office.*—The head of the office is known as the Accountant General, except in North-West Frontier Province where he is known as the Comptroller.

N.B.—The term "Accountant General" wherever it is used in this Manual should be held to include the Comptroller and Chief Auditor, Pakistan High Commission in the United Kingdom.

10. *Composition of the staff.*—The gazetted staff consists of members of the Pakistan Audit and Accounts Service and Assistant Accounts/Audit Officers. The non-gazetted staff consists of members of the Subordinate

Accounts Service, Divisional Accountants, Upper Division Clerks, Lower Division Clerks (including Typists, and Machinists), Stenographers and Class IV establishment.

11. *Subdivisions of work.*—A Civil Audit Office is divided into departments or sections and a typical sectional organization is as follows:-

- (1) General or Routine.
- (2) Departmental Audit Sections.
- (3) Gazetted Audit.
- (4) Pension Audit.
- (5) Works Audit.
- (6) Forest Audit.
- (7) Deposit.
- (8) Provident Fund.
- (9) Book
- (10) Account Current.
- (11) Appropriation Audit.
- (12) Budget.

The actual sectional organization of an office is described in the local manuals.

12. *Distribution of work among the gazetted staff.*—The Accountant General is generally responsible for the whole work of the office and, in particular, for the efficient administration of the establishment of his office. He is also in direct charge of the Budget Section and the Section exercising appropriation audit functions.

13. The scale of gazetted officers for each office has been fixed by Government and, subject to the instructions in the following paragraphs, the distribution of work among them is left generally to the discretion of the Accountant General.

14. In the larger offices two officers are placed in supervisory charge of different portions of the office, and are named the Senior and the Junior Deputy Accountant General, respectively. They are posted as such by the Auditor General. Subject to the instructions in paragraph 15 below the Accountant General may determine the actual charges of his deputies. In smaller offices there is only one deputy. In offices where there are posts designated as Examiners (Outside Audit or Local Audit

Department) the Auditor General makes the postings of individual officers to these posts. The other officers in an office are designated either Assistant Accountant General (if belonging to the Pakistan Audit and Accounts Service) or Assistant Accounts Audit Officers.

15. Except in the case of the smaller offices where it may not be possible or necessary, the Accountant General should aim (a) at making the Deputy or one of the Deputies responsible for the ordinary routine administration of the office so as to relieve himself as far as possible of the details of office administration, (b) at placing all audit work under the general control of the Deputy or Deputies, and (c) at releasing the Deputy or Deputies as far as possible from supervision of the detailed work of individual audit sections so as to afford time for the general control mentioned in (b) above.

Inspection Accountant

16. The inspection of the Civil and Posts and Telegraphs Audit Offices is conducted by Inspection Accountants appointed by the Auditor General. A normal period has been fixed by the Auditor General for the inspection of each office. The Railway and Defence Services Test Audit offices and the office of the Chief Auditor, Pakistan High Commission in U.K., London, are not subjected to any inspection by this inspecting staff of the Auditor General.

17. The Inspection Accountants form part of the establishment of the Auditor General's office, but for purposes of administration and discipline they are under the control of the Accountant General whose office is being inspected for the time being. They are recruited mainly from local Audit Offices, draw pay in their parent scales and a special pay of Rs. 100 per mensem and hold the temporary posts specially created.

18. The tour programmes of the Inspection Accountants are arranged by the Auditor General and due notice is given to each office before its inspection is commenced. No Inspection Accountant is entrusted with the inspection of his parent office. It is the Auditor General's intention that the Inspection Accountant should be regarded as an independent agency placed at the disposal of the Accountant General to enable him to satisfy himself that his responsibility for the efficient working of his office is being fully and consistently discharged. The work of the Inspection Accountant is in all cases in addition to and unconnected with the work done by any internal test audit staff of the office.

19. Each audit office is inspected periodically and the Inspection Accountant works under the personal direction of the Accountant General whose office is inspected. The Inspection Accountant is required to follow generally the standard inspection programme in Appendix A which gives the items of work in the several sections of an office inspected. The Accoun-

tant General is required during the interval between two visits to keep notes of other points which in his opinion should be referred to the Inspection Accountant for special examination. The Inspection Accountant may consider it advisable, as a result of what he has seen in other offices or in the office which he is inspecting at the moment, to look into certain other points not covered by these notes or the general instructions and the Accountant General should not withhold his consent without consulting the Auditor General.

20. An Inspection Accountant should not write a formal inspection report or present results *en masse* in any form. The Accountant General should, however, make to the Auditor General at the end of the inspection a short report describing generally the results of the Accountant's investigation and mentioning any important discovery which the Accountant makes, and stating specifically whether the inspection has been carried out in accordance with his wishes and whether he considers the work of the Accountant to have been useful. Detailed instructions for the guidance of the Inspection Accountants are contained in Appendix A.

21. An Inspection Accountant is permitted to make references to the office of the Auditor General to obtain any information or advice he may deem necessary. Such references should, however, always be addressed through the Accountant General whose office is inspected.

22. Copies of all orders issued by the Central Government or the Auditor General on audit and accounts subjects with which Inspection Accountant is likely to be concerned are supplied to him by the Auditor General's office through the Accountant General under whom he is working and he is required to keep regular files of all such orders and hand them over to his successor when any change takes place.

General instructions on administrative and other matters

23. *General.*—An Accountant General may not—

- (1) without the prior sanction of the Auditor General, reverse any deliberate orders of an important nature passed by any officer who preceded him in his office;
- (2) issue any important notice to the public through Treasury Officers or otherwise unless it has been approved by the Auditor General;
- (3) forward an application for sanction for expenditure or for relaxation of leave or pension rules except in respect of the items relating to the administration of his office—(Such an application should be returned for submission to the proper executive authority);

- (4) propose increases in departments other than his own except when his advice is sought;
- (5) on any account join in protesting against any retrenchment or economy which a competent authority may order;
- (6) suggest expedients for the evasion of the natural operation of a rule when reporting on claims to pension or allowances of any kind, his duty being merely to report how a claim is affected by the rules;
- (7) advise upon any questions relating to pensionary claims except in accordance with general or special orders regulating the occasions on which he may give such advice;
- (8) issue orders stopping the payment of establishment or contingent bills of an office to obtain compliance with orders, except in extreme cases when so required by specific formal direction of the Central or Provincial Government as the case may be; or
- (9) without the sanction of the Auditor General demand the submission to an accounts and audit office of a new account return and if the new account return is to be made by an officer not under the control of the Auditor General, the Provincial or Central authorities concerned should first be consulted and the result of the consultation made known to the Auditor General.

24. *Reports on failure of Audit.*—The Accountant General should submit to the Auditor General a separate report of every serious case of failure of audit as soon as it comes to light, irrespective of any report which may be required for other purposes. The report should explain the manner in which the failure occurred, and mention the names of the persons responsible and the disciplinary action taken or recommended.

25. *Special responsibility for cash.*—An Accountant General is specially responsible for seeing that there is adequate control over the section of his office which handles cash. The fact that the Cashier (or other subordinate who handles cash) has given security or executed a bond does not reduce his special responsibility for ensuring that an effective system of control over the custody, disbursement and accounting of cash exists and functions. There should be a continuous review of the arrangements for the expeditious disbursement of money, for the custody thereof, and for the prompt and correct disposal of undisbursed balances and of sums otherwise payable into the treasury. There should also be adequate reconciliation, preferably without previous notice, of cash balances with the accounts outstanding against the custodians of the balances.

The Accountant General should at irregular intervals satisfy himself that the system of supervisions as prescribed in authorised codes or special orders is observed properly and should remedy speedily the defects noticed, if any.

Where the system of cheque payment by Audit Offices is in vogue, the gazetted officer entrusted with the duty of signing the cheques is required at the close of each day himself to check the register of cheques drawn with the cheques on hand to see that no more cheque forms have been removed than are accounted for by proper entries in the register of cheques drawn. The Accountant General is responsible for seeing that this stock-taking of cheque forms is on no account postponed or neglected.

26. *Control over state of work and report on arrears.*—Each section or department of the office should maintain a calendar showing the due and actual dates of (i) the despatch of returns due from the section, (ii) the submission to Gazetted Officers of all accounts, objection statements, registers, etc. and (iii) the receipt of returns due to the Section. This calendar should be submitted once a week to the Gazetted Officer in charge for review and the result of the review should be placed on record.

27. A register or list of returns with due dates may, at the discretion of the Accountant General, be kept in every office for permanent record and reference. It should have columns for the twelve months of the year, and the number of days before or after the due date should be entered against each return at the time of its despatch.

28. The calendars and registers or lists of returns maintained under paragraphs 26 and 27 should be submitted to the Accountant General for review on the 5th of the following month, with the certificate prescribed in note 2 below this paragraph signed by the Gazetted Officer in charge for each section. The certificate should cover all kinds of work including correspondence, and mention specially the progress of the Gazetted Officers' review of audit. It should also mention the number of unpaid pre-audit bills which are more than a week old.

Note 1.—Items of work for the disposal of which no period is prescribed in any rule or order should be treated as in arrears if the relevant account return or other document has been in the office for more than three weeks.

Note 2.—The certificate mentioned in this paragraph should be in the following form:—

I certify to the best of my knowledge and belief that with the exception detailed and explained in the attached statement the work is up to date

Note 3.—The calendars and registers or lists of returns need not be submitted to the Accountant General if the delays in the despatch of returns, etc. are brought to his notice monthly through the certificate prescribed in Note 2.

29. The Accountant General is responsible for making special reports to the Auditor General of any serious arrears in work even if he is confident of overtaking it rapidly with his normal staff.

30. *Audit of expenditure of the Audit Offices.*—All classes of expenditure including advances, of each audit office should be subjected to audit by an independent agency, as indicated below:—

- (a) All bills pertaining to Gazetted Officers attached to Audit Offices should, after payment, be submitted for audit to the Accountant General, Pakistan Revenues. The bills of the Gazetted Officers attached to the office of the Accountant General, Pakistan Revenues, including the Accountant General himself should, however, be sent for audit to the Accountant General, Punjab.
- (b) The distribution of the audit of all bills pertaining to the non-gazetted establishment and Divisional Accountants, whether attached to Divisions or employed in the main office, and contingent bills, is shown in the Annexure to this Chapter. The bills relating to pay and allowances of the Superintendents of the Customs Revenue Audit Branch including those of the Customs Superintendent attached to the office of the Accountant General, Pakistan Revenues, should however, be post-audited by the Accountant General, Pakistan Revenues.

Note 1.—The bills mentioned in this paragraph include bills of the Outside and Local Audit Departments except where the latter is under the administrative control of the Provincial Government.

Note 2.—In the case of advances from the General Provident Fund granted to non-gazetted Government servants of the Pakistan Audit Department, and to officiating Assistant Accounts/Audit Officers whose General Provident Fund accounts are not maintained by the Accountant General, Pakistan Revenues, a copy of the sanction together with a statement of the reasons for which and a reference to the rule under which the advance has been sanctioned, should be communicated for audit to the audit officer responsible for the audit of the establishment pay bills of the office concerned. The bill in which the advance is drawn need not, however, be sent for audit.

Note 3.—Bills relating to the payment of gratuity under the Civil Service Regulations and under the State Railway Provident Fund and Gratuity Rules need not be submitted to the audit officer who audits the pay of the staff as such claims are certified by him

before the payment is made. They should be audited by the audit officer in whose jurisdiction the payment occurs.

Note 4.—All arrear bills relating to claims more than six months old should be pre-audited.

Note 5.—In order to ensure that all bills are sent for audit as prescribed, the office to which the bills pertain should furnish to its audit officer every month a certificate in the following form:—

Certified that a total sum of Rs.....has been booked in the account of my office for the month of.....on account of—

Pay
Travelling allowance of Officer of my office and that voucher to
Contingencies establishment the office of....
etc.
are sent herewith
the amount of Rs.
have been sent with my letter No. of the
vouchers for the balance of Rs. will be sent shortly.

Explanation.—(i) In cases where the charges relating to an accounts and audit office are not booked in that office but in some other accounts and audit office, the certificate should be furnished by the latter.

(ii) The details of the expenditure working up to the total amount mentioned in the certificate should be noted at the foot of the certificate as shown below:—

Pay of officers.....
Travelling allowance of officers.....
Pay of establishment.....
Travelling allowance of establishment.....
Contingencies, etc.....

31. The Accountant General should arrange for a periodical review of the audit performed under paragraph 30.

32. *Transfer of charge.*—When an Accountant General is being relieved either permanently or temporarily of the charge of his office he will draw up a memorandum setting out briefly the results of his special knowledge and experience of the office for the information of his successor. He will explain *inter alia* in what respects the working of any of the sections of his office is defective or in arrears, the state of the codes and manuals for the upkeep of which he is responsible, and point out serious irregularities, if any, relating to the offices rendering accounts to him and draw the attention of the relieving officer to important pending cases that might require special scrutiny.

He will give his successor a note containing his views regarding the fitness of Assistant Accounts|Audit Officers for continued officiating or confirmation and discuss it with him referring to the relevant confidential reports. The fact that this has been done should be mentioned in the memorandum. He will give this memorandum to the relieving officer and send a copy thereof simultaneously to the Auditor General.

At every change of the office of an Accountant-General a formal transfer of charge of the Treasurer of Charitable Endowments should also take place and a separate charge report, supported by a statement of the total of the balances of the Funds vested in the Treasurer together with a list of securities in his custody and of receipts for securities in the safe custody of the Bank, duly signed by the relieved and relieving Treasurers should be sent to the Government concerned. In the case of Charitable Endowments for Pakistan, whenever there is a change in the office of a Provincial Accountant-General who also acts as an agent of the Treasurer of Charitable Endowments for Pakistan (Accountant-General, Pakistan Revenues) a charge report prepared in the manner indicated above should be sent to the Treasurer (Accountant-General, Pakistan Revenues) and not to the Government. The fact that a charge report with supporting statements has been rendered to the appropriate authority, should in all cases be specified in the report submitted to the Auditor-General under paragraph 33.

33. A relieved Accountant General should also have the register of keys, valuables, secret documents, etc., checked by his relieving officer, hand over keys, etc., to the relieving officer, get his acknowledgement on the register itself and report the fact to the Auditor General. This report should be countersigned by the relieving officer.

34. The relieving officer should make a preliminary examination of the memorandum given to him in accordance with paragraph 32 and within three months satisfy himself that he is fully apprised of all that concerns the effective and efficient administration of his office. and make a special report to the Auditor General of any defects or points of importance noticed by him.

35. *List of holidays.*—The Accountant General should submit on or before 22nd December each year a list of gazetted and local holidays other than Sundays on which his office will remain *wholly closed* during the ensuing calendar year.

ANNEXURE

(Referred to in paragraph 30.)

Statement showing the distribution of audit of the bills pertaining to the nongazetted establishment and of the contingent bills of each accounts and audit office.

Serial No.	Name of the office of which the bills will be audited.	Name of the office in which the bills will be audited.
1	2	3

Administrative office.

- 1 Auditor General. Accountant General, Pakistan Revenues.

Civil accounts and audit offices.

- 2 Accountant General, Pakistan Revenues. Accountant General, Punjab.
- 3 Accountant General, East Bengal. Chief Auditor, E.B. Railway.
- 4 Accountant General, Punjab. Comptroller, N.W.F.P.
- 5 Comptroller, North-West Frontier Province. Accountant General, Pakistan Revenues.
- 6 Chief Auditor, Pakistan High Commission in U.K. Accountant General, Pakistan Revenues.

CHAPTER II.—OFFICE PROCEDURE

Office Manuals

36. A "Manual" of office procedure to regulate the internal administration of an accounts and audit office is prepared by each Accountant General. All orders determining and affecting the day to day work of his office and general matters of information useful to his staff in their daily work are incorporated in it. Copies of the Manual should be made available to each section of the audit office.

37. Office Orders concerning matters eventually to be incorporated in the manual mentioned in the preceding paragraph are issued by the authority of the Accountant General and are altered, amended or deleted by the same authority.

38. Other "local Manuals" collecting important and useful orders of local character and general instructions issued from time to time by Accountants General for the guidance of Treasury and Disbursing Officers should also be prepared and maintained, as required, in a handy and up-to-date form by each Accountant General.

Supplies of copies of Manuals to the Auditor General

39. The Accountant General is required to forward one copy of each of the following publications to the Auditor General for his office library:—

- (i) Manuals referred to in paragraphs 36 and 38.
- (ii) All financial rules and orders issued in the form of codes, manuals or standing regulations by the Departments of the Provincial Government.

Receipt and Disposal of Valuables

39-A. The detailed procedure in respect of the receipt, safe custody and subsequent disposal of cash and other valuables is incorporated in the Manual mentioned in paragraph 36. Ordinary cash or cheques are not accepted in the Accounts and Audit Office in discharge of debts due to Government or for credit to the public account unless acceptance is enjoined by specific rule or order. If, however, cash or cheques are received, the orders of the Sectional Gazetted Officer are taken immediately for their disposal. Cash is made over to the office cashier, who will at once enter the amount in the office cash book and get the entry attested by the Gazetted

Officer-in-charge of the cash book. Cheques on the other hand are not made over to the cashier nor entered in the office cash book but are treated like other valuables.

Correspondence.

40. The following instructions are issued as a guide to officers of the Pakistan Audit Department in dealing with official correspondence:—

- (a) (i) Letters relating to the sections and subjects under the direct supervision of a Gazetted Officer issue ordinarily over his signature though they are stamped as emanating from the Accountant General:

Provided that no communication implying dissatisfaction or censure, and no letter to Government, Provincial or Central or to the Auditor General, may ordinarily issue from any accounts and audit office except over the signature of the Accountant General. The Accountant General may however, authorise Gazetted Officers under him to sign communications of a routine nature to the Provincial Government or the Auditor General.

- (ii) Communications to the Auditor General which have been approved in the draft form by the Accountant General may issue over the signature of his Deputy, but the fact that draft has been seen by the Accountant General should be indicated in the communication itself, by signing the latter as "For Accountant General".

- (b) In the absence of the Accountant General from headquarters, his Deputy deputises for him in all matters relating to correspondence, subject to such internal arrangements as may exist between the Accountant General and his Deputy, for keeping the former informed of the substance of the correspondence so issued. Satisfactory internal arrangements should be made to see that the communications issued to the Auditor General over the signature of the Deputy in the absence of the Accountant General are put up to the latter on his return to headquarters for his information and for such action as he may deem necessary to take on the same. In case the Accountant General disagrees with contents of any such communication issued to the Auditor General in his absence, he should forthwith send his remarks to the Auditor General.

- (c) Printed routine letters and documents on which no objection is raised may be sent out by selected superintendents on behalf of the Gazetted Officers in charge of sections.

- (d) All letters to the Central or Provincial Government, Auditor General, or representatives in foreign countries should have the subject briefly stated at the top. References to a higher authority for orders should be self-contained and documented as far as possible, and the question for orders accurately and concretely put.
- (e) Official letters addressed to an office should not bear the name of its head on the cover, unless it is intended that the cover should be opened by the head of the office personally. Confidential papers should be placed in double covers, the inner cover being marked "confidential" and superscribed with the name only of the addressee, the outer cover being addressed to him by his official designation without the addition of his name.
- (f) The name as well as the official designation of the writer should be given at the head of every letter addressed to the Central Government.

Note. —All communications addressed to the Auditor General, which will require to be forwarded ultimately to the Central Government or other authority (for example, applications for revision of pay, for increased establishment, for extra grants, etc.) should be submitted in duplicate.

Circular Letters

41. It is the practice of the Auditor General to issue all instructions of a permanent character as Code alterations while those that are of transitory interest and/or require some immediate and specific action for final disposal are issued in the form of "circular letters". A similar method should be adopted in the accounts and audit offices.

Telegrams

42. The general principles laid down by the Central Government for the sending of "State" telegrams and for classing them as "express" or "ordinary" should be followed.

Express Letters

43. These are required to be treated as "telegrams" in the receiving offices and should therefore be used extensively in place of telegrams. The words "Very Urgent—Express Letter" should always be prominently marked on the letters themselves if speedy attention is desired.

Telephones

44. The Auditor General is the final authority for sanctioning telephone connections to the various offices and officers in the Pakistan

Audit Department. Accountants General outside Karachi who are on the trunk system must keep the Auditor General informed of their office and residence telephone numbers as well as the office numbers which should be rung up when they are on recess or away from the station. All telephonic communications for the Auditor General should be made to an Assistant Auditor General or, if really necessary, to a Deputy Auditor General.

Legibility of Signature

45. The Auditor General attaches great importance to the signatures of all officers and superintendents on letters, statements, accounts, certificates or reports being clearly legible, and if any person empowered to sign such documents does not sign legibly he should be required by the Accountant General to cultivate a formed and legible signature, and in all cases the signature of the officer signing them should be typed below the written signature.

The Auditor General has also ordered that the Accountant General should see that officers who are entrusted with the duty of signing cheques have formed and legible signatures.

Issue to other Accounts and Audit Officers of Authority for payment

46. In each accounts and audit office there should not ordinarily be more than three Gazetted Officers who are empowered to issue authorities for payment to other audit officers, whether in the form of letters, telegrams or encasement on vouchers. Two of these may be the officers in charge of the Gazetted Audit and Pension Departments and the third any officer whom the Accountant General may select for miscellaneous payments. Specimen signatures of these officers should be sent to all other audit offices on a separate sheet of paper duly attested by the officer signing the forwarding letter.

Every authority for payment should be stamped with a special seal which should remain in the personal custody of the officer who signs it, specimen impressions, duly attested, having been supplied to all accounts and audit offices.

Before acting on such authority for payment the sectional superintendent should satisfy himself by comparison with the specimen signature on record that the signature on it is genuine and that it bears the impression of the special seal of the office of issue. In the case of a telegraphic authority the payment should not ordinarily be made or authorised until the post copy of the telegram is received, any case of special urgency being specifically brought to notice for orders.

Note.—The above arrangement applies *mutatis mutandis* to transactions with Railway Accounts Offices but not with the Military Accounts Offices.

Supply of specimen signatures to Treasury Officers

47. The specimen signatures of all officers serving in an Accounts and Audit Office who are authorised to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at treasuries should be supplied to all treasury officers within its audit circle.

Amendment and Interpretation of Rules

48. When an Accountant General notices in the course of his audit duties, a rule in an authorised code which in his opinion, is defective and requires either an authoritative interpretation or a modification—

- (i) he will, in cases where the rule admits naturally of a definite audit decision being given, give the audit decision according to the terms of the rule and then refer for the modification of the rule which he considers essential,
 - (a) to the Provincial Government when the rule appears in an authorised code of the Provincial Government and is also a rule which can be amended by that authority without reference to the Auditor General;
 - (b) to the Central Government when the rule appears in an authorised code of that Government or is a rule in respect of which the power of interpretation rests with that Government; and
 - (c) to the Auditor General in all other cases:
- (ii) he will, in all cases where the rule is really so ambiguous on the point at issue as not to admit of a definite audit decision or the expenditure involved is so large as to make it inexpedient to anticipate what might be considered a certain decision by competent authority, refer to the Auditor General for advice: the reference should be framed in concrete terms, the actual facts of the case giving rise to it being fully described.

Manual of Audit Instructions

49. Audit interpretations given by the Auditor General, whether on his own authority or with the concurrence of the Central Government, which he thinks should be issued as Audit Instructions and interpretations given by the Central Government of the statutory rules, etc., are collected if important and of a general nature, and are compiled by the Auditor General as the Manual of Audit Instructions.

In the past, rulings given by the Auditor General on matters relating to Audit of expenditure used to be incorporated in a compilation of Audit Rulings; this publication has been allowed to lapse.

**Procedure for obtaining legal advice in cases concerning
Provincial finances**

50 When a Provincial Accountant General considers it necessary to have a legal opinion on a case arising in his office but concerning Provincial finances, he should ordinarily ask the Provincial Finance Department to obtain legal opinion for him. If in any case it seems for reasons of urgency that the legal opinion should be taken direct, the Accountant General may do so but should at the same time inform the Finance Department of what he is doing. This procedure is laid down to make it clear that in all such cases the Provincial Government must bear the cost of the legal opinion.

50-A. In exercise of powers conferred by clause (a) of Rule 8-B of Order XXVII of the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908), the Central Government have, in the Provinces mentioned in the first column of the Schedule given below, appointed the officers specified in the second column thereof, as Crown Pleaders for the purpose of the said Order in relation to any suit by the Central Government, or against a public officer in the service of that Government in any court in the provinces specified in the first column of the Schedule. The Accountants General should obtain the services of these Crown pleaders on payment of usual fees in so far as litigation under the Civil Procedure Code is concerned.

For the defence and prosecution of suits which do not fall under the preceding sub-paragraph but which concern the Central Government the Accountants General should take such urgent measures as may appear to them to be necessary and consult the Auditor General who in turn will obtain advice from the Central Government.

Schedule

Provinces.	Officers.
East Bengal. 	<ol style="list-style-type: none"> 1. Senior Government Pleader, High Court at Dacca. 2. Assistant Government Pleader, High Court at Dacca. 3. District Government Pleaders.
The Punjab and N.W.F. Province. ..	Government Pleaders.
Sind. 	<ol style="list-style-type: none"> 1. Government Pleader, The Chief Court, Sind. 2. District Government Pleaders. 3. Assistant District Government Pleaders.

Production of official documents in a Court of Law

51. When a Government servant is summoned by a Court to produce official documents for the purpose of giving evidence the procedure laid down in Annexure A should be followed. The requisitions should be dealt with as indicated below.

A.—*Bills, vouchers, etc., which form part of the accounts recorded in respect of the transactions of a Provincial Government.*—The Accountant General may permit the production of such documents with the prior concurrence of the Provincial Government in consultation with their legal advisers in each case. It is for the Provincial Government to decide whether it would be more convenient to give the Accountant General authority to deal with such requisitions.

B.—*Bills, vouchers, etc., which form part of the accounts recorded in respect of the transactions of the Central Government.*—The Accountant General may deal finally with requisitions in all cases in which he is satisfied that there is nothing in the documents asked for which attracts the operation of Section 123 or Section 124 of the Indian Evidence Act, reproduced in Annexure A. All other cases should be referred to the Central Government for specific orders.

C.—*Discussions, opinions, correspondence, etc. which may or may not have a bearing on the accounts.*—All requisitions for such documents should be brought to the notice of the Auditor General and dealt with only after consultation with him. References to the Auditor General should be accompanied by the documents asked for by the Court. The Auditor General will himself ask for the orders of Government in cases in which he feels it necessary to do so.

Note.—Privilege should be claimed for original drafts in all cases.

Form of statements returns, etc.

52. No larger paper than foolscap should be used for preparing any statement or return. In all statements submitted to Government, or to the Auditor General the names of the different Governments must be arranged in the order given below:—

Central (including Baluchistan Province). North-West Frontier Province.

East Bengal

Punjab.

Sind.

Every return should have clearly stated on it its name at the top, the Province or office of issue, and the period to which it refers. It is not necessary to send with it a covering letter. A blank return should have the word "blank" written conspicuously across it.

53. The following forms intended for the use of Central and Provincial Government officers are printed at the Security Printing, India, Nasik Road:—

(1) Cheques for use in the—

- (a) Civil Department.
- (b) Public Works Department.
- (c) Forest Department.
- (d) Non-Government Institutions, and Local Bodies which bank with treasuries.
- (e) Offices having personal ledger accounts with treasuries.
- (f) Pre-audit Department of a Civil Audit Office.

(2) *Tehsildari* Cheques.

54. The cheque forms printed at the Security Printing (see paragraph 53) are supplied to Treasury Officers by Accountants General who will submit to the Deputy Controller of Stamps, Central Stamp Store, Nasik Road, Great Indian Peninsula Railway, separate annual indents in form No. 1 for forms required for the use of Officers under, and Non-Government Institutions and Local Bodies banking with, (1) the Central Government and (2) the Provincial Government. The indent for (1) should reach the Deputy Controller of Stamps not later than the first week of January each year and should cover the requirements for the twelve months from 1st April to 31st March, while that for (2) should reach him not later than the first week to April each year and should cover the requirements for the twelve months from 1st July to 30th June.

55. Forms of cheques should be bound in books with counterfoils, separately for forms of each kind. Each book should bear a number which should be repeated upon each form contained in it, together with the consecutive number of the form. On the cover of the book there should be an order to keep it under lock and key in the personal custody of the drawing officer.

56. The stock of forms of cheques required for issue to treasuries must be stored in strong cupboards or boxes of sufficient breadth, secured with good locks of which the keys should be kept by a Gazetted Officer. A Stock Book should be maintained and stored separately in the store cupboard or box, and also arranged in such a manner that a later serial number may never be issued before an earlier one. An account of issues should also be maintained and the stock book should, on each occasion of issue, be brought to the Gazetted Officer for initials at the same time as the invoice

is brought for signature. The Gazetted Officer should obtain proper acknowledgments for all issues, Stock should be taken at least once a year and the fact noted in the Stock Book over the signature of the stock taking officer.

Standard Forms

57. Certain forms have been standardised for printing for use in Civil Accounts and Audit Offices. These are obtained in accordance with instructions issued by the Controller of Printing and Stationery. Other forms are printed as special forms.

58. All suggestions for the standardisation or printing of new forms as special forms, and for the alteration or cancellation of existing standardised or special forms, should be made to the Auditor General in the first instance. If the proposal is for the standardisation or printing of a new form as a special form, the anticipated annual consumption should also be mentioned.

59. The Book of Account Forms contains samples of all forms not included in any prescribed code, the printing of which centrally for use by officers subordinate to the Central Government has been authorised. The various Audit and Account Codes indicate which of the forms mentioned therein have been standardised and which can be printed as special forms. Other forms the printing of which has been authorised as special forms for use in individual Accounts and Audit Offices and which are not of general application in all Civil Audit Offices, should be shown in the local office manual. This class of local forms is indicated by the letters pertaining to the particular series to which they relate as numerators and the letter or letters indicative of the office in which they are to be used as denominators. The letter or letters to be used by different Accounts and Audit Offices are shown below:—

Office.	Abbreviations
Accountant General, Pakistan Revenues.	P. R.
Accountant General, East Bengal.	E. B.
Accountant General, Punjab.	P.
Comptroller, North-West Frontier Province.	N. W.
Deputy Accountant General, Industries, Supplies and Food.	P. S.
Chief Auditor, Pakistan High Commission in U.K.	C. A. L.

Thus the number of form No. S.Y.-I printed for use in the office of the Accountant General, Pakistan Revenues, will be $\frac{\text{S. Y.}}{\text{P.R.}} 1$. The number of this form to be used in the office of the Accountant General, Punjab, will be $\frac{\text{S. Y.}}{\text{P.}}$. Similarly the number of G.P.F.-19 to be used in these two offices will be $\frac{\text{G. P. F.}}{\text{P. R.}} 19$, and $\frac{\text{G. P. F.}}{\text{P.}} 19$.

Submission of applications for additional establishment

60. A demand for additional establishment made to the Auditor General must be supported by statistics of work, the unit adopted in each case being clearly specified. The following are some of the checks prescribed to secure the accuracy of the statistics:—

- (i) The statistics should be thoroughly and carefully checked by a superintendent who has nothing to do with the particular revision of establishment and reviewed by the gazetted officer in charge of the Section concerned who should satisfy himself that the statistics submitted are *prima facie* correct.
- (ii) The statistics should bear the initials of both the preparer and the examiner.

Library and Records

61. The following are general instructions for the care of the office library:—

- (1) The library should be small but efficient, up to date, and serviceable for the purpose for which the office exists.
- (2) No book should be issued from the library without a formal requisition from a person not below the rank of the superintendent of a section who will be held personally responsible for its return in good condition.
- (3) Books supplied to sections should be returned promptly, retention for a period exceeding two months requiring the written sanction of the gazetted officer in charge of the section.
- (4) In the first week of each month a reminder should be sent to each section showing the names of the books supplied more than one month before but not returned.
- (5) A verification of the books in stock in the library should be carried out annually by a superintendent selected for the pur-

pose. The Officer in Charge should visit the library at intervals and see that the books are properly arranged and cared for.

(6) A library catalogue should be maintained.

62. Every officer, upon receiving charge of a post to which the care of the office library is attached, must satisfy himself as to the state of the library. Unless he reports specially to the contrary it will be assumed that he received the library in good order. This applies to a relieving librarian as well.

Filing of papers

63. Classified "guard files" containing copies of important orders should be maintained in each office for consultation by all gazetted officers and subordinates. It may be useful for the Accountant General to conduct a periodical review of these files.

64. The work of filing papers, vouchers and accounts must receive the most careful attention. Prompt and methodical performance of this duty affects very greatly the smooth and efficient working of an office. It is one of the functions of the Accountant General to see that a proper system of filing exists and that it is worked as devised under responsible supervision. The following general instructions should be observed:—

- (1) Records should be weeded and destroyed (*see* Chapter XI) at regular intervals and not allowed to accumulate.
- (2) No paper should be filed without an order of the superintendent of the section.
- (3) Vouchers and accounts should be filed according to their nature and year.
- (4) Files should be maintained according to subjects, general orders always being kept separately from correspondence relating to individual cases governed by those orders. General orders should be filed in a compact file containing all current orders on a particular subject even if they are issued in different years. An index of the general files should be kept in each section concerned.
- (5) Current files and papers kept in sections should be neatly arranged, properly indexed and divided into groups such as urgent, current, pending, etc.

- (6) Records which are not constantly required for reference should not be kept in the sections but sent to the Record Room where proper indices of them should be maintained.

Supply of Codes

65. Every gazetted officer, Superintendent, Divisional Accountant and Subordinate Accounts Service passed clerk should be supplied with a copy of general books of reference. Books so supplied will be treated as personal copies and may be taken with him by a Government servant on his transfer to another office. Corrections issued from time to time will be supplied by the Accountant General, but the Government servants themselves will be personally responsible for the proper maintenance of their books.

66. Clerks of an office who are *bona fide* candidates preparing for the Subordinate Accounts Service examination within a reasonable time and desire the concession, may be supplied with priced publications of the Central Government, the Provincial Government and the Auditor General, together with sets of corrections thereto, at 50 per cent. of the cost price, 25 per cent. being met out of the contingent grant of the office and the remaining 25 per cent. being covered by the discount allowed by the publishing departments.

Cypher Code

67. The Finance Ministry Cypher Code must remain in the personal custody of the Accountant General who will himself compose and write all messages sent in it. The Cypher Code of the State Bank is also confidential and should be kept locked up in the custody of a senior Gazetted Officer.

Abbreviated telegraphic address

68. All Accountants General are required to keep the Auditor General informed of their current registered abbreviated telegraphic addresses, both Foreign and Inland.

ANNEXURE A.

(Referred to in paragraph 51.)

Procedure to be followed when a Government servant is summoned by a court to produce official documents for the purpose of giving evidence.

The law relating to the production of unpublished official records as evidence in courts is contained in sections 123, 124 and 162 of the Evidence Act, 1872 (Act I of 1872), as applied to Pakistan. The provisions of the relevant sections are reproduced below:—

"123. No one shall be permitted to give any evidence derived from unpublished official records relating to any affairs of State, except with the permission of the officer

at the head of the department concerned, who shall give or withhold such permission as he thinks fit.

124. No public officer shall be compelled to disclose communications made to him in official confidence, when he considers that the public interests would suffer by the disclosure.

162. A witness summoned to produce a document shall, if it is in his possession or power, bring it to Court, notwithstanding any objection which there may be to its production or to its admissibility. The validity of any such objection shall be decided on by the Court.

The Court, if it sees fit, may inspect the document, unless it refers to matters of State, or take other evidence to enable it to determine on its admissibility.

If for such a purpose it is necessary to cause any document to be translated, the Court may, if it thinks fit, direct the translator to keep the contents secret, unless the document is to be given in evidence: and, if the interpreter disobeys such direction, he shall be held to have committed an offence under section 166 of the Indian Penal Code."

2. For the purposes of section 123 above, the expression "officer at the head of the department" may be held to mean the head of the office in whose custody the document required by the court is, and *vis-a-vis* the court which demands its production, that officer should be treated as the authority to withhold or give the necessary permission.

3. In respect of documents emanating (1) from a higher authority, *viz.*, *His Majesty's Government*, the late Secretary of State, the Central Government, or the Provincial Government, or which have formed the subject of correspondence with such higher authority, or (2) *from other Governments, whether foreign or Dominion*, the head of the department should obtain the consent of the Central Government through the usual official channels before agreeing to produce the documents in court, or allowing evidence based on them, unless the papers are *intended for publication*, or are of a purely *formal* or routine nature, when a reference to higher authority may be dispensed with.

4. In the case of papers other than those specified in paragraph 3 above, the head of the department should not allow production of the correspondence if it relates to matters which are generally regarded as confidential, or disclosure of which would, in his opinion, be detrimental to public interests, or to matters which are in dispute in some other connection, or have given rise to a controversy between Government and and some other party.

5. In a case of doubt the head of the Department should invariably refer to higher authority for orders.

6. These instructions apply as well to cases in which Government is a party to the suit. In such cases much will depend on the legal advice as to the value of the documents, but before they are produced in court, the considerations stated above must be borne in mind, and reference to higher authority made, when necessary.

7. The Government servant who is to attend a court as a witness with official documents should, where permission under section 123 has been withheld, be given an order duly signed by the head of the department in the accompanying form. He should produce it when he is called upon to give his evidence and should explain that he is not at liberty to produce the documents before the court, or to give any evidence derived from them. He should, however, take with him the papers which he has been summoned to produce.

8. The head of the department should abstain from entering into correspondence with the presiding officer of the court concerned in regard to the grounds on which the documents have been called for. He should obey the court's orders and should appear personally, or arrange for the appearance of another officer in the court concerned, with the documents, and act as indicated in paragraph 7 above, and produce the necessary certificate if he claims privilege.

ORDER

Summons from the Court of the
for the production at
of the office files relating to the

(a) I direct to appear with the files mentioned in the summons and to claim privilege for them under section 123 of the Evidence Act.

(b) I withhold permission to give any evidence derived from the files for which privilege is claimed under this order.

It should be represented to the Court that these files contain unpublished official records relating to affairs of State for the purpose of section 123 and that in view of the provisions of section 162 of the Evidence Act, the files are not open to the inspection of the Court.

Dated

Head of Department.

the

Note.—In all cases of doubt advice of Government should be promptly obtained.

CHAPTER III.—PAKISTAN AUDIT AND ACCOUNTS SERVICE

Recruitment

69. Recruitment to the Service is made by the Central Government in accordance with the P. A. & A. S. Recruitment Rules issued by the Government of Pakistan.

70. Deleted.

71. The number of promoted subordinates has been fixed at one-fifth of the total cadre. Recruitment by promotion is made strictly by selection and no one has any claim to such promotion as of right. The number of vacancies to be filled by promotion each year is worked out separately and recommendations in favour of the men to be promoted are made to the Pakistan Public Service Commission, through the Central Government.

Training and Examination of Probationers

(a) *Probationary period and essential qualification for retention in service.*

72. An officer recruited in Pakistan to the Department will be on probation until he has passed the Departmental Examinations, and in any case for two years. If he fails to pass the Departmental Examinations within a period of three years he will be liable to lose his appointment. The period of three years ordinarily involves six chances of taking the examinations, but if the first examination be held within six months of a probationer's joining the service it will not be taken into account and the period of three years will be extended to allow of one further chance.

(b) *Training.*

73. Unless otherwise directed by the Auditor General, Probationers will be on training for a period of two years. The programme of training will be prepared by the Accountants General to whose offices they are attached on the basis of the model programme described in paragraphs 74 to 77.

74. The following principles are to be followed in preparing and in carrying out a programme of training for a probationer:—

(a) Knowledge in full detail of the structure of the Civil accounts of the Central and Provincial Governments is essential for efficiency in the work of the Pakistan Audit Department.

- (b) It is impossible for a learner to obtain practical experience in accounting work unless he does himself all the processes from the preparation of bills in an initial account office to the compilation of the Consolidated Abstract.
- (c) The probationer's knowledge of rules and regulations need not be detailed. He should know the processes of audit, the registers used and the method of check: his training should teach him how to use the Government of India Act (as adapted) statutory rules and regulations and financial orders rather than demand an accurate verbal knowledge of individual rules.
- (d) As much contact as is possible with the ordinary executive Government should be secured by practical training in executive offices and by his assisting in inspections.
- (e) A sense of practical responsibility should be brought out by the relation of code work to the actual problems in an accounts and audit office: this can be best secured by the probationer's being given charge of a small portion of the work in each branch in which he studies.

It should be the aim of the Accountant General to ensure that the probationer gets a thorough grounding in Accounts work.

75. The following is a model programme for training in accounts—

	<i>Weeks.</i>
(1) Study of office organisation and procedure.	2
(2) Training at the Treasury.	4
(3) Training in a Public works sub-divisions and Division.	6
(4) Treasury Section of D.A.D.	1
(5) Accounting work in Departmental Audit Sections (including Forest).	4
(6) Accounting work in Works Audit Department.	2
(7) Account Current.	3
(8) Book Department.	3
Total	25

76. For the general training in other civil work the following is the suggested programme:—

	Weeks.
(1) General audit principles and G. A. D.	9
(2) Department Audit Sections.	7
(3) Works Audit Sections.	6
(4) Pension Audit and Reporting.	4
(5) Bills, Deposit and Provident Fund.	2
(6) Inspections.	4
(7) Further practical training (<i>vide</i> paragraph 77). . .	18
Total	50

This portion of the training will primarily be in audit work, but should serve also to establish the training in accounts given in the first period.

Accountants General should ensure that throughout their training probationers get a certain amount of practice in *Precis* and *Draft* and that they are encouraged to express themselves properly, on paper.

77. During the period allotted to (7) in paragraph 76 the probationer should be given actual charge (under a Deputy Accountant General) of such work as the Accountant General may decide and should also be given practical experience of :—

- (a) Treasury Miscellaneous,
- (b) Works Miscellaneous and Public Works Inspection Reports, and
- (c) Budget and appropriation audit; a general study of the system of appropriation accounts and the work connected with the preparation of appropriation accounts and the report on them.

Spare time can also usefully be employed in refresher courses in accounts work particularly in Account Current and Book Sections which have assumed great importance after Partition.

78. The model programme prescribed above is neither definitive nor exhaustive, but the order of the training described should be observed as far as possible. The Accountant General should prescribe the actual detail of the work to be done (*e.g.*, the number of bills or accounts to be prepared) within each period, and will have to suit the programme to the capacity and progress of the probationer. The Accountant General should obtain periodical reports, and satisfy himself by personal enquiry and otherwise that the probationer is acquiring a competent knowledge of the work of the office. The Accountant General should always remember that he is endeavouring to produce a member of the Pakistan Audit and Accounts Service and not a member of the Subordinate Accounts Service.

79. The course of training for any probationer who has previously served in a Government office may be modified, with the approval of the Auditor General, due regard being had to the nature of the work performed by him and the examinations which he has passed during his previous service.

80. Arrangements for the training of probationers in an outside office will be made by the Accountant General to whose office the probationers are attached.

81. During the period that probationers are in an outside office, they will submit diaries regularly to the Accountant General to whose office they are attached, but while they are in the Accounts and Audit Office itself it will be left to the Accountant General to use his discretion with regard to the nature of the control which he should exercise over the probationers' work. The Accountant General will report every three months to the Auditor General that the prescribed course of training is followed and is or is not in arrears. He will also give a personal appreciation of the probationers' work, conduct and progress.

Training in departmental audit work, *e.g.*, Railways, Military, Commercial, Customs, etc., will not be given during the period of probation. Such training will be arranged for during the early service of an officer when administratively convenient.

Note.—No formal arrangements for training in Customs Revenue Audit are necessary. The Accountant General may put on a young officer for some time to help the Examiner, Outside Audit Department, in the Customs Revenue work.

(c) *Departmental Examinations.*

82. The First and Second Departmental Examinations which Probationers have to pass before confirmation in the Department, are held half-yearly, on the Monday next after the 10th May and the 10th November and following days, in the subjects detailed in paragraphs 84 and 85.

83. Unless otherwise directed by the Auditor General, no probationer will be allowed to appear at the First Departmental Examination until he has completed the training at the treasury, nor at the Second Departmental Examination until he has completed the training in Public Works Division.

(d) *Subjects, Syllabus and qualifying marks.*

84. *First Department Examination.*

Subjects.

	<i>Marks.</i>
(1) <i>Precis and Draft</i>	200
(2) <i>Political and Revenue System of Pakistan and undivided India (a)</i>	250
(3) <i>General Principles of Government audit and accounts as described in the Introduction to Pakistan Government Accounts and Audit (First Edition, Pakistan).</i>	250
(4) <i>Commercial Book-keeping (b)</i>	250
(5) <i>The Principles of Parliamentary Financial Control (c)</i>	200
Total	<u>1,150</u>

(a) *Books prescribed—*

(i) Parts II, IV and V of the Report of the Simon Commission, Volume I.

(ii) India's New Constitution by J.P. Eddy and F.H. Lawton.

Note.—As a first guide to knowledge, a study of "The A.B.C. of India Government Finance" by P.K. Wattal is also recommended.

(b) *Books prescribed—*

(i) Advanced Accounts by R.N. Carter (Revised Edition, 1937) with the exception of the following chapters:—

XIX. Branch Accounts, Foreign Exchange, Foreign Branches.

XX. Bankruptcy, Statement of Affairs, Deficiency Account, Trustee's Accounts.

XXI. Insurance Accounts.

XXV. Bank Book-keeping and Accounts.

XXVI. Income Tax.

XXVII. Executorship Accounts.

- (ii) The first 400 pages of Dicksee's "Auditing" (Fifteenth Edition) or Batliboi's "Principles and Practice of Auditing" (Fourth Edition).

Note 1.—All questions in "Auditing" will be set on the principles (and not the details) set forth in the prescribed portions of these books.

Note 2.—If there be any change in the numbering of the chapters or the pages of the books prescribed above in any subsequent editions, candidates should read the corresponding portions in the later editions.

(c) *Books prescribed—*

"The System of National Finance" by E. Hilton Young.

Note.—The Auditor General will, when necessary, issue further instructions regarding any other books to be studied for these subjects.

85 *Second Departmental Examination.—*

Subjects.	Marks
(1) Chapters I, II, IV to VI and VIII of the Government Securities Manual; Compilation of the Central Treasury Rules, Volumes I and II; Compilation of Financial Rules and the Book of Financial Powers.	200
(2) Civil Service Regulations (Pension Rules only); Fundamental Rules (including the Supplementary Rules issued thereunder by the Central Government).	200
(3) Audit Code; Auditor-General's Manual of Standing Orders; and Audit Manual (with forms of the Audit Manual).	200

(4)	Account Code, Volumes I, II and IV; and Finance and Revenue Accounts.	200
(5)	Central Public Works Account Code; and Account Code, Volume III.	200
Total		1,000

Note.—The examination will be of a practical nature and books will be allowed. The time allowed will be 2½ hours for each paper.

86. Probationers who obtain 40 per cent. of the marks in each of the subjects and 50 per cent. in the aggregate will be held to have passed the examination. Those who fail in an examination as a whole will be held to have passed and be exempted from re-examination in the subjects in which they obtain 60 per cent. of the marks. These marks will be taken into account in reckoning the minimum aggregate at a later examination.

Note.—A probationer who obtains in the first Departmental Examination qualifying marks in the aggregate and in all subjects except precis and draft may be permitted to proceed to the second departmental Examination if his aggregate in subjects (2) to (5) inclusive is 523 or more (i.e., exceeds 55 per cent) on condition that he must re-appear in the Precis and Draft paper as well until he secures qualifying marks therein.

(e) *When counted against strength.*

87. Unless otherwise directed by the Auditor General, Probationers will count against the sanctioned strength of the office to which they are posted after the end of two years or from such earlier date as the Auditor General may determine after they have passed the second Departmental Examination.

(f) *Rules for conducting the Examinations.*

88. The Departmental Examinations will be conducted in accordance with the rules prescribed for conducting the Subordinate Accounts Service Examination. The rules in paragraphs 192 to 196, 199 and 202 of those rules will not, however, apply to the Departmental Examinations.

Postings and Transfers

89. Postings and transfers from one office to another of all officers are made by the Auditor General. The Accountant General may make postings within his office to the sanctioned charges of Assistant Accountants General except in the case of Examiner, Local Audit Department.

90. Members of the Pakistan Audit Department are not permitted to make personal requests for special consideration in the matter of promotion, etc. but the Auditor General is willing to receive demi-official intimation of an officer's preference for particular localities or for particular branches of the work of the Pakistan Audit Department. Officers' wishes are met so far as possible but the preferences of officers are naturally subordinated to the requirements of the Department. An officer sending such an intimation should communicate the contents of his letter to his Accountant General to whom copies of replies will be sent by the Auditor General.

91. All reports of taking and giving over charge should be submitted to the Auditor General on the day the transfer of charge is made.

Leave

92. Accountants General should submit to the Auditor General by 1st June and 15th October each year reports of the wishes of officers, including themselves, to proceed on leave between October and March and between April and September, respectively. The reports should be submitted in Form 2.

93. Accountants General and the Director of Audit, Defence Services and Railways may deal finally with applications for leave on average pay up to four months of Assistant Accountants General and of Assistant and Deputy Chief Auditors, as the case may be, serving in their own offices or in the offices under their control. Other applications should be forwarded with the recommendation of the Accountant General to the Auditor General for disposal.

Note 1.—The exercise of this power is liable to be suspended by the Auditor General if it involves the appointment of a substitute when there is an excess of gazetted officers on duty over the sanctioned number of charges in the Department.

Note 2.—If leave be refused in any case, a report of the reasons for the refusal should be made to the Auditor General.

Note 3.—All grants of leave and the date of departure on, and return from, leave shall be reported to the Auditor General.

94. In making proposals for creation of temporary posts of Assistant Accounts Officers in leave or other vacancies of officers of the Pakistan Audit and Accounts Service, the Accountant General should bear in mind that ordinarily no temporary post will be sanctioned unless the period of the vacancy is expected to exceed two months, or, if the period of the vacancy is less than two months, the officer to get the officiating appointment in the said vacancy, is likely to continue to officiate in that and other vacancies for more than two months. In any case, no temporary post

will be sanctioned if the period of the vacancy is not expected to exceed 15 days.

95. Auditor General deprecates prefixing or affixing holidays to leave especially in cases where a change in the heads of offices is involved. In cases in which requests for permission to prefix or affix holidays to leave are supported by the Accountant General, it should be stated specifically whether the holidays are such as may be prefixed or affixed to leave under the rules and whether the conditions laid down in Central Government Supplementary Rule 209 are likely to be fulfilled on the presumption that the officer will come back to the same office. On the return of the officer from leave the Accountant General will assure himself that the conditions implicit in the sanction are satisfied, and if they are not satisfied, will refer the case to the Auditor General for orders.

96. All officers before proceeding on leave should report to the Auditor General their address during leave. When an officer has failed to report his address communications addressed to him should be sent care of the Pakistan Mission concerned if the officer be on leave out of Pakistan and care of the Accountant General from whose office he proceeded on leave if the officer be on leave in Pakistan.

97. All Officers on returning from leave out of Pakistan should intimate to the Auditor General in good time the date on, the ship by, and the port at, which they intend to reach Pakistan. On arriving at the port of disembarkation they should *invariably* call at the office of the Auditor General of Pakistan, in case of Karachi and Chief Auditor, East Bengal Railway, in case of Chittagong and ask for the orders of posting, if not already received, or for confirmation of orders received previously.

98. Officers who take leave on grounds of ill-health, whether on medical certificate or not, should submit to the Auditor General a medical certificate of fitness under Fundamental Rule 71 in time to reach him at least one week before the expiry of leave or extension of leave if for one month or less and two weeks before the expiry of leave or extension of leave if for more than one month. In the absence of a certificate of fitness or of other advice, it will be assumed that the absentee is not well enough to return to work on due date but will apply for extension of leave on production of a proper medical certificate.

Confidential Reports

99. (a) Civil Accountants General and the Departmental Accountants General should send an annual report in M.S.O. Form No. 2-A on each

officer, including probationers, confidentially to the Deputy Auditor General *by name*, to arrive by the 15th January each year. The following instructions should be carefully followed in submitting the reports:—

- (i) The name and designation of the officer reported on should be clearly written, the name being spelt exactly as shown in the Classified List.
- (ii) The report should be signed, not merely initialed, and should be dated with the year as well as with the month and day on which the report is written.
- (iii) A covering letter should show a list of officers whose reports are forwarded.

(b) It should be remembered that the reports are intended to supply such information as to make them a really reliable means of arriving at a full and proper judgement of the character and capacity of the officers concerned. They should therefore be based on careful observation and be carefully and conscientiously framed. The preparation of confidential reports is an important and responsible duty, and the manner in which confidential reports are written will be taken into account in judging the qualities of the reporting officer. The opinions which are expressed should represent the result of careful consideration, so that, if called upon, the reporting officer could justify his opinions. Remarks should not be mere off-hand impressions, and should not be so brief and casual as to convey little real meaning.

Note 1.—Reports should be submitted on all officers who have served under the officer submitting the report for three months or more during the year under report. Office copies of the reports need not be kept.

Note 2.—Whether there is a change in the Head of an office during the course of a year, the relieved officer should write, and leave with the relieving officer, confidential reports on all officers who have served under him for three months or more during the year under report and indicate in his Memorandum accompanying the charge report that he has done so.

(c) Every report should comment generally on the way in which the officer has carried out his various duties during the year and should give an estimate of his personality, health, character, and ability, both technical and administrative, making particular mention of his relation with fellow officers, subordinates and general public, where necessary. It should contain an opinion on any point specially required at any particular time, *e.g.*, fitness to pass an efficiency bar, or whether the service

rendered during the period under report is up to the standard required for counting the same for special additional pension under the relevant pension rules. It should conclude with a general appreciation of the work of the officer reported on. Instances of good and bad work or the conduct of the officer upon which the report is based should not be given; nor the period or degree of personal experience to justify the opinion recorded.

Note.—The term "administrative ability" covers capacity for organization, control over staff by disciplinary means or otherwise attitude towards staff and fellow officers.

(d) The reports should be prepared annually at the close of each calendar year; also on the departure of the Government servants reporting officer concerned on transfer, if this occurs more than three months after the annual report has been recorded.

(e) The reports will be kept in the safe custody of the Deputy Auditor General in charge of gazetted personnel, his own report being kept with the Auditor General. In order to minimise the possibility of any of these reports being tampered with the sheets in the confidential records should be page numbered in *ink*.

(f) No departure should be made from the headings in the standard M.S.O. Form No. 2-A that has been prescribed. In cases, however, where considering the special nature of the duties entrusted to the officers, it is necessary to bring out any "special" qualities in the confidential reports, suitable addition may be made to the "listed" headings in the prescribed form.

(g) The following principles are laid down for guidance in regard to communication of unfavourable remarks to the officers reported upon:-

- (i) When a report is built up on the individual opinions 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.
- (ii) As a general rule in no case should an officer be kept in total ignorance for any length of time 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 proposed to be withheld, the final authority to consider the report should record instructions, with reasons, according to the nature of the defects discussed, as to the period for which communication is to be kept back.

- (iii) "Remediable" adverse remarks should be communicated to the officer concerned, mainly to enable the officer to make efforts for improvement. The reporting officer should be able to make distinction between "remediable" and "irremediable" defects.
- (iv) The reporting officer should specifically state whether the defects reported have already been brought in another connection to the notice of the officer concerned.
- (v) Remarks in cases where the head of a Department or other officer suspends judgement should not be communicated.
- (vi) Great attention should be paid to the manner and method of communication in order to ensure that the advice given and the warning or the censure administered, having regard to the temperament of the officer concerned, may be most beneficial to him. The adverse remarks may be communicated in writing or verbally. In the latter case, the fact of communication should be recorded on the confidential report and, if the officer so requests, the remarks should be given in writing. The adverse remarks will be communicated, in case of officers of P.A. & A.S., by the Auditor General.
- (vii) The effect of the communication of adverse entries should be carefully watched and the reporting officer should, when drawing up a report in the next year, state whether the officer reported on has or has not taken steps to remedy defects to which his attention has been drawn in a previous year. Such remarks should also be communicated to him, so that he may know that his efforts to improve have not passed unnoticed. The method of communication in either case should be the same.

(h) Except to the extent mentioned in sub-paragraph (g) above, the contents of the reports will not be divulged to the Government servant concerned.

(i) Copies of the letters communicating adverse remarks and subsequent communications referred to in sub-paragraph (g) above, should also be kept in the officers' personal files, and where possible brought to the notice of the reporting officers at the time when reports are due to be written.

Conduct and discipline

100. The standing orders of the Central Government regarding the conduct of all Government servants in civil employ published in a separate

pamphlet, entitled "The Government Servants' Conduct Rules" are applicable to all officers.

101. The Accountant General is bound invariably and promptly to report to the Auditor General any misconduct on the part of an officer. If the pay of an officer be attached by order of a Civil Court, the fact must immediately be reported to the Auditor General and the explanation of the officer should be submitted with this report.

Note.—The rules relating to attachment of pay contained in Rules 225 to 229 of the compilation of Central Government Treasury Rules, Vol. I, are applicable to all officers.

102. On the subject of arbitration the following rules have been laid down:—

- (i) A Government servant shall not act as arbitrator in any case without the sanction of his immediate superior unless he be directed so to act by a Court having authority to appoint an arbitrator.
- (ii) No Government servant shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.
- (iii) If a Government servant acts as arbitrator at the private request of disputants, he shall accept no fees except as provided in the rules framed by the Central Government under Rule 47 of the Fundamental Rules.
- (iv) If he acts by appointment of a Court of Law, he may accept such fees as the Court may fix.

103. An officer called upon by a Court of Law to act as a Commission to give evidence on technical matters may comply with the request provided that the case is not of such a nature as will be likely to come before him in the course of his official duties, and he may accept such fees as are fixed by the Court.

104. No officer should correspond direct with an authority superior to the officer under whom he is immediately serving unless in a case of extreme emergency, in which case he must send copies of his communications to his immediate superior.

105. The transfer of the services of a Government servant from one Government office or department to another is regulated by the "Gov-

ernment Servants' Application for Posts (Central Services) Rules" relevant portions of which are reproduced below:—

An applicant for appointment to a Central Service or to any post in a Central Service shall not be eligible for appointment if he is in the service of the Crown in Pakistan and has applied without the consent of the Head of the office in which or Department of Government under which he is employed.

Permission to a Government servant employed in a Central Service to apply for, or for transfer of his services to, a post in another Department or office of the Central Government, or a Provincial Government or a Chief Commissioner (or Administrator, Karachi), shall not be granted except in such cases and in such circumstances as may from time to time be specified by order of the Central Government.

Private Work

106. Honorary work of a social, public or philanthropic nature may be undertaken by an officer without the special permission of the Auditor General who should, however, be consulted before any very important or onerous unpaid duties are assumed.

Note.—Remunerated private work is governed by the Fundamental Rules.

107. No officer should act as correspondent, honorary or paid, occasional or regular, to newspapers and journals, or edit any newspapers or any other periodical publication, without the previous permission of the Auditor General. Before giving permission the Auditor General will consult the Central Government so as to ensure uniformity of practice between all Departments.

No officer should become *ex officio* member as representing Government of committees or boards of management of institutions with which he is connected in an auditorial capacity. Cases where this is proposed should be referred to the Auditor General.

Penalties

108. The rules regarding the imposition of penalties are contained in Rules 49, 52 and 53 of the Civil Services (Classification, Control and Appeal) Rules and strict compliance with these rules is necessary in any disciplinary case.

Medical Attendance

109. The rules regarding the medical attendance for officers serving under the administrative control of the Governor General are contained in the Central Services (Medical Attendance) Rules, 1944.

Where reciprocal arrangements do not exist between the Central and a Provincial Government any special rules governing medical attendance should be incorporated in the local manual.

Petitions and Memorials

110. The instructions dealing with the submission of petitions to the Governor General are contained in the Cabinet Secretariat Notification No. 7|1|48—Estts. (S.E), dated the 14th November, 1949. These instructions apply to matters in regard to which the statutory appeal rules make no specific provision. The statutory appeal rules are contained in Part XIII of the Civil Services (Classification, Control and Appeal) Rules.

Note 1.—Appeals, petitions and memorials addressed to the Governor General should be submitted to the Auditor General in duplicate.

Note 2.—Copies of memorials addressed to the Governor General should not be forwarded by the memorialists direct to those authorities, as such a practice is not authorised by the rules for the submission of memorials.

111. Deleted.

Superannuation, Retirement and Resignation

112. Recommendations for extension of service after superannuation should not be submitted more than six months before the date on which the officer would, in the absence of special orders, retire.

113. Applications for pensions should be submitted to the Auditor General through the proper channel.

114. Deleted.

Casualties

115. The death of an officer should be reported immediately to the Auditor General.

116. Deleted.

117. Deleted.

Miscellaneous

118. Accountants General should intimate to the Auditor General in writing whenever they propose to leave headquarters on duty or casual leave or during holidays. If the absence from headquarters is likely to be more than five days, the address during absence should be intimated to the Auditor General.

Note.—During the budget season the Accountants General are expected to remain at headquarters.

119. A Classified List of officers in the Finance Ministry and in departments under its administrative control is issued half-yearly corrected up to the 31st May and 30th November. For the preparation of this list statements showing the pay and allowances drawn by all officers of the Pakistan Audit Department on the 31st May and 30th November should be forwarded each year in Form 3 in time to reach the Auditor General by the 7th of June and the 7th of December at the latest. Preliminary statements showing the particulars so far as they can be foreseen, should reach the Auditor General by the 15th May and the 15th November.

CHAPTER IV.—ASSISTANT ACCOUNTS AUDIT OFFICERS

Recruitment

120. Recruitment to the grade of Assistant Accounts|Audit Officers is made ordinarily by promotion from the Subordinate Accounts Service. No one has any claim to such promotion as of right and the Auditor General reserves to himself the power to make appointments otherwise than by promotion from the Subordinate Accounts Service.

121. Promotion is made on the principle of selection-*cum*-seniority, i.e., selection is made after consideration of the merits of the candidates from the senior man downwards. The senior man who is fitted both professionally and otherwise to perform adequately the duties of an Assistant Accounts|Audit Officer and also to hold the status of a gazetted officer is not passed over unless there be a junior man of such outstanding and unusual merit that it is essential to recognise his claims. Communal considerations are not taken into account in making promotions.

122. Appointments in an officiating capacity are made in Civil Accounts and Audit offices by Accountants General and in non-civil offices by the department Accountants General. Substantive appointments are made by the Auditor General.

Note.—When recommendations to the Auditor General are made for filling up vacancies substantively the character roll containing the confidential reports of the person who is recommended for promotion should be submitted along with the proposals. If the recommendation involves supersessions then the character roll not only of the person recommended but also of those whom it is proposed to supersede should be sent for reference.

123. The posts of Assistant Accounts|Audit Officers will be open to members of the Subordinate Accounts Service.

Postings and Transfers

124. Assistant Accounts|Audit Officers employed in the Posts and Telegraphs Accounts and Audit Branches are liable for service anywhere in Pakistan. Those employed in the Railway Audit offices are liable for transfer within the circle to which they belong. Transfers among other Assistant Accounts|Audit Officers are not ordinarily made but may be made when considered necessary on terms to be prescribed by the Auditor General in each individual case. Assistant Accounts|Audit Officers

recruited direct to these posts are liable for service anywhere in Pakistan or abroad.

Leave

125. Civil and departmental Accountants General may deal finally with applications for all kinds of leave. All grants of leave and officiating appointments made in consequence should be reported to the Auditor General in the form in which they should appear in the Gazette.

126. Assistant Accounts|Audit Officers recruited direct to these posts should, before proceeding on leave, report to the Auditor General and the Heads of office concerned their address during leave.

Confidential Reports

127. (a) The character rolls of Assistant Accounts|Audit Officers are maintained in M.S.O. Form No. 2-A by the Accountants General concerned. Character Rolls of Assistant Accounts Officers recruited direct are maintained in the office of the Auditor General.

(b) The general instructions in regard to preparation and communication of confidential Reports contained in para. 99 apply *mutatis mutandis* to Assistant Accounts|Audit Officers also.

(c) The reports should be rendered without reference to previous reports by other reporting officers, and neither the reporting officer nor the countersigning officer should pass to another officer any notes or copies of the reports which he may have made. Although the reporting officers should write the confidential reports initially without reference to the previous reports, to facilitate unbiased judgement, they may afterwards consult previous reports particularly to ensure whether any additional comments are required on points previously reported on.

(d) Reports on those Assistant Accounts|Audit Officers, and such brilliant and outstanding members of the Subordinate Accounts Service, as are recommended for special promotion to the Pakistan Audit and Accounts Service should be sent to the Auditor General. The preliminary nominations should be sent to him by the 31st October each year and the final recommendations by the 31st of January next following, along with their confidential reports including that for the year just ended. They should be sent to the Deputy Auditor General *by name*.

Conduct and Discipline

128. The rules and orders contained in paragraphs 100 to 105, apply *mutatis mutandis* to Assistant Accounts|Audit Officers.

Private Work

129. The orders contained in paragraphs 106 and 107 apply *mutatis mutandis* to Assistant Accounts|Audit Officers.

Penalties

130. The rules mentioned in paragraph 108 apply *mutatis mutandis* to Assistant Accounts|Audit Officers.

Medical Attendance

131. The rules mentioned in para. 109 apply to Assistant Accounts|Audit Officers.

Petitions and Memorials

132. The rules mentioned in paragraph 110 apply *mutatis mutandis* to Assistant Accounts|Audit Officers.

133. Deleted.

Superannuation and Retirement

134. The instructions contained in paragraph 112 apply *mutatis mutandis* to Assistant Accounts|Audit Officers.

Note.—Assistant Accounts|Audit Officers should be considered as non-ministerial servants for the purpose of Rule 56 of the Fundamental Rules.

135. Applications for pension of substantive Assistant Accounts|Audit Officers employed in Civil Audit Offices and in the offices under the Director of Audit, Defence Services and Railways, should be submitted to the Auditor General through the proper channel.

Casualties

136. The death of an officer should be reported immediately to the Auditor General.

CHAPTER V.—SUBORDINATE ACCOUNTS SERVICE

Section I.—Organisation of the Subordinate Accounts Service

137. The Subordinate Accounts Service is a Central Subordinate Service under the rule-making control of the Central Government constituted for the subordinate supervision of the work of the Pakistan Audit Department.

Note.—The relevant provisions of Chapter VI on matters mentioned below apply *mutatis mutandis* to Subordinate Accounts Service Accountants.

Regional and Zonal Representation;

Conduct, Discipline, etc.;

Alteration in Date of Birth;

Undertaking of Private Work;

Penalties;

Petitions and Memorials;

Medical Attendance;

Dismissal, Discharge and Resignations;

Commutations of Pensions;

Compassionate Gratuities;

Accounts Office Associations;

Gradation List.

138. The branches of the Service are as follows:—

(a) Civil Subordinate Accounts Service:

- (i) Ordinary Branch for work in the main office, for the Outside Audits, and for the Commercial Audits, of Civil Accountants General.
- (ii) Local Audit Branch for work in the Local Audit Branch of the offices of Civil Accountants General.
- (iii) Customs Audit Branch for work in the branch conducting test audit of Customs Revenue.

- (b) Railway Subordinate Accounts Service for work in the Railway Audit Branch of the Pakistan Audit Department conducting test audit of Railway Accounts.
- (c) Posts and Telegraphs Subordinate Accounts Service for work in the Posts and Telegraphs Audit offices.
- *(d) The Subordinate Accounts Service for Defence Services Test Audit for work in the offices conducting Test Audit of Military Accounts.

*Note.—For regulations and orders regarding the appointment, conditions and service, etc., of the Subordinate Accounts Service for Defence Services Test Audit, see the local Manual issued by the Director of Audit, Defence Services and Railways.

139. *Appointment to the Subordinate Accounts Service.*—No person who has not passed the departmental examination prescribed in Section II of this chapter is eligible for appointment to the Subordinate Accounts Service:

Provided that the Auditor General may on his own initiative himself waive this requirement in special cases.

140. Subject to the orders contained in this chapter and subject also to any orders which may be issued from time to time by the Auditor General appointments to the Subordinate Accounts Service are made by the Accountants General partly by the recruitment of S.A.S. probationers in accordance with paragraph 142 but mainly by promotion of the eligible clerks in their offices and the Divisional Accountants under their control (subject always to the conditions that the eligible persons are also qualified in the opinion of the appointing authority by ability, character and experience* to discharge adequately and efficiently the duties required of the incumbent of a post in the Subordinate Accounts Service).

*Explanation.—Experience in Public Works Accounts either acquired by holding charge of Public Works Divisions or by training in Public Works Divisional Offices to be arranged by heads of offices for periods prescribed by the Auditor General from time to time, is a necessary pre-requisite for confirmation of any person in the Subordinate Accounts Service.

141. No exclusive vested right of appointment to the Subordinate Accounts Service can be claimed by any class of employees in the Pakistan Audit Department and the Auditor General is not precluded from directing the appointment of any person not belonging to the categories mentioned in paragraph 140.

142. Subordinate Accounts Service probationers should be recruited as and when considered necessary, with the prior concurrence of the Auditor General, and with reference to any standing orders issued by him from time to time. They should not have completed 25 years of age on the date of their reporting for duty as S.A.S. probationers and should be chosen from among those who have appeared in the competitive examination for the Central Superior Civil services and obtained high places on the list published by the Pakistan Public Service Commission, though not sufficiently high to secure appointments, or through a competitive examination to be prescribed by the Auditor General from time to time. The following general instructions have been laid down to regulate their recruitment and training:

- (i) The period of probation will be two years which may be extended further at the discretion of the Auditor General.
- (ii) At any time during his probation, a probationer may be placed in charge of a section or part of a section at the discretion of the head of the office to which he is posted and while holding such charge he shall not be entitled to any additional pay.
- (iii) A probationer will not be eligible for confirmation in the S.A.S. cadre of the Pakistan Audit Department until he has passed the entire S.A.S. Examination. Failure to complete the regular S.A.S. Examination within a period of three years from the date of appointment may also involve discharge or reversion to the clerical cadre as the Auditor General decides.
- (iv) A probationer will be liable to transfer throughout Pakistan or wheresoever else his services are required in the public interest.
- (v) The appointment of a probationer will be subject to the service rules and regulations that may be applicable to the Central Pakistan Government Servants from time to time.
- (vi) A probationer will not be allowed to apply for any appointment outside the Audit Department during the period of his probation and also until he has put in five years service after the completion of the probationary period.
- (vii) A probationer will be required to execute a bond at his own cost to the effect that he will refund the cost

incurred on his training in case he resigns or leaves service within the period specified in clause (vi) above.

(viii) After a preliminary training of about six months the head of the office may employ him as a probationer Assistant Superintendent or Superintendent in his office and also continue his further training by giving him practical experience of the various sections of the office. The preliminary training besides giving the probationer a clear insight into the principles of Audit and Accounts and the general working of the Audit office should provide him with intensive and thorough training both theoretical and practical relating to the work of those branches in which it is intended to employ him on the completion of this training.

(ix) If a probationer is reverted as a clerk, his pay and position in the clerical grade will be determined by the Auditor General.

143. Subject to the conditions in paragraph 139 and subject also to the right of the appointing authority to make any special promotion in accordance with paragraph 144, Clerks or Divisional Accountants eligible for appointment to the Subordinate Accounts Service shall ordinarily be selected for appointment to the Subordinate Accounts Service in order of the dates of their passing the examination, but in order to allow for length of service and experience, every three complete years of excess in length of service (either as a Clerk in the Audit Office or as a Divisional Accountant or an Accounts Clerk in a Divisional or Sub-divisional office of the Public Works Department) should be treated as compensating for one year's delay in passing the examination.

Explanation.—All continuous officiating and temporary service in Audit Department should be taken into account in calculating length of service for the purposes of this instruction:

Provided that any modification in this principle of calculating seniority applied in civil office under the Auditor General shall have the prior concurrence of the Auditor General. The rules applying such modifications shall be embodied in the departmental manuals of such non-civil office.

Rule 1.—Service after six years in the Lower Division should be reckoned as equivalent to service in Upper Division for the purpose of this paragraph. In other words service up to six years in the Lower Division should be ignored, and service thereafter in the Lower and Upper Division clerical grades count equally towards length of service.

Note 2.—The seniority of S.A.S. Probationers in the S.A.S. Cadre will be determined in accordance with the orders issued by the Auditor General from time to time.

143-A. Persons who have appeared in the S.A.S. or the S.A.S. (E.C.) examination and who are appointed to hold charge of S.A.S. posts, under paragraph 226 of Auditor General's Manual of Standing Orders before the results declaring them successful are published, may be promoted retrospectively to officiate in the S.A.S. or the S.A.S. (E.C.) scale, as the case may be, for the periods they are actually in charge of S.A.S. posts after the last day of the examination, if they subsequently pass the same.

(This will have effect from 15th August, 1947.)

144. Nothing contained in paragraph 143 shall prevent a competent appointing authority from selecting an eligible person who has shown outstanding ability and superiority over others and appointing him to the Subordinate Accounts Service in preference to the eligible persons senior to him. An appointing authority shall consider personally every third vacancy in the Subordinate Accounts Service as open to be filled by an appointment on grounds of merit and distinctive performance alone without any regard to seniority.

Note.—The instructions contained in this paragraph will also apply to promotions from the rank of Junior to Senior Auditors in the Railway Subordinate Accounts Service.

144-A. On the Civil side, a member of the Subordinate Accounts Service is regarded as "Senior Accountant" when he has crossed the efficiency bar in the Subordinate Accounts Service scale of the office to which he belongs.

145. Appointment to the Subordinate Accounts Service is departmental promotion for purposes of the Central Government's orders governing reservation of posts for various communities and regions; and these orders shall, therefore, be followed in the case of direct recruitment to the S.A.S. cadre to the extent these are applicable to such recruitment in a particular office or branches of the Audit Department.

146. *Conditions of transfer from one branch to another.*—Transfers to and from the branches (*vide* paragraph 138) of the Subordinate Accounts Service are admissible only under the conditions explained in Section II of this chapter.

147. Transfers of Subordinate Accounts Service men (including Subordinate Accounts Service passed clerks) from one Accounts and

Audit Office to another are not ordinarily admissible. Transfers effected either in the public interests or by mutual agreement are permitted by the Auditor General on terms and conditions determined by him in each case in consultation with the Accountants General and in agreement with the persons so transferred.

148 *Liability of transfer to the Office of the Auditor General and the Central Government, Finance Department.*—A permanent member of the Subordinate Accounts Service or a Subordinate Accounts Service examination passed clerk may be called upon to accept transfer to the office of the Auditor General of Pakistan or the Central Government, Finance Ministry, on terms to be prescribed by the Auditor General or by the Central Government, Finance Ministry, in each individual case; and this liability should be clearly stated in the Office Manual or other published record of conditions of first appointment.

148- A. *Confidential Reports.*—The confidential reports on members of the S.A.S. *should be* maintained by the heads of offices. The confidential reports will be recorded each year in M. S. O. Form No. 4-A. The general instructions in the preparation and the communication of confidential reports as contained in paragraphs 99 and 127, will apply *mutatis mutandis* to the S.A.S. staff. The Auditor General should arrange for annual review of the confidential reports to see that they are kept up to date and that the work of outstanding and promising men is brought to his notice.

Section II.—Regulations for the Departmental Examinations qualifying for appointment to the Subordinate Accounts Service (vide paragraph 139)

PART I

149. These regulations are applicable to all candidates appearing in any Branch of the Subordinate Accounts Service except S.A.S. probationers who are governed by separate orders mentioned in paragraph 142.

150. The Departmental examination qualifying for appointment to the Subordinate Accounts Service is divided into two parts and an examination in both parts will be held once a year in November for all Accounts and Audit Offices in all branches on dates notified by or on behalf of the Auditor General. It will be conducted in the several Accounts and Audit Offices in the manner described in Section III of this chapter, by means of question papers some of which will be set by or on behalf of the Auditor General, and others set locally under the orders of the Accountant General as the case may be. The answers will be examined and marked by officers nominated by or on behalf of the Auditor General or the Accountant General according as the papers are forwarded by or on behalf of the former or set locally by the latter.

151. The scheme of examination for appointment to the Subordinate Accounts Service is related to the organization of the various branches as described in paragraph 138. The general principles and procedure (except as otherwise indicated at appropriate places) set out in the succeeding paragraphs of this Section are applicable to examinations for Civil, Posts and Telegraphs and Railway Branches of the Subordinate Accounts Service. Instructions of local character relating purely to procedure are issued by Accountants General and will be found in local Manuals.

152. Permission of the Auditor General is necessary for a candidate to appear for the examination. The Auditor General requires for this purpose from Accountants General, not later than the 15th of September of each year, a statement of the candidates recommended by them in M. S. O. Form No. 4.

153. To advise the Accountant General in his duty of recommending candidates for the approval of the Auditor General an Advisory Committee will be constituted in each office. The composition and strength of the Committee will be determined by the Accountant General and the Committee itself will be an advisory body only the final selection resting with the Accountant General himself. The preliminary selection should be made as early as possible after the results of the last Subordinate Accounts Service examination are circulated, so that intending candidates may start their preparation with the practical certainty that their names will be recommended to the Auditor General. This preliminary selection does not, however, fetter the discretion of Accountants General in sending to the Auditor General exceptional cases at a later date.

154. The essential condition which shall govern the recommendation of an Accountant General is that the candidate recommended shall, if qualified by examination, be likely to be efficient in all the duties of the Subordinate Accounts Service.

155. Unless otherwise directed by the Auditor General under any general or special order issued by him, no one will be eligible to sit for the examination unless he has put in three years, total service either as a clerk in an Audit Office or as a Divisional Accountant:

Provided that a Lower Division clerk of the Posts and Telegraphs Audit Branch shall have put in not less than five years' total service irrespective of whether it is continuous or non-continuous in the Lower or in the Upper Division:

Provided also that a candidate must be less than 32 years of age when he sits for the first time in Part I of the Subordinate Accounts Service examination and must pass the examination in both Parts I and II before he completes 40 years of age. This restriction does not apply to individuals who have passed one branch of the Subordinate Accounts Service examination and are permitted to appear in another branch. The

date for determining the age of a candidate is the 15th November of each year.

Explanation.—The total service required under this paragraph to make a person eligible to appear for the examination may consist of several periods of service, namely:—

- (i) As a Divisional Accountant.
- (ii) As an Accounts Clerk in the Public Works Department (up to a limit of two years), and
- (iii) As a clerk in an Audit Office.

Note 1.—Clerks who have not passed the Customs Auditors Confirmatory Examination are not permitted to appear in the Customs Audit Branch of the Subordinate Accounts Service Examination, unless they have already passed the Subordinate Accounts Service Examination in the ordinary or Local Fund Audit Branch.

Note 2.—Record clerks and Routine clerks are not eligible to sit for the Subordinate Accounts Service Examination.

156. No candidate who has not passed Part I will be allowed to take the examination for Part II in any branch.

157. Candidates from offices where such audit work is not one of the functions of the office are not eligible to sit for the Customs Revenue Audit and Local Audit Branches of the examination.

158. Except with the previous special sanction of the Auditor General a candidate will not be allowed more than three chances to appear for each Part of the examination. Permission to appear at any particular examination will count as one attempt whether the candidate actually sits for the examination or not unless he is specially allowed by the Auditor General to withdraw his name: such withdrawal will not be allowed unless the circumstances of the case fully justify the concession:

Proviso.—S.A.S. probationers are governed in respect of their chances to appear for the examination by separate provisions specially applicable to them in paragraph 142.

159 Candidates failing to qualify in one branch in the permissible number of chances allowed, are permitted under conditions to offer themselves for another branch. The conditions and orders governing this option are set out in Part II of this Section (*vide* paragraphs 164 to 166).

160. Men who have passed the examination of one branch may qualify for transfer or promotion to another branch of the Subordinate Accounts Service, *vide* paragraph 146, if they satisfy the conditions prescribed in paragraphs 167 and 168.

161. Candidates satisfying the conditions set out in paragraph 154 to 156 are eligible for recommendation but have no claim to be recommended for the Auditor General's permission to appear for the examination. The Accountant General should certify at the foot of the statement required in paragraph 152, with due responsibility and not as a matter of form, that the candidates recommended are regular in their attendance, energetic, of good moral character and businesslike habits, are not likely to be disqualified for appointment to the Subordinate Accounts Service as not possessing the aptitude for the work of a holder of a post in the Subordinate Accounts Service and that they have a reasonable prospect of passing the examination.

162. The candidates rejected by Accountants General on three occasions or permanently have the right of appeal against their rejection to the Auditor General whose decision shall be final.

163. The Auditor General's orders on the recommendations of the Accountants General, *vide* paragraph 152, will be communicated as soon as possible after the receipt in the Auditor General's Office of the statements containing these recommendations and the Auditor General's orders thereon will be final.

Section II.—Part II (A).—Conditions under which persons not qualified for one branch may qualify in another

164. Persons who exhausted all their chances for the Subordinate Accounts Service examination prior to 1934, *i.e.*, before the system of compartmentalisation was introduced, will not be eligible to appear for the Subordinate Accounts Service examination in another branch under any conditions whatsoever:

Provided, however, that Accountants General may recommend for the special permission of the Auditor General any of the men transferred in the public interests from one branch of the Accounts and Audit Office to another: special permission of the Auditor General will not be given unless the exceptional circumstances of the case fully justify it, and in any case unless the candidate himself is under 40 years of age.

165. Others who have failed and exhausted all the chances in one branch of the examination may be allowed to appear in another subject to the following conditions:—

- (i) Candidates who fail to pass Part I of any branch will not be allowed to appear as fresh candidates for any other branch.

- (ii) Candidates who have passed Part I of the Commercial Audit, Local Audit or Customs Revenue Audit Branch of the Examination but failed to pass Part II of that branch, will not be allowed to sit for the Ordinary Branch.
- (iii) Candidates who pass Part I of the Ordinary Branch (but fail to pass Part II of that Branch in the permissible number of chances) may be allowed to take Part II of another branch as fresh candidates for that part, subject to other conditions regarding experience and probable capacity to pass being satisfied.
- (iv) Candidates who pass Part I of the Local Audit or Customs Revenue Audit Branch but fail to pass Part II of the parent Branch in the permissible number of chances, may be allowed to take Part II of the Customs Revenue Audit or Local Audit Branch, as the case may be, as fresh candidates subject to the conditions mentioned in the concluding part of clause (iii) above.
- (v) Candidates who pass Part I of the Posts and Telegraphs Branch but fail to pass Part II of that Branch in the permissible number of chances, may, in very exceptional cases, be allowed to sit for Part II of another branch as fresh candidates with the special permission of the Auditor General.

166. Candidates of the Ordinary Branch, Local Audit Branch, and Customs Revenue Audit Branch who satisfy the conditions in paragraph 165 and who desire to appear in Part II of another branch after exhausting their chances in their parent branch under the syllabus in force from the examination in 1937 and the following years, will not be allowed credit for passing Part I of the branch in which they desire to qualify or be given three chances for appearing in Part II of this other branch until they pass in the following subjects of the Part I of the Branch in which they seek to qualify:—

- | | |
|--|--|
| 1. Ordinary Branch candidates taking Local Audit Branch. | Should pass in "Commercial Book-keeping" and "Local Rules and Public Works Account Code" included in the syllabus for Part I of the Local Audit Branch and will be given one chance to pass in these papers. |
| 2. Ordinary Branch candidates taking Customs Revenue Audit Branch. | Should pass in "Commercial Book-keeping" included in the syllabus for Part I of the Customs Revenue Audit |

Branch and will be given one chance to pass in this paper.

3. Ordinary Branch candidates taking Posts and Telegraphs Branch. Should pass in "Postal Accounts and Audit, Government Book-keeping and Postal Account Code paper" in Part I and will be given one chance to pass in this paper.
4. Posts and Telegraphs Branch candidates taking Ordinary Branch. Should pass in "Civil Account and Audit Code, Government Book-keeping and Account Code paper" in Part I and will be given one chance to pass in this paper.
5. Posts and Telegraphs Branch candidates taking Local Audit Branch. Should pass in "Commercial Book-keeping", "Civil Account Code and Audit and Account Code", "Local Rules and Public Works Account Code" papers in Part I and will be given one chance to pass in these papers.
6. Posts and Telegraphs Branch candidates taking Customs Revenue Audit Branch. Should pass in "Commercial Book-keeping" and "Civil Account Code and Part I and will be given one chance to Audit and Account Code" papers in pass in these papers.
7. Customs Revenue Audit Branch candidates taking Local Audit Branch. Should pass in the "Local Rules and Public Works Accounts Code" included in Part I of the Local Audit Branch and will be given one chance to pass in this paper.

Provided that those candidates who are permitted to take Part II of other branches must also pass the further Part I subjects as specified above before they are permitted to take Part II subjects. But they may take these Part I subjects together with the Part II subjects, with the special permission of the Auditor General. This permission will not ordinarily be given when more than a single Part I subject is to be taken:

Provided also that candidates of the various branches who appeared during 1934-36 examinations and who have exhausted all their chances, normal and special, in their parent branch under the syllabus in force in the 1934-36 examinations will not be allowed credit for passing Part I

as a whole but will be exempted only in the following subjects of Part I if they had secured exemption marks:—

- | | |
|---|---|
| 1. Ordinary Branch and Commercial Branch candidates taking Local Audit or Customs Audit or Posts and Telegraphs Branch. | (1) Precs and Draft.
(2) Fundamental Rules, Civil Service Regulations. |
| 2. Posts and Telegraphs Branch candidates taking Ordinary Branch, Local Audit, or Customs Audit Branch. | Same as against 1 above. |
| 3. Local Audit Branch candidates taking Customs Audit Branch. | Precis and Draft and Commercial Book-keeping. |

They will be allowed only one chance to pass in the remaining subjects of Part I, and three chances for Part II of the new Branch.

(B) Conditions for passed Subordinate Accounts Service men of one Branch to qualify in other Branch, vide paragraph 146

167. The general principle regulating the transfer or appointment substantively of a man who has passed the Subordinate Accounts Service examination in a Branch from one Branch to another is that he should qualify himself in the special subjects of the branch to which he is transferred or in which he desires to qualify. According to this principle, such men should pass in the following subjects of the other Branch before they can be appointed substantively to it:—

- | | |
|--|--|
| 1. Ordinary Branch candidates taking Local Audit Branch or Customs Revenue Audit Branch. | Should pass in the subjects included in Part II of the Local Audit Branch or the Customs Revenue Audit Branch Examination. |
| 2. Ordinary Branch candidates taking Posts and Telegraphs Branch. | Should pass in subject (3) of Part I and subjects (4) and (6) of Part II of the Posts and Telegraphs Branch examination. |
| 3. Ordinary Branch candidates taking Railway Audit Branch. | Should pass in subjects (4) of Part I and (2) and (3) of Part II of the Subordinate Railway Audit Service examination. |
| 4. Ordinary Branch candidates taking Military Test Audit Branch. | Should pass in all subjects excepting "Precis and Draft" and "Book-keeping" of the Subordinate Accounts |

Service Examination of the Military
Accounts Department.

- | | |
|---|---|
| 5. Local Audit Branch candidates taking Customs Revenue Audit Branch. | Should pass in Part II of the Customs Revenue Audit Branch. |
| 6. Customs Revenue Audit Branch candidates taking Local Audit Branch. | Should pass in subjects 3 (C) of Part I and (4) and (5) of Part II of the Local Audit Branch Examination. |
| 7. Customs Revenue Audit Branch and Local Audit Branch candidates taking Ordinary Branch. | Should pass in all subjects of both Parts I and II excepting "Precis and Draft" papers. |

168. Transfers from one branch to another, not specifically provided for in paragraph 167 are not ordinarily permissible; and in the rare cases where they are found necessary in the public interests, they should be made only with the previous special sanction of the Auditor General who will lay down the conditions necessary in each case, with due regard to the general principle governing transfers from one branch to another.

Section II—Part III.—Syllabus and subjects of the Departmental
Examination mentioned in Part I of this Section

ORDINARY BRANCH

PART I

			Mark
169.	(1) Precis and Draft	3 hours	150
	(2) (i) Fundamental Rules,		
	(ii) Pension Rules in Civil Service Regulations and in Rules 13 and 14 of the Superior Civil Services Rules, 1924,		
	(iii) Leave Procedure Rules made by the Central Government reproduced in Rules 214 to 262 (both inclusive) in Divisions XI and XII of the Supplementary Rules made by the Governor General (in Council), and		

- (ii) Instructions issued by the Auditor General in connection with Leave Procedure reproduced in Annexure B to Chapter 2 in Section IV of Audit Code.

Theoretical	.. ..	1½ hours	100
Practical	.. ..	2½ hours	100

- (3) Audit and Account Rules and procedure, etc., viz:—

- (i) Audit Code.

- (ii) Audit Manual and Book of Forms of Audit Manual excluding Works Audit and Public Works Inspection Rules.

- (iii) Account Codes, Volumes I to IV (excluding Public Works Portion).

- (iv) Complication of the Central Government Treasury Rules, Volumes, I and II.

- (v) General Financial Rules. Vol. I and II.

- (vi) List of Major and Minor Heads of Accounts of Central and Provincial Receipts and Expenditure.

Theoretical	.. ..	2 hours	100
Practical	.. ..	2½ hours	100

Total for Part I 550

Note 1.—For subject No. (3) above, the following books are recommended for perusal. They will not be treated as text books on which specific questions will be set:—

1. An Introduction to Pakistan Accounts and Audit—Parts I and III.
2. Principles and Practice of Auditing, by J.R. Batliboi. F.S.A.A. (Hons.), R.A. Chapters IX and XIV.

Note 1-A.—With the exception of Rules 214 to 262 (both inclusive) the Supplementary Rules made by the Governor General do not form part of the Syllabus for subject (2) above.

ORDINARY BRANCH

PART II

Marks

(4) Public Works Account Rules and Procedure, *viz.*,—

- (i) Central Public Works Account Code with Appendices.
- (ii) Book of Forms referred to in the Central Public Works Account Code.
- (iii) Account Code, Vol. III (Parts I and II, Public Works portion only) and (4) Works Audit and Public Works Inspection Rules in Audit Code, and Audit Manual with corresponding Forms in Forms of Audit Manual.

Theoretical	.. ..	1½ hours	100
Practical.	.. ..	2½ hours	100
(5) Advanced Book-keeping with costing and stores control.	}		150
Two Theoretical papers of 2½ hours each.		(or 300 in all)	each

Total Part II	..	500
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Total for parts I and II	..	1,050
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Note 2.—The first paper in subject No. (5) will consist of factory accounting, costing, including stores control, and the second paper will consist of balance sheet, profit and loss accounts, etc.

Note 3.—For the First Paper (Factory Accounting, Costing including Stores Control) of Subject (5) the following text books are recommended for study:—

- (1) Cost Account by L. W. Hawkins.
- (2) Principles and Practice of Auditing, by J.R. Batliboi, F.S.A.A. (Hons.), R.A., and
- (3) The following chapters of "Advanced Accounts" by R.N. Carter, F.C.A. (Revised Edition, 1937):—

Chapters XII—XIV—Joint Stock Companies.

Chapter XV—Bonus, Shares, Reduction of Capital, Redeemable preference Shares.

Chapter XVI—Amalgamation, Reconstruction and Re-organization of Limited Companies.

Chapter XVII—Manufacturing Accounts, Percentage Trading and Profit and Loss Account, Working Accounts Cost Book Mining Company.

Chapter XXII—Cost Accounts, and

Chapter XXIV—Double Account System.

For the Second Paper (Balance Sheet, Profit and Loss Account) of this subject the candidates may read the following text books:—

- (1) Principles and Practice of Auditing by J. R. Batliboi, F.S.A.A. (Hons.), R. A. and
- (2) The following chapters of "Advanced Accounts" by R.N. Carter, F.C.A (Revised Edition, 1937):—

Chapter I—Book-keeping up to the Trial Balance.

„ II—Trading and Profit and Loss Accounts and Balance Sheet.

„ III—Bills of Exchange, Promissory Notes, Cheques.

„ IV—Account Current, Average Due date.

„ VI—Self Balancing Ledger.

„ VII—Reserves for Bad Debts and Discounts.

„ VIII—Capital and Revenue, Receipt and Payment Accounts, Income and Expenditure Account, Voyage Account.

„ IX—Departmental Accounts.

XVIII—Depreciation, Sinking Fund, Reserves, Reserve Fund, Secret Reserves.

„ XXIV—Double Account System.

Note.—The intention is that candidates should read the prescribed chapters in the Revised Edition, 1937 of the "Advanced Accounts" by R.N. Carter, F.C.A., for each of these papers; but if there be any change in the numbering of these chapters in subsequent Editions of this Book, they should read the chapters containing the same subject matter in the later Editions. Although specific Chapters have been prescribed for the two papers a general knowledge on the part of the candidates of the fundamentals of Book-keeping in all its branches will be assumed in setting the paper.

170. In each of the subjects (2), (3) and (4) of this Branch, there will be two papers which will be given in the following order:—

(i) A theoretical paper to be answered without books.

(ii) A practical paper to be answered with books.

In subject No. (5) of this branch, there will be two theoretical papers to be answered without books.

Note.—The books allowed for the practical papers will be indicated on the question paper itself and announced as indicated in paragraph 202.

171. The papers on subjects (1) to (5) of this Branch will be set and marked by officers selected by the Auditor General and moderated under the Auditor General's orders in his headquarters office.

172. LOCAL AUDIT BRANCH

PART I

		Marks
(1)	Precis and Draft (the same as for Ordinary Branch).	3 hours 150
(2)	Commercial Book-keeping. (This paper will also be set for the Customs Branch).	2 hours 100
(3)	(a) (i) Fundamental Rules.	
	(ii) Pension Rules in Civil Service Regulations and Rules 13 and 14 of the Superior Civil Services Rules, 1924,	
	(iii) Leave Procedure Rules made by Central Government reproduced in Rules 214 to 262 (both inclusive) in Divisions XI and XII of the Supplementary Rules made by the Governor General (in Council), and	
	(iv) Instructions issued by the Auditor General in connection with leave procedure reproduced in Annexure	

B to Chapter 2 in Section IV of Audit Code.			Marks
One paper (Practical) (This 2½ hours (This paper will also be set for the Customs Branch).			125
(b) Audit and Accounts Rules and Procedure, etc.,			
One paper (Practical) 2½ hours (This paper will also be set for the Customs Branch).			125
(c) Local Rules and Public Works Account Code:—			
(Selected chapters of the Public Works Account Code: see note 4 below).			
One paper (Practical). 2½ hours			100
Total for Part I			600

Note 1.—In subject (3), papers (a) and (b) will not be of the same standard as those set for subjects (2) and (3) of the Ordinary Branch.

With the exception of Rules 214 to 262 (both inclusive) the Supplementary Rules made by the Governor General (in Council) do not form part of syllabus for subject (3) (a) above.

Note 2.—Paper in subject (2) will be a fairly elementary paper set on an all-Pakistan basis. The "Student's Complete Commercial Book-keeping, Accounting and Banking" by Arthur Fieldhouse has been prescribed as the text book for the paper on this subject, but it should be supplemented by a knowledge of the following chapters in "Advanced Accounts" by R.N. Carter. Where these chapters cover the same ground as Fieldhouse, the questions will be from Carter and not from Fieldhouse:—

Book-keeping up to the Trial Balance.

Trading and Profit and Loss Account and Balance Sheet.

Bills of Exchange, Promissory Notes, Cheques.

Self-Balancing Ledgers.

Reserves for Bad Debts and Discounts.

Capital and Revenue, Receipts and Payment Account, Income and Expenditure Account, Voyage Account.

Manufacturing Accounts, Percentage, Trading and Profit and Loss Accounts, Working Accounts, Cost Book Mining Company.

Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserves.

Cost Accounts.

Double Account System.

If there is any change in the subjects of these chapters in the subsequent editions of the publications, candidates should read the corresponding chapters in the later edition.

Note 3.—The following is the syllabus prescribed for the paper in subject (3) (b):—

Account Code, Volume II.

Compilation of the Central Government Treasury Rules. Volumes I and II.

General Financial Rules, Volumes I and II.

Audit Code (omitting Works Audit and Public Works Inspection Rules).

Audit Manual.—Chapters 1, 2, 4, 5, 6 and 7 and relevant Forms is "Forms of the Audit Manual."

Account Code, Volume I.

Account Code, Volume IV—Chapters 7 and 8 only.

The following books are also recommended for perusal. They will not be treated as text-books on which specific questions will be set:—

1. An introduction to Pakistan Government Accounts and Audit—Parts I and III.
2. Principles and Practice of Auditing by J. R. Batliboi, F.S.A.A. (Hons.), R.A.—Chapters IX and XIV.

Note 4.—For subject (3) (c), certain chapters of Public Works Account Code should be chosen by the Accountants General, who should keep in mind the nature of work normally to be done in the Local Audit Branch concerned.

LOCAL AUDIT BRANCH

PART II

				Marks
(4)	Acts of the Legislature and Statutory Rules—			
	Theoretical	.. ..	1½ hours	100
	Practical	.. ..	2½ hours	100
(5)	Rules and Regulations for the Audit and Inspection of Accounts under the Audit and Inspection			

of the Examiner of Local Fund
Accounts—

Theoretical	.. ..	1½ hours	100
Practical	.. ..	2½ hours	100
Total for Part II			400
Total for Parts I and II			1,000

173. In subjects (4) and (5) of this branch, there will be two papers which will be given in the following order:—

- (i) A theoretical paper to be answered without books.
- (ii) A practical paper to be answered with books.

The papers in subjects (3) (a), (b) and (c) of this branch will be practical papers to be answered with books.

Note.—The books allowed for practical papers will be indicated on the question paper itself and will be announced to the candidates as indicated in paragraph 202.

174. The papers on subjects (1), (2), (3) (a) and (b) of this branch will be set and marked by officers selected by the Auditor General and moderated under the Auditor General's orders in his headquarters office, while the papers in subjects (3) (c), (4) and (5) will be set and marked by officers selected by the Accountant General and will be moderated by the Accountant General personally in each office.

Note.—It is open to the Accountant General to require auditors of this Branch to pass in addition to the subjects prescribed above an examination in one or more vernaculars of the Province in which they are employed, by whatever standard he may consider desirable.

175. CUSTOMS REVENUE AUDIT BRANCH

PART I

		Marks
(1) Precs and Draft	3 hours	150
(2) Commercial Book-keeping	2 hours	100
(3) (a) (i) Fundamental Rules,		
(ii) Pension Rules in Civil Service Regulations and in Rules 13 and		

14 of the Superior Civil Services Rules, 1924.

(iii)	Leave Procedure Rules made by the Central Government reproduced in Rules 214 to 262 (both inclusive) in Divisions XI and XII of the Supplementary Rules made by the Governor General (in Council), and		
(iv)	Instructions issued by the Auditor General in connection with leave Procedure reproduced in Annexure B to Chapter 2 in Section IV of Audit Code.	2½ hours	125
(b)	Audit and Accounts Rules and Procedure, etc.,		
	One paper (Practical)	2½ hours	125
Total for Part I.			500

Note 1.—The paper in subject No. (1) will be the same as for the Ordinary Branch Part I. The paper and syllabus for subjects (2), (3) (a) and (b) will be the same as for the Local Audit Branch, Part I.

PART II

			Marks
(4)	Sea Customs Act and Sea Customs Manual—		
	(Theoretical— All-Pakistan paper)	3 hours	200
(5)	(a) Customs Audit Manual, Indian Customs Tariff with special reference to Customs Law Judicial Decisions, etc.—		
	(Practical,—All-Pakistan paper).	3 hours	150

- (b) Local Manuals of the Import Department, Export Department, the Appraiser's Manual, Cash and Accounts Manual, and Accounts and Executive Audit (Practical)—

(Local paper)	3 hours	150
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Total for Part II		500
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Total for parts I and II		1,000
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Note 2.—The books prescribed for subjects (4) and (5) (a) are:—

Subject (4)—

(1) Sea Customs Act.

(2) Sea Customs Manual.

Subject (5) (a)—

(1) Customs Audit Manual.

(2) Indian Customs Tariff (as applied to Pakistan).

(3) Indian Customs Tariff compiled by the Central of Revenue (Pakistan)

(4) Customs Law and Judicial Decisions.

176. In subject (4) of this branch, there will be a theoretical paper to be answered without books. The paper in subjects (3) (a) and (b), (5) (a) and (b) of this branch will be practical papers to be answered with books.

Note.—The books allowed for practical papers will be indicated on the question paper itself and announced to the candidates as specified in paragraph 202 in Section III of this chapter.

177. The papers on subjects (1), (2), (3) (a) and (b), (4) and (5) (a) of this Branch will be set and marked by officers selected by the Auditor General and moderated under the Auditor General's orders in his Headquarters office, while the paper in subject (5) (b) will be set and marked by officers selected by the Accountant General and will be moderated by the Accountant General personally in each office.

178. POSTS AND TELEGRAPHS BRANCH

PART I

		Marks
(1) Precs and Draft	3 hours	150
(2) (i) Fundamental Rules,		

(ii) Pension Rules in Civil Service Regulations and in Rules 13 and 14 of the Superior Civil Services Rules, 1924.	Marks
(iii) Leave Procedure Rules made by the Central Government reproduced in Rules 214 to 262 (both inclusive) in Divisions XI and XII of the Supplementary Rules made by the Governor General (in Council), and	
(iv) Instructions issued by the Auditor General in connection with Leave Procedure reproduced in Annexure B to Chapter 2 in Section (iv) of Audit Code.	
(i) Theoretical 1½ hours	
(ii) Practical 2½ hours	100
(3) Posts and Telegraphs Accounts and Audit and Government Book-keeping (Posts and Telegraphs Account Code).—	
(i) Theoretical 2 hours	100
(ii) Practical 2½ hours	100
Total for Part I .. 550	

Note 1.—The papers on subject No. (3) will be set from the following Codes and Manuals:—

- (a) Posts and Telegraphs Audit Code, Volume I (with those portions of the corresponding Civil Account and Audit Codes which are referred to in the Posts and Telegraphs Codes).
- (b) Posts and Telegraphs Initial Account Code, Volume I, except Chapter 3 (with those portions of the corresponding Civil Account and Audit Codes which are referred to in the Posts and Telegraphs Codes).
- (c) Posts and Telegraphs Account Code (with those portions of the corresponding Civil Account and Audit Codes which are referred to in the Posts and Telegraphs Codes).

- (d) Posts and Telegraphs Manual, Volume II (except Chapters II, III and IV).
- (e) Posts and Telegraphs Manual, Volume VI (Chapters 10 and 11 only).
- (f) (1) Account Code, Vol. I—Chapters 1 and 5.
- (2) Audit Code—Section II, and
- (3) Audit Manual, Chapter 5, paragraphs 121 and 122, Chapter 30 and Appendix 1.
- (g) Schedule of Financial Powers (Posts and Telegraphs).

Note 1-A.—With the exception of Rules 214 to 262 (both inclusive) the Supplementary Rules made by the Governor General (in Council) do not form part of the syllabus for subject (2) above.

Note 2.—The Accountant General may, at his discretion, also prescribe Appendix 10 to the Audit Code for Subject No. (3).

POSTS AND TELAGRAPHS BRANCH

PART II

	Marks
(4) Works Audit (Telegraphs Engineering Accounts and Procedure)	
(i) Theoretical 1½ hours	100
(ii) Practical 2½ hours	100
(5) Advanced Book-keeping (One paper—Theoretical) 2½ hours	150
(6) Posts and Telegraphs Cash Certificates, Money Order and Savings Bank Accounts and Procedure (one paper Practical) 2½ hours	150
Total for Part II	500
Total for Parts I and II	1,050

Note 1.—The papers on subject No. (4) will be set from the following Codes and Manuals:—

- (a) Posts and Telegraphs Initial Account Code, Volume I (Chapter 3 only).

- (b) Post and Telegraphs Initial Account Code Volume II—excluding Chapters IX and X).
- (c) Posts and Telegraphs Audit Code, Volume III excluding Chapters 5 to 8 and Appendix 4).
- (d) Posts and Telegraphs Manual, Volume I (Telegraph portion).
- (e) Posts and Telegraphs Manual, Volume IX (Chapter V only).
- (f) Posts and Telegraphs Manual, Volume X (except Chapters II, VIII and IX).

Note 2.—The paper on the subject No. (6) will be set from the following Codes and Manuals:—

- (a) Posts and Telegraphs Audit Code, Volume II (excluding Chapters I and II and Appendix (A)).
- (b) Posts and Telegraphs Manual, Volume I (Post Office portion).
- (c) Posts and Telegraphs Manual, Volume VI (Chapters 7, 8, except Part III, 9 and Appendix B, C, C (a) and D only).
- (c) Indian Railway Conference Association Coaching Tariff.

179. In subjects (2), (3) and (4) of this branch, there will be two papers which will be given in the following order:—

- (i) A theoretical paper to be answered without books.
- (ii) A practical paper to be answered with books.

In subject No. (5) of this Branch, there will be only one theoretical paper which will be the second paper covering "Balance Sheet and Profit and Loss Accounts" prescribed for the Ordinary Branch. The paper in subject No. (6) of this Branch will be a practical paper.

Note.—The books allowed for the practical papers will be indicated on the question paper itself and announced as indicated in paragraph 202.

180. The papers on subjects (1) to (6) of this branch will be set and marked by officers selected by the Auditor General and moderated under his orders in his Headquarters office.

181.

RAILWAY AUDIT BRANCH

PART I

				Marks
(1)	Precis and Draft	..	.. 3 hours	150

(2) Elementary Commercial Book-keeping and Auditing and General Rules of Government Audit and Accounts— (Theoretical)				3 hours	150
(3) Establishment—Rules and Proce- dure—					
Theoretical				3 hours	100
Practical				3 hours	100
(4) Open Line and Construction Expendi- ture (excluding Workshop and Stores)—					
Theoretical				3 hours	100
Practical				3 hours	100
Total for Part I					700

Note 1.—For subject No. (2) the following books are prescribed:—

- (a) Elementary Commercial Book-keeping by Hamilton and Ball.
- (b) Introduction to Pakistan Government Accounts and Audit, First Edition (Pakistan)—excluding Chapters 7, 9 (B), (C), (E), (F), (G), 31 (B), (D), (E), 32, 34, 35, 36 and 40.
- (c) Account Code, Vol. II, Compilation of the Treasury Rules, Vols. I & II, General Financial Rules, Vols. I & II.
- (d) (i) Audit Code, First Edition, 1939.
(ii) Audit Manual, First Edition, 1940—Chapters 1—7 of Parts I and II, the General Principles in Parts V and VI and Appendix I.
- (e) Account Code, Volume I, First Edition, the whole, Account Code, Volume IV—Chapter II—Art. 153-A, Chapters 13, 15, 16, 18, 19, and 21.
- (f) Railway Audit Manual.
- (g) State Railway General Code—Chapters I to III, XIII and XIV.

Note 2.—For subject No. (3) the following should be read:—

- (a) Fundamental Rules including Supplementary Rules issued thereunder by the Governor General (in Council), and the Civil Services (Classification, Control and Appeal) Rules.

- (b) State Railway Establishment Code (Final Issue), Volumes I and II.
- (c) State Railway General Code—Chapters XII, XV—XVII, XIX, XX and Appendices.
- (d) Superior Civil Services Rules.
- (e) Civil Services Regulations—Part IV excluding Chapter XX, and Chapters XLVII and XLVIII of Part X.
- (f) Audit Rulings and instructions on establishment matters.
- (g) Audit Code, First Edition, 1939—Chapter 2 of Section IV.
- (h) Audit Manual—Chapters 4—6, 8, 10, 27—29 and Appendix I.
- (i) Railway Audit Manual.
- (j) Workmen's Compensation Act.
- (k) State Railway Code for the Accounts Department—Chapters I—VI and XIII.
- (l) General Provident Fund Rules.

Note 3.— For subject No. (4) the following books should be read:—

- (a) State Railway General Code.
- (b) State Railway Code for the Engineering Department.
- (c) State Railway Code for the Accounts Department, Volume I.
- (d) Railway Audit Manual.

RAILWAY AUDIT BRANCH

PART II

Marks

- (5) Advanced Commercial and Government Book-keeping and Auditing—

Theoretical	3 hours	150
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Note 1.—The paper on subject No. (5) will include questions with special reference to Railway Accounts, including Production Accounts, Profit and Loss Accounts, Balance Sheets, Stores Control and Casting, Colliery Accounts, Sinking Fund Accounts Depreciation Fund Accounts, Booking and Control of Expenditure, Budget, etc.

Note 2.—The following text-books are recommended for study for subject No. (5).—

- (a) Advanced Accounts by R.N. Carter, F.C.A., Revised Edition, 1937—Chapters I to IV, VI-IX, XII-XIV, XV-XVIII, XXII and XXIV.

Note.—The intention is that candidates should read the prescribed chapters in the Revised Edition, 1937, of the Advanced Accounts by R.N. Carter, F.C.A., for this paper but if there be any change in the numbering of those chapters in subsequent editions of this book, they should read the chapters containing the same subject matter in the later editions. Although specific chapters have been prescribed for this paper a general knowledge on the part of the candidates of the fundamentals of Book-keeping in all its branches will be assumed in setting the paper.

- (b) Cost Accounts by L. W. Hawkins.
- (c) Principles and Practice of Auditing, by J. R. Batliboi, F.S.A.A., (Hons.), R. A.
- (d) State Railway General Code.
- (e) State Railway Code for the Accounts Department
- (f) Railway Audit Manual.
- (g) Chapters relating to Budget, Control of expenditure and Appropriation Accounts in the State Railway Code for the Engineering, Stores and Mechanical Departments.

Marks.

(6) Open Line Revenue—

Theoretical	.. .. .	3 hours	100
Practical	.. .. .	3 hours	100

(7) Open Line Workshop and Stores—

Theoretical	.. .. .	3 hours	100
Practical	.. .. .	3 hours	100

Total for Part II .. 550

Total for Parts I and II .. 1,250

Note 3.—Questions on statistics should be omitted from papers on subject No. (6). For this subject the following books are prescribed:—

- (a) State Railway Code for the Traffic Department
- (b) State Railway Code for the Accounts Department, Volume II

- (c) Indian Railway Conference Association Coaching Tariff.
- (d) Indian Railway Conference Association Goods Tariff and General Classification of Goods.
- (e) Conference Regulations, Part II.
- (f) Railway Audit and Account Code, Volume II—Section (Chapter relating to Foreign traffic only).
- (g) Railway Audit Manual
- (h) State Railway General Code—Appendices.
- (i) Audit Code, 1st Edition, 1939—Appendix I.

Note 4.—The following books are prescribed for subject No. (7):—

- (a) State Railway Code for the Mechanical Department (Workshops).
- (b) State Railway Code for the Stores Department.
- (c) State Railway General Code.
- (d) State Railway Code for the Engineering Department (relevant chapters).
- (e) Workmen's Compensation Act.

182. In subjects (3), (4), (6) and (7) of this Branch, there will be two papers which will be given in the following order:—

- (i) A theoretical paper to be answered without books.
- (ii) A practical paper to be answered with books.

The papers in subjects (2) and (5) will be theoretical papers to be answered without books.

Note.—The books allowed for practical papers will be mentioned on the question paper itself and announced as in paragraph 202.

183. The papers in all subjects of this branch will be set and marked by officers selected by the Auditor General and moderated under his orders in his headquarters office.

184. The number of marks required to secure a pass in each part in any branch is as follows:—

In each subject	.. .. .	40 per cent.
In the aggregate	.. .. .	45 per cent.

Provided that 40 per cent. is also secured separately in the practical papers answered with the aid of books.

Any candidate failing at an examination but securing at least 66 per cent. of marks in any subject will not be required to appear again in that subject at a further examination. Where there is a theoretical and a practical paper, 66 per cent. must be secured in each paper for the purpose of exemption. In "Advanced Book-keeping with costing and stores control", there are two theoretical papers and therefore the prescribed percentage of 66 should be applied to the sum of the marks obtained in each of the two papers in that subject.

Note 1.—Except in the case of the Customs Branch, a candidate who passes only one of the parts before 1937, should appear in both the parts in the 1937 examination or thereafter.

Note 2.—An exemption earned in any subject in the Examinations held in 1936 and before will be valid, if the paper concerned has not been altered in the syllabus applicable to the Examination in 1937 and later years.

185. The complete results of the examination will be communicated by the Auditor General to the Head of each Audit Accounts Office separately for each of the three branches of the Civil Subordinate Accounts Service and for the Posts and Telegraphs Branch, the Railway Audit Branch and the Defence Audit Branch.

186. The scheme and general syllabus of the Subordinate Accounts Service cannot be amended or revised except by the Auditor General. Any general revision will not be enforced except after giving such notice to persons in service at the time of such revision, as the Auditor General may consider necessary.

Section III.—Instructions for conducting the Department Examinations mentioned in Section II of this Chapter

187. These orders are applicable in general to the examinations in all Branches except to the Subordinate Accounts Service for the Defence Services Test Audit for which reference should be made to the Manual of the Director of Audit, Defence Services. Supplementary instructions issued for the guidance of presiding officers and candidates in the Subordinate Railway Audit Service examination will be found in the Railway Audit Manual.

188. The examination should be conducted, on the dates, and according to programme prescribed by the Auditor General, by the Accountant General himself, or by one of his assistants (not ordinarily below the rank of a Deputy) nominated by him. When the names of candidates are submitted, information should be supplied whether any of the candidates are related in any way to the officer who will supervise the examinations.

189. The examination papers are sent from the Auditor General's office, by registered and insured post, in a sealed packet containing a separate sealed envelope for each paper set. Their receipt should be acknowledged immediately by telegram.

190. The sealed packet containing the sealed envelopes in which the question papers are enclosed, should, on receipt, be opened by the head of the office in the presence of the officer who is to preside at the examination or if he himself is to preside, in the presence of some other officer. The number of question papers in each envelope is given on the envelope itself. The number given on the envelope should be compared with the number of candidates appearing in each paper to verify that sufficient number of question papers has been received.

After this comparison has been made the envelopes should again be placed in a cover which should be sealed. This cover should be kept in the personal custody of the Accountant General, and must not be opened until the examination begins (but see paragraph 202) the several envelopes being opened when the papers are required for distribution. The outer-cover and the envelopes should be opened in the presence of the candidates.

191. The several papers should be given out singly and the exercises should be worked out by the candidate in the presence of the presiding officer.

No candidate may enter the examination room later, nor depart earlier, than half an hour after the examination begins. If in sudden emergency a candidate must leave sooner, the Head of Office will be responsible for keeping him apart from possible late arrivals to obviate collusion or leakage. When a candidate *must* temporarily leave the room during the *official* period of the examination, the presiding officer must take effectual means of ensuring that he makes no improper use of his absence.

192. The presiding officer should be relieved of all his ordinary duties during the period of the examination partly that he may be free from distraction, but mainly so that there should be no occasion for him to leave the examination room, or for outsiders to enter the room. Such work as the presiding officer must do during these few days, should be done outside the examination hours.

192-A. For a candidate permitted to appear in the Subordinate Accounts Service Examination in another office, the head of the parent office should send a copy of the letter authorising him to appear in the Examination at another centre together with a specimen of the candidate's signature to the head of the office in which he is permitted to appear. The Presiding Officer of that centre will require the candidate to sign in his presence without access to the copy of the signature already

with him and if after comparing the two signatures, he is satisfied with the result, he will admit the candidate to the Examination.

193. The number only of the question should be prefixed to an answer and the answers and solution should be written in full. The answers should be worked out on the printed and bound answer books supplied to the Accountant General for the use of candidates. The instructions printed on the title page of the answer book and on the fly-leaf attached thereto for note of the roll number and other particulars of the examination should be strictly observed by the candidates. The presiding officer should impress on the candidates that failure to comply with those instructions may entail forfeiture of marks. No loose paper should be supplied to candidates unless the supply of answer books gives out. In such a case, a special report should be sent to the Auditor General giving details of loose sheets supplied to each candidate.

194. Rough work should be done by candidates on the left-hand pages of the printed answer books. The neatness of the candidate's paper is taken into account in assigning marks.

195. No pages of the answer books should on any account be removed by the candidates.

196. No candidate should be allowed to take away any answer book from the examination room. It should be specially seen that all the answer books supplied to candidates are returned whether used or unused.

197. Apart from the staff necessary to hand out question papers and blank answer books, to supply drinking water and similar requirements of the examinees, no person should be allowed in the examination room. After distribution of the question papers no member of the staff should have access to the candidates. No outsider should enter the room unless absolutely necessary and the invigilator should not leave the room unless another senior officer replaces him temporarily.

198. The presiding officer should not allow any copy of the question papers to be taken out of the examination room until all the answer books have been collected.

199. Each supervising officer should forward to the Auditor General at the end of each part of the examination a plan of the examination room showing the arrangement of seats of the various candidates, together with a certificate stating whether the arrangement shown therein was maintained throughout the examination.

200. The candidates' solutions as first written out fair must be surrendered to the presiding officer within the time allowed for each paper.

201. The solution papers should be transmitted, without alteration or correction, immediately after the close of each day's examination, by sealed packet, to be registered if sent through the post, and addressed to the Deputy Auditor General by name. The presiding officer should be required to affix his private seal to the packets of answer papers despatched to Deputy Auditor General a specimen of which should be sent to that officer beforehand.

This rule does not apply to the papers set and marked by the Accountant General locally for the Local Audit and Customs Revenue Audit Branches.

202. The names of books the use of which is permitted for each practical paper should be mentioned in the question paper itself by the officer who sets the paper, and other books shall be prohibited from use at that particular examination. The names of books to be allowed for each paper are noted on the covers containing question papers. At the close of each day's examination, names of books for the next day's examination should be announced by the presiding officer so that the number of books to be brought into the examination hall by the candidates may be kept as low as possible.

203. The presiding officer should satisfy himself that in the papers where the use of books is permissible, the candidates do not receive extraneous help from notes or solutions copied in the books. Notes of the nature of cross-references, glossary or index of references to orders of the Central Government may be permitted, but notes of the nature of solutions, to questions should not be permitted. The use of tables, ready reckoners, etc., should not be permitted without the specific orders of the Auditor General. As far as possible, corrected up-to-date office copies of books should be supplied to candidates for the practical examination by the offices concerned. If a candidate uses his own set of books, they should be examined to verify that they do not contain any forbidden matter. All candidates must submit the books which they intend to use in their "Practical" papers to the Presiding Officer for scrutiny by 10 A.M. on the day of the Examination unless they have no morning papers that day, in which event not less than 30 minutes before the afternoon paper begins. These books will not be returned till the candidates are seated in the Examination hall. Any book which is not submitted in time will not be allowed to be used by the examinee.

204. The presiding officer must certify that these rules have been strictly followed, by signing certificates in the form given below, and must

explain any accidental or unavoidable deviations:—

Examination 195

1. Subject.*
2. Date on which the Examination is held:
3. Index number (s) of the candidate (s).

Index Numbers	Remarks

Certified that the Examination of the candidate(s) whose Index Number(s) is|are noted above has|have been conducted strictly in accordance with the prescribed rules and that it commenced at..... and ended at except in the case of

The following candidate (s) did not sit for the Examination:—

Absent	.. .. .	Index No.
Withdrawn	.. .. .	Index No.
Exempted	.. .. .	Index No.
Dated	.....the.....195 .	

Presiding Officer_____

Rank_____

*Theoretical and Practical papers, as the case may be, to be specified.

CHAPTER VI.—CLERICAL STAFF OF THE PAKISTAN AUDIT DEPARTMENT

Strength

205. The clerical staff in Accounts and Audit Offices generally comprises Upper Division Clerks, Lower Division Clerks, Cashiers, Assistant Cashiers, Stenographers, Typists and Machinists. Besides the classes mentioned above, there are sorters in Money Order Sections of the Posts and Telegraphs Accounts Branches.

206. The strength of the clerical staff required in each office is fixed under proper sanction with reference to the statistics of work done in each section. The number of clerks in each section is based on standardised rates of work where these have been fixed, and a leave reserve at 12½ per cent of the strength of each grade is permitted. The Accountant General is not permitted to alter permanently the strength of any section, or of any class of the clerical establishment or the distribution between effective posts and leave reserve.

Source of Recruitment

207. It is desirable to test either by examination or by interview the qualifications of the clerical staff on first appointment and, subject to any general instructions issued by the Auditor General from time to time, suitable rules should be laid down by the Accountant General with reference to the normal standard of education and the supply of educated men in the province.

Re-employment of Pensioners

208. Subject to the limitation laid down in Article 521 of the Civil Service Regulations, the Auditor General has the power under Article 520 (iii), C.S.R., to sanction the re-employment of pensioners when necessary.

Precaution against Re-employment of men dismissed

209. As a precaution against the inadvertent re-employment of men who may have been dismissed, the Accountant General should ascertain whether an applicant for a post has been in Government service before, and should refer to his previous employer if the circumstances connected with his discharge are not clear. Every applicant should be required to furnish a certificate of good character having special reference to

the previous two years, and, if he was ever in service before, he should further be required to produce a copy of his character book or other record of service. A person who is found to have obtained employment by concealment of his antecedents will ordinarily be dismissed.

Note.—Dismissal should be distinguished from ordinary removal or discharge.

Method of Recruitment

210. A Selection Board should be constituted under the orders of the Accountant General to recommend to him the order in which candidates for clerical posts should be appointed.

211. Subject to the observance of orders and instructions of the Central Government and of the Auditor General relating to the appointment of members of the minority communities, sons of Government servants who have served long and faithfully in Accounts and Audit Offices, may be given preference for appointments in not more than one-fourth of the vacancies in the clerical grades, provided they have educational qualifications equal to those which are required in practice in the case of other recruits, and provided also they are not below the standard of general knowledge and mental efficiency of the men against whom they are competing.

Age of recruitment and power to relax it

212. A person whose age exceeds 25 years may not be admitted to the Pakistan Audit Department in superior pensionable or non-pensionable service without the sanction of the Accountant General.

An Accountant General may relax this rule on his own authority only to confirm in a permanent and pensionable vacancy a person who, having entered the Pakistan Indian Audit Department before the age of 25, has had more or less continuous service not qualifying for pension since. But the age limit may also be relaxed with the general or special sanction of the Auditor General and subject to a maximum limit of 27 years, if—

- (1) the Accountant General cannot obtain otherwise satisfactory representatives of minority communities or depressed classes in his area of recruitment; or
- (2) he desires to recruit to the upper clerical scale a person with educational or technical qualifications markedly superior to those prescribed for ordinary recruits to that scale and cannot find one within the normal limit.

Area of recruitment

213. Subject to the following exception, and subject to orders issued by the Central Government, recruitment in Civil and Accounts Offices is restricted to the residents of the province in which the office is situated:—

- (a) In cases coming under paragraph 211 the candidate may be recruited to an office in the province of origin of his father.

- (b) If difficulty is experienced in recruiting members of minority communities with adequate qualifications, they may be recruited from an outside area.

Regional and Zonal Representation

214. The orders issued from time to time by the Central Government and the Auditor General regarding representation of various communities and regions in Central services should be carefully observed.

215. Whenever a member of a minority community is lost through premature dismissal or resignation or otherwise falls out before three years' service is completed the vacancy should go at once to another member of the class of minority community to which he belonged in addition to and irrespective of the ordinary order of recruitment for the various communities.

216. The percentages prescribed for minority communities are to be applied to vacancies (as distinct from posts) in each grade or division of a service to be filled by direct recruitment, and not to vacancies to be filled by promotion which will continue as at present to be made solely on merit *cum* seniority. In all cases the candidates should possess the minimum standard of qualifications fixed for each grade of service.

217. Deleted.

218. It is not the intention of the Central Government that in the locally recruited Central Services in any Province the unreserved quota of vacancies should be formally divided among the various sections of the majority community.

219. Deleted.

220. Annual statements in prescribed forms showing the communal composition of each office and the details of vacancies filled by direct recruitment, should be prepared in strict accordance with the instructions laid down by the Central Government and the Auditor General, and furnished in triplicate to the Auditor General by the 15th February each year. The Auditor General will transmit these statements in duplicate with his comments to the Central Government by the 15th March.

Training

221. It is the duty of the Accountant General to arrange that his clerical staff is adequately trained in all branches of the work of the office under him. A systematic training scheme should be worked out and applied to clerks in the early years of their service, and the Accountant General must remember that excessive specialisation in the case of efficient clerks is against both their interests and the interests of the office as a whole.

Confidential Reports

222. The confidential reports on members of the clerical staff (including stenographers, typists, machinists, etc.) will be maintained by the Heads of offices in M.S.O. Form No. 4B or 4C or 4E as the case may be.

The reports will be written up by the Sectional Superintendent, and will be submitted to the Gazetted Officer in charge of the Section who will sign them after adding such remarks as he may consider necessary.

The general instructions regarding the preparation, and the communication of confidential reports, as contained in paragraphs 99 and 127, will apply *mutatis mutandis* to the clerical staff. The Accountant General they are kept up to date and that the work of outstanding and promising men is brought to his notice.

Promotion of Clerks to S.A.S.

223. The orders relating to the promotion of clerks to the Subordinate Accounts Service are contained in Chapter V:

Note.—Upper Division Clerks on passing the S.A.S. examination are allowed an increment of Rs. 15 instead of the ordinary rate of increment admissible to them.

Promotion to Selection Grade of Clerks

224. The promotion of clerks to the selection grade of Upper Division clerks, will be regulated under the orders revised by Auditor General from time to time.

225. Deleted.

226. Subject to the following conditions Accountants General are authorised to allow special pay at the rate as sanctioned by Government to Upper Division clerks serving under them who have not passed the S.A.S. examination, for holding charge of sections for which posts in the S.A.S. have been sanctioned:—

- (1) that there are no men available who have passed the S.A.S. examination;
- (2) that the clerk holds charge of sections continuously for not less than a month; and
- (3) that the amount can be met from the budget provision under "Pay of Establishment".

227. Deleted.

Conduct, Discipline, etc.

228. The Government Servants' Conduct Rules are applicable to all members of the establishment. Copies of the rules should be kept

available for general reference in each office. Paragraphs 102 and 103 apply *mutatis mutandis* to clerical staff and regulate a clerk's acting as arbitrator and giving expert evidence, and paragraph 105 also in respect of applications for transfer.

229. The rules relating to attachment of pay contained in Rules 225 to 229 of Compilation of the Central Government Treasury Rules, Volume I, apply to all personnel serving in the Pakistan Audit Department.

Date of Birth

230. Unless the power has been specifically delegated to an Accountant General, no alteration may be made without the sanction of the Auditor General in the date of birth of a member of the clerical staff recorded in his service book. (Please see also paragraph 116 of the General Financial Rules, Volume I.)

Private work

231. Members of the clerical staff are not permitted to undertake the audit of accounts or other similar private work otherwise than under the rules framed by the Central Government under rule 47 of the Fundamental Rules.

Accountants General should act in accordance with the following principles in exercising the powers conferred by those rules.

- (1) The remuneration granted for such work should not be excessive in relation to a clerk's pay.
- (2) The previous sanction of the Auditor General should be obtained before any such Government servant is allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution.

232. The instructions in paragraphs 106 and 107 about the acceptance of honorary work of a social or philanthropic nature and about acting as correspondents of newspapers apply also to clerical establishments.

Penalties and Appeal

233. The imposition of penalties on members of Subordinate Services and their appeals are governed by rules in Subordinate Services, Appointment, Discipline and Appeal Rules.

Petitions and Memorial

234. The instructions regarding the submission of petitions and memorials are contained in paragraph 110.

Medical Attendance

235. The subordinate employees of the Central Government are governed by the Central Services (Medical Attendance) Rules, 1944.

Superannuation and Retirement

236. Deleted.

Dismissal, Discharge and Resignation

237. The dismissal or discharge of members of the establishment are governed by section 240 of the Government of India Act, 1935, (as adopted) and the rules deemed to have been framed thereunder. (Please *see also* para. 233.)

Commutation of Pensions

238. Cancelled.

Compassionate Gratuities

239. The rules regulating the Pakistan Civil Compassionate Fund are laid down in the Ministry of Finance Office Memorandum No. F. 4 (2)-R/48, dated the 30th August, 1948. The Compassionate Fund is intended for the relief of families of Government servants left in indigent circumstances through the premature death of the person upon whom they depended for support. As the essential object of the grants made from the Fund is to enable the dependants of the deceased to tide over difficulties which may face them immediately after the death of the earning member, delay in sanctioning any grant detracts greatly from the usefulness of the grant. All references and proposals in regard to grants from the Compassionate Fund should therefore be treated as "Very Urgent".

240. In dealing with the application for a gratuity from the Compassionate Fund, the extent to which the case conforms to the rules regulating the grant from the Fund must first be reported. Any special features of the case should be brought out, and the recommendation then stated.

241. The following particulars should be furnished in each case of recommendations for the grant of an award from the Fund:—

- (1) Name of the deceased, last appointment held, pay at the time of death, date of death and the age at the time of death.
- (2) Total service, and whether pensionable or non-pensionable.

- (3) (a) Dependants (with their respective ages).
- (b) Their pecuniary* circumstances.
- (c) Names of immediate relative with their occupations, status and income.
- (d) Whether relatives are—
 - (i) able.
 - (ii) unable,
 - (iii) able but unwilling to give any assistance.
- (4) Remarks of superior officer on deceased's work.
- (5) Was death due to, or accelerated by, devotion to duty.
- (6) Recommendation of Department, etc., regarding amount of grant.
- (7) (a) Name of the treasury or sub-treasury at which payment is desired.
- (b) Full address of the payee.
- (8) General.
- (9) A descriptive roll in duplicate (on a separate sheet) of the applicant for the award containing information:—
 - (a) Height.
 - (b) Age.
 - (c) Colour.
 - (d) Personal marks, if any, on the hand, face, etc.
 - (e) Signature or left hand thumb and finger impressions.
- (10) An independent report on the financial condition of the applicant from the Collector or District Magistrate of the place where the applicant resides.

Note.—The descriptive rolls and thumb and finger impressions accompanying applications for relief from the Compassionate Fund should be attested by two persons for respectability in the town, village or *pargana*, in which the applicant resides.

* If the deceased was a subscriber to the G.P. Fund and/or was insured, the amount of his deposits in the Fund and/or the amount for which he was insured, should be mentioned. If he was neither a subscriber to the Fund nor insured, the fact should be stated.

242. In addition to the particulars detailed above, a descriptive roll of the applicant (on separate sheets) giving the following information, should also be furnished:—

- (1) Height.
- (2) Age.
- (3) Colour.
- (4) Personal marks, if any, on the hand, face, etc.
- (5) Signature or the left hand thumb and finger impressions.

The descriptive rolls and thumb and finger impressions accompanying applications for relief from the Fund should invariably be in duplicate and attested by two or more persons of respectability in the town, village or *pargana* in which the applicant resides.

An independent report on the financial condition of the applicant from the Collector or District Magistrate of the place where the applicant resides should invariably be forwarded to the Central Government along with the recommendations for the grant of an award from the Compassionate Fund.

243. All applications are required to be submitted in duplicate by Accountants General. No application will be considered which is not submitted to the department of the Central Government concerned within one year of the death of the Government servant, unless the delay in submission is sufficiently explained. It is desirable that applications should be submitted as promptly as possible after the death of the Government servant.

Accounts Offices Associations

244. Reasonable representations on general questions from an Association formed by employees of Accounts and Audit offices are considered if the Association has been recognised under the Recognition Rules issued by the Government of Pakistan from time to time. The instructions regarding the recognition by the Central Government of Associations of its employees were promulgated with the Cabinet secretariat establishment Branch Notification No. 61/48—Ests (S.E.), dated 30-8-1948. Similar representations from the All-Pakistan Accounts and Audit offices Convention and its Working Committee are also considered at present, although this Convention is not a recognised one. All such representations should be supported by copies of the actual resolutions passed by the Association concerned. Representations from Associations of local and audit offices, if addressed to the Auditor General or higher authorities, should be submitted through the Accountant General concerned

Gradation Lists

245. Accountants General are required to submit by the 15th June each year gradation list of their offices showing generally the sanctioned strength, the scales of pay, and seniority of the different classes of men on the establishment.

Life and Service Tables

246 Deleted.

ANNEXURE

(Referred to in paragraph 242.)

Model letter from Local Heads of Departments to District Officers in connection with applications for grants from the Compassionate Fund.

Sir,

I have the honour to enclose herewith an application from (name of applicant) residing in (village) of (tehsil) in your district, the (widow|son|or other relationship) of the late.....who was (post occupied, in this Department for a grant from the Pakistan Civil Compassionate Fund. I shall be grateful if you would kindly let me have a descriptive roll of the applicant (in duplicate in the form enclosed) along with an independent report, after getting the necessary enquiries made, about the applicant, containing information on the following points:—

- (1) Dependants with their respective ages;
- (2) their pecuniary circumstances;
- (3) names of immediate relatives with their occupation, status, and income;
- (4) whether the relatives are—
 - (i) able,
 - (ii) unable,
 - (iii) able but unwilling to give assistance;
- (5) whether the deceased was insured and if so, for how much ;
- (6) any other property left by the deceased ;
- (7) name of the Government treasury or sub-treasury at which payment is desired, and also the full address of the payee; and
- (8) any other relevant information.

2. I may add that such applications for grants have to be submitted for orders of the Committee administering the Pakistan Civil Compassionate Fund through the Ministry of the Government of Pakistan concerned and the issue of final orders, therefore, even with all the expedition possible, necessarily takes some time. Since awards from this fund are intended to help the dependants of deceased Government servants to tide over difficulties which may face them immediately after the death of the earning member, delay in sanctioning any grant detracts greatly from the usefulness of the grant. May I, therefore, request that this reference may be treated as extremely urgent?

I have, etc.

Descriptive Roll of.....Designation.....

of the late.....

Widow/son

1. Height.
2. Age.
3. Colour.
4. Personal marks, if any, on the hand, face, etc.
5. Signature or left hand thumb and finger impressions.

Small finger.	Ring finger.	Middle finger.	Index finger.	Thumb.
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Attested by

Witnesses:--

1.

1.

2.

2.

CHAPTER VII.—DIVISIONAL ACCOUNTANTS

Organisation

247. The Divisional Accountants are constituted in a separate cadre with its own leave and training reserve under the administrative control of the Accountant General. This cadre is intended to provide one trained Accountant for each public works division or other independent executive charge and one for each of certain appointments in the Audit Office.

248. Proposals affecting the strength, etc., of the cadre require to be submitted to the Auditor General or the Central Government for the requisite sanction.

Provided that an Accountant General may make the consequential increase or readjustment including the leave reserve if a new public works division is created or an existing one abolished.

Source of Recruitment

249. Subject to such exceptions as may have been authorised by the Auditor General, candidates for appointment as Divisional Accountants will be recruited through the Initial Recruitment Examination prescribed in Annexure I to this chapter, and may, subject to the condition laid down in the paragraphs succeeding, be recruited from one of the following sources by the Accountant General:—

- (1) Clerks employed in Divisional and Sub-divisional offices of the Public Works Department, who are recommended by the authorities of that department as suitable for appointment as Divisional Accountants.
- (2) Clerks employed in the Audit Office.
- (3) Graduates of the Indian or Pakistan Universities and other persons considered suitable on account of their special qualifications.

Conditions of Recruitment and Confirmation

250. Deleted.

251. Appointments from source (3) shall ordinarily be limited to one-third of the vacancies in the permanent cadre of Divisional

Accountants, the distribution of the remaining vacancies between the other two sources being made at the discretion of the Accountant General.

252. Appointment to the cadre of Divisional Accountants from whatever source is treated as direct recruitment for the purposes of the communal proportion and regional distribution orders issued by the Central Government and the Auditor General from time to time, and the Accountant General is personally responsible for seeing that these appointments conform to the relative orders.

253. It is specific condition of the appointment that Divisional Accountants are liable for service anywhere within the audit jurisdiction of the Accountant General including his own office, and, on their qualifying for appointment to the Subordinate Accounts Service, are liable for transfers to the offices of the Auditor General and the Finance Ministry of the Central Government.

254. Every person appointed to the cadre of Divisional Accountants is initially treated as on probation the period of probation for recruits from sources (1) and (2) mentioned in paragraph 249 *ante* will be $2\frac{1}{2}$ years (6 to 18 months for training plus one year's trial as in charge of the accounts of a Division), unless they are removed earlier on account of being found unsuitable during the period of their training. They will be allowed to sit for the Divisional test after a training of at least six months. The period of probation of the Direct recruits will be three years (one to two years for training and one year's trial as a Divisional Accountant). They will not be allowed to appear in the Divisional test until they have had one year's training.

The candidates selected for appointment as Divisional Accountants on the results of the Initial Recruitment Examination will take seniority below those already appointed to the Divisional Accountants' cadre. Their seniority *inter se* will be determined according to the rank obtained by them in the Initial Recruitment Examination.

Confirmation in the Cadre

255. All appointments to the Divisional Accountants cadre are made through the Initial Recruitment Examination prescribed in Annexure I

to this chapter, and confirmation in it is subject to a candidate fulfilling the following conditions:—

- (a) that he has acquired during the period of probation:—
 - (i) experience in the accounts work of Divisional or Subdivisional offices for 12 months in the case of candidates recruited from sources (1) and (2) in paragraph 249 and of 18 months in the case of direct recruits;
 - (ii) 6 months' experience in the Works Audit Department of the Audit Office;
 - (iii) 12 months' continuous service on probation as Divisional Accountant;

provided the Accountant General may, for special reasons, relax any of these conditions:

- (b) that he has passed the Divisional Test prescribed in paragraphs 258;
- (c) that the Accountant General is satisfied that the Divisional Accountant on probation is competent to hold independent charge of the Accounts of a division, and considers him (from reports received from the Executive Engineers) fit to hold the position of the senior member of the office establishment of a Divisional office.

Explanation (1).—Failure to fulfil conditions (b) and (c) within the period of probation will involve removal from the cadre of Divisional Accountants.

The Accountant General may extend these periods by not more than one year.

Explanation (2).—The periods of probation may also be automatically extended, if an Accountant General holds, under paragraph 258, the Divisional Test Examination only once in a year instead of twice, to give candidates the number of chances equal to those they would have had if the said examination were held twice a year.

Practical Training

256. Every Divisional Accountant on probation should, irrespective of his prior experience, if any, undergo a course of practical training for such period as may be considered essential in each case. **A.**

Deputy Accountant General should be entrusted with the task of regulating and supervising this course of practical training and, subject to such details and variations as the Accountant General may order, the training should consist of actual experience of divisional offices and the Works Audit Department of the Audit Office and of a thorough practical knowledge in the processes of compilation and the audit of divisional and sub-divisional accounts. For this purpose probationary Divisional Accountants may, if necessary, be attached as additional Accountants. The Deputy Accountant General should require to be submitted to him monthly a diary of the work done and of the progress made by the probationer in the severely practical aspects of his training.

Explanation.—It may not be possible for an Accountant General to give the training in the manner provided for in this paragraph if the Divisional Accountants cadre under his control does not include a training reserve, but adequate practical experience should precede the confirmation of any person as Divisional Accountant.

Departmental Examinations

AG 126
257. A departmental examination called the Divisional Test Examination in divisional accounts shall be held twice a year by the Accountant General. This examination should be in two parts, written and *viva voce*. The written part should be a severe practical test of the candidate's knowledge of the rules and processes connected with (1) the preparation and examination of initial accounts, stock and tools and plant returns, contractors' bills and other bills and vouchers and (2) the classification and compilation of divisional accounts. The *viva voce* part of the examination is intended to show whether the candidate can promptly give to the executive officers of the Public Works Department appropriate advice in matters concerning the accounts and the financial arrangements of Divisional and Subdivisional offices. The examination should be conducted under the supervision of a Divisional Officer or of a gazetted officer of the Audit Office. The candidate should not be allowed access to any books. He must obtain not less than 66 per cent. marks in either part to pass the examination.

An Accountant General shall however have discretion to hold only one examination in each year instead of two if he considers that the second examination will have the effect of increasing to an undue extent the number of accounts clerks qualified for appointment as Divisional Accountants under paragraph 256.

Note.—To ensure a common standard, a special procedure introduced for the *viva voce* examination is, that the officer conducting the examination should take down the answers given by each candidate. A single examiner then values the answers of all the candidates in both the parts of the examination.

258. Deleted.

259. The passing of a Divisional Test Examination is one of the necessary qualifications for a person to be appointed as Divisional Accountant [*vide* (b) paragraph 255] but it does not give him a claim to be so appointed.

260. The conditions requiring the passing of the examination in a modern Pakistan language that apply to subordinates in the Public Works Department, apply equally to Divisional Accountants also.

Pay

261. Divisional Accountants when they hold charge of the accounts of a Divisional office are eligible for a special pay of Rs. 20 a month subject to its being limited to Rs. 10 for those on the old scale of pay on their reaching the rupees 140 stage and to its ceasing altogether at the Rs. 150 stage. For those on the revised scale of pay, however, the special pay is limited by the condition that the pay including special pay does not exceed Rs. 132.

262. The Accountant General is the authority competent to allow the annual increments to Divisional Accountants on the time scale of pay.

263. Divisional Accountants when attached to the Audit Office are liable to perform the duties of the supervising staff without a claim for any special or enhanced pay.

264. Members of the Divisional Accountants' cadre are eligible to qualify for appointment to the Subordinate Accounts Service subject to the conditions governing appointments to that service (*vide* Chapter V). Necessary facilities are afforded by using the provision of paragraph 253 and posting from time to time a selected number of Divisional Accountants to work in the Audit Office.

Note.—Divisional Accountants on passing the S.A.S. examination are allowed an addition of Rs. 2 to the ordinary rate of increment admissible to them.

Confidential Reports

265. The Accountant General is responsible for maintaining the confidential report of the Divisional Accountants but as these Accountants

work largely under the immediate supervision of the Public Works Department officers each Divisional Officer will forward to the Accountant General a confidential report in the M.S.O. Form No. 4-D on the work and conduct of his Divisional Accountant:—

- (1) on the 1st of January each year, and
- (2) when the Executive Officer himself vacates the charge of the Division.

A separate report should be written on each Divisional Accountant who has served under the Divisional Officer since the submission of the last report. The report should be written in the Divisional Officer's own handwriting and should be forwarded by him confidentially to the Accountant General by name, no copy being kept in the Divisional office. Any point in which the Accountant is specially good should be mentioned, as also any defects of character or other shortcomings. A considered opinion on the Accountant's reliability in all respects and ability to manage the staff will be specially valuable.

The Central Government, Cabinet Secretariat instructions (Cabinet Secretariat Office Memorandum No. 5/3/48—Ests (SE) dated the 1st August, 1949) about the method of preparation and communicating of confidential reports apply *mutatis mutandis* to Divisional Accountants also. No report need be sent on a Divisional Accountant who has not served under the Divisional Officer for more than three months unless there is anything special which should be brought to the notice of the Accountant General.

The Divisional Accountant is himself responsible for drawing the attention of the Divisional Officer, in writing, to the provisions of this paragraph as this Manual is not one of the official publications of the Public Works Department.

266. The Audit Officer inspecting the accounts of the division should also submit to the Accountant General a confidential report, written in his own handwriting on the work and qualifications of the Divisional Accountant as judged mainly by the quality of the work inspected by him. This report should mention *inter alia* how far the Divisional Accountant keeps himself posted with the relevant rules and procedure relating to audit and accounts and has his personal copies of the codes and other books of reference corrected and up to date.

267. A confidential report on any clerks of the Division who have applied for appointments under the Accountant General may also be prepared by the Inspecting Officer, if so desired by the Accountant General.

Postings

268. Postings of Divisional Accountants to Divisions are ordered by a Deputy Accountant General acting under the general control of the Accountant General. Except in individual cases where a qualified Divisional Accountant is not available and where a purely temporary arrangement is permissible, no person who is not eligible to be appointed to the cadre of Divisional Accountants may be posted to a Division. Postings should also be designed to provide for a trained accountant for each Divisional office and, in particular for an experienced Senior Accountant to new construction divisions or to divisions the accounts of which are either heavy or of a peculiar nature.

Transfers

269. Subject as far as is practicable to the expressed wishes of Superintending Engineers transfers of Divisional Accountants from one Divisional office to another are made by the Accountant General on his responsibility and at his discretion.

270. When a Divisional Accountant is about to be relieved of his duties in a Divisional office, either permanently or temporarily, he should prepare a memorandum reviewing the accounts of the Division. The relieving Accountant should examine it and forward it promptly with his remarks to the Accountant General through the Divisional Officer who will record such observations as he may consider necessary.

Miscellaneous

271. The relevant provisions of Chapter VI on matters mentioned below apply *mutatis mutandis* to Divisional Accountants:—

- Returns of Regional and Zonal representation;
- Conduct, discipline, etc.;
- Alteration in date of birth;
- Undertaking of private work;
- Penalties;
- Petitions and memorials;
- Medical attendance;
- Dismissal, discharge and resignations;
- Commutation of pensions;
- Compassionate gratuities;
- Accounts Office Associations;
- Gradation List.

Note.—An application for a grant from the Compassionate Fund to the family of a deceased accountant should be submitted to and may be sanctioned only by the Government, Central or Provincial, under which he was actually serving at the time of his death.

272. Deleted.

ANNEXURE 1

(Referred to in paragraph 249.)

Rules for the Initial Recruitment Examination for recruitment to the Cadre of Divisional Accountants.

Recruitment to the cadre of Divisional Accountants from the three sources, namely, (1) P.W.D. Accounts clerks, (II) Upper Division clerks of the Audit office, and (iii) Direct Recruits in the prescribed proportion will be made through a competitive and qualifying test called the "Initial Recruitment Examination for Divisional Accountants" which will be conducted by the Accountant General once a year on such dates as may be convenient to him but as far as possible in the same month annually.

Publicity for the Examination will be given by an advertisement in the Press and in the *Gazette of Pakistan* and/or *Provincial Gazette* as may be found expedient which will state the probable number of vacancies to be filled on the results of that Examination and their communal distribution.

2. The subjects and the minimum marks qualifying for a pass in this examination will be as follows:—

Subjects.	Maximum Marks.	Minimum required for pass- ing.	Percentage.
Essay or Precis and Draft	.. 150	75	
Elementary Book-keeping	.. 150	75	
Arithmetic and Mensuration (Elementary but practical).	.. 200	133	
Total	500	300	60%

3. The syllabus of the examination will be as follows:—

Essay or Precis and Draft. The standard of difficulty will be similar to that prescribed for the examination for admission to Grade A of the Unified scale of pay in the Indian Audit Department before Partition or of any examination of the same level.

CHAPTER VIII.—CENTRAL SERVANTS CLASS IV

Strength

273. Subject to the provisions of paragraph 2 below, the strength of the Class IV establishment in Accounts and Audit Offices is determined roughly according to the following principles:—

- (1) One peon is allowed for each big section and one peon for two small sections, whether the sections are accommodated in the same room or not. A big section has been taken as consisting of six men more.
- (2) The formula above is not applicable to the Record Department in any of the Accounts and Audit Offices, as the work in that branch is, in many respects, peculiar.
- (3) The formula is not also applicable to sections consisting of a very large number of men, *e.g.*, Savings Bank and Money Order Sections of Postal Audit Offices, etc.

In cases of (2) and (3) above, the staff of peons is fixed after careful consideration of the actual requirements.

Explanation.—(1) Farashes in offices, where they exist, are classified as peons for the purpose of calculating the strength of the Class IV establishment.

(2) It has not been possible to formulate a rule which can be made uniformly applicable to the calculation of the staff of daftries in all offices, as not only do the duties of a daftry vary from section to section but the conditions of one office are not always the same as in another.

(3) Chowkidary peons are also omitted for this purpose and are taken as Durwans.

Revision of the permanent strength of the Class IV staff requires the sanction of the Auditor General.

Leave Reserve

274. There is no "leave reserve" included in the sanctioned cadre of Class IV staff for each Accounts and Audit Office. Leave allowances to Class IV servants are regulated by the second proviso to Fundamental Rule 87.

Source of Recruitment

275. Subject to any orders that may be issued from time to time by the Central Government and the Auditor General, Accountants General are competent to recruit men at their discretion for their Class IV establishment.

Communal Representation

276. Subject to any special orders which may be issued by competent authority regarding any particular class of Class IV servants, the general orders of the Central Government in regard to reserving a certain percentage of direct appointments to Government service for the redress of communal inequalities do not apply to Class IV posts.

277. Deleted.

Special Pay

278. Some of the Class IV servants in Accounts Offices are allowed special pay for the performance of duties done outside office hours or which are outside the scope of duties for which the Class IV servants' posts have been created. Any further revision or modification of the existing rates will require the sanction of the Central Government.

Pension

279. Rules regulating the gratuities and pensions admissible to, and retirement of, the Class IV servants are laid down by the Central Government.

Miscellaneous

280. The relevant provisions of Chapter VI on matters mentioned below apply *mutatis mutandis* to Class IV establishments:—

- (1) Precaution against re-employment of men dismissed.
- (2) Penalties.
- (3) Petitions and memorials.
- (4) Dismissal, discharge and resignation.
- (5) Compassionate gratuities.

CHAPTER IX.—BUDGET AND CONTROL OVER EXPENDITURE

Preparation of Budget Estimates

281. Civil Accountants General will prepare their own budget estimates in M.S.O. Form No. 5 and submit them to the Auditor General by the date laid down for each office. The estimates after scrutiny will be forwarded to the Finance Ministry of the Central Government by the 15th October.

The budget estimates of the office of the Auditor General are prepared by the Auditor General's office.

The budget estimates of the office of the Director of Audit, Defence Services and Railway and of the offices subordinate to him, are prepared by the Director on the lines of the estimates prepared by Civil Accountants General.

The budget estimates of the Posts and Telegraphs audit offices and of the Railway audit offices, including those of gazetted officers attached to those offices, are compiled by the Accountant General concerned and the Director of Audit, respectively, and are submitted by them to the Auditor General. After scrutiny, the budget estimates of the Posts and Telegraphs Audit Offices and Railway Audit offices are transmitted by the Auditor General to the Financial Adviser, Communications.

The budget estimates of the gazetted officers attached to Civil Accounts and Audit Offices are prepared by the Accountant General, Pakistan Revenues, and submitted to the Auditor General for scrutiny and transmission to the Finance Ministry of the Central Government. The travelling allowance of officers is provided for in the budget of the office to which they are attached but other allowances, such as house rent, compensatory allowances, etc., are provided under "Allowances, Honoraria" in the budget estimates of gazetted officers prepared by the Accountant General, Pakistan Revenues.

Note.—The travelling allowance of officer whose pay is "charged" is also "charged".

282. The budget estimates of Civil Accounts and Audit Offices are prepared in two parts:—

- (a) Part I.— Relating to revenue and to standing charges, i.e., charges which, though they may vary from year to year, are

nevertheless not dependent upon the volition of the head of the department, *e.g.*, permanent establishment travelling allowances and ordinary contingent expenditure.

- (b) Part II-B.—Relating to new items of expenditure for which funds have not been provided by a vote of the Legislature in the case of votable expenditure or by the Government in the case of non-votable expenditure. This part should include—
- (i) New items which appear in the Budget Estimates for the first time.
 - (ii) Recurring items which even if, not provided in the budget for the current year have been sanctioned during the currency of the year and their cost met from the savings of the year or by re-appropriation, and
 - (iii) Items sanctioned from year to year irrespective of whether they were included in the previous year's Budget Estimates or not. Items of casual temporary nature should, however, be shown in Part I and not in Part II-B. Also temporary posts sanctioned for periods exceeding one year will be shown in Parts II-B. only in the first year.

Note.—Part II-A relates to sub-heads under which the grant is accounted for on behalf of the Finance Ministry.

283. An explanatory note should be attached to the estimates describing fully the causes of variation in respect of the following:—

- (1) Between number of posts in the "Number" column;
- (2) Between the revised estimates and the latest actuals;
- (3) Between the current year's budget and the revised estimates; and
- (4) Between the revised estimates and the proposed estimates.

Full details should also be furnished in regard to the provision made under the following heads:—

- (i) Pay of Establishment;
- (ii) Contingencies—Office expenses and Miscellaneous;
- (iii) Amount recoverable from other Governments, Departments, etc.

248. All figures should be given to the nearest rupee in the preparation of the estimates.

285. In framing the revised estimates the Accountant General should not merely repeat the budget figures. They should be framed carefully on the most recent actuals and a forecast of events during the remainder of the year. Without a carefully framed revised an accurate budget is impossible.

236. In framing the budget estimates the Accountant General should exercise the utmost foresight. All items of expenditure that can be foreseen should be provided for and care should be taken to see that the provision is included under the proper sub-heads. An exhortation to show foresight is not an invitation to include new items without due consideration. While provision should be made for all items that can be foreseen, it is essential that the amount of the provision should be restricted to the absolute minimum necessary. When providing for new expenditure administrative difficulties and possible delays should always be borne in mind, and not more should be provided than is likely to be spent during the course of the year. Provision should not be made for inchoate schemes which require to be worked out and submitted to higher authorities for sanction.

287. If any expenditure requires the sanction of the Governor General it should not be included in the estimates unless the required sanction has already been obtained.

288. Provision should not be made in the budget for posts which it has been decided to leave unfilled.

289. Whenever a new item of expenditure covering additional staff is included in Part II-B of the budget estimates the proposals in connection therewith should be submitted to the Auditor General as early as possible but not later than the 15th September.

290. A lump sum reserve of Rs. 25,000 is placed annually at the disposal of the Auditor General as a reserve for unforeseen expenditure arising in the course of the year. Proposals for allotments out of this reserve will not be entertained except in case of proved necessity.

Changes in Grants and Appropriations during the year

291. The demands in respect of votable expenditure as detailed in the budget estimates become a "Grant" when voted and passed by the Legislature and those in respect of charged expenditure become "Appropriation" when sanctioned by the Central Government.

292. All formal applications for re-appropriations within the budget grants and appropriations, or for additional grants or appropriations.

should be submitted to the Auditor General by the 10th December. These applications should be based on actuals so far as they can be foreseen and not on revised estimates.

293. Once the Legislature has sanctioned the grants, the amounts of these grants cannot be increased without the further sanction of that body. This sanction is necessary in the following cases and is accorded by the legislature in the form of supplementary grants:—

- (1) When the amount of a grant voted in the budget is found to be insufficient for the purpose of the current year; or
- (2) When a need arises during the year for expenditure for which the vote of the Legislature is necessary, upon some new service not contemplated in the budget for the year.

294. Whenever supplementary grants are deemed necessary applications for them are to be submitted to the Finance Ministry by the middle of December at the latest. Before such an application is made, it should be seen whether there are likely to be any normal savings due to cause (c) in paragraph 295 and whether any special economies can be effected under any other sub-heads of the grant. Normally, an application for a supplementary grant will not be entertained by the Finance Ministry unless the anticipated excess is due to a cause beyond the control of the authority and funds cannot be found by any legitimate postponement of expenditure for which provision already exists.

295. It may be found in the course of the year that the expenditure under some sub-head is likely to be less than the provision in the budget. The saving may be due to one or more of the following causes:—

- (a) actual postponement of expenditure;
- (b) real savings due to economy; and
- (c) normal savings due either—
 - (i) to original over-estimating; or
 - (ii) to the usual administrative causes, *e.g.*, casualties, etc.

Savings due to cause (a) should in no circumstances be used for re-appropriation to meet new items of expenditure without the sanction of the Finance Ministry. Unless savings due to cause (b) have been made deliberately to provide for an unforeseen emergency, they should not ordinarily be utilised in the course of the year for new items of expenditure as it is desirable that all such new items should be considered together at the time of the preparation of the budget.

296. All savings in the Audit grant are to be surrendered by the Auditor General to the Finance Ministry when they are foreseen without waiting till the end of the year unless they are required to meet excesses of the kind referred to in paragraph 294 which are foreseen at the time. Savings should not be held in reserve for possible future excesses, though a reasonable margin may be allowed for inaccuracy in forecast.

297. Deleted.

Control over Expenditure

298. The Auditor General controls the charges under the Major head "26—Audit" incurred in the several Accounts and Audit offices subordinate to him and Accountants General are responsible that expenditure is kept within the limits of appropriations. Accountants General should pay personal attention to the control of expenditure in their offices, and should not leave the matter too much to their subordinates. A reference should be made to the Auditor General whenever any excess has occurred, or is likely to occur, under any head of appropriation.

299. In order that the Auditor General may be in a position to watch the progress of expenditure in the several Civil Audit offices and to ascertain where a saving is likely to occur, Civil Accountants General should submit to him reports through Statements in Forms 6 and 7 of expenditure under each primary unit of appropriation against his office budget as well as for charges relating to gazetted officers attached to his office. A report for the first five months of a financial year in Form 7 is not necessary while only one report in Form 6 for the period ending in June should be submitted to the Auditor General by the middle of July. The reports for the sixth month and for the months following should reach the Auditor General by the middle of the month succeeding that to which they relate, and they should show separately figures for leave salaries of officers paid by the Accountant General on behalf of another and "Amounts payable to other Governments, Departments, etc." as indicated in the form. In order to render possible a proper distribution of the figures for periodical adjustments against the monthly expenditure under each primary unit, the details of all book adjustments should be given in a footnote to the forms.

300. The fact that the monthly statement of expenditure in Form 7 is not necessary for the first five months of a year does not do away with the responsibility of the Accountant General for watching the progress of expenditure in his office in relation to the budget grant. The Civil Accountants General must review the progress of expenditure of this period every month and report to the Auditor General any abnormal expenditure or saving which is likely to cause an excess or large saving in any head.

301. With the return for the sixth month each Civil Accountant General should submit a full review of the progress of his expenditure up to date and of its probable results during the remainder of the financial year. He should make proposals for a surrender of funds if he expects

a saving and a demand for an increased grant if he expects an excess. In submitting this review he should pay special attention to recoveries explaining very fully and variations between his present expectation of the amount to be recovered and the estimate originally included in the sanctioned budget. The return for each month after the sixth month should show the amount he expects to receive from recoveries during the remaining months of the year as well as the amount recovered up to date, and should explain any anticipated variation from six monthly figures. The return for the twelfth month will therefore indicate the latest estimate of the total amount to be recovered during the year. If any unexpected recoveries or other adjustments are made, they should at once be reported to the Auditor General with full explanation of the reason for their being unexpected.

Scrutiny of Appropriation Accounts

The Accountant General, Pakistan Revenues, should send every year an advance copy of the Appropriation Accounts relating to the Audit Grant for the comments of the Auditor General.

One set of the copies of the individual Appropriation Accounts from which the account for the whole audit grant is compiled should also be sent to the Auditor General with the advance copy mentioned above.

Review of Expenditure on Establishment in Audit Offices

A chart of the growth expressed in money of non-gazetted establishment in the Pakistan Audit Department is maintained by the Auditor General. For the preparation of this chart, Civil Accountants General should submit to the Auditor General by the 20th October each year a statement showing the total cost of non-gazetted establishments employed in their offices. The statement should be prepared in accordance with instructions issued by the Auditor General from time to time.

Department Accountants General should submit similar statements in respect of their own offices and the offices under their control.

CHAPTER X.—POWERS OF THE AUDITOR GENERAL OF PAKISTAN
AND OF ACCOUNTANTS GENERAL

304. The paragraphs that follow reproduce the relevant provisions in the various publications in respect of the financial and administrative powers of the Auditor General of Pakistan that continue in force under Section 276 of the Government of India Act, 1951 (as adapted).

PART I.—FINANCIAL POWERS OF THE AUDITOR GENERAL

Powers of sanctioning Expenditure and of creating and abolishing Posts.

305. *Creation and abolition of posts.*—The Auditor General may sanction the creation or abolition of a permanent post—

- (1) in the Subordinate Service; and
- (2) in the Class II Service (A.A.O.) if the cost is to be met from a source other than the Central Revenues, subject to the following conditions:—
 - (a) that the post is created on a rate or scale of pay which has been approved by the Governor-General for a post of the same character in the Department;
 - (b) that in creating a post all instructions issued by competent authorities regulating staff composition and work standards shall be strictly observed; and
 - (c) that the post is not sanctioned unless a permanent recurring saving is available to meet its cost or additional funds have been specially included in the budget for the purpose.

306. Deleted.

307. The Auditor General may sanction the creation of a temporary post—

- (i) in the subordinate or Class II Service for any specified period, and
- (ii) in the Class I Service (P.A.&A.S.) for a period of six months subject to the following conditions:—
 - (a) that the post is created on a rate or scale of pay which has been approved by the Governor-General for a post of the same character in the Department;
 - (b) that in creating a post all instructions issued by competent authorities regulating staff composition and work standards shall be strictly observed; and

- (c) that funds to meet the cost of the temporary post can be found by valid appropriation or re-appropriation from within the budget allotment.

308. Deleted.

309. Deleted.

Contingent Expenditure

310. The Auditor General may sanction expenditure on contingencies, supplies and services and the purchase of articles for the public service, subject to the provisions of any Code and to any orders issued from time to time by the Governor General.

Miscellaneous Expenditure

311. In any individual case, the Auditor General may sanction recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to his power of sanction is prescribed by any Act, rule, Code or order.

This power does not relate to contingent expenditure or to expenditure of the nature of a grant-in-aid.

Power of writing off losses of cash

312. The Auditor General may sanction the writing-off finally of irrecoverable advances, of irrecoverable value of stores lost by fraud or the negligence of individuals or other causes, and of losses of cash due to robbery, accident, embezzlement and similar causes up to a limit of Rs. 5,000 in each case.

Appropriation

313. *Primary units.*—The primary units of appropriation allotted to the Auditor General will ordinarily be allotments under the following heads:—

- (a) Pay of officers;
- (b) Pay of establishments.
- (c) Allowances, honoraria, etc.
- (d) Other charges.

314. *Powers of appropriation.*—Out of the funds allotted to him in each primary unit of appropriation, the Auditor General has full power, subject to the provisions of rule 8 of the revised Book of Financial Powers, to appropriate sums to meet expenditure falling under that unit.

Re-appropriation

315. Powers of re-appropriation.—Subject to the provisions of rule 9 of the revised Book of Financial Powers the Auditor General may re-appropriate funds from any primary unit of appropriation to any other such unit.

316. Deleted.

Effect of Sanction

317. Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

318. Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year, and remains in operation for each year of the specified term subject to appropriation in such year.

319. The Auditor General may sanction non-recurring grant-in-aid to athletic or recreation clubs, etc., composed of subordinate Government servants under his control other than Government servants in his own office subject to the limit of Rs. 1,000 in any individual case and to budget provision.

Power to sanction the purchase of Accounting Machines

320. The Auditor General may sanction the purchase of accounting machines without any monetary limit, subject to the provision of the Rules for the Supply of Stationery Stores.

Power to sanction purchase of official and non-official Publications issued in or out of Pakistan

320-A. The Auditor General may sanction expenditure on the purchase of priced official and non-official publications issued in or out of Pakistan for his own office as well as for the use of officers subordinate to him subject to the condition (i) that funds are available to meet the expenditure and (ii) that the requirements of Appendix 8 of General Financial Rules are met.

Power to sanction the Commutation of Pensions

321. Except in cases where one or more Provincial Governments within the meaning of para. 316 of the General Financial Rules as well as the Central Government are concerned, and the sanction of the Provincial Government is required to the commutation of pension in accordance with the preamble to the 'Regulations Governing Procedure for Commutation of Pensions', power has been delegated to the Auditor General, under Rule 2 of

the Civil Pensions (Commutation) Rules, to sanction the commutation of pensions in those cases in which he can sanction the grant of the pension. This delegation is subject to the condition that, for the purpose of Rule 7 of the Commutation Rules, the lump sum payable to an applicant is sanctioned on the certificate of the Audit Officer concerned.

321-A. In respect of pensioners who have retired from the Pakistan Audit Department and whose pensions are divisible between the Central Government and the Provincial Government, the Central Government have delegated to the Auditor General the power of authorising the debit to Central Revenues of the whole commuted value of a portion of pension not exceeding the commuted value of the share of the pension chargeable to Central Revenues if the Provincial Government to whose revenues the whole commuted value or a portion of it has first to be charged under rules cannot find funds to meet it

Power to accord administrative approval to works required to meet the
needs of the Audit Department

322. The Auditor General may accord administrative approval in the case of works relating to non-residential buildings the cost of which does not exceed Rs. 5,000.

PART II.—POWERS OF THE AUDITOR GENERAL OF PAKISTAN: DELEGATION
BY THE CENTRAL GOVERNMENT

Administrative Powers

323. Subject to the provisions of the Government of India Act, 1935 (as adapted), the Auditor General may,

- in the case of officers of the Pakistan Audit Department transfer, censure, suspend, or degrade any such officer, withhold from him any increment or increments of pay, recover from his pay the whole or part of any pecuniary loss caused by him to Government by negligence or breach of orders, promote him to any grade or post in the Pakistan Audit Department or declare him to be permanently unfit for promotion, grant him any leave that may be admissible under rule, and exercise the powers of a Provincial Government under the Government Servants' Conduct Rules,
- (ii) in the case of officers of the Pakistan Audit Department of any grade lower than Class I, delegate to any officer of the Pakistan Audit Department the power of granting any leave that may be admissible under rule.

324. The Auditor General may sanction the grant to any officer of the Pakistan Audit Department of such pension as is admissible under the rules applicable to the service to which he belongs.

325. The Auditor General may dismiss from service any officer of the Pakistan Audit Department other than an officer appointed thereto by the Governor General.

326. With the prior consent of the Governor General to be obtained in each case, the Auditor General may delegate to any authority subordinate to him to such extent as may be considered necessary, any of the powers exercised by him under paragraphs 305 to 307.

327. Nothing in this part shall be deemed to affect any right of appeal which any officer of the Pakistan Audit Department may possess under the Act or rules made thereunder or under any general or special orders of the Governor General.

PART III.—ORDERS DEFINING THE FINANCIAL POWERS OF ACCOUNTANTS GENERAL

*This term includes the Comptroller North West Frontier Province, the Director of Audit, Defence Services and Railways.

Note.—Additional powers specially delegated to the Accountant General, Posts and Telegraphs, and the Director of Railway Audit are included in the Manual of Standing Orders of the Accountant General, Posts and Telegraphs, and the Railway Audit Code, respectively.

Definitions

328. In these paragraphs:—

- (a) Finance Ministry means the Finance Ministry of the Central Government.
- (b) Non-recurring expenditure means expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by instalments.
- (c) Re-appropriation means the transfer of funds from one unit of appropriation to another such unit.

Power of sanctioning Expenditure and of creating Posts

329. An Accountant General may sanction expenditure or advances of public money in those cases only in which he is authorised to do so by—

- (a) the provisions of any Legislative enactment for the time being in force, or of rules made under such an enactment; or

*This term includes the Comptroller, North-West Frontier Province, the Director of Audit, Defence Services and Railways.

- (b) any Code issued by, or with the approval of, the Governor General; or
- (c) any order of the Governor General delegating to him financial powers with reference to the provisions of a Legislative enactment; or
- (d) any order of the Governor General laying down a scale or maximum scale of expenditure; or
- (e) these paragraphs.

330. For work in new Public Works Divisions created under proper authority an Accountant General may sanction the creation of permanent and temporary posts of Divisional Accountants on the usual time-scale rate of pay, *plus* the usual special pay and compensatory allowance (where sanctioned by a competent authority). He may also abolish a permanent or temporary post of Divisional Accountant whenever a Division is abolished by the Provincial Government. This delegation carries with it the power to increase or decrease the leave reserve according to the percentage prescribed for the Province.

331. Deleted.

Temporary Appointments

332. An Accountant General may sanction temporary posts on the clerical or Class IV service establishment within the total budget provision subject to the following conditions:—

- (1) that the post is created on a rate or scale of pay which has been approved by the Governor General for a post of the same character in his office;
- (2) that in creating a post all instructions issued by competent authorities regulating staff composition and work standards shall be strictly observed;
- (3) that funds to meet the cost of the temporary post can be found by valid appropriation or reappropriation from within the budget allotment placed at his disposal.
- (4) that no sanction involves sanction in future years.

Subject to the above conditions the Director of Railway Audit may create temporary posts in offices other than his own—

- (1) in Class IV, clerical and junior auditors' grades for any specified period,

- (2) in the senior auditors' grade for a period not more than two years,

subject in each case to the condition that the total cost during the year does not exceed the annual limit of Rs. 10,000.

Sanction and Revision of Establishment

333. Any proposal for revision of the establishment or for temporary or permanent additions thereto which is not within the powers of the Accountant General to sanction should be submitted to the Auditor General either for his sanction or for the sanction of the Central Government, as the case may be.

If the work of the Local Audit Department is handed over to the Accountant General, the powers of sanction of the Auditor General and the Accountant General in respect of the establishment entertained on such work will be the same as their powers in respect of establishments employed in Accounts and Audit Offices. Proposals for revision which are beyond the powers of sanction of the Accountant General should be submitted to the Auditor General either for his sanction or for the sanction of the Central Government, as the case may require. If an establishment is employed under an Accountant General partly on Government work and partly on local fund audit, a proportionate share of the cost of the establishment will be debited to the Provincial Government. If the Provincial Government has taken over the control of the Local Audit Department and the Accountant General desires to ask the Provincial Government to permit that Department to undertake on his behalf any work in connection with the audit of Government accounts it should be arranged with the Provincial Government that, if the Provincial Government desires to raise the rates of pay of the Local Audit staff so as to increase the amount due from Central Revenues in payment for the work undertaken on its behalf, it shall first address the Accountant General so that he may be able to make other arrangements for that work if the change be deemed desirable.

Contingent Expenditure

334. An Accountant General may sanction expenditure on contingent charges and the purchase of articles for the public service subject to the provisions of any Code and of any orders issued from time to time by the Governor General.

Note.—An Accountant General may incur expenditure on the maintenance of typewriters, comptometers and other accounting machine in his office provided that budget provision exists and that the expenditure is incurred at contract rates, or where

there are no contracts at rates fixed with the concurrence of the Controller of Printing and Stationery.

Effect of Sanction

335. Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

Appropriation

336 Out of the supply allotted in each primary unit of appropriation, an Accountant General has full power to appropriate sums to meet expenditure falling under that unit; provided that, except with the previous consent of the Finance Ministry to be obtained through the Auditor General—

- (a) supply provided for charged items of expenditure must not be appropriated to votable items, and supply provided for voted items must not be appropriated to charged items, and
- (b) supply must not be appropriated to any item of expenditure which has not been sanctioned by any authority empowered to sanction it.

Re-Appropriation

337. Subject to the conditions prescribed in paragraph 336, the Director of Railway Audit may reappropriate funds from any primary unit of appropriation to any other such unit: provided that, except with the previous consent of the Finance Ministry to be obtained through the Auditor General.

- (a) no re-appropriation shall be made to meet any expenditure, other than contingent expenditure which is likely to involve further outlay in a future financial year, and
- (b) no re-appropriation shall be made from the unit "Pay of Officers" to any other unit.

Miscellaneous

Fees

338. Government servants of and below the rank of Senior Accountant and Divisional Accountant are not permitted to undertake the audit of accounts or other similar private work otherwise than under

the rules framed by the Central Government under Rule 47 of the Fundamental Rules.

Accountants General should act in accordance with the following principles in exercising the powers conferred by those rules—

- (1) The remuneration granted for such work should not be excessive in relation to his pay.
- (2) The previous sanction of the Auditor General should be obtained before any such Government servant is allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution.

Commutation of Pensions

339. Except in cases where one or more Provincial Governments within the meaning of para. 316 of the General Financial Rules, as well as the Central Government are concerned, and the sanction of the Provincial Government is required to the commutation of pension in accordance with the preamble to the "Regulations Governing Procedure for Commutations of Pensions", power has been delegated to the Accountants General, the Director of Audit, Defence Services and Railways and Comptroller, N.W.F.P. to sanction the commutation of pensions in those cases in which they or officers subordinate to them may sanction the grant of the pension. This delegation is subject to the condition that, for the purpose of Rule 7 of the Commutation Rules, the lump sum payable to an applicant is sanctioned on the certificate of the Audit Officer concerned.

Books and Newspapers

340. The Accountant General is authorised to purchase such books and papers as may be necessary for the various departments of his office from his grant of contingencies.

Full powers have been delegated to all Accountants General, and the Director of Audit, Defence Services and Railways to incur expenditure on the purchase of priced official publications issued in Pakistan, if the cost can be met within the budget provision made for the purpose.

Power to Accord administrative Approval

341. Power to accord administrative approval in the case of non-residential buildings is laid down in paragraphs 60 to 62 and in the Appendix to the Pakistan Public Works Department Code.

PART IV.

- (a) List of Auditor General's sanctions which require audit by an officer to be appointed by the Governor-General.

Nature of Sanction	Authority
1. To the creation of a permanent or temporary post.	Schedules I & II of Book of Financial Powers. (2nd Edn.)
2. To increase the pay of a permanent or temporary post or of a Government servant in permanent employ	Rule 27 of Fundamental Rules.
3. Deleted	
4. To any recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to power of sanction is prescribed by any Act, rule, code, etc.	Schedules IV of Book of Financial Powers (2nd Edn.).
5. To the writing off of irrecoverable advances and irrecoverable value of stores lost and losses of cash, due to robbery, accident, etc.	Schedule V of Book of Financial Powers (2nd Edition).
6 Deleted.	
7. To subsistence grant to a Government servant under suspension.	Serial No. 15, Appendix II, Supplementary Rules.
8. To the appointment of a Government servant to hold temporarily or to officiate in more than one post and to fix the pay of subsidiary posts and the amount of compensatory allowances to be drawn.	Serial No. 20, Appendix II, Supplementary Rules.
9. To the fixation of pay in foreign service.	Serial No. 30, Appendix II, Supplementary Rules.
10. To the grant of an honorarium from General Revenues.	Serial No. 3, Appendix III, Supplementary Rules.

Nature of Sanction	Authority.
11. To declare a Government servant to be entitled to Railway accommodation of a higher class than that prescribed for his grade.	Serial No. 3, Appendix III, Supplementary Rules.
12. Allow daily allowance at a higher rate than that of the Government servant's grade.	Serial No. 18, Appendix III, Supplementary Rules.
13. To allow exchange of double permanent travelling allowance for mileage allowance.	Serial No. 25, Appendix III, Supplementary Rules.
14. To allow the exchange of daily for mileage allowance for the whole period of an absence from headquarters.	Serial No. 27, Appendix III, Supplementary Rules.
15. To allow the actual cost of maintaining a camp during a sudden journey away from it.	Serial No. 30, Appendix III, Supplementary Rules.
16. To allow travelling allowance for a journey to join a first post.	Serial No. 26, Appendix III, Supplementary Rules.
17. To the grant of travelling allowance to persons not in Government service attending commissions of enquiry	Serial No. 52, Appendix III, Supplementary Rules.
18. To the local purchase of articles of European manufacture.	Appendix 9 of General Financial Rules, Volume I.
19. To the supply of typewriters for Civil Account Offices.	Appendix 8 of General Financial Rules, Volume I.
20. To small monthly payments to class IV servants for the supply of drinking water and for dusting offices.	Appendix 8 of General Financial Rules, Volume I.
21. To the purchase of books and papers.	Appendix 8 of General Financial Rules, Volume I.
22. To telephone connections in Government offices and private residences.	Appendix 8 of General Financial Rules and Annexure A thereto.

Nature of Sanction	Authority
23. To the rates of liveries, etc.	Appendix 8 of General Financial Rules.
24. To the rental of building for the accommodation of accounts office establishment.	Appendix 8 of General Financial Rules and Annexure A thereto.
25. To hot weather establishment.	Appendix 8 of General Financial Rules.
26. To the local purchase of articles of stationery.	Appendix 8 of General Financial Rules.
27. To the purchase of furniture.	
28. Deleted.	

(b) List of Auditor General's sanctions which do not require audit as in (a) above.

Nature of Sanction	Authority
1. To re-appropriation.	Para. 315 of Manual of Standing Orders and Schedule III of Book of Financial Powers (2nd Edition).
2. To re-employment of pensioners.	G.I., F.D. No. 1183, F.E. Dt. 2.11.1917.
3. To the grant of pensions.	G.I., F.D. No. 1183, F.E. Dt. 2.11.1917
4. To the retention of Government servants in service after the age of 55—60 years.	Serial No. 21, Appendix II. Supplementary Rules.
5. To the acceptance of an honorarium from an outside source.	Serial No. 4, Appendix III, Supplementary Rules.
6. To the grant of exemptions from the rule limiting a halt on tour to 10 days.	Serial No. 26, Appendix III, Supplementary Rules.
7. To halts at hill stations in excess of 10 days	Serial No. 41, Appendix III, Supplementary Rules.
8. To extend the joining time admissible under rule beyond the maximum of 30 days.	Serial Nos. 69-70, Appendix III, Supplementary Rules.
9. To the grant of advances including permanent advances and advances* from General Provident Fund, etc.	Section III, Chapter 13 and Section III of Chapter 7 of General Financial Rules.
10. To commutation of pension.	Central Government F.D. No. 590 E.B. Dt. 13.6.22. Para. 321 of Manual of Standing Orders.

* Under G. P. F. Rules.

CHAPTER XI.—DESTRUCTION OF RECORDS

343. Records in the Accounts and Audit Offices are due for destruction on the expiry of the periods noted against each in Annexure 1 to this chapter. Those that are not mentioned in that annexure are governed by orders contained in the local manuals of the Audit Offices, while a few Public Works records that are omitted both in this manual and the local manuals continue to be regulated by orders in Circular No. XXI of 1897 issued by the late Accountant General, Public Works Department. Records separated for destruction are actually destroyed only after the orders of a responsible gazetted officer in each office have been passed in accordance with the executive orders in force from time to time.

Explanation.—Orders in this chapter do not relate to relevant accounts and other records kept in executive offices that render accounts to audit offices. Provincial Governments issue the necessary orders for their destruction but Accountants General should arrange for regular scrutiny of these orders and keep with them a permanent list of records destroyed over such orders.

Note.—Orders issued by the Central Government regarding the destruction of accounts records in offices rendering accounts to Accounts and Audit Offices are contained in Annexure 2 to this chapter.

344. The Auditor General considers that the *permanent* preservation of records in Accounts and Audit Offices should be very rare and will welcome suggestions for a reduction of any of the periods specified in Annexure 1. The should be borne in mind by the Accounts and Audit Offices both when submitting proposals to the Auditor General for amendment of the annexure and when fixing the periods of preservation of the records for which provision is made in the local manuals.

ANNEXURE 1

(Referred to in paragraph 343).

Serial No. and description of records	Period of preservation expressed in complete Accounts years
I.—Account Compilations.	
1. Consolidated Abstracts.	30
2. Journal.	5
3. Ledger.	5, except in the office of where the period is 10 the Accountant General years.

Serial No. and description of records.	Period of preservation expressed in complete Accounts years
4. Departmental and Debt Head Classified Abstracts.	10
5. Detail Books.	10
6. Works Audit Divisional Summaries (monthly). . .	10. In the case of those containing transactions on construction of a project, 10 years after the closure of the project.

II.—Accounts received

1. Treasury Cash Accounts, Lists of payments, and Departmental Schedules.	10
2. Schedules of Interest Warrants paid, Schedules of London Interest paid and Schedules of Miscel- laneous payments.	6
3. Schedules of Pension Contributions recovered from officers in Foreign Service, if received separately with the Cash Accounts.	5
4. Treasury Schedules on account of Public Works receipts.	5
5. Monthly accounts of the Public Works Disbursing offi- cers, with supporting schedules (except the schedules of Deposits, <i>vide</i> item 6 below), schedule dockets, lists of payments and vou- chers for payments other than those for land taken up.	10 (or, in the case of vou- chers for large projects, until 5 years after the closing of the estimate, whichever is later).
6. Schedules of Deposit (including any subsidiary account) for the month of March in which any items have been credited to Government as lapsed deposits.	30
7. Accounts current received from other Governments and Departments.	5

III.—Returns received

1. Books of Establishment.	35
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Serial No. and description of records.	Period of preservation expressed in complete Accounts years.
IV.—Audit Registers.	
1. Audit Register of Gazetted Officers' Pay and Allowances.	12
2. Salary Audit Register of Public Works establishments in Public Works Department.	35
3. Establishment Audit Register.	8
4. Audit Register of Pensions (Superannuation).	6
5. Audit Register of Pensions (Political).	12
6. Works Audit Register.	Permanently, or such shorter period not less than 15 years as may be fixed by the Accountant General in consultation with the Provincial Government.

V.—Miscellaneous Registers.

1. Register of Lapsed Deposits and Bills.	Permanently.
2. Register of Government servants lent or transferred to Foreign Service.	35
3. Register of Pension Payment Orders.	Permanently.
4. Cash and Cheque Registers of the Pre-audit Department.	15
(This term also includes the Cash books of the late public Works Account Offices).	
4A. Office Cash Book.	5
5. Book of Transfer Entries.	3
6. Transfer Entry Number Book.	3
7. Transfer Ledger and Abstract.	5
8. Deposit Register.	6
9. Bill Register.	4

Serial No. and description of records.	Period of preservation expressed in complete Accounts years.
V.—Miscellaneous Registers—contd.	
10. Inward Exchange Accounts Adjustment Register.	5 in the case of the A.G.P.R. and 3 in all other offices.
11. Register of Invoices	5
12. Register and Broadsheet of Special Recoveries.	5
13. Register and Broadsheet Recoveries when used .. as item 14 below.	35
14. Register of Recoveries made under Rule 127 of .. the Fundamental Rules or under Article 783 or 802 of the Civil Service Regulations or on account of establishments on Foreign Service of the third kind under the old Foreign Service Rules.	35
15. Register of Index to House Building Advances. ..	25
16. Register of Permanent Advance.	4
17. Registers of Detailed estimates sanctioned against the project estimates of Public Works.	2 years after the com- pletion of the project.
18. Registers of Land charges.	Permanently.
19. (i) Provident Fund Ledgers and Registers.	35
(ii) Provident Fund Ledger Cards.	Follows the period pres- cribed for General Pro- vident Fund vouchers of final payments.
(iii) Master cards.	2
(iv) Register of temporary withdrawals.	5
(v) Provident Fund Broadsheet.	2
(vi) Provident Fund Declaration Forms.	Follows the period pres- cribed for General Pro- vident Fund vouchers of final payments.
20. Registers of Securities and Properties	Permanently.
21. Register of Contingent expenditure.	5

Serial No. and description of records	Period of preservation expressed in complete Accounts years
VI.—Vouchers	
1. Loans to Municipalities, Indian States, etc.	20 in the case of loans for industrial purposes and 10 in all other cases.
2. Pay Bills.	6
3. Travelling Allowance bills.	3
4. Vouchers on which final payments of General Provident Fund money are made to persons other than the subscribers—	
(a) to minors	30
(b) to other than minor—	
(i) not in accordance with declaration of subscriber.	30
(ii) in accordance with declaration of subscriber.	6
5. General Provident Fund vouchers of final payments other than those mentioned in item 4.	6
6. Vouchers for payments on account of land taken up.	Permanently.
7. Assignments and Compensations.	5
8. Advances: Revenue, House-building, Miscellaneous.	6
9. Deposits: Repayment Vouchers (other than personal Deposits).	5
10. Pension Vouchers.	5
11. Account Current Vouchers.	According to their class.

VII.—Miscellaneous

- | | |
|--|--------------|
| 1. One copy of every printed publication issued by self. | Permanently. |
| 2. Detailed Budget Estimates. | 5 |

Serial No. and description of records.	Period of preservation expressed in complete accounts years.
VII.—Miscellaneous—Contd.	
3. Broadsheet of Contributions towards pensions and leave salary.	35
4. Broadsheet of recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or Article 802 of the Civil Service Regulations or on account of establishments on Foreign Service of the third kind under the old Foreign Service Rules.	35
5. Pension Report s	15*
6. Reports of Inspection of Treasuries and Public Works offices.	5
7. Correspondence:—	
(a) Resolutions and circulars of Government and circulars and general letters of the Auditor General.	10 years if they are fully codified or manualized, otherwise 20 years
(b) Reference to the Auditor General for decisions on audit and account questions, and the decisions thereon.	30 years or till they are superseded or cancelled by later orders—at an earlier date at the discretion of the office if fully manualised or codified.
(c) Orders sanctioning permanent establishments.	
(d) Letters recommending or sanctioning permanent advances.	10
(e) Letters regarding the provincialization of budget allotments under certain heads.	5
(f) Letters recommending or sanctioning the opening of Personal Ledger Accounts.	5

* Cases relating to service pensions should be weeded out three years after the pensioner's death. The same principle will apply in the case of Political and Extraordinary pensions provided such pensions are of a limited tenure or granted for the life of a particular person. Cases relating gratuities should be weeded out three years after the year of payment.

Serial No. and description
of records.

Period of preservation
expressed in complete
Accounts years.

VII.—Miscellaneous—concl'd.

- | | |
|---|---|
| (g) Reports and orders on defalcation cases. | 5 years after final action
has been taken on the
report. |
| (h) Orders communicating sanctions to pensions
together with the first pages of applications
for pensions of the descriptive rolls, as the
case may be. | Permanently * |
| (i) References and orders regarding the
opening of new treasuries. | 5 |
| (j) Orders and sanctions of a permanent cha-
racter (e.g., orders permanently exempting
Government servants from the operation of
the rule relating to halts during tour). | 10 to 30 years as consider-
ed appropriate by the
Head of the office. |
| (k) References and orders in connection with
Plague, Famine and Census. | 20 |
| (l) Statement of loss or gain of Revenue due
to Famine. | 5 |

8. Office copies of—

- | | |
|--|----|
| (a) March Final Accounts. | 5 |
| (b) Annual Review of Working of Treasuries. | 10 |
| (c) Interest vouchers and lists. | 5 |
| (d) Mortality Returns of Pensioners. | |
| (e) Appropriated Accounts and Report. .. | |
| (f) Budget Estimates. | |

- | | |
|---|---|
| 9. Other records (including office copies of accounts
and returned sent) not specifically mentioned. | Left to Accountant Gene-
ral's discretion. |
|---|---|

*Cases relating to service pension should be weeded out three years after the pensioner's death. The same principle will apply in the case of political and Extraordinary pensions provided such pensions are of a limited tenure or granted for the life of a particular person. Cases relating to gratuities should be weeded out three years after the year of payment.

ANNEXURE 2

(Referred to in the Note below paragraph 343).

Rules regarding the destruction of Accounts Records in Offices rendering Accounts to Audit Offices.

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by the Provincial Government with the concurrence of the Accountant General:—

- (a) The following should on no account be destroyed:—
- (i) Records connected with expenditure which is within the statute of limitation.
 - (ii) Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.
 - (iii) Record connected with claim to service and personal matters affecting persons in the service.
 - (iv) Orders and sanctions of a permanent character, until revised.
- (b) The following should be preserved for not less than the periods specified against them:—

Description of records.	Period of Preservation Years.
(i) Annual establishment return (Books of establishment).	35
(ii) Register of contingent expenditure.	5
(iii) Detailed budget estimates of an office.	5
(iv) Travelling allowance bills and acquittance rolls relating thereto.	3
(v) Service Books.	5 after death or retirement whichever is earlier.

Description of records.	Period of preservation Years.
(vi) Leave accounts of non-gazetted Government servants.	3 after death or retirement.
(vii) Cases in which invalid pensions have been sanctioned.	25
(viii) Other pension cases.	5 after retirement.
(ix) Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures.	2
(x) Mortality return of pensioners.	5
(xi) Pay bills, and Acquittance Rolls where these are maintained separately, of Government servants for whom no establishment returns are submitted and no service books or service rolls are maintained.	35
(xii) Deleted.	
(xiii) Pay bills of other classes of Government servants and acquittance rolls for pay and allowances (other than travelling allowance) when maintained separately (see notes 1 and 2 below).	6

Note 1.—Establishment pay bills and acquittance rolls of Government servants other than Class IV servants up to and for the year 1928 should be preserved for 35 years and those for Class IV servants up to and for the year 1935, for 35 years.

Note 2.—Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books or service rolls (as the case may be) of the Government servant concerned, should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books or service rolls (as the case may be). In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to Articles 370 and 371 of the Civil Service Regulations with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.

Note 3.—The periods of preservation of account records in Public Works Offices are prescribed separately by the Central Government.

- (c) Where a minimum period after which any record may be destroyed has been prescribed, Heads of Departments and Divisional or District Officers may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.
- (d) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Pakistan Audit Department should be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of Department.
- (e) Full details should be maintained permanently, in each office, of all record destroyed from time to time.

APPENDIX A (paras. 19 and 20)

Inspection of Accounts and Audit Offices by the Inspection Accountant

The following instructions subsidiary to those contained in paragraphs 16 to 22 should be followed in the matter of inspection of Accounts and Audit Offices by the Inspection Accountant:

- (1) The Inspection Accountant will work under the personal direction of the Head of the office inspected. He should follow generally the standard inspection programme (Annexure to the Appendix A) which details the items of work in the several sections of the offices of the Accountants General, both Civil and P. & T. Wings, which should be subjected to inspection. The standard programme is divided into three parts.—

(1) Civil Accounts Audit Offices.

(II) P. & T. Accounts and Audit Offices; and

(III) Telegraph Check Office.

The items and process of work which are common to all offices have been shown only in Part I and have not been repeated in the other parts. It should be noted that the standard programme is merely illustrative and not exhaustive. It is not the intention that the Inspection Accountant should conduct the inspection in absolute and rigid conformity with the standard programme. It is open to the Head of the office inspected to select those items or processes of work—whether included in the standard programme or not—which in his view require examination and omit the rest at his discretion. The principle objective is the improvement of procedure which naturally requires intensive study and the Head of the office concerned may accordingly confine the inspection to selected sections or classes of works rather than to cover the whole ground.

- (2) The Inspection Accountant should conduct some test check of the audit work. This should consist of a complete re-audit of the selected items. It is not, however, the intention to give the Inspection Accountant too free a hand in conducting postmortem of particular decisions or to impose a specific duty upon him of making an examination of the decisions given by the Accountant General. The Inspection Accountant should leave alone a decision which affects only one particular case unless it is a very important case. He should look only into those decisions the effect of which extends beyond a particular case. Even in examination instances of this kind he should not

take up points in regard to which it merely happens that he, if he were an Accountant General, would have taken a different view, but he should only take up those cases with regard to which the view taken has been demonstrably inconsistent with rules, precedent or practice elsewhere.

(3) The Inspection Accountant may consider it advisable as the result of what he has seen in other offices or in the office which he is inspecting at the moment, that he should look into certain points not covered by the standard inspection programme or by the specific orders issued by the Head of the office. The Inspection Accountant is at liberty to suggest for the approval of the Head of the office that he should look into such points. In respect of such additional points, the Head of the office should normally not withhold his consent without consulting the Auditor General.

(4) The Inspection Accountant may make references to the Auditor General's office for the purpose of obtaining any information or guidance he deems necessary, such references should, however, be addressed through the Head of the office under inspection.

(5) It is expected that whatever reasonable assistance is necessary for the expeditious disposal of work by the Inspection Accountant should be provided by the Head of the office inspected. As far as possible a whole time peon should be placed at the disposal of the Inspection Accountant. It should be arranged that the preliminary inspection memoranda of the Inspection Accountant are received by a Central Section of the office under inspection and it should be the duty of this Central Section to ensure that the preliminary inspection memoranda are returned by the sections concerned within three days of their receipt. Delays in the disposal of the inspection memoranda should be brought to the personal notice of the Head of the office by the Inspection Accountant. The replies to the preliminary inspection memoranda should be approved by the gazetted officer in charge of the section concerned. The final proposals in respect of each inspection memo should be put up by the Inspection Accountant to the Head of the office under inspection for such action as he may deem fit. In connection with these Inspection Memoranda, the Inspection Accountant may suggest to the Head of the office that any point of outstanding importance should be brought to the notice of the Auditor General by means of a special report. Such a proposal of the Inspection Accountant should be complied with by the Head of the office, who should forward the special report of the Inspection Accountant to the Auditor General with his comments within a week of its receipt.

(6) Until it is possible to supply codes and other books of reference to the Inspection Accountant, the Head of the office inspected should arrange to supply the required books to the Inspection Accountant.

(7) The Inspection Accountant should examine the action taken on the inspection memoranda issued by him or by his predecessor during the last inspection and should bring to the notice of the Head of the office cases in which action has either been unduly delayed or has been imperfect.

(8) The Inspection Accountant should maintain a note book for the record *inter alia* of weak points detected in the course of inspection. The note book should be submitted to the Head of the office inspected.

(9) The Head of the office before submitting the report reviewing the result of the inspection as required by sub-paragraph (12) below should specially examine the note book of the Inspection Accountant (prescribed in sub-paragraph (8) above) which should be returned to the latter as soon as possible after the report of the Auditor General issues.

(10) It should be understood that the Inspection Accountant is not strictly speaking a test auditor and no audit responsibility in respect of documents examined by him need be attached to him. It is therefore unnecessary for him to initial or indicate otherwise the fact he has examined a particular document or register, etc.

(11) The Inspection Accountant should submit to the office of the Auditor General through the Head of the office under inspection a fortnightly diary showing brief particulars of items of work done by him from day to day.

(12) The report prescribed in paragraph 20 of Chapter I should be made within one month of the completion of the inspection. If any controversial or otherwise difficult issues are involved, the submission of the report need not await their settlement; the stage at which such a case is being mentioned in the report.

ANNEXURE TO APPENDIX A

ANNEXURE

STANDARD INSPECTION PROGRAMME

1. Statement of items and processes of work in a Civil Accounts Office to be subjected to inspection by the Inspection Accountant.

Name of Section.	Items of process of work done in the office.	Remarks
General	<p>(1) Character rolls of Establishment. To see if these are properly written up and kept up to date.</p> <p>(2) Scale Register of office Establishment.</p> <p>(3) Utilization of leave reserve as effective strength of an office to be scrupulously avoided.</p> <p>(4) Verification of declarations and insurance policies of General Provident Fund subscribers to see if this is regularly undertaken.</p> <p>(5) Report on the state of Work.</p> <p>(6) Records of objection to be examined to see if meticulous and unnecessary objections are not raised and if the discretion to waive petty objections is freely and properly used.</p> <p>(7) General scrutiny of audit registers, objection books, unofficial correspondence to see if transactions falling under any one of the standards of financial propriety have been passed.</p> <p>(8) Register of objections raised under the standards of financial propriety but withdrawn at the request of the Finance Department to see whether the Audit Office watches the action taken by the Finance Deptt. and the Public Accounts Committee.</p>	<p>A general verification should be made to see that the continuous-review by the Accountant General of the state of work is actually conducted.</p> <p>No post-mortem scrutiny should be made into cases which the Accountant General has come to a definite decision after consideration of all the facts and arguments unless (1) some rule has been infringed or (2) the decision should have been referred to higher authority.</p>

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Treasury Accounts & Departmental Audit secn.	(9) Arrangement made in the Audit Office to receive and DEAL WITH the Report of the Public Accounts Committee, the recommendations of the Legislature and the orders of the Local Government—to see if they are proper and that action taken by these authorities in respect of points noticed in the previous Audit Reports is adequate.	
	(10) Audit of expenditure against grants to see that (a) Audit on behalf of the Legislature is properly conducted and (b) that in respect of audit on behalf of the Executive Government the audit required by the Executive authorities is within reasonable limits and whether any unnecessary work is being done in the audit office.	
	(11) Sanctions and orders.—Examining that the sanctions and orders are properly audited before applying them in the audit of transactions.	A small amount of test check is to be done.
	(12) Circulars and general letters issued by audit offices—to be generally examined to see that the instructions contained in them are in order.	
	(13). (a) Calendar of Returns. (b) Post audit of preaudit bills.	
	(14) Test Audit of three or four treasury accounts and one or two departmental cash accounts.	
	The pre-audit—it is done on the lines of the review undertaken by the Supervising staff. All the registers and books relating to the months selected in the case of each account should also be examined. The selection of the accounts should be confined to one heavy, one medium and one or two light divisions or districts	
	Under the departmental system of audit, units selected should be departments, and at least four departments should be selected for test audit.	The Accountant General should be consulted about the Divisions, Treasuries and Departments to be selected.
	(15) In the course of test audit it should be seen that instructions regarding the relaxation of audit are properly observed.	
	(16) Examination of the Pay, T.A., & contingent audit registers.	A general examination should be made.
	(17) Check Registers of Stamps and Opium.	A general examination should be made
	(18) Register of permanent advances and Remittance Check Registers.	Ditto.

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Treasury Accts. & Deptl. Audit Section—contd.	(19) (a) Scale Audit Register. Register or special recoveries. Register of House Building advances. Register of special charges. Register of periodical charges. Broadsheet of Departmental Suspense. Register of leave salary contributions of Government servants under the Revised Leave Rules (where applicable), Register and Broadsheet of special Recoveries and all other broadsheets.	Should be examined in detail.
	(b) Departmental classified abstract. —General examination of some cash accounts other than those which are selected for test audit.	A general scrutiny should be made.
	(20) Bill of Audit—	
	(a) Reaudit of 10 to 20 per cent of bills.	
	(b) Inspection of the Stock Book of Issue Lists, Old Bills List, Agreement sheets, Broadsheet, Lapsed bills.	
	(21) Deposit Audit:—	
	(a) Reaudit of 10 to 12 per cent of vouchers.	
	(b) Inspection of the extract. Registers, Clearance Registers, Statement of lapses, Plus and Minus Memo. and the proof sheet of posting.	
	(22) Broadsheet of Treasury Accounts to be examined to see if there is no delay in the receipt of monthly accounts, the completion of monthly audit, the issue of objection statement and the completion of the classified abstract.	
	(23) Review of Audit-concurrent and post-review. Scrutiny of the review reports.	
	(24) Establishment books-general examination and recheck of the returns of some large and some medium offices including those the accounts of which are test-audit.	It is sufficient to check the returns of one or two offices relating to the Departments selected for the test audit.
	(25) Objections—	
	(a) Records of objections and the Registers of outstanding objections to be seen to examine the watch over objections and if outstanding objections have received sufficient attention.	
	(b) Inspection of the check number book, objection books, adjustment registers and abstracts of objections	(b) The records relating to two or three sections including those the accounts of which are test audited may be seen.

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Treasury Accts. and Dept. Audit Section concl'd.	(26) Inspection Reports on Treasuries	A general examination of the reports if made intelligently, may lead sometimes to valuable suggestions for improvement of procedure.
	(27) Reports on outstanding letters and cases.	A general scrutiny will be made to see that the Accountant General has regularly received the monthly reports on the state of work.
Gazetted Audit Dept.	(28) Test Audit of pay and travelling allowance bills of gazetted officers received with the Treasury accounts selected for test audit and the bills paid at the office after pre-audit for one selected month—detailed check	
	(29) General scrutiny of the procedure for reducing the issue of pay slips to a minimum ascertaining whether the date of commencement of an officer's service for increments in the time-scale is invariably shown in the Audit Registers.	
	(30) Pay Audit Registers, T.A. Audit Registers— (a) General examination. (b) Checking a few money columns with orders to see if emoluments are correctly calculated.	
	(31) Review of post-Audit.	
	(32) (a) Leave Reports—Calculations to be checked in a few cases. (b) Checking Last Pay Certificate issued in five or six cases. (c) Register to watch disposal of leave applications. (d) Registers of leave Salary Certificates issued. (e) Register and Broadsheet of leave salary contributions of Government servants under the Revised Leave Rules (where applicable). (f) Register and Broadsheets of special Recoveries.	
	(33) Leave Accounts—to be generally examined and some entries in the Audit Registers in respect of leave taken should be traced into the leave accounts.	
	(34) Register of calculation of average pay.	

ANNEXURE TO APPENDIX A

Name of Section.	Items or process of work done in the office.	Remarks
Gazetted Audit Deptt. Contd.	(35) Objections—Watch over objections—Objections books and register of outstanding objections.	
	(36) Gazetted postings. Register of pre-audit Bills, Scale Audit Registers.	
	(37) History of Services—Ascertaining if any recheck of postings is done and testing the correctness of entries by comparison with the audit registers in two or three cases.	
	(38) Broadsheet of motor car advances—General examination—Seeing whether special watch is kept over cases of insurance, regular recovery of instalments, etc.	
	(39) Passage Accounts. Broadsheet of passage advances.	
	(40) Manual of appointments and allowances—to be examined to see that it is kept up-to-date. The Inspection Accountant should examine not only manuals mentioned but other manuals and codes, if any for the maintenance of which the office is responsible with a view to seeing whether any of them are seriously defective or require reprinting. The Head of the office inspected should in his report to the Auditor General's office describing the result of the inspection offer comments or any remarks which may be made by the Inspection Accountant in this connection.	
Pre-audit Section	(41) Test-Audit—Re-check of the pay, travelling allowances and contingent bills of four or five offices for a selected month, the payments and deductions to be traced into the Presidency Abstract & Register of deductions	
	(41-A) The certificates forwarding the vouchers pertaining to the Accountant General's office to the nominated audit officer to be examined.	
	(42) Arrangements in force for obtaining and recording specimen signatures of drawing officers.	
	(43) Token system—census list of missing tokens etc.	
	(44) Procedure followed in the office in the payment of claims—to see if it is in accordance with the rules and to make sure that not irregular practice exists.	A general review should be made.

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Pre-audit Section conclud.	(45) Outstanding pre-audit cheques, scrutiny of the Register—Agreement of the figures with the ledger figures.	
	(46) Arrangements made to avoid delay in payment of pre-audit bills—Scrutiny of the system of passing bills provisionally pending application of detailed check.	
Pension audit & Foreign Service Section.	(47) Test Audit-Check of 20 per cent of the pension bills received with the treasury or departmental accounts selected for test-audit including gratuity bills.	
	(48) Recheck of 6 to 10 cases of pension applications and examination of pension reports to check classification of charges and settlement of accounts between different Governments.	
	(49) Registers of applications for verification of services and for pension. Pension Audit Registers of Gratuities. Register of Pension Payment Orders. Review of Audit.	
	(49-A) Register of Recovery of Commuted value of pensions (general scrutiny and test check of allocations of original pensions in some six cases from the sanctions and the rate tables).	
	(50) Register and Broadsheet of Pension contributions.	
Forest Audit Section.	(51) Test-Audit—Recheck of the Accounts of three or four Divisions. It should also be seen if the accounts are punctually received and are expeditiously disposed of.	
	(52) Records of objections—Objection books, adjustment registers. Register of items outstanding for over three and six months. Review of audit.	These may be generally examined, the records relating to the account test-audited being scrutinised in detail.
	(53) Audit of receipt and charges. Charges in connection with works. Objection Statements—their issue and disposal.	
Book, Compilation & Apprn. Audit Secns.	(54) (a) Statements of Disburser's Accounts.	The check in the case of these items consists in tracing the figures of the treasury accounts test-audited through these records.
	(b) Detail Books.	
	(c) Consolidated Abstract.	
	(d) Journal & Ledger.	
	(55) Transfer entries. Journal Entry Number Books.	

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Book, compilation & Apprn. Audit Secns. Concl'd.	(a) Appropriation audit registers and objection books.	
	(b) Scrutiny of orders of appropriation and re-appropriation.	
	(c) Registers for collecting materials for the report on appropriation accounts,	(c) General review of the system.
	(56) Pro-forma accounts of the Famine Relief Fund. Audit of Sanctions to alienations of Government Land. Pro-forma accounts of Borrowings.	
General Provident Fund Sec.	(57) Record of the rulings of the Local Government on the recommendations of the Public Accounts Committee.	The system of record should be examined.
	(58) Loan accounts—Subsidiary Loan registers.	
	(59) Work of postings 200 fund accounts and check of general provident fund schedules. General examination of the Index Register files of declarations.	
	(60) Ledger, Broadsheets, Registers of temporary advances, objection books, cases relating to life insurance premia withdrawn from General Provident Fund Account, Registers of Insurance Policies in Custody.	
Local Audit & Outside Audit Secns.	(61) Preparation of statement of number and classes of accounts due for audit and those audited by the Examiner to see if audit is current or in arrears.	
	(62) Outside Audit Department—It should be seen if the arrangement of the circles in which the auditors work has been carefully planned and is economical. Scrutiny of some audit reports.	
Works Audit Section.	(63) Test Audit—Recheck of two or three Divisional accounts including one March account.	
	(64) (a) Examination of the system of relaxation of audit.	
	(b) Submission of voucher— arthmetical check-registers of vouchers selected for check.	
	(c) Section Progress registers.	
	(65) Works Audit Registers of several Divisions. Registers of sanctions to working estimates for projects.	
	(66) Appropriation Audit.	
	(67) Objections—issue and disposal objections Books, Audit Notes, Review of outstanding objections.	

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Works Audit Section (concid)	(68) Award statements—Disposal register of Land Charges—Completion Reports.	
	(69) Broadsheet of stock, other suspense items and deposits.	
	(70) Scrutiny of expenditure during March.	
	(71) (a) Audit of Stock Registers and Tools and Plant Returns. (b) Manufacturer accounts. (c) Audit and Settlement of Remittances. (d) London Stores. (e) Booking and Compilation work. (f) Works audit summaries.	
	(72) Current and post review. Scrutiny of review reports.	
	(73) Inspection of Public Works Divisions. Procedure in force. Scrutiny of several Inspection Reports. Advisory work done during inspections.	
	(74) Works transactions in Civil Department. Examination of the procedure for accounts and audit of accounts of one or two important works to be test-audited.	
	(75) Miscellaneous Pro-forma accounts, e.g., workshops, etc., Administrative account of Irrigation works.	
	(76) Schedules of rents of buildings and lands and the latest Capital and Revenue Accounts of residences.	
	(77) Outstanding correspondence --- progress reports, etc.	General review.
Audit Report and Miscellaneous	(78) Accounts of Government Commercial Undertakings to see if action has been taken to maintain suitable pro-forma accounts and for their audit on a commercial system.	
	(79) Collection of material for the Reports on Appropriation accounts. (a) Procedure in force—Register of points for inclusion in the Report. (b) Procedure followed in pursuing cases of financial irregularity, Register of Defalcations. (c) Record of Higher audit work.	General examination of the system is all that is necessary.

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
	(80) Scrutiny of orders of delegation of financial powers.	General examination of the system is all that is necessary.
Record & Establishment sections.	(81) Arrangements for recording and filing documents—testing the practical working of the system. Destruction of Records.	do. do.
	(82) Service books and leave accounts of the office Establishment.	

STANDARD INSPECTION PROGRAMME

II.—Statement of items and processes of work in the P. & T. Account to be subjected to inspection by the Inspection Accountant.

Name of Section.	Items or process of work done in Office.	Remarks.
	1. Statistics and proposals for the general basic staff of non-routine section to be examined to testify to the correctness of the calculations leading to the proposals made for the basic staff (vide paras 117-124 of the A.G.P. & T's M.S.O.)	A specific mention of the results of such a check by the Inspection Accountant should be made in the report prescribed in paragraph 20 of the Auditor Gen'l's M.S.O.
Audit Secs. (Postal T.T. & T.E.) Non Gazetted Establishment.	2. Test audit of accounts of three or four Head Post Offices, Signal offices and Engineering Divisions (including Radio Offices and T.R.A.O.) The selection of the accounts should be confined to one heavy, one medium and one or two light offices or Divisions. All registers and books relating to the month selected in the case of each account should also be scrutinised—special attention being paid to the audit of rents on residential buildings, subsidies for conveyance of mails and extra charges paid to contractors on account of extra mileages run or rise in the price of petrol (in the postal side only) audit of date statements received in the Audit Office from Heads of Circles in connection with the assessment of rents under F.R. 45-A. Scrutiny of cases of rent free occupation of quarters and audit of special and periodical contingent charges.	
	3. Inspection reports on the accounts of cash and publication Sections of the Offices of Heads of Circles and the Director General of Posts & Telegraphs and Telegraph Store Depot. accounts.	A general examination may lead to some valuable suggestions for improvement of procedure.
	4. Review of registers prescribed in Appendix I to P & T. Audit Code, Vol. I and Appendix I to P. & T. Audit Code, Vol. III, generally and of the following registers in particular:— (1) Register of special recoveries. (2) Register of special charges.	

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Audit Secs. (Postal T.T. & T.E.) Non Gazetted Estab- lishment conld.	(3) Broadsheet of House Building, Motor Car, etc., advances.	
	(4) Register of fixed and other deposits.	
	(5) Broadsheet of Remittances & suspense.	
	(6) Register of permanent advances.	
	(7) Scale Audit Registers (in the case of T.T. and T.E. Sections).	
	(8) Remittance check registers.	
	(9) Register of compassionate gratuity.	
	(10) Register of Fluctuating charges.	
	(11) Broadsheet of contributions towards passage, leave salary and pensions.	
	5. Review of central check applied in the Audit Office on the supply of liveries and uniforms (Art. 232A. P. & T. Audit Code, Vol. I).	
	6. Review of register of works; Loose Leaf Ledgers and completion reports.	
	7. Audit of primary abstracts and Account current (for T.T. & T.E. Sections only)	
	8. Register of preaudit bills (Scrutiny of the system of passing bills provisionally pending detailed check).	
	9. Audit of customs duty work (in Postal Accounts Sections only).	
Book Secn. (Postal, T.T. and T.T.E.).	10. Register of letter of credit issued.	
	11. Verification of annual cash balance reports received from Divisional Engineers, Telegraphs.	
	12. Verification of reports of sale accounts of unserviceable stores.	
	13. Review of audit—especially that of realisation of rents on residential buildings and other rates and taxes.	
	14. Leave Reports—	
	15. (a) Statement of Disbursers Accounts.	The check consists in tracing the figures of the account of the office test audited through these records
	(b) Classified abstracts	
	(c) Cash accounts.	
	(d) Transfer entries.	

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Account Current Section.	<p>16. Advance Schedules with supporting Vouchers—To examine a few months accounts with correspondence.</p> <p>17. Audit Register of fixed charges.</p> <p>18. Audit Register of Rents.</p> <p>19. Audit Register of Important Railway charges.</p> <p>20. Broadsheet of Audit Office suspense account and C.C.I. heads.</p> <p>21. Remittance Broadsheet Register.</p> <p>22. Objection book with register of outstanding items.</p>	
Higher Audit Section	<p>23. Scrutiny of contracts.</p> <p>24. Preparation of the draft notes for Appropriation Reports and all work in connection therewith.</p>	General examination of the system is all that is necessary.
Cash Section.	<p>25. Examination of token system.</p> <p>Token register of bills for pre-audit.</p> <p>Token census and result.</p> <p>26. British Postal Orders, Indian Postal Orders and British Penny Postage Stamps.</p> <p>27. Stock register and invoices to be kept checked.</p> <p>28. Stock of B.P.Os. I.P.Os and Penny Postage stamps.</p>	
Technical Audit Sections.	<p>29. Test Audit.—Recheck of tow or three Divisional Accounts including one Marach Account.</p> <p>30. Works Audit Registers.—Scrutiny of work Audit Registers of several Divisions with reference to sanctions from competent authorities and appropriations with a view to see that—</p> <p>(i) the number of estimate and the name of work have been correctly entered.</p> <p>(ii) Amounts of sanction and appropriation have been noted.</p> <p>(iii) Outlay at the end of the previous year, if any, has been brought forward</p>	

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Technical Audit Section (Contd.)	<p>(iv) Posting of cash and stores in the Registers from the schedules dockets or debit schedules and from other various documents are correct.</p> <p>(v) Progressive expenditure has been struck from month to month.</p> <p>(vi) In case of completed works, Completion Reports have been received and lapses or excesses noted in the register. In the case of non receipt of completion reports whether proper action as prescribed in the codes has been taken.</p> <p>(vii) Agreement of postings in the Registers has been effected.</p> <p>31. Examination of some bills of contribution works to see that they have been correctly prepared and the amount due has also been realised.</p> <p>32. Examination of some of the Railway and Canal bills to see that they have been correctly prepared on the basis of the half yearly returns, submitted by the Divisional Engineers, and to see that the Postings in the Register of bills have been correctly made. 10% may be taken.</p> <p>33. Examinations of some of the guaranteed office bills upto 10% to see that they have been correctly prepared; necessary details of guarantee have been entered in the sub-ledger; recoveries or adjustments of the amounts billed for have been noted in the sub-ledger.</p> <p>34. Scrutiny of the sub-ledger of the Telephone bills to see that the amounts of the Telephone bills collected in cash as well as by book adjustments have been verified and discrepancies noted. In cases of write-off of unrealised amounts to see that they are covered by proper sanction.</p> <p>35. Examine the adjustment books.</p> <p>36. Scrutinise the Inspection Report of the Telephone Inspector.</p> <p>37. Scrutiny of Allocation of expenditure between Capital and Revenue in some of the Estimates.</p>	

ANNEXURE TO APPENDIX A.

Name of Section.	Items of process of work done in the office.	Remarks
Technical Audit Sec. (Concid).	38. Register of Suspense Items regarding amounts booked under "VII-Misc. P. & T. Advance" and "VIII—Un-allocated Awaiting allocation between Major heads" subordinate to the Major head 56-1 (a) should be examined to see whether it has been properly maintained.	
	39. Register of Buildings—to see that it is maintained properly.	
	40. Loose Leaf Ledgers—to see that statements showing the total outlay in respect of each building sent by the Central Office for each year has been posted.	
	41. Issue List.—Accuracy of a few days transactions of the Issue Lists of different Head Post Offices should be test checked. Totals checked and traced into abstracts. To see that totals of the Abstracts for the first period have been brought forward into the abstracts for the second period. The totals of the abstracts for the second period after check should be traced into the summaries and the totals of the summaries agreed with the cash accounts. Examination of the procedure of checking the totals of Issue lists through the Comptometer Machines. To point out general defects if any noticed in the system of audit of issue lists and summaries.	
Money Orders Section.	42. Paid Lists.—Correctness of the daily totals of some days taken from the Paid Lists of different offices should be checked and traced into the abstracts. Totals of a few abstracts for the first period should be checked and traced into the abstracts of the second period. Totals of the abstracts for the second period should be traced into the summary. Examination of the system of audit and pointing out any defect noticed therein.	
	43. Sorting Section.—Examination of the working of the section with reference to the progress reports, Broadsheets forecasts and the scheduled rates of out-turn, etc.	
	44. Debit checking.—To see that the discrepancies detected in debit checking have been duly noticed and the cases of double payment of money order have been regularly pursued.	
	45. Void money orders—A general scrutiny of void money orders including review of re-issue registers and classification of Broadsheets and register of forfeited money orders. Checking	

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Money Orders Section (Concl'd.)	the preparation of monthly transfer entries adjusting the totals of void money orders in respect of a few offices.	
	46. Accounts with Acceded States and general account with them.	To be reviewed generally to see the position.
	47. Foreign Money Orders. —A general scrutiny of the Exchange office outward and inward lists and of the entries of re-advised money orders in the registers maintained for the purpose.	
	Examination of the reconciliation of the credits and debits under the head foreign money orders effected through the Broadsheet maintained for the purpose.	
	48. Trade Charge Money Orders. —Examination of the system of audit of Trade Charge Money Orders.	
	49. Money Order Ledgers. —To examine the several compilation and statements relating to the ledger and to see that the Register is regularly posted and the balances (unexplained difference) are duly written off under the sanction of the competent authority.	
S.B. Section	To examine picking out of unchecked items with reference to the issue list of a certain month.	
	50. Remittances. —To see that necessary transfers through Money Order Remittance heads are made monthly in respect of missorted M. Os and payments on account of issues of foreign Audit Circles and receipts on account of payments in Foreign Audit Circles. The register maintained for this purpose should be generally examined.	
	51. General scrutiny of Machine posting including Master cards.	
	52. Journals. —The journals of one small and one medium office for a full month and of a week's transactions of a big office should be rechecked.	
	53. Transferred Accounts. —To see that the items left unresponded in the transfer journals at the end of the second month are promptly settled in communication with the Postmasters concerned, and the totals of these transfers are agreed with the figures in the Control Accounts.	
	54. Control Accounts. —Check—the preparation of Control Accounts for a quar-	

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
S.B. Sec. (Concid.)	<p>ter and see that debits or credits on account of sale or purchase of G.P. Notes, Interest and transfers from British Post Offices etc. are duly taken into account and scrutiny of registers maintained in the Control Account Group.</p> <p>55. Adjustments on account of Annual closing and transfer of amounts from S.B. Deposits to Dead Account deposits, Interest Statements and verification sheets.</p> <p>56. Test check of warrants of payments and deposit slips including index cards for 1 month, say, for a medium office.</p> <p>57. Test check of Interest payment orders.</p> <p>58. Scrutiny of lists of Dead accounts.</p> <p>59. Scrutiny of lists of Dormant account ledger.</p> <p>60. Examination of the Register of short and over-payments of Principal of the closure of S.B. accounts.</p>	
Cash Certificates Section.	<p>61. Stock and Issue Register of Cash certificates.</p> <p>(1) A general scrutiny of the above register with a view to see the correctness of figures entered therein; test check of issue and discharge lists.</p> <p>(2) Verification of unsold cash certificates and the total number under each denomination.</p> <p>62. Head Office Balance Sheet.—</p> <p>(1) Verification of postings of total number of cash certificates sold or discharged under each denomination, values realised on issue and the value of interest paid on discharge, and the nominal value issued and discharged, posted from the summaries of the weekly lists of Issues and Discharges.</p> <p>(2) Agreement of the totals of "values realised" and "Values paid" with the corresponding figures shown in the cash account of the month selected for test audit.</p> <p>63. To see that verifications of Proof sheets of postings are regularly made.</p> <p>64. To see that the outstandings at the close of the accounts of the preceding year have been verified regularly.</p>	

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Cash Certificates Sec. tion (Conced.)	65. To see (a) that adjustments on account of safe custody investments are regularly made in the Balance Sheet and safe custody Registers. (b) that agreement is carried out regularly every month in respect of discharge of Safe Custody Acknowledgements.	
	66. Test check of summaries.	
	67. Scrutiny of the register of declarations.	
	68. Scrutiny of the spoilt and cancelled Cash Certificates.	
	69. Scrutiny of the Broadsheet of balances.	
	70. Scrutiny of the Broadsheet of "Advances recoverable" & "Deposits".	
	71. Scrutiny of the register of reconciliation with Detail Book figures.	
Stores & Workshop Branch	72. Record arrangement.	
	73. Examination of the "Register of unserviceable Stores" to see—	
	(1) whether the numbers and dates of the lists of unserviceable stores, valued amounts of the lists and the number and dates of sanctions by competent authority have been duly noted in the register:	
	(2) whether the numbers and dates of the auction list have been noted in the proper column of the register against the relevant lists of unserviceable stores;	
	(3) Whether the receipt of the Sale Accounts is being watched through the register, etc.	
	74. A general examination of some of the sanctions to the disposal of unserviceable stores, and sanctions to the adjustment of discrepancies in connection with the progressive and independent stock-taking.	
	75. Examination of the General sub-ledgers maintained in connection with the stores and workshop suspense Accounts and Manufacture Suspense accounts and examination of some of the suspense schedules.	
	76. Review of audit of some of the Railway Credit Notes and the Objection Book maintained in connection therewith.	

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Stores & Workshop Branch (Concl'd.)	77. Examination of the following documents:—	
	(i) Lahore, purchase and freight bills;	
	(ii) Debit schedules—cash.	
	(iii) Stores and Manufacture Accounts of Workshops.	
	(iv) Register of Railway freight bills.	
	(v) Adjustment books.	
	78. A general review of the test audit reports.	
Postal Insurance Section.	79. Issue Group.—Scrutiny of a certain percentage of intimation of acceptances of proposals with a view to see to—	
	(a) eligibility,	
	(b) correctness of premium assessed,	
	(c) due date by which first premium realised.	
	80. General scrutiny of the Register of intimation of acceptance of proposals to see whether policies have been duly issued and in cases where the proposal does not result in a policy whether medical fee has been imposed.	
	81. A general review of Register of Policies issued.	
	82. Audit Group.—Test check of a certain percentage of consolidated schedule of premia realised and certified lists with a view to see whether the items have been properly posted in the relevant ledger cards.	
	83. General scrutiny of the list of unposted items to see whether they have been properly adjusted and posted in the relevant ledger cards.	
	84. Review of Refund Registers.	
	85. Review of Medical Fee Register.	
	86. Scrutiny of review done by reviewers.	
	87. Machine Group. See whether the ledger cards are properly maintained and whether postings by machine are correct. For this purpose a test check of a certain percentage should be applied.	

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Postal Insurance Sec. (Concl'd.)	88. Account Group. —Scrutiny of the interest register to see whether the calculation of interest on the balance at credit of the fund is correct.	
	89. General scrutiny of the Broadsheet of premia realised and of charges and the reconciliation effected with the figures in the General Books.	
	90. Review of the registers of policies discharged and surrendered to see whether all payments have been properly recorded and attested.	
	91. Test check a certain percentage of policies discharged and surrendered to see whether the calculations are correct.	
	92. A general review of the Travelling Allowance Register to see whether in case where Travelling allowance has been drawn for journey in connection with medical examination for proposals whether policies have been actually taken out and premia thereon paid for 12 months.	
	93. A general review of the actuarial work and other statistical and financial statements sent to D.G.	
	94. Imprest Register. —A general Scrutiny of the register with reference to its daily balances remaining within the prescribed limit and the avoidance of minus balances.	
	95. Register of applications of Purchase & Sale. —	
	Scrutiny of prompt disposal of applications according to the rules prescribed on this behalf.	
	96. Register of Govt. Securities received and disposal of. —	
	To check the prompt disposal of securities received and watch the receipt of acknowledgements where due.	
	97. Ledgers. —Proper maintenance of ledger accounts and check of the maximum limit.	
	98. Interest Payment Orders. —To watch the return of Interest Payment Orders or Certificates of Post Offices.	
Government Security section.	99. Despatch Register of Interest Payment Orders. —	
	To see whether the total of the year agrees with that of the previous half year after transactions and transfers are taken into account.	

ANNEXURE TO APPENDIX A

Name of Section.	Items of process of work done in the office.	Remarks
Govt. Security Sec. (Conclid.)	100. Half-yearly verification of Ledger Balances— To examine that ledger abstract and their reconciliation with stock of securities have been completed by due dates.	
	101. Discharge of matured loans.—To watch the clearance of undischarged securities relating to matured loans.	
	102. Profit and Loss Account.—To examine the compilation of the account.	
	103. Stock registers of British Postal Orders, International and Imperial Reply Coupons.—To scrutinise the maintenance of these registers, with reference to receipts and issues of the orders and the coupons.	

STANDARD INSPECTION PROGRAMME

III. Statement of Items and processes of work in the Telegraph Check offices to be subjected to inspection by the inspection accountant.

Section	Items or processes of work.	Remarks
Receiving & Sorting Section.	1. Examine the Registers (for Departmental & Combined Offices separately) in which the receipts of packets of message drafts from different offices are recorded and see that necessary calls for message drafts are issued according to rules laid down for each group of offices in cases where drafts have not been received.	
	2. Examine the action taken by the Section in cases of message drafts received in office without stamps and see whether the recoveries are properly watched.	
Message Record Room Section	3. Scrutiny of the Register of Requisitions for supply of messages to see that compliance with the requisition has not been unnecessarily delayed.	
	4. Register of Messages to be destroyed.	To see that the destruction of drafts is regularly undertaken.
	5. Register of belated Telegrams.	To see how these telegrams are maintained and disposed of.

ANNEXURE TO APPENDIX A

Section	Items or processes of work.	Remarks
	6. Examine the Week's Count Work to see the drafts of office and dates selected for the count have actually been included in the different processes of the work.	
Pairing Section	7. See that not less than 10 per cent of the total number of messages booked is paired. 8. Examine the Register showing the disposal of unpaired telegrams to scrutinise the disposal of the unpaired B & C messages. See that apparent cases of fraud have been thoroughly investigated and steps taken to bring home the charge to the party at fault.	
Refund Section.	9. Examine the Register of applications for refund made to this office and see that there is no delay in their disposal. To test the correctness of the refunds allowed, some cases (including cases of refunds without application) should be examined in details to see that the refunds have been correctly granted. 10. See that the unused Reply-Paid Passes with applications, on receipt in this office are duly cancelled and that the daily receipts thereof in the Register of Cash Collections are duly entered in the register of applications for refunds.	
Inland Section	11. See by test check that Inland messages appertaining to 5 per cent of offices are duly audited every month and that all the offices are taken up by rotation. 12. Check the lists of payments on account of late fees and Express charges audited and see that irregular or excess payments have been thoroughly investigated and recovered. 13. Examine the records of undercharges and the Register of outstanding items to scrutinise the sufficiency of the watch over the undercharges and outstanding items. 14. Examine some of the detailed accounts submitted by the signal offices for unprepared telegrams sent under Deposit Account system. See that amounts recovered and the of their recovery are reported by the signal offices to this office and that the amounts of bills are included in the schedules of cash recoveries and subsequently reported to the Circle Audit Offices. 15. Check some Bearing Press messages to see if they have been properly	A few lists, say 5 or 6 might be taken up.

ANNEXURE TO APPENDIX A

Section	Items or processes of work.	Remarks
Inland Sec. (Concl'd.)	audited and the sharing cost correctly allocated.	
	16. Examine the Register of disposal of Bearing Press messages to see if daily totals of bills agree with daily totals appearing in the lists of audited Bearing Press messages.	
	17. General scrutiny of the Register of Bills for recovery of value of Bearing Press messages to examine the watch over the recovery of bills and if the outstanding bills received sufficient attention.	
	18. General scrutiny of the Register of fees for the Abbreviated Addresses (both State and Public) to see if the fees have properly been collected and credited to Government.	
	19. See that the Advices of Abbreviated Addresses are systemetically checked & cards prepared.	
Foreign Section.	20. General scrutiny of:- 1) Sub-Ledger of Foreign Telegraph Administrations. 2) Radio Account Sub-Ledger. 3) Radio Summary, and 4) Summary of Foreign Messages originating in Licensed Telegraph System.	
	21. Examine the register of under-charges and the Register of Outstanding items for six months and more to see if the outstanding items received sufficient attention.	
	24. See that all discrepancies regarding out-going, incoming and transit traffic which are detected are noted in the Result Statement and brought to the notice of the Foreign Telegraph Administrations. Scrutiny the Discrepancy Sub-Ledger-(parts I & II) and see that items relating to Parts I & II have been correctly recorded in the respective parts and adequate steps taken to effect settlement. See that items when admitted have been adjusted through the Account Current of that Month.	
	23. Check some Accounts current with the different Foreign Administrations with a view to see that the credits and debits of the Administrations have been correctly incorporated therein and that the net amount due to or by each has been settled, correct rates of settlement as per agreement or International Convention being employed. For this purpose it	

ANNEXURE TO APPENDIX A

Section	Items or processes of work.	Remarks
Foreign Sec. (Concl.)	is essential to trace a few messages or transfer copies into the Frontier Office registers and summaries or check sheets and to ascertain that the latter correctly state the Indian or O.T.A. share.	
	24. Check a few telegrams franked by R.P. Passes in order to see whether the cost thereof has been included in the Incoming Register.	
	25. Examine a few lists of outward and inward bearing messages and see that Pakistan share in respect of the former has been included in the Inward Summary and that the charges for the latter have been correctly billed for.	
	26. Examine in detail a few Radio bills with reference to the Radio Telegraph Registers and rates in force. Radio bills received from other Radio Co. should also be similarly test-checked to see that credits exist for the claims admitted.	
	27. Examine the lists of 'Not Found' messages and the Register of excess messages to see that adequate steps have been taken to trace and settle the items and that the total cost of the messages finally declared excess has been taken to Indian share through an account then open.	
Booking Section.	28. Check the accuracy of the Compilation of Foreign message traffic with reference to various Foreign message summaries including Radio.	
	29. Computation of Foreign Message Accounts.	
	30. Summaries of Transactions with L.T. Systems. A few might be checked with reference to the summary of Foreign messages originated in Licensed Systems and to the Registers of stamps, Refunds etc. to see that the summaries have been correctly posted in the L.T. System Sub-Ledger and adequate steps taken to effect settlement.	
	31. Examine the Register of Bills for supply of Reuter's I.N.A. other messages to high Govt. Officials to watch over the settlement of claims.	
	32. Ascertain that the correct procedure has been followed in the supply and use of O.H.M.S. Forms and the adjustment of accounts in connection with the same as also with the issue of State Telegrams despatched by Military authorities during field operations.	

ANNEXURE TO APPENDIX A

Section	Items or processes of work.	Remarks
Booking Sec. (Concl'd.)	33. General scrutiny of the Ledger and the Register of Message Revenue. 34. Examine the Primary Abstract for a month with reference to the Cash Book Adjustment Register and other relevant records.	

LIST OF FORMS.

Serial No.	Description.
*1	Annual Indent for <u>Central Department</u> Provincial Cheques, and Civil Remittance Transfer Receipts.
2	Report of intentions of Gazetted Officer to proceed on leave.
*2-A	Confidential Report on <u>Officers of P.A. & A.S.</u> Assistant Account/Audit Officers
*3	List of Gazetted Officers.
4	Statement of the candidates recommended for Subordinate Accounts Service Examination.
*4-A	Confidential Report on the Staff of the S.A.S. Cadre.
*4 B	Confidential Report on Upper Division Clerks in Pakistan Audit Department.
*4-C	Do. Lower Division Clerks, Typists and Machinists in the Pakistan Audit Department.
*4-D	Do. The Divisional Accountants in the Pakistan Audit Department.
*4-E	Do. Stenographers / Steno-Typists.
5	Budget Estimates of Expenditure relating to the Civil Offices of Accounts and Audit.
*6	Monthly statement of expenditure relating to Gazetted Officers.
*7	Monthly statement of expenditure relating to Office budget.

*These forms are standardised in the M. S. O. series. See Paragraphs 57 to 59.

M.S.O. FORM No. 1

(REFERRED TO IN PARAGRAPH 54.)

Annual indent for Central Department Provincial cheques.

1 Description.	2 Stock on the 1st of the month in which the indent is due for submission, i.e., on			3 Consumption during the 12 months preceding the date given in Col. 2.			4 Quantity required for 1 year plus stock required to make up the deficiency in 3 months reserves.			5 Quantity (approximately equal to three months consumption) that should be maintained as reserve in the Central Stamp Store.			6 Remarks.	
	Books of			Books of			Books of			Books of				
	100 forms.	50 forms.	25 forms.	100 forms.	50 forms.	25 forms.	100 forms.	50 forms.	25 forms.	100 forms.	50 forms.	25 forms.		

(1) Mode of despatch and the full address to which the consignment is to be booked

(2) If any part supply is urgently required to be sent in advance, it should be clearly stated here with reasons.

Forwarded to the

Name of place.

Date.

Signature and Designation of Officer.
 NOTE 1.—Indents should be submitted in separate forms for Central and Provincial cheque books and the heading "Central Dept. Provincial cheques" corrected accordingly.

M.S.O. FORM No. 2.

(REFERRED TO IN PARAGRAPH 92.)

Office of the Accountant General _____

Report of intentions of Gazetted Officers to proceed on leave.

Period _____

Name	Rank.	Where em- ployed.	Nature of leave required.	Period of leave required.	From what date.	Amount of leave due.	DATE OF LAST RETURN FROM		REMARKS.
							Leave on average pay not exceeding four months.	Other leave.	
1	2	3	4	5	6	7	8	9	10

NOTE.—Names of officers who require leave exceeding four months should be shown first, and those officers requiring shorter periods of leave shown below.

Accountant General.

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M.S.O. Form No. 2-A

(Referred to in paragraph 99(147).

(Obverse)

CONFIDENTIAL REPORT ON OFFICERS OF P.A. & A.S. /
A.A. OS.

Confidential Report for the year ending 31st Dec. 19 .

(Note:-This form should be filled according to the instructions contained in the Cabinet Sectt. O.M. No. F. 53/48-Ests (SE) dated the 1st August, 1949. Please see also para 99 of Ar. G's M.S.O.

1. Name of Officer.
 2. Service.
 3. Qualifications (including technical).
 4. Date of birth.
 5. Date of appointment to.—
 - (a) P.A. & A.S.
 - (b) As A.A.O., and whether appointed direct or by promotion.
 6. Total service on 31st December:—
 - (i) in P.aA. & A.S.;
 - (ii) as A.A.O.;
 - (iii) in Lower ranks.
 7. Date of confirmation.—
 - (i) in P.A. & A.S.
 - (ii) in A.A. O's grade.
 8. Scale of pay and present pay, and date of increment.
 9. Various posts held during the year with periods. (Names of Sections or Branches the charge of which was held by the officer should be specified).
- A. Particular remarks on:
- (1) Judgement, tact, and sense of proportion.
 - (2) Initiative and drive.
 - (3) Knowledge of procedure and regulations.
 - (4) Application and capacity for work.
 - (5) Suitability for promotion.
 - (6) Integrity.

(7) Capacity of controlling staff and maintaining order and discipline.

(8) Special aptitude for any particular Department or Branch.

B. The report, which should be in narrative form, should comment generally on the way in which the officer has carried out his various duties during the year and should give an estimate of his personality and health, character and ability, making particular mention of his relations with fellow officers, subordinates and the general public where necessary. It should contain an opinion on any point specially required at any particular time, e.g., fitness to pass an efficiency bar, or whether the service during the period under report is upto the standard required for counting the same for special additional pension).

Designation of Reporting Officer.

M.S.O. 2-A.

(Reverse)

INSTRUCTIONS.

1. In respect of the officers in the Secretariat, the reports will be initiated by the next higher officers concerned with the work of the officers to be reported upon, e.g., reports on Assistant Under Secretaries will be initiated by the Deputy Secretary and so on, and will be countersigned by the Secretary.
2. In the case of the officers in the Attached Departments, etc. such as Administrative officers, Assistant Directors, Deputy Directors, etc., reports will be initiated in the prescribed form by the next higher officers concerned with the work of the officers to be reported upon and will be countersigned by the Head of the office concerned.
3. The reports on officers in the Secretariat will ultimately come to the Establishment office for custody and it is not necessary to specify authorities in the Ministries in whose custody particular categories of reports will remain. The reports on other officers will remain in the custody of the next higher officer in charge of administration.

M.S.O. FORM No. 3.

(REFERRED TO IN PARAGRAPH 119)

(To be printed on foolscap folio)

List of Gazetted Officer of the Pakistan Audit Department in the office of the
 , as it stood on the last date of
 the half year ending 31st May 19 .
 30th November

Name	Date of birth or of commencement of service	date of admittance to Department.	Present Office.	Date of appointment to present post.	Date from which next increment is due	Pay	Addition to Pay	Additional pay for officiating	Special pay or allowances.	Remarks

No.

Forwarded to the Auditor General of Pakistan, Karachi, with reference to paragraph 119 of the Auditor General's Manual of Standing Orders.

(Signature.)
 (Designation.)

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The

M. S. O. FORM No. 4

(Referred to in paragraph 152)
List of Candidates who desire to appear in the S. A. S. (E. C.) Examination to be held in November 19
(Obverse)

M.S.O. No. 4

FORMS

Centre :—Office of the.....

No.	Name	Roll Number	Date of Birth	Date of Appointment.	Branch of Examn. in which appearing, i.e., whether SAS (E.C.) or Regular.	Whether already passed the SAS (E. C.) Examn.	Optional subjects in which passed in SAS (E. C.) Examn. with Roll No. & Years of passing in those subject in the case of SAS (E. C.) passed men.	Sub- Yr. of Roll ject passing No. 8 (a) 8 (b) 8 (c)	Subjects whether optional or compulsory in which obtained exemption marks in previous attempts before passing the SAS(E.C.)Examn.	Chances availed of or forfeited after passing in S A S (E. C.) Examn. in the case of candidates who want to complete regular SAS Examn.	Subject both compulsory & opt. in which the candidate desire to appear.	Remarks.
1	2	3	4	5	6	7				10 (a) 10 (b) 10 (c)	11	12

Certified (i) that I have personally satisfied myself as to the fitness of each candidate to sit at the examination (vide paragraph 161).
(ii) that each candidate has aptitude for work of an Accountant.

(iii) that each candidate has reasonable prospects of passing the examination.

(iv) that each candidate has put in the minimum length of service to make him eligible to appear in the Examination.

(v) that each candidate is fairly energetic and has got business-like habits.

Signature of the Head of the Office.

(See Instructions on reverse)

(Reverse)

M.S.O. Form No. 4.

Instructions:—

1. The name of a candidate should appear in the list once only in whatever subjects he desires to appear.
2. Separate lists should be sent in respect of each centre. Candidates appearing at different centres should not be included in the same list even though they may be working under the same Head of Office.
3. Separate lists should be sent in respect of the different branches of the examination, *e.g.*, L.A.D., C.R.A., P & T etc.
4. Care should be taken to see that the information required in columns 8, 9 and 10 is not omitted under any of the sub-divisions mentioned there.
5. While giving information in column 10, the chance in which the S.A.S. (E.C.) Examn. was passed should not be taken into account.

M.S.O. Form 4-A

(Obverse)

(Referred to in para. 148-A of Ar. G's M.S.O.)

CONFIDENTIAL REPORT ON THE STAFF OF THE S.A.S. CADRE

Confidential Report for the year ending 31st December 19 .

Note:-This form should be filled according to the instructions contained in the Cabinet Sectt. O.M. No F. 5348-Ests (SE) dated 1-8-1949). Please see also paragraphs 99 and 127 of Ar. Genl's M.S.O.

1. Name in full and qualifications.
2. Present posts held by him and whether held in permanent or offg. capacity.
3. Total service:-
 - (i) As Upper Division Clerk.
 - (ii) In S.A.S. Cadre, along with the year of passing S.A.S. Examination.
4. Date of confirmation.—
 - (i) in Upper Division Cadre.
 - (ii) in S.A.S. Cadre.
5. Date of birth.
6. Scale of pay and present pay.
7. Date of increment.
8. Particular kind or class of work on which he was employed during the period of the Report.
9. Observations on.—
 - (i) Superintendence of work in his Branch and the division of duties so that no man has an unduly heavy burden.
 - (ii) Maintaining order and discipline and checking late attendance.
 - (iii) Amenability to discipline.

- (iv) Capacity for ensuring prompt disposal of work and submission of returns and sense of proportion.
 - (v) The submission of cases in proper order, i.e., whether all relevant papers are put up and properly referenced without errors and mis-statements.
 - (vi) Capacity to train, help and advise his less experienced staff.
 - (vii) Knowledge of procedure and regulations.
 - (viii) Noting and drafting.
 - (ix) Initiative, trustworthiness & attendance (whether regular and punctual).
 - (x) Ability to handle the most difficult cases.
10. Whether he has been responsible for any outstanding work during the period under review meriting special commendation. If so, what.
 11. Whether he has been reprimanded for indifferent work or for other cases during the period under review. Brief particulars
 12. Whether he is fit to cross the efficiency bar.
 13. Whether he is fit for promotion to A.A.O's grade (Include the category, i.e., A, B, C, D, or E, (Vide Auditor General of India's circular confidential letter No. C. 393/35/-47 dated 27.8.42) in which he should be placed.
 14. Whether he appears to be suitable for being considered for promotion to General List of P.A. & A.S.
 15. General remarks including comments on personality special aptitude for any particular Deptt. or Branch.

Signature of Reporting Officer.

Note:-Remarks regarding the category should be made by Head of Office only.

(Reverse)

INSTRUCTIONS.

The 'routine' part of the ⁰¹⁸ will be completed in the Administration Branch of the Ministry|Division|Department|Office concerned and the reports will be initiated by the Branch Officer concerned and will be countersigned by the next higher Officer connected with the work of the person reported on. The confidential reports will then remain in the custody of the officer in charge of the Administration.

M.S.O. Form No.4-B.

(Referred to in para 222 of Ar. G's M.S.O.)

CONFIDENTIAL REPORT ON UPPER DIVISION CLERKS IN
PAKISTAN AUDIT DEPARTMENT.

Confidential report for the year ending 31st December, 19

Note:—This form should be filled according to the instructions contained in the Cabinet Sectt. O.M. No. F/5/348-Ests. (SE) dated 1-8-1949. Please see also paragraphs 99 and 127 of Ar. G's M.S.O.

1. Name in full & qualifications.
2. Present post held, & whether held in permanent or officiating capacity.
3. Scale of pay and present pay.
4. Date of increment.
5. Total service with date of confirmation—
 - (i) as Lower Division Clerk.
 - (ii) as Upper Division Clerk.
6. Date of birth.
7. Branches in which and particular kind or class of work on which employed during the year with periods.
8. Whether the employee has been careful in observing routine, *e.g.*,—
 - (i) Reference and paging of notes and correspondence.
 - (ii) Keeping his files and papers in tidy condition.
 - (iii) Prompt and accurate in disposing of work without pressure.
9. Observations on—
 - (i) Attendance, whether regular and punctual.
 - (ii) Intelligence, and Expression.
 - (iii) Knowledge of procedure and regulations.
 - (iv) Energy in applying himself to work.

- (v) Behaviour and assistance rendered to other staff.
 - (vi) Amenability to discipline.
 - (vii) Skill in noting and drafting.
 - (viii) Initiative.
 - (ix) Trustworthiness, zeal, business habits, general demeanour etc.
 - (x) Special aptitude for any particular Deptt. or Branch.
10. Is he doing his present job satisfactorily or not?
11. Whether he has done any special work beyond his routine work that is worthy of recognition.
12. Is he fit to cross the Efficiency Bar?
13. Has he been reprimanded for indifferent work or for other causes during the period under report? Brief particulars.
14. Do you consider him fit for promotion?
15. Is he above or below the average?
16. General remarks.

Signature of Reporting Officer

(Reverse)

INSTRUCTIONS

ASSTTS|A GRADE CLERKS|CLERKS

The routine part of this form will be completed in the Administration branch and the report will be initiated by the Supdt. of the Branch in which the Asstt.|Clerk is employed. The Supdt. after making the necessary entries will submit for counter-signature to the branch officer, who will in turn submit to the next higher officer. The report will ultimately be sent to the officer incharge of the Administration of the office concerned for custody. In branches|sections, where there is no supdt. but only as Asstt. Incharge or clerk incharge the report should be initiated by the branch Officer concerned with the work of the section who may make any verbal enquiry from the Asstt. incharge that he considers necessary before writing the report.

M.S.O. Form No. 4-C.

(Obverse)

(Referred to in para 222 of Ar. G's M.S.O.)

CONFIDENTIAL REPORT ON LOWER DIVISION CLERKS, TYPISTS,
& MACHINISTS IN THE PAKISTAN AUDIT DEPARTMENT

CONFIDENTIAL REPORT FOR THE YEAR ENDING 31st DECEMBER,

19 .

Note:-This form should be filled according to the instructions contained in the Cabinet Secretariat O.M. No. F. 5|3|48-Ests (SE) dated the 1-6-1949. Please see also paragraphs 99 and 127 of Ar. G's

1. Name in full & qualifications.
2. Present post held and whether held in permanent or Offig. capacity.
3. Scale of pay and present pay.
4. Total service, date of confirmation as Lower Division clerk and date of increment.
5. Date of birth.
6. Branches in which & particular kind and class of work on which employed during the year.
- 7 Observations on—
 - (i) Intelligence.
 - (ii) Expression.
 - (iii) Accuracy in typing.
 - (iv) Examination or other work on which he is engaged:
is this accurate?
 - (v) Energy and reliability in carrying out the work entrusted to him.
 - (vi) Attendance, whether regular and punctual.
 - (vii) Special aptitude for any particular type of work.
 - (viii) Behaviour and assistance to other staff.
 - (ix) Amenability to discipline.

8. Do you consider him fit for promotion to the Upper Division in your office.
9. Is he considered above or below the average and reasons for opinion expressed?
10. Whether he has been reprimanded for indifferent work or for other causes.
11. Whether he has been responsible for any outstanding work during the period under review.
12. Is he fit to cross the E.B.?
13. General remarks by Branch Officer including remarks as to defects in character, indebtedness, etc.

Signature of Reporting Officer.

(Reverse)

Assistants 'A' Grade Clerks|Clerks.

The 'routine' part of the form will be completed in the Administration Branch and the report will be initiated by the Supdt. of the Branch in which the Assistant|Clerk is employed. The Supdt. after making the necessary entries will submit for countersignature to the Branch Officer, who will in turn submit to the next higher officers. The report will ultimately be sent to the Officer-in-charge of Administration or the officer concerned for custody. In branches|Sections, where there is no Superintendent but only an Assistant in-Charge or clerk incharge the report should be initiated by the branch officer concerned with the work of the section who may make any verbal enquiries from the Asstt. in-charge that he considers necessary before writing the report.

M.S.O. Form No. 4-D.

(Obverse)

(See paragraph 265 of the Ar. General's M.S.O.).

CONFIDENTIAL REPORT ON THE DIVISIONAL ACCOUNTANTS IN
THE PAKISTAN AUDIT DEPARTMENT.CONFIDENTIAL REPORT FOR THE YEAR ENDING 31st DECEMBER,
19 .

Note:—(This form should be filled according to the instructions contained in the Cabinet Sectt. O.M. No. F. 5/348-Ests (SE), dated 1st August, 1949. Please see also paragraphs 99 & 127 of Ar. Gen'l's M.S.O.).

1. Name in full and qualifications.
2. Present post held by him and whether held in permanent or officiating capacity.
3. Total services:—
 - (i) As Audit Office or P.W.D. Cadre clerk (if any).
 - (ii) As Divisional Accountant.
4. Date of confirmation—
 - (i) As Audit Office P.W.D. Cadre (if any).
 - (ii) In Divisional Accountants Cadre.
5. Date of birth.
6. Scale of pay and present pay.
7. Date of increment.
8. Particular kind or class of work on which he was employed during the period of the Report.
9. Observations on—
 - (i) Superintendent of work in his branch and the division of duties so that no man has an unduly heavy burden.
 - (ii) Maintaining order and discipline and checking late attendance.

- (iii) Amenability to discipline.
 - (iv) Capacity for ensuring prompt disposal of work and submission of returns and sense of proportion.
 - (v) Submission of cases in proper order, i.e., whether all relevant papers are put up and properly referenced without errors and mis-statements.
 - (vi) Capacity to train, help and advice his staff.
 - (vii) Knowledge of procedure & regulations.
 - (viii) Noting and drafting.
 - (ix) Initiative, Trust-worthiness and attendance (whether regular & punctual).
 - (x) Ability to handle most difficult cases.
 - (xi) Capacity to advise the Divisional Officer in financial matters.
 - (xii) Capacity to maintain accounts of the division in proper forms and to complete and submit the same to Audit office on due dates.
10. Whether he has been responsible for any outstanding work during the period under review meriting special consideration. If so, what.
11. Whether he has been reprimanded for indifferent work or for other causes during the period under review (brief particulars).
12. Whether he is fit to cross the Efficiency Bar?
13. Whether he is fit for promotion to higher grades.
14. General remarks including comments or personality and special aptitude for any particular Department or Branch.

Signature of Reporting Officer.

(Reverse)

INSTRUCTIONS

The report will be written by the Divisional Officer of the P.W. Division to which the Divisional Accountant is posted and will be sent to the Accountant General.

2. In the case of the Divisional Accountants attached to Audit Officers concerned, the report will be intimated by the Branch Officers concerned, and will be countersigned by the next higher officers connected with the work of the Divisional Accountants reported on.

3. The confidential Reports will remain in the custody of the Officer in charge of the Administration of the cadre of Divisional Accountants.

M.S.O. Form No. 4-E.

(Referred to in para 222 of Ar. G's M.S.O.)

CONFIDENTIAL REPORT ON STENOGRAPHERS|STENO-TYPISTS.

Confidential report for the year ending 31st December 19 .

Note:—This form should be filled according to the instructions contained in the Cabinet Secretariat Office Memorandum No. F. 53/48—Ests. (SE), dated the 1st August, 1949, Please see also paras. 99 & 127 of Ar. G's M.S.O.

1. Name and qualifications.
2. Present pay.
3. Total service and date of increment.
4. Standard of work.
 - (a) Accuracy.
 - (b) Speed.
5. Regularity and punctuality in attending office.
6. Amenability to discipline.
7. Whether at times employed on other duties besides those of stenographer; if so, nature of duties, and whether carried out satisfactorily.
8. Trustworthiness in confidential and secret matters.
9. General remarks concerning defects of character and indebtedness or other matter it is desired to bring to notice

Signature of Reporting Officer.

INSTRUCTIONS

The reports should be initiated by the officer to whom the stenographer|steno-typist is attached, after the 'routine' part of the form has been filled in by the Administration Branch. The reports will then be sent to the officer in charge of Administration in the Ministry|Division, etc. In the case of a stenographer attached to two officers, the report should be written by the senior officer, who should, however, consult the other officer.

M.S.O. FORM No. 5

(REFERRED TO IN PARAGRAPH 281.)

Budget Estimates of Expenditure for the office of the _____ *for the year* _____
 26.—Audit—Civil offices of Accounts and Audit.

Numbers		Minor and Detailed Heads.	Actuals, first five months of		Actuals, last 7 months of		Estimate for the last 7 months of the current year.	Actuals, whole year of 3 previous years.			Budget estimate, current year.	Revised estimate for the current year.	Proposed estimate for ensuing year.	Difference between		Estimate of ensuing year as finally adopted.	Explanation.
1	2		4	5	6	7		8	10	11				12	16			17
1	Current year.	3												Columns 13 and 14.	Columns 14 and 15.		
2	Ensuing year.																

M S.O. FORM No. 6.

[Referred to in Paragraph 299.]

Statement of expenditure of the office of the *upto the month*
of *relating to the Gazetted Officers.*

Year.	Unit of appropriation.	Amount spent	Remark or explanation of any important variations
	Pay of officers*	<div> <div></div> <div>Voted</div> <div>Non-voted</div> </div>	
	Allowances, honoraries, etc.	<div> <div></div> <div>Voted</div> <div>Non-voted</div> </div>	
	<i>Deduct</i> —Amount recovered from other Governments, etc. (especially an account of officers' pay).		
	Total from 1-4	<div> <div>Voted</div> <div>Non-voted</div> </div>	

*Leave salary paid to any officer of the Pakistan Audit Department should be shown separately in the Remarks column also.

M.S.O. FORM No. 7.

(SEE PARAGRAPH 299.)

Statement of expenditure of the office of the *upto the month,*
of *relating to office budget,*

Year,	Unit of appropriation,	(Modified) Allot- ment.	Expenditure.	Amount to nearest rupee.	Remarks or explanation of any important variation.
	Pay of Establishment	..	{ Progressive propor- tion. Progressive Actuals.	.. ..
	Allowances, honoraria, etc	..	{ Progressive propor- tion Progressive Actuals.	.. ..
	Supplies and Services and Contingencies.	..	{ Progressive propor- tion. Progressive Actuals.	.. ..
	Deduct. — Establish- ment charges reco- vered from other Governments, De- partments, etc.	..	{ Progressive propor- tion. Progressive Actuals.	.. ..
	Establishment charges Paid to other Govern- ments, Departments, etc.	...	{ Progressive propor- tion. Progressive Actuals.	.. ..
	Net Total ..	...	{ Progressive propor- tion. Progressive Actuals.	.. ..