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COMPTROLLER AND AUDITOR
GENERAL'S
MANUAL OF STANDING ORDERS
(ADMINISTRATIVE)
VOLUME I

(SECOND EDITION)



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*Issued by Authority of the Comptroller and Auditor
General of India.*

PREFACE TO THE SECOND EDITION

Since the publication of Comptroller & Auditor General's Manual of Standing Orders, first edition (reprint) in 1953, in addition to issue of numerous correction slips from time to time, certain important changes have been made in the organisational set-up of the Indian Audit & Accounts Department. All these changes have been taken into account in this revised edition of the Compilation. Opportunity has also been taken to make it upto-date.

The financial and administrative powers of the Comptroller & Auditor General and of the officers subordinate to him, so long incorporated in chapter X of this compilation, have been compiled separately in a booklet entitled "Comptroller & Auditor General's Manual of Standing Orders (Administrative) Vol. II."

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S. RANGANATHAN
Comptroller & Auditor General

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MANUAL OF STANDING ORDERS (ADMINISTRATIVE)

CHAPTER I.—ORGANISATION AND CONTROL OF THE INDIAN AUDIT AND ACCOUNTS DEPARTMENT

ORGANISATION

1. The Comptroller and Auditor General of India is the administrative head of the Indian Audit and Accounts Department and is appointed under Article 148(1) of the Constitution of India. His salary and other conditions of service are regulated under Articles 148(3) and (4) and his powers and duties determined under Articles 148(5), 149 to 151 of the Constitution and the Government of India (Audit and Accounts) Order, 1936 as adapted by the India (Provisional Constitution) Order, 1947. He discharges his constitutional responsibilities through the agency of the Indian Audit and Accounts Department.

2. The financial and administrative powers of the Comptroller and Auditor General, Accountants General and other Heads of Departments in the Indian Audit and Accounts Department are given in Volume II of this Manual.

3. The Comptroller and Auditor General has a Deputy who functions, in general, as Chief of Staff and is, in particular, responsible for the efficient working of the office of the Comptroller and Auditor General. In addition, there are four Additional Deputy Comptroller and Auditors General, the distribution of charge among them being as follows:—

Additional Deputy Comptroller and Auditor General (Railways) and Ex-Officio Director of Railway Audit.	Railway Audit Wing, Accounts and Compilation groups.
Additional Deputy Comptroller and Auditor General (Report).	Report Section dealing with Audit Reports relating to the accounts of the Union and States, and certain autonomous bodies except Revenue and Commercial Audit Reports.
Additional Deputy Comptroller and Auditor General (Head-Quarters).	Technical Administration Group, Audit Section, Revenue Audit and Inspection of Audit and Accounts Offices.
Chairman, Audit Board and Ex-Officio Additional Deputy Comptroller and Auditor General (Commercial).	Commercial Audit Wing, Co-ordination of the audit of State Government Undertakings, Central Government Companies, Corporations and Central Government Department undertakings.

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4. The Deputy Comptroller and Auditor General and the Additional Deputies have authority to deputise for the Comptroller and Auditor General in any matter, except in the case of Reports on Accounts submitted to Parliament and State Legislatures, and to any extent as may be determined from time to time by the Comptroller and Auditor General himself, and subject to the Comptroller and Auditor General's general control, issue orders from the office of the Comptroller and Auditor General.

5. The Deputy Comptroller and Auditor General is assisted in the administration of the office of the Comptroller and Auditor General by the Director of Co-ordination and Secretary to the Comptroller and Auditor General (held in abeyance for the present) and the Assistant Comptroller and Auditor General (Personnel). The latter functions as the executive head of the Comptroller and Auditor General's office, and is also in direct charge of matters relating to the gazetted personnel of the Indian Audit and Accounts Department and such other general matters as may be determined by the Deputy Comptroller and Auditor General with the concurrence of the Comptroller and Auditor General.

In addition, the Deputy Comptroller and Auditor General is assisted by two Asstt. Comptroller and Auditors General. One of them is in charge of matters relating to Budget and staff requirements of the Indian Audit and Accounts Department, and the work connected with the S.A.S. Examination, and the other of matters relating to non-gazetted establishment and contingent expenditure of the Audit Offices.

6. The Additional Deputies are assisted by the (i) Director of Audit and Accounts in the matters relating to Audit and Accounts and Compilation of Combined Finance and Revenue Accounts, (ii) Directors of Inspection for inspection of Audit and Accounts Offices, (iii) Director of Revenue Audit for Revenue Audit work, (iv) Deputy Directors and Asstt. Comptroller and Auditors General for work relating to Technical Administration, Report, Commercial Audit, and Railway Audit.

7. The office of the Comptroller and Auditor General is mainly concerned with formulating policies, giving directions and according sanctions only in such important matters, where the field officers do not have the necessary powers formally delegated to them. Important matters affecting audit, accounts, classification of receipts and charges and administration of the Audit and Accounts Department should, however, be referred to the Comptroller and Auditor General, where necessary.

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Organisation of Indian Audit and Accounts Department

8. The main classes of offices into which the Indian Audit and Accounts Department is divided are indicated below together with the respective heads of these offices/organisations:—

Classes of Offices/Organisations	Designation of the Heads of Offices/Organisations
(i) Civil Audit and Accounts offices and Posts and Telegraphs Audit and Accounts organisation.	Accountants General (The Audit and Accounts Offices under the Accountant General, Posts and Telegraphs are under the charge of a Director/Deputy Director of Audit and Accounts (P. & T.)
(ii) Defence Audit Offices ..	.. Director of Audit, Defence Services.
(iii) Railway Audit Offices	.. Chief Auditors.
(iv) Commercial Audit Organisation	.. Chairman Audit Board and Ex-officio Additional Deputy Comptroller and Auditor General (Commercial) and Members of Audit Board and Ex-officio Directors of Commercial Audit (The regional Audit Offices are under the charge of Chief Auditors who are under the Chairman or Members).
(v) Audit Offices in U.K. and U.S.A. ..	Directors of Audit, Indian Accounts in U.K./U.S.A.

NOTE—The term “Accountant General” wherever it is used in a general sense in this Manual, should be taken to include the Heads of Offices/Organisations as mentioned in this para.

9. The overall control of Railway Audit offices rests with the Additional Deputy Comptroller and Auditor General (Railways) who is also the Ex-officio Director of Railway Audit. Similarly the overall control of the Commercial Audit Organisation rests with the Chairman, Audit Board and Ex-officio Additional Deputy Comptroller & Auditor General (Commercial).

10. The Civil and Posts and Telegraphs audit offices are both audit and accounts offices, while the Railway and Defence Audit offices deal only with the audit of accounts of the respective departments, which are maintained by the Accounts offices not under the control of the Comptroller and Auditor General.

11. The Commercial Audit offices audit the transactions of Central Government Companies, Statutory Corporations and Central Government Department Undertakings (Commercial). The

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instructions issued on the eve of the setting up of the Audit Board are contained in Annexure I to this Chapter.

12. There is also an I.A. & A.S. Staff College at Simla headed by a Director, for imparting training to I.A. & A.S. probationers in professional subjects.

The details about the organisation and functions etc., of the offices will be found in the respective branch/local manuals. A list of all the Field Offices, along with their telegraphic addresses is, however, given in Annexure 2 to this Chapter.

Composition of Staff

13. The Gazetted staff consists of members of the Indian Audit & Accounts Service (Class I), Temporary promotees to Class I posts and Class II officers designated as Accounts/Audit Officers. The Class I officers under the Heads of offices are designated as follows—

Civil Audit & Accounts Offices—Senior Deputy/Deputy/Asstt. Accountant General.

P&T Audit & Accounts Offices—Deputy/Asstt. Accountant General, Director/Deputy Director/Asstt. Director of Audit and Accounts, Posts & Telegraphs.

Railway Audit Offices—Deputy/Asstt. Chief Auditor Railways.
Defence Audit Offices—Senior Deputy/Deputy/Asstt. Director of Audit, Defence Services.

Commercial Audit Offices—Chief Auditor/Deputy Chief Auditor of Commercial Accounts.

Foreign Audit Offices—Senior Deputy/Deputy Director of Audit.

The Temporary promotees to Class I have the same designation as other Class I officers but with the prefix "Temporary".

14. The non-gazetted staff consists of members of the Subordinate Accounts Service, Divisional Accountants, Selection Grade Clerks, Upper Division Clerks, Lower Division Clerks and Typists, Stenographers, Cashiers, Caretakers, Sorters etc., and Class IV Government servants.

CONTROL

Distribution of work among the gazetted staff in a Civil Office

15. 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 Internal Audit, Budget, Efficiency-Cum-Performance Audit, Appropriation Audit and Report Sections, except when otherwise permitted by the Comptroller and Auditor General.

16. The Scale of Gazetted Officers for each office is fixed by the Comptroller and Auditor General.

17. In all the offices, a Senior Deputy/Deputy Accountant General is in supervisory charge of office Administration and other branches of the office are placed in supervisory charge of one or more Deputy Accountants General in the Time Scale or one or more Senior Deputy Accountants General in the Junior Administrative Grade of Indian Audit and Accounts Service. Postings of the Deputy Accountants General/Senior Deputy Accountants General indicating the supervisory charge to be given to them are made by the Comptroller and Auditor General. Subject to the condition that the Deputy Accountants General/Senior Deputy Accountants General are given the supervisory charge allotted to them by the Comptroller and Auditor General, the Accountants General may determine the distribution of supervisory charge of the branches or sections if any, not so specified by the Comptroller and Auditor General.

18. The other officers in an office are designated either Assistant Accountants General (belonging to the Indian Audit and Accounts Service or Accounts Officers promoted temporarily as Assistant Accountants General) or Accounts Officers (Central Service Class II), and are placed in direct charge of a group of Sections. The Assistant Accountants General are posted by the Comptroller and Auditor General. The distribution of work among the Assistant Accountants General and Accounts Officers is left generally to the Accountant General.

In Bihar and West Bengal States, Local Fund Audit is entrusted to the Indian Audit & Accounts Department on a consent basis subject to recovery of cost from the State Governments and attached to the offices of the Accountants General, Bihar and West Bengal. An I.A. & A.S. officer designated as Examiner, Local Fund Audit Department is posted by the Comptroller and Auditor General and placed in supervisory charge of the Local Fund Audit in these

offices. If an establishment is employed in any of these offices partly on Government work and partly on local Fund Audit, proportionate share of the cost of establishment employed under the Accountant General for Local Fund Audit will be debitable to the State Government concerned.

Control over State of Work

19. A standard list of returns (both inward and outward) with due dates should be prescribed for each section, or group of sections. Each section of the office should maintain a Calendar of Returns in the prescribed form (Sy. 264) showing the due and actual dates of despatch, receipt, or submission to the Gazetted officers, of the various returns and reports as the case may be. The Calendar of Returns should be submitted once a week to the Gazetted Officers-in-charge for review and the results of review should be recorded in the Calendar of Returns.

20. The Calendar of Returns maintained under the foregoing para should be submitted to the Accountant General for review once a month, on such dates as may be prescribed by him. It need not, however, be submitted to the Accountant General if all the cases of delays in despatch/submission of returns etc. and arrears are brought to his notice monthly through reports on the state of work (vide Para 21). In the latter case, the Accountant General should get the Calendar of Returns reviewed monthly through his Deputies, and test-checked periodically by the Internal Test Audit Section.

Reports on State of Work

21. A detailed report on the state of work in each section of the office, at the end of the month, should be put up to Accountant General, through the Supervisory Officers, in such form and on such dates as may be prescribed by him. The report should show the internal as well as external arrears, with the certificate prescribed in Note 2 below duly signed by the Gazetted Officer-in-charge of the section.

The report on state of work and the certificate should cover all kinds of work including correspondence, and mention specially the progress of the Gazetted Officers' review of audit. Cases of good work done by the staff in the section, which deserve commendation should also be mentioned in this report. It should also mention the number of unpaid pre-audit bills which are more than a week old. The Supervisory Officers should pointedly draw attention of the Accountant General to any lapses on the part of the Branch Officers and the sections.

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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 of the arrears detailed and explained in the attached statement, the work is up-to-date".

22. A report in the form of a descriptive memorandum reviewing very briefly, but critically, the state of affairs in respect of all the different sections, or groups of sections, in his office, should be submitted by the Accountant General to the Comptroller and Auditor General, showing the state of work as on 31st March, 30th June, 30th September, and 31st December so as to reach the Comptroller and Auditor General's office before the 15th (20th in the case of offices which have to collect reports from their subordinate offices. e.g. Accountant General, Madhya Pradesh, Accountant General, Commerce, Works and Miscellaneous etc.) of the month following the quarter for which it is due. The arrears, internal as well as external, should invariably be computed in terms of mandays (at the standard rates prescribed for calculating staff requirement or the rates prescribed by the Comptroller and Auditor General from time to time for computing the arrears) unless required otherwise in respect of some specific items. When it is not possible to assess the arrears in terms of mandays with any degree of exactitude, an approximate estimate should be given. The overall increase or decrease in arrears should be indicated in a separate para of the report. All important measures, penal and others, taken or proposed to be taken to remove the arrears and defects as also the dates by which they are expected to be cleared should also be indicated in the report.

The size of the report should not normally exceed fifteen pages. It should also be accompanied by annexures indicating (i) the Inspection Reports outstanding for over six months, (ii) the amounts outstanding under objection for over six months, (iii) the arrears in correspondence, and (iv) the external and internal arrears computed in terms of mandays in the requisite forms, wherever prescribed. In these annexures, the arrears in each section, or group of allied sections, should be shown separately and totalled so as to arrive at the total outstandings of the office. The position should be compared with the previous report and the increase or decrease in arrears during the period under report should be worked out.

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NOTE 1—Arrears in respect of audit inspections should be computed at the end of each year with reference to the programme for the year and should be exhibited in the report for the quarter ending March only. They should not be carried to the subsequent quarterly reports. The position in this regard in a report for the quarter ending March of a particular year should, however, be compared with that shown in the report for the quarter ending March of the previous year, and the increase/decrease in the arrears during the year, worked out. In the quarterly report for the quarter ending 30th June, comparison of the arrears as on 30th June with those on 31st March should be made, excluding the arrears on account of inspections scheduled but not carried out.

NOTE 2—Arrears on account of post-review by Gazetted Officers should be shown in terms of number of units (not in man-days) with the date of allotment of the oldest item. There should be no arrears in making the allotment of post-review.

NOTE 3—The number of letters etc. outstanding for more than one month and three months respectively should be separately exhibited in the report. Brief particulars and reasons for the delay in respect of each letter more than three months old should also be given.

The report should be sent in a separate cover addressed to the Administrative Officer (Technical Administration) by name.

23. In addition to the quarterly state of work report, mentioned in para 21 above, the following reports should also be submitted by the Civil Accountants General to the Comptroller and Auditor General in the prescribed pro-formas so as to reach him on or before the date shown against each—

- | | |
|---|---|
| (i) Report on outstanding pension cases on 31st March, 30th July, 30th September and 31st December. | 15th of May, August, November and February of each year. |
| (ii) Report on the outstanding cases of final payments of Provident Fund Balances for the quarters ending March, June, September & December. | 15th (20th for A. G. Maharashtra) May, August, November and February each year. |
| (iii) Report on Incomplete Provident Fund Accounts at the close of the accounts for June (including March Final and Supplementary), September, January and March. | 15th October, January, April and July each year. |
| (iv) Report on the balance under Provident Fund Suspense at the close of the accounts for the half year ending 31st March & 30th September. | 10th May and November each year. |
| (v) Report on the despatch of annual statements of Provident Fund Accounts for the preceding financial year. | 30th September each year. |

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- (vi) Report in respect of differences between the ledger and Broadsheet Balances, acceptance of the balances and clearance of outstanding under Suspense and Remittance Heads upto 31st March of each year. 15th October each year.
- (vii) Periodical follow up reports in respect of item (vi) above. 1st week of February and June, each year. (for A. G. Madhya Pradesh 1st week of March and July).

24. In addition to the reports mentioned at Paras 21-22 above, the Accountant General is responsible for making special reports to the Comptroller and Auditor General of any serious arrears in work, as and when they come to his notice, even if he is confident of overtaking such arrears rapidly with his normal staff.

INSPECTION OF THE AUDIT AND ACCOUNTS OFFICES GENERAL

25. Periodical inspection of the Audit and Accounts offices in India under the Indian Audit and Accounts Department is conducted on behalf of the Comptroller and Auditor General by the Directors of Inspection. The object of the Inspection is to enable the Comptroller and Auditor General to judge whether his ultimate responsibility for the efficiency of the offices under his control is adequately discharged and also to enable the Accountant General or the head of the Audit Office inspected to satisfy himself about the proper discharge of his primary responsibility for the efficient working of his office. Inspection of Test Audit offices will, however, be in the nature of local inspection conducted by the Outside Audit Parties. Each office is normally to be inspected once in two years. However, the period of interval between two inspections, the actual dates as well as the duration, of inspection, are fixed by the Comptroller and Auditor General.

26. The Directors of Inspection are assisted by a team of Inspection Accountants appointed by the Comptroller and Auditor General. The Inspection Accountants are drafted mainly from the field offices and appointed ordinarily for a period of not more than 3 years. While holding the permanent posts of Inspection Accountants, they draw pay in their parent office scales and in addition a special pay of Rs. 100 p.m.

27. The Directors of Inspection, the Inspection Accountants and other staff of the parties form part of the establishment of the Comptroller and Auditor General's office. For purposes of administration and discipline the Inspection parties are under the control

of the Comptroller and Auditor General's office, subject to the immediate supervision of the Directors of Inspection.

28. The pay and allowances (including Travelling Allowance etc) of the staff of the Directors of Inspection while on inspection, should be drawn and disbursed according to the instructions issued by the Comptroller and Auditor General.

29. The tour programmes of the Directors of Inspection are arranged by the Comptroller and Auditor General and adequate notice is given to the concerned office before an inspection is commenced. The programme of actual inspection of the different branches and sections of the office to be inspected should be drawn up by the Director of Inspection with due regard to the extent to which he would be able to cover the points, if any, referred to him by the Accountant General for special examination vide para 36 below, within the time allotted for the inspection.

30. Copies of all orders issued by the Central Government or the Comptroller and Auditor General on Audit and Accounts subjects, with which the Directors of Inspection are likely to be concerned, are supplied to them by the Comptroller and Auditor General's office and they are required to keep regular files of all such orders and hand them over to their successors when changes take place.

SCOPE OF INSPECTION

31. The scope and functions of the Director of Inspection should, broadly, be confined to the purposes mentioned in para 25 above. The Director of Inspection will, as a regular practice, consult the Accountant General both as regards the particular branches of work to be inspected and the order in which different items of work are to be taken up. Though each Accountant General has an Internal Test Audit Section through which he can satisfy himself in respect of the efficiency in the working of the various sections of the office, it is open to him to suggest that the Director of Inspection should undertake a review of any account, or process of accounting or audit, or any class of charges which, in his opinion, requires special attention. It is expected that there will be maximum consultation and co-operation between the Head of the office and the Director of Inspection in achieving the common objective of securing the most efficient working of the office.

32. The Director of Inspection should specially scrutinize the cash book of the office under inspection, together with vouchers, receipts etc. with special reference to the requirements of Rules 77 and

283 of the Central Government's Compilation of Treasury Rules, Volume I. For this purpose, he should, inter alia examine the adequacy of the system of control in the offices inspected over the custody, disbursement and accounting of cash. The arrangements made for the custody thereof, and for the prompt and correct disposal of undischarged cash, and of sum otherwise payable into the Treasury, should be scrutinized to see whether the procedure followed is defective and requires any change.

33. He should also check up or test check at least broadly, the calculations of staff requirements of the offices inspected with a view to ensuring that the same have been worked out in accordance with the prescribed standards and that the standard rates are interpreted and applied correctly and uniformly from office to office. The results of such a test check should be included in the Inspection Report of the office inspected.

34. He should see what action has been taken by the Accountant General to remove and avoid the omissions and defects noticed during the last inspection, and how far these measures have been fruitful in curing the defects. A detailed description of the measures taken by the Accountant General should be given in the Report.

35. He should attach the Inspection Report a comparative statement of arrears etc. as between the last inspection and the current inspection with his comments.

36. The Accountant General is required, during the interval between two inspections, to keep notes of points which in his opinion should be referred to the Director of Inspection for special examination. The Director of Inspection 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.

37. The Accountant General will make arrangements for the expeditious supply of documents, registers and other records to the Director of Inspection and his staff.

38. The Accountant General will satisfy himself, by periodical review, that the remedial measures initiated in the light of the earlier Inspection Reports have been actually implemented and that the defects noticed by the Director of Inspection in other offices and to which attention is drawn by the Comptroller and Auditor General in his periodical circulars, do not exist in his office.

39. The Additional Deputy Comptroller and Auditor General (Headquarters) may supervise the work of the Directors of Inspection and discuss the report with the Accountant General.

40. Instructions for the preparation and submission of Inspection Reports are given in Annexure 3 to this Chapter.

Audit of Expenditure of the Audit Offices

41. 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, are audited by the Accountant General, Central Revenues. The payments in respect of the Gazetted Officers of the office of the Accountant General, Central Revenues are test-checked by the Accountant General-Commerce, Works and Miscellaneous.
- (b) The distribution of audit of all bills pertaining to non-gazetted establishment and Divisional Accountants, whether attached to Divisions or employed in the main office, and contingent bills is shown in annexure 4 to this Chapter.

The bills relating to pay and allowances of the Superintendents of the Customs Revenue Audit Branch, who have opted to remain in the special scale of pay of the Custom Revenue Audit Cadre, should be post-audited by the Accountant General, Central Revenues.

NOTE 1—The Officer entrusted with the audit of the pay bills of the non-gazetted establishment will be responsible to watch the recovery of advances granted to the establishment, which are debited to final heads, e.g. Tour Advance, Leave Salary Advance, etc. In respect of advances accounted for under debt heads e.g. advance of pay and T.A. on transfer, Conveyance Advance etc., however, the responsibility for watching the individual recoveries will rest with the Accountant General, who accounts for it in his books and maintains the broad sheet for that ledger head of account for that circle. This should be done by the Section which maintains the broadsheet, by keeping objection books etc.

NOTE 2—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 State Government.

NOTE 3—In the case of advances from the General Provident Fund granted to non-gazetted Government servants of the Indian Audit and Accounts Department 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 4—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 5—Arrear Bills should be preaudited in accordance with the provision of Rule 136 of the Compilation of Treasury Rules, Volume I.

NOTE 6—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 accounts of my office for the month of..... on account of Pay/Travelling Allowance/Other charges of establishment etc. of my office..... and that vouchers for the amount of Rs..... are sent herewith/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 Audit and Accounts Office are not booked in that office but in some other Audit and Accounts 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 Establishment
Travelling Allowance of establishment.....
Other Charges

42. The Accountant General should arrange for a periodical review of the audit performed under paragraph 41.

Transfer of Charge

43. When an Accountant General is 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; point out serious irregularities, if any, relating to the offices rendering accounts to him; record a reference to any case where relations between audit and administration have been so unsatisfactory as possibly to require mention in the Audit Report 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 Accounts/Audit Officers for continued officiating or confirmation and discuss it with him referring to the relevant confidential report. 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 Comptroller and Auditor General.

At every change of the office of Civil Accountant General a formal transfer of charge of the Treasurer of Charitable Endowments should also take place and 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 India, whenever there is a change in the office of a State Accountant General, who also acts as an agent of the Treasurer of Charitable Endowments for India (Accountant General Central Revenues), a charge report prepared in the manner indicated above should be sent to the Treasurer (Accountant General, Central Revenues) and not to the Government. The fact that a charge report with supporting statements have been rendered to the appropriate authority, should in all cases be specified in the report submitted to the Comptroller and Auditor General under Paragraph 44.

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

45. The relieving officer should make a preliminary examination of the memorandum given to him in accordance with paragraph 43 and within 3 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 Comptroller and Auditor General of any defects or points of importance noticed by him.

GENERAL INSTRUCTIONS ON ADMINISTRATIVE AND OTHER MATTERS

GENERAL

46. An Accountant General may not—

- (1) without the prior sanction of the Comptroller and Auditor General reverse any deliberate orders of an important

nature passed by an 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 Comptroller and 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 increase 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 question 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 State Government as the case may be; or
- (9) without the sanction of the Comptroller and Auditor General demand the submission to an audit and accounts 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 Comptroller and Auditor General, the State or Central authorities concerned should first be consulted and the result of the consultation made known to the Comptroller and Auditor General.

REPORT ON FAILURES OF AUDIT

47. The Civil Accountant General should submit to the Comptroller and Auditor General a separate report of every serious case of failure of audit as soon as it comes to light (including those pointed out by the Director of Inspection, if any), 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. Similar report should be sent by the Accountant General, Posts and Telegraphs once a quarter, selected from the cases reported to him by his subordinate officers.

SPECIAL RESPONSIBILITY FOR CASH

48. 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 any other subordinate who handles cash) has given security or executed a bond does not reduce the Accountant General's special responsibility for ensuring that an effective system of control over the custody, disbursement and accounting of cash exists and functions. There should be 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 of cash balances with the accounts. In order to exercise better control over cash there should be a half-yearly test check of the cash accounts by an internal test audit party and a monthly surprise check of the cash balances by one of the Deputies. The Accountant General should, at irregular intervals satisfy himself that the system of supervision, 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 the audit and accounts 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.

NOTE—The actual cash to which the Cashier can have access without the help of the officer-in-charge should as far as possible not exceed the amount of security furnished by him. The money in excess of this security should be kept in a safe under double locks.

List of Holidays

49. Each Head of the office should, subject to the instructions issued by the Government of India and the Comptroller and Auditor General from time to time, determine and publish a list of closed

(other than Sundays and, second Saturdays of each month), as well as restricted holidays to be observed in his own office and in the offices subordinate to him. The closed holidays to be observed should consist of the three National Holidays viz. Republic Day, Independence Day and Mahatma Gandhi's Birthday and thirteen other effective public holidays. These thirteen holidays should be chosen from the religious festivals of local importance which do not fall on Sundays or other closed holidays. If any of the National Holidays falls on a Sunday, some other local festival may be observed as a Holiday. The total number of effective holidays in any one calendar year should not, however, exceed 16. In addition, each employee may be permitted to avail himself of any two holidays out of the List of "restricted" holidays.

The closed and 'restricted' holidays should be finally fixed for a year and no change should ordinarily be made therein.

A copy of the list of closed/restricted holidays for the ensuing calendar year should be sent to the Comptroller and Auditor General's office (in duplicate) on or before the 22nd December each year.

50. In addition to the above holidays, Heads of Offices are authorised to order the closing of the offices whenever it is announced by the All India Radio that the Central Government offices all over India will remain closed. Any departmental examination conducted by the Comptroller and Auditor General and scheduled to be held on the date so declared a closed holiday, should not, however, be postponed, but should be conducted according to the schedule at all Centres.

Observance of Martyrs' day

51. Silence should be observed for 2 minutes from 11 a.m. on the 30th January each year in memory of those who gave their lives in the struggle for India's freedom.

Correspondence on Demi-official letters

52. Demi-official letters on all important, including personal matters should be addressed to the Deputy Comptroller and Auditor General unless required otherwise in some specific cases or when circumstances indicate that they should be addressed to the Comptroller and 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.

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ANNEXURE I

(Referred to in Paragraph 11)

COPY OF THE COMPTROLLER & AUDITOR GENERAL'S CIRCULAR LETTER NO. F. 38
AR G(R)/69, DATED 22-3-69.

FORMATION OF AUDIT BOARD AND RE-ORGANISATION OF COMMERCIAL AUDIT

Set up of the Audit Board

After considering the recommendations of the Administrative Reforms Commission, it has been decided to form the Audit Board with effect from 1-4-1969 for conducting the audit of Commercial Undertakings, other than Departmental Undertakings. It has also been decided to abolish the existing headquarters office of the Director of Commercial Audit on the 31st March, 1969 (A.N.). The Audit Board will consist of the Chairman two whole-time Members and two part-time Members. The Chairman and the Two whole-time Members will be officers of the I.A.&A.D. and appointed by the Comptroller and Auditor General. The two part time Members will be appointed by the Government of India in consultation and with the concurrence of the Comptroller and Auditor General of India. There will be a Secretary to the Audit Board who will be an officer of the I.A.&A.D. appointed by the Comptroller and Auditor General. The Audit Board will form part and parcel of the Comptroller and Auditor General's organisation.

The Chairman will be designated as the Chairman, Audit Board and ex-officio Additional Deputy Comptroller and Auditor General (Commercial), and the two whole-time Members will be ex-officio Directors of Commercial Audit (in the rank of Accountant General), Eastern Region and Southern and Western Region, with Head-quarters at Calcutta and Bombay, respectively. The Secretary to the Board will be ex-officio Assistant Comptroller and Auditor General (Commercial). The Chairman and ex-officio Additional Deputy Comptroller and Auditor General (Commercial) and the Secretary and ex-officio Assistant Comptroller and Auditor General (Commercial) will form part of the Comptroller and Auditor General's office along with the staff of the Commercial Audit Wing working under them.

2. Functions and Responsibilities of the Audit Board and the Commercial Audit Organisation.

(i) The Audit Board will conduct review of selected Undertakings to make a comprehensive appraisal of their performance every year. To start with, the Audit Board will undertake the review of the Central Government Companies and Central Government Statutory Corporations. The Audit Board is an internal mechanism for conducting only the review of the selected Undertakings annually. It has no separate legal status and will work under the supervision and control of the Comptroller and Auditor General of India.

(ii) The existing offices of the Chief Auditors of Commercial Accounts will work under the supervision of the Members and ex-officio Directors of Commercial Audit and the Chairman, Audit Board and ex-officio Additional Deputy Comptroller and Auditor General (Commercial), as indicated below :—

Chief Auditor, Commercial Accounts Northern Region, Delhi—Chairman and ex-officio Additional Deputy Comptroller and Auditor General (Commercial) New Delhi.

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Chief Auditors, Commercial Accounts, Western Region, Bombay and Southern Region, Bangalore—Member, Audit Board and ex-officio Director of Commercial Audit, Southern and Western Region, Bombay.

Chief Auditors, Commercial Accounts, Ranchi and Calcutta—Member, Audit Board and ex-officio Director of Commercial Audit, Eastern Region, Calcutta.

The Chief Auditors of Commercial Accounts will continue to conduct the audit of the Central Government Companies and Statutory Corporations entrusted to them now and issue the Inspection Reports as at present. The initial material collected by the Audit Staff working under the Regional Chief Auditors will be submitted to the respective Members of the Board for conducting the review of the selected Undertakings. The Members of the Audit Board will visit the selected Undertakings, discuss the Review Report with the representatives of the Undertakings and after discussion, a draft Review Report will be drawn up and sent to the Chairman of the Audit Board. A copy of the draft Review Report approved by the Chairman of the Audit Board should be sent to the Management of the Undertakings and to the concerned Ministry. Discussions will then be held between the entire Board and the representatives of the Ministry concerned and the representatives of the Undertakings. After the discussion, the Review Report will be finalised for inclusion in the Audit Report by the Chairman of the Audit Board and ex-officio Additional Deputy Comptroller and Auditor General (Commercial) and put up to the Comptroller and Auditor General, for his approval. After Comptroller and Auditor General's approval, the review report will be included in the Audit Report (Commercial). The Audit Report (Commercial), incorporating the reviews and other materials will be signed by the Chairman of the Audit Board in his capacity as ex-officio Additional Deputy Comptroller and Auditor General (Commercial) and counter-signed by the Comptroller and Auditor General for being forwarded to the President, under Art. 151 of the Constitution of India, for placing before the Parliament.

(iii) Apart from the review which will be conducted only in respect of the selected Undertakings every year, comments on the Audit Reports submitted by the Chartered Accountants on the accounts of Central Government Companies will have to be prepared after conducting audit under Section 619(4) of the Companies Act. Audit under Section 619(4) of the Act will be conducted by the respective Regional Chief Auditors and the comments sent by the Regional Members in their capacity as ex-officio Directors of Commercial Audit to this office for approval. After approval, these will be issued over the signature of the Regional Directors of Commercial Audit to the Management of the Companies. In respect of the undertakings falling within the audit control of the Chief Auditor, Commercial Accounts, Northern Region, the comments under Section 619(4) of the Act will be sent to this office direct for approval. After approval, these will be issued over the signature of the Chief Auditor, Commercial Accounts Northern Region, New Delhi. In respect of the Central Government Corporations where the Comptroller and Auditor General is the sole auditor or conducts super audit and in respect of which separate Audit Reports are issued, the Chief Auditors working under the two Regional Directors of Commercial Audit and the Chief Auditor, Commercial Accounts, Northern Region will conduct the audit as at present. The draft Audit Report should be sent to this office for obtaining the approval of the Comptroller & Auditor General of India by the two Regional Directors of Commercial Audit and the Chief Auditor, Northern Region, New Delhi. After Comptroller and Auditor General's approval the same will be issued over the signature of the respective Regional Directors of Commercial Audit or the Chief Auditor, Commercial Accounts, Northern Region. Where the counter-signature of the Comptroller and Auditor General is necessary, such Audit Reports will be countersigned by the Comptroller and Auditor General of India.

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(iv) The audit of the Undertakings which are not selected for review by the Audit Board in a particular year will be conducted by the Regional Chief Auditors working under the Regional Directors of Commercial Audit and the present Chief Auditor, Commercial Accounts, Northern Region, as at present. The points noticed during the course of such audit will be sent by the Regional Directors of Commercial Audit/Chief Auditor, Commercial Accounts, Northern Region to this office in the form of Draft Paras for inclusion in the Central Audit Report (Commercial). The Regional Directors of Commercial Audit/Chief Auditor, Commercial Accounts, Northern Region will obtain the comments of the Management of the undertakings and the Ministry concerned before sending the same to this office.

(v) The Audit of the accounts of the Central Government Departmental Undertakings (Commercial) will continue to be conducted by the Regional Chief Auditors/Accountant General as at present. The certification of the Consolidated Accounts of various Departments/Undertakings, having more than one unit like All India Radio, Lighthouse and Lightships Department, Government of India Presses, Medical Stores Depots will continue to be done by the Chief Auditor, Commercial Accounts, Northern Region, New Delhi, who will be the Principal Audit Officer for this purpose. He will also send the Certified Accounts together with the Audit Comments thereon to the Ministry. In respect of Films Division and Overseas Communication Service, the Consolidated Proforma Accounts may be certified by the Regional Director of Commercial Audit, Southern and Western Region, Bombay and issued to the Ministry. In respect of all other Undertakings the respective Accountants General/Regional Directors of Commercial Audit/Chief Auditor, Commercial Accounts, Northern Region will certify the accounts and send them to the Ministry for comments. The Inspection Reports now being sent to the Director of Commercial Audit in respect of these Undertakings need not be sent to this office in future. Copies of the Certified Proforma Accounts together with the Audit Comments thereon should, however, be endorsed to this office by the respective Accountants General/Regional Directors of Commercial Audit/Chief Auditor, Commercial Accounts, Northern Region, New Delhi. Similarly, the material relating to these Departmental Undertakings proposed for inclusion in the Audit Report should be issued to the Ministry by the respective Accountants General/Regional Directors of Commercial Audit/Chief Auditor, Commercial Accounts, Northern Region, New Delhi and copies thereof sent to this office for information. On receipt of the Ministry's replies, the final proposal of the Principal Audit Officers mentioned above regarding inclusion of these materials in the Audit Report may be sent to this office in the form of Draft Paras/Draft Reviews, etc. The material so received will be processed by the Commercial Audit Wing in the Comptroller and Auditor General's Office (instead of Report Section) and sent to the Accountant General, Central Revenues for inclusion in the Audit Report (Civil) as is being done in respect of Commercial Chapters of the State Audit Reports.

3. Audit of the State Government Undertakings

In regard to the State Government Commercial Undertakings, the existing system will continue, i.e. the audit will be conducted by the State Accountants General, the materials proposed for inclusion in the Commercial Chapter of the State Audit Report will be sent by the State Accountants General to this office (Commercial Audit Wing) for obtaining the approval of the Comptroller and Auditor General. Similarly the comments under Section 619(4) of the Companies Act on the Audit Reports submitted by the Chartered Accountants on the State Government Undertakings and the review of accounts would continue to be prepared and issued by the State Accountants General after obtaining the approval of the Comptroller and Auditor General of India where necessary. Separate Audit Reports which require countersignature of the Comptroller and Auditor General will continue to be issued by the State Accountants General after obtaining the Comptroller & Auditor General's counter-signature.

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References now being made by the various Accountants General to the Director of Commercial Audit on technical matters like examination of Articles of Association, and devising forms of accounts, etc. should now be made to this office direct.

4. Selection of Chartered Accountants for Appointment as Auditors of Government Companies/Corporations

After abolition of the Headquarters office of the Director of Commercial Audit, the cases relating to selection of Chartered Accountants for appointment as Auditors under Section 619(2) of the Companies Act will be processed in the Commercial Audit Wing of this office. The procedure prescribed in this office Confidential letter No. 690-CA/92-67 dated 16-6-1967 in regard to appointment of Auditors for Central Government Companies/Corporations will continue to be followed by the Commercial Audit Wing of this office. The procedure outlined in this office letter *ibid* in regard to State Government Companies will also continue to be followed by the State Accountants General with the exception that the recommendations of the Comptroller and Auditor General should be sought for directly by the State Accountants General. The Ministry of Industrial Development and Company Affairs will be separately requested to refer the cases for appointment of Auditors to this office.

5. Functions of the Chairman, Audit Board and Ex-Officio Additional Deputy Comptroller and Auditor General (Commercial)

In addition to his duties and responsibilities as Chairman, Audit Board, the Additional Deputy Comptroller and Auditor General (Commercial) will co-ordinate the audit of the State Government Undertakings conducted by the State Accountants General and that of the Central Government Companies/Corporations not selected for review by the Audit Board, and the Central Government Departmental Undertakings. The technical supervision over the Chief Auditor, Commercial Accounts, Northern Region will also be exercised by him directly. The financial and administrative powers so long exercised by the Director of Commercial Audit (except for what is stated in Para 8) in relation to the Chief Auditor's office, Northern Region, will also be exercised by him.

6. Functions of the Member, Audit Board and Ex-Officio Director of Commercial Audit

In addition to their duties and responsibilities as Members of the Audit Board, they will supervise the work of the Chief Auditors, Commercial Accounts working under them in their capacity as ex-officio Directors of Commercial Audit. The financial and administrative powers so long exercised by the Director of Commercial Audit (except for what is stated in Para 8) will be exercised by the Regional Directors of Commercial Audit in relation to the offices of the Chief Auditors falling within their jurisdiction except for appointment and control of S.A.S. (Commercial) Accountants as Audit Officers (Commercial).

7. Functions of the Secretary, Audit Board and Ex-Officio Assistant Comptroller and Auditor General (Commercial) ...

In regard to review of selected Central Government Undertakings, the Secretary and ex-officio Assistant Comptroller and Auditor General (Commercial) will act in his capacity as Secretary to the Audit Board and submit cases to the Chairman. In respect of all other work, he will act as Assistant Comptroller and Auditor General

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(Commercial) and submit cases to the Additional Comptroller and Auditor General (Commercial). He will assist the Additional Deputy Comptroller and Auditor General (Commercial) in the administration of S.A.S. (Commercial) and Audit Officers (Commercial) cadres.

8. Control of S.A.S. (Commercial) and Audit Officer (Commercial) Cadres

(i) The Regionalisation of the cadre of the S.A.S. (Commercial) Accountants under the control of the Chief Auditors, Commercial Accounts, will remain unchanged. The cadre of the Audit Officers (Commercial) working in the offices of the various Chief Auditors and the Commercial wings of the State Accountants General will also remain centralised. The scheme for regulating seniority, promotion, confirmation and transfer liability of S.A.S. (Commercial) Accountants and S.A.S. (Commercial) passed clerks as indicated in the office confidential letter No. 491-NGE.II/34-60 Pt. IV, dated the 29th Feb., 1961, read with letter No. 323-NGE.III/59-62 dated the 12th Feb. 1963, letter No. 90-CA/295-66 dated the 28th January, 1967 and letter No. 252-NGE III/27-67 dated the 20th Feb. 1967, will continue to be in force except to the extent indicated below:

The appointment, confirmation and promotion of the S.A.S. Accountants and S.A.S. passed clerks (Commercial) will be made by the Chairman, Audit Board and ex-officio Additional Deputy Comptroller and Auditor General (Commercial). He will also be the appointing authority for S.A.S. (Commercial) and Audit Officers (Commercial) for the purpose of Central Civil Services (Classification, Control and Appeal) Rules 1965. The work regarding transfer, posting, etc. of S.A.S. (Commercial) Accountants in the Commercial Audit Wings of the Accountants-General's offices and in the offices falling within the jurisdiction of the respective Chief Auditors will continue to be done by the Chief Auditor, Commercial Accounts concerned as at present. Transfer of S.A.S. (Commercial) from one region to another region will, however, be done by the Additional Deputy Comptroller and Auditor General (Commercial). All postings, transfers, etc. of the Audit Officers (Commercial) will be done by the Additional Deputy Comptroller and Auditor General (Commercial) and prior consultation with the Accountant General as mentioned in this office confidential letter No. 90-CA/295-66 dated the 28th Jan. '67 will not be necessary.

(ii) A list of S.A.S. (Commercial) passed clerks arranged in the order of seniority as referred to in para 2 of this office letter dated 28th Feb., '61, should be sent by the Accountants General to the Chief Auditor, Commercial Accounts concerned and also to the Commercial Audit Wing of this office. Similarly, the Accountants General will intimate the vacancies both in the S.A.S. and Audit Officers' cadres to the Regional Chief Auditors and to the Commercial Audit Wing of this office. The Confidential Reports of the Commercial Audit Officers, as written in various offices of Accountants General/Chief Auditors, Commercial Accounts should be sent to the Additional Deputy Comptroller and Auditor General (Commercial) after review by the Accountants General/Regional Directors of Commercial Audit concerned.

(iii) In order to enable the Commercial Audit Wing of this office to know the number of posts sanctioned, the B.R.&S and G.E. Sections of this office should endorse copies of all sanctions creating the posts of S.A.S. and Audit Officers in the offices of the Chief Auditors of Commercial Accounts/the Commercial Audit Wing of the various offices of Accountants General to the Commercial Audit Wing of this office.

9. Channel of Communication

(i) All staff and budget proposals should be sent to this office by the Regional Directors of Commercial Audit in respect of the Chief Auditors working under them. The Chief Auditor, Commercial Accounts, Northern Region should send such proposals to this office in respect of his region with the approval of the Chairman of the Audit Board. The Chief Auditors at Calcutta and Bombay will collect and consolidate the information, proposals, etc. in this regard for approval by the respective Regional Directors of Commercial Audit and onward transmission to this office. Proposals for S.A.S. and Departmental Confirmatory Examinations, which are now being sent by the Director of Commercial Audit may be sent to this office by the Chief Auditors, Commercial Accounts direct. Similarly, various returns and other statistics due in this office may be sent by the Chief Auditors, Commercial Accounts direct.

(ii) The orders regulating the service conditions etc. of non-gazetted staff, and those in connection with S.A.S. Examination, Departmental Confirmatory Examination, etc. will be sent by this office to the Regional Chief Auditors (as well as to the Regional Directors of Commercial Audit for information). The orders relating to service conditions, etc. affecting S.A.S. (Commercial) should also be endorsed to the Commercial Audit Wing of this office. Similarly, all orders, Communications, etc. regulating the service conditions of and other matters connected with the Gazetted Officers as affecting Audit Officers (Commercial) issued from the G.E. Section may be communicated to the Commercial Audit Wing of this office.

(iii) All references now made from the T.A. Audit, Accounts and Report Sections of this office to the Director of Commercial Audit will be issued to all the Chief Auditors (as well as Regional Directors of Commercial Audit for information).

(iv) Except for the cases specifically provided for in the preceding paragraphs, all other communications from the Chief Auditors to this office will be made through the Regional Directors of Commercial Audit, while the Chief Auditor, Commercial Accounts, Northern Region, New Delhi will communicate directly with this office.

(v) The arrangements indicated above are intended to keep the Members and ex-officio Directors of Commercial Audit free from the responsibilities of day-to-day office administration, so that they are in a position to devote their attention mostly to technical aspects of Commercial Audit work under their jurisdiction. This should not, however, be construed as an authority for not keeping them informed about administrative and all other developments in the Chief Auditors' Organisations nor is it intended to fetter the discretion of the Regional Directors of Commercial Audit to look into any matter concerning the administration, and issue suitable directions to the Chief Auditors.

10. Applicability of Orders Issued Earlier

Other orders issued from time to time in connection with Commercial Audit work will remain in force unless repugnant to the arrangements indicated herein.

11. Abolition of Headquarters Office of the Director of Commercial Audit and Arrangements about residual work

(i) With the abolition of the headquarters office of the Director of Commercial Audit, the existing permanent/temporary posts in the office of the Director of Commercial Audit will be held in abeyance/abolished. The staff will be allotted to the Chief Auditors' organisations/Commercial Audit Wings of Accountants General's offices, according to their option which had been separately called. In

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order to provide the permanent staff of the headquarters office of the Director of Commercial Audit with a lien with effect from 1st April, 1969 in the office of allotment, arrangements will be made on the basis of particulars separately called for from the Director of Commercial Audit.

(ii) The residual work of Director of Commercial Audit's headquarters office will be taken over by this office and dealt with by the Commercial Audit Wing.

(iii) The Inspection Reports which are now being sent by the Chief Auditors of Commercial Accounts to the headquarters office of the Director of Commercial Audit need not be sent to this office. Orders regarding various other returns, etc. now being sent to the Director of Commercial Audit's headquarters office from the Chief Auditor's offices will be separately issued.

12. Location

Until further orders, the Commercial Audit Wing of this office will be located in 'A' Wing (III Floor), Indraprastha Bhavan, Indraprastha Estate, New Delhi-1. The Chairman, Audit Board and ex-officio Additional Deputy Comptroller and Auditor General (Commercial) and the Secretary to the Board and ex-officio Assistant Comptroller and Auditor General (Commercial) will sit in that building. To ensure prompt receipt of communications meant for the Commercial Audit Wing of this office, the same may be addressed to the Comptroller and Auditor General of India at the above address.

13. Circulation

These orders may be brought to the notice of all concerned.

ANNEXURE 2

(Referred to in Paragraph 12)

LIST OF HEADS OF AUDIT AND ACCOUNTS OFFICES

Serial No.	Designation	Abbreviated Addresses	Telegraphic
1	Accountant General, Andhra Pradesh, Hyderabad.	ACCOUNTS	HYDERABAD
2	Deputy Accountant General, (Projects) Nagarajunasagar Project, Vijayapuri North.		
3	Accountant General, Assam and Nagaland, Shillong.	ACCOUNTS	SHILLONG
4	Deputy Accountant General, Assam and Nagaland, Agartala.		
5	Accountant General, Bihar, Ranchi.	ACCOUNTS	RANCHI
6	Deputy Accountant General (Projects) Patna.	KOSTAUDIT	PATNA
7	Accountant General, Central, Calcutta.	ACCOUNTCENT	CALCUTTA
8	Accountant General, Central Revenues, New Delhi.	ACCOUNTS	NEW DELHI
9	Accountant General, Commerce, Works and Miscellaneous, New Delhi.	SUPAUDIT	NEW DELHI
10	Deputy Accountant General, Commerce, Works and Miscellaneous, Calcutta.	SUPAUDIT	CALCUTTA
11	Deputy Accountant General, Commerce, Works and Miscellaneous, Bombay.	SUPAUDIT	BOMBAY
12	Accountant General, Gujarat, Ahmedabad.	GUJACCOUNTS	AHMEDABAD
13	Senior Deputy Accountant General, Gujarat, Rajkot.	ACCOUNTS	RAJKOT
14	Accountant General, Haryana, Simla.	HISAB	SIMLA
15	Deputy Accountant General (OAD & Works) Haryana, Chandigarh.		
16	Accountant General, Himachal Pradesh and Chandigarh, Simla.	HIMACCOUNTS	SIMLA

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Serial No.	Designation	Abbreviated Addresses	Telegraphic
17	Deputy Accountant General (O. A. D. & Works) Himachal Pradesh and Chand garh, Chandigarh.		
18	Accountant General, Jammu and Kashmir, Srinagar.	ACCOUNTS	SRTNAGAR
19	Deputy Accountant General, (Works) Jammu and Kashmir, Jammu.	ACCOUNTS	JAMMU
20	Accountant General, Kerala, Trivandrum.	ACCOUNTS	TRIVANDRUM
21	Accountant General, Madhya Pradesh, Gwalior.	ACCOUNTS	GWALIOR
22	Deputy Accountant General (Works), Madhya Pradesh, Bhopal.	ACCOUNTS	BHOPAL
23	Accountant General, Maharashtra Bombay.	ACCOUNTS	BOMBAY
24	Senior Deputy Accountant General, Maharashtra, Nagpur.	HISSAB	NAGPUR
25	Accountant General, Mysore, Bangalore.	ACCOUNTS	BANGALORE
26	Accountant General, Orissa, Bhubaneswar.	ACCOUNTS	BHUBANESWAR
27	Deputy Accountant General, (Project), Orissa, Jagdalpur.		
28	Deputy Accountant General, Orissa, Puri.	STATEACCOUNTS	PURI
29	Accountant General, Punjab, Simla.	ACCOUNTS	SIMLA
30	Senior Deputy Accountant General, (Works and O. A. D.), Punjab, Chandigarh.	ACCOUNTS	CHANDIGARH
31	Deputy Accountant General (Projects) Punjab, Nangal.	AUDIT	NANGAL
32	Director, I.A. & A.S. Staff College, Simla.	AUDIT	SIMLA
33	Accountant General, Rajasthan, Jaipur	ACCOUNTS	JAIPUR
34	Accountant General, Tamil Nadu, Madras.	ACCOUNTS	MADRAS
35	Accountant General, Uttar Pradesh, Allahabad.	ACCOUNTS	ALLAHABAD

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Serial No.	Designation	Abbreviated Addresses	Telegraphic
36	Accountant General, West Bengal, Calcutta.	ACCOUNTS	CALCUTTA
37	Accountant General, Posts and Telegraphs, Delhi.	CENOFF	DELHI
38	Director of Audit and Accounts, Posts and Telegraphs, Delhi.	POSTCOUNTS	DELHI
39	Director of Audit and Accounts, Posts and Telegraphs, Calcutta.	POSTCOUNTS	CALCUTTA
40	Director of Audit and Accounts, Posts and Telegraphs, Madras.	POSTCOUNTS	MADRAS
41	Director of Audit and Accounts, Posts and Telegraphs, Nagpur.	POSTCOUNTS	NAGPUR
42	Director of Audit and Accounts, Posts and Telegraphs, Stores, Workshops and Telegraph Check, Calcutta.	STOWTELCHECK	CALCUTTA
43	Deputy Director of Audit and Accounts, Posts and Telegraphs, Hyderabad.	POSTCOUNTS	HYDERABAD
44	Deputy Director of Audit & Accounts, Posts & Telegraphs, Jaipur.		
45	Deputy Director of Audit and Accounts, Posts and Telegraphs, Kapurthala.	POSTCOUNTS	KAPURTHALA
46	Deputy Director of Audit & Accounts, Posts & Telegraphs, Trivandrum.		
47	Deputy Director of Audit & Accounts, Posts & Telegraphs, Cuttack.		
48	Chief Auditor, Central Railway, Bombay.	GIP AUDIT	BOMBAY
49	Chief Auditor, South Central Railway, Secunderabad.	CHIRAILDIT	SECUNDERABAD
50	Chief Auditor, Northern Railway, New Delhi.	NORAUD	NEW DELHI
51	Chief Auditor, Eastern Railway, Calcutta.	CAERY	CALCUTTA
52	Deputy Chief Auditor, Chittaranjan Locomotive Works, Chittaranjan.		
53	Deputy Chief Auditor, Diesel Locomotive Works, Varanasi.		
54	Chief Auditor, North East Frontier Railway, Pandu.	CANER	PANDU

**Annex. 2] ORGANISATION AND CONTROL OF THE INDIAN [CHAP. I
AUDIT AND ACCOUNTS DEPARTMENT**

erial No.	Designation	Abbreviated Addresses	Telegraphic
55	Chief Auditor, North Eastern, Railway, Gorakhpur.	CANER	GORAKHPUR
56	Chief Auditor, Southern Railway, Madras.	MASAUDIT	MADRAS
57	Chief Auditor, South-Eastern Railway, Calcutta.	CHAUSERY	CALCUTTA. [REDACTED]
58	Chief Auditor, Western Railway, Bombay.	BIBIAUDIT	BOMBAY
59	Chief Auditor Railway Products Perambur, Units.		
60	Deputy Chief I. C. F., Auditor, Permbur, Madras.		
61	Deputy Chief Auditor, Western Railway, Ajmer.		
62	Director of Audit, Defence Services, New Delhi.	DEFAUDIT	NEW DELHI
63	Senior Deputy Director of Audit, Defence Services (Factories), Calcutta.		
64	Senior Deputy Director of Audit, Defence Services, Poona.		
65	Deputy Director of Audit, Defence Services, Bombay.		
66	Deputy Director of Audit, Defence Services (Central Command), Meerut.		
67	Senior Deputy Director of Audit, Defence Services (Western Com- mand), Meerut.		
68	Senior Deputy Director of Audit, Defence Services (Air Force), Dehradun.		
69	Deputy Director of Audit Defence Services (Pension), Allahabad.		
70	Senior Deputy Director of Audit, Defence Services Patna.		
71	Member of Audit Board and Ex- Officio, Director of Commercial Audit, Southern and Western Region, Bombay.	DIRCOMIT	BOMBAY
72	Member, Audit Board and Ex- officio Director of Commercial Audit, Eastern Region, Calcutta.		

CHAP. I] ORGANISATION AND CONTROL OF THE INDIAN
AUDIT AND ACCOUNTS DEPARTMENT

[Annex. 2]

Serial No.	Designation	Abbreviated Addresses	Telegraphic
73	Chief Auditor, Commercial Accounts, Western Region, Bombay.	COMAUDIT	BOMBAY
74	Chief Auditor, Commercial Accounts, Southern Region, Bangalore.	DIRECOMIT	BANGALORE
75	Chief Auditor Commercial Accounts, Eastern Region, Ranchi.	COMAUDIT	RANCHI
76	Chief Auditor, Commercial Accounts, Northern Region, New Delhi.		
77	Chief Auditor, Commercial Accounts, Calcutta.	DIRCOMIT	CALCUTTA
78	Director of Audit, Indian Accounts Washington.	CAREINDEMBASSY,	WASHINGTON
79	Director of Audit, Indian Accounts, in U. K. London-55-Jermyn Street, London.	CARE HICOMIND	LONDON

ANNEXURE 3

(Referred to in Paragraph 40)

INSTRUCTIONS FOR THE PREPARATION AND SUBMISSION OF INSPECTION REPORTS BY THE DIRECTOR OF INSPECTION

The following general instructions are laid down for the preparation and disposal of Inspection Reports.

1. While the inspection is in progress, draft inspection notes should be issued to the office inspected, as and when points arise, and should be discussed at appropriate level for clarification, verification of facts and initiating immediate remedial measures, wherever possible. Important matters and serious irregularities should be discussed with the Head of the Office personally by the Director of Inspection as they arise or are noticed without delay.

2. On important points of general or special interest which may arise in the course of the inspection, and in regard to which an early decision is called for, in advance of the orders to be passed on the formal report, the Director of Inspection should make a separate reference to the Comptroller and Auditor General without delay. It should be shown in "draft" to the Accountant General and should embody an agreed statement of facts as well as the comments of the Accountant General.

3. In preparing the final report, cases where no malafides or deliberate intention to circumvent procedure is established, should be omitted, unless they are of intrinsic importance for other reasons. The report should include major points in regard to which final conclusions could not be reached after personal discussion, matters of general interest, the decisions in regard to which may require circulation to other Audit Offices, and points which require to be brought to the notice of the Comptroller and Auditor General for his information or orders. The draft report should be discussed with the Head of the Office before it is finalised.

4. The Director of Inspection should prepare five copies of the report, of which two copies should be sent to the Head of the office inspected and two copies (of which one should be interleaved) to the Comptroller and Auditor General within ten days of the termination of the inspection. Blank sheets in the inter-leaved copy will be used in the Comptroller and Auditor General's office for offering remarks on the various paragraphs of the report. The other copy sent to the Comptroller and Auditor General's office is used for giving relevant extracts to the different sections in Comptroller and Auditor General's office for information and for further action by them, where necessary. The fifth copy is retained by the Director of Inspection for further action by him.

In the case of Branch/Sub-Offices inspected, one extra copy of the report should be prepared and sent to the Head of the Office also e.g. Accountant General, Posts and Telegraphs, Accountant General, Commerce Works & Miscellaneous etc.

5. An annexure should be added to the report for a brief mention of (i) points which will require verification during the next inspection, (ii) points which the Director of Inspection wishes to mention in support of his general comments on the working of the office or the overall picture presented in the main report; and (iii) points on which further action has been left to be taken by the Accountant General.

6. The Head of the office inspected should examine the points included in the report and return one copy of the report to the Director of Inspection with replies arranged in juxtaposition within one month of the receipt of the report. In the case of branch/sub-offices under the Accountant General, Posts and Telegraphs, Accountant General, Commerce, Works and Miscellaneous, Members of Audit Board and Ex-Officio Directors of Commercial Audit, etc. the replies to the report should be transmitted to the Director of Inspection through their respective Headquarters offices.

7. The Director of Inspection should correspond direct with the Head of the Office in regard to the settlement of points arising from the report. Points which cannot be settled direct and those involving questions of major policy or on which decisions of a general nature have to be taken should be referred, by the Director of Inspection to the Comptroller and Auditor General for decision.

Annex. 4] ORGANISATION AND CONTROL OF THE INDIAN [CHAP. I
AUDIT AND ACCOUNTS DEPARTMENT

ANNEXURE 4

(Referred to in Paragraph 41)

**STATEMENT SHOWING THE DISTRIBUTION OF AUDIT OF THE BILLS
 PERTAINING TO THE NON-GAZETTED ESTABLISHMENTS AND OF
 THE CONTINGENT BILLS OF EACH 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
<i>Administrative Officers</i>		
1	Comptroller and Auditor General of India.	Accountant General, Central Revenues.
2	Director r, I.A. & .A .S. Staff College, S mla.	Accountant General, Orissa.
<i>Audit Offices</i>		
3	Accountant* General, Posts and Telegraphs.	Accountant General, Central Revenues.
4	Director of Audit and Accounts, Posts and Telegraphs, Delhi.	
5	Director of Audit Defence Services, and his subordinate offices.	
6	Chief Auditor Commercial Accounts, Northern Region, New Delhi.	
7	Director of Audit, Indian Accounts in the U. K.	Accountant General, Uttar Pradesh.
8	Director of Audit, Indian Accounts in the U.S.A.	
9	Accountant General, Punjab, ..	
10	Accountant General, Rajasthan	
11	Accountant General, Tamil Nadu	Accountant General, Orissa.
12	Accountant General, Uttar Pradesh	
13	Accountant General, Andhra Pradesh.	Accountant General, Maharashtra.
14	Accountant General, Mysore ..	
15	Accountant General, Kerala ..	
16	Accountant General, Commerce, Works and Miscellaneous and his Branch Offices.	
17	Accountant General, Central Revenues.	Director of Audit and Accounts, Posts and Telegraphs, Delhi.
18	Deputy Director of Audit and Accounts, Posts and Telegraphs, Kapurthala.	Accountant General, Punjab.
19	Accountant General, Jammu and Kashmir.	Accountant General, Himachal Pradesh and Chandigarh.
20	Accountant General, West Bengal.	Accountant General, Haryana.
21	Accountant General, Central Calcutta.	
22	Director of Audit and Accounts, Posts and Telegraphs, Nagpur.	
		Accountant General, Madhya Pradesh.

CHAP. I] ORGANISATION AND CONTROL OF THE INDIAN [Annex. 4
AUDIT AND ACCOUNTS DEPARTMENT

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
23	Accountant General, Madhya Pradesh.	Accountant General, Bihar.
24	Director of Audit and Accounts, Posts and Telegraphs, Calcutta.	
25	Accountant General, Bihar ..	
26	Accountant General, Orissa ..	Accountant General, Central.
27	Accountant General, Assam and Nagaland.	
28	Accountant General, Maharashtra.	Accountant General, Tamil Nadu.
29	Accountant General, Gujarat ..	
30	Director of Audit and Accounts, Posts and Telegraphs, Madras.	
31	Deputy Director of Audit and Accounts, Posts and Telegraphs, Hyderabad.	
32	Director of Audit and Accounts, Postal and Telegraphs, Stores, Workshops and Telegraph Check, Calcutta.	Accountant General, Assam.
33	Accountant General, Haryana ..	Accountant, General, Uttar Pradesh.
34	Accountant General, Himachal Pradesh and Chandigarh.	Accountant General, Rajasthan.
35	Deputy Director of Audit and Accounts, Posts & Telegraphs, Jaipur	Accountant General, Rajasthan.
36	Deputy Director of Audit and Accounts, Posts & Telegraphs, Trivandrum.	Accountant General, Kerala.
37	Deputy Director of Audit and Accounts, Posts & Telegraphs, Calcutta.	Accountant General, Orissa.
38	Chief Auditor, Commercial Accounts, Western Region Bombay.	Accountant General, Maharashtra.
39	Chief Auditor, Commercial Accounts, Calcutta.	Accountant General, Central, Calcutta.
40	Chief Auditor, Commercial Accounts, Eastern Region, Ranchi.	Accountant General, Bihar.
41	Chief Auditor, Commercial Accounts, Southern Region, Bangalore.	Accountant General, Mysore.

NOTE 1—In the case of Civil Audit Offices, the arrangement indicated above will also apply to the Branch Offices under the respective Accountants General.

NOTE 2—The audit of expenditure relating to Railway Audit Offices has also been similarly distributed and the distribution has been given in the Railway Audit Manual.

CHAPTER II

OFFICE PROCEDURE

Office Manuals

53. A Manual of Office Procedure is prepared by each Head of Audit and Accounts Office to regulate the internal administration of the office. All orders determining and affecting the day-to-day work of the office and general matters of information useful to the staff in their daily work should be incorporated in it. Copies of the Manual should be made available to each section of the office.

54. Other Local Manuals laying down the procedure to be followed in different sections in the discharge of duties assigned to them and containing instructions issued by the Comptroller and Auditor General and the Head of each Audit and Accounts office, as are not to be incorporated in any other Code or Manual, as well as important and useful orders of local character issued by the Government of India, the State Governments or other authorities, the compliance of which is necessary from audit points of view, may be prepared and maintained for each section, or group of sections, in handy and up to date form by each office.

55. All material relating to percentage of Audit is incorporated in the "Memorandum of Secret Instructions regarding the Extent of Audit". Subsidiary instructions regarding extent of audit issued by each head of office, or those issued by the Comptroller and Auditor General which are not of general application or those applicable exclusively to a particular office, should be incorporated in local "Secret Memorandum of Subsidiary Instructions". The Secret Memoranda and the Forms and Registers forming part thereof, should be kept in the personal custody of an official not lower than a Superintendent/Accountant.

56. Office orders concerning matters eventually to be incorporated in the Office Manuals should be issued, altered, amended or deleted by the authority of the Head of the Office. All the Office Manuals should be kept up to date by issue of correction slips as and when necessary, instead of revising them completely at long intervals.

Audit Bulletin

57. A quarterly "Audit Bulletin" incorporating information on matters of common interest, important decisions on technical matters, administrative orders issued by the Government of India, State Governments and the Comptroller and Auditor General, important decisions of the Supreme Court on matters of interest to Audit, state of

work in the Audit and Accounts Offices, extra curricular activities, e.g. Recreation Clubs, Sports and Welfare activities, Staff Associations etc., is issued from the office of the Comptroller and Auditor General during March, June, September, and December each year for the quarters ending December, March, June and September respectively. Necessary information to be included in the "Bulletin", duly approved by the Head of Office alongwith copies of relevant circulars/notifications etc., should be sent so as to reach the Comptroller and Auditor General's office by the 15th of January, April, July and October respectively. The contents of the "Bulletins" are only summaries to serve as a guide and should not be quoted as authority, for any purpose.

Manual of Audit Instructions

58. Audit interpretations given by the Comptroller and Auditor General, whether on his own authority or with the concurrence of the Central Government, orders issued by the President which the Comptroller and Auditor General 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 Comptroller and Auditor General as the Manual of Audit Instructions.

Copy Right

59. In order to secure copyright protection, the symbol © and, below the symbol, Comptroller & Auditor General of India or the designation of the head of the office, as the case may be, should be printed with the year of publication at the back of all the publications of the I.A. & A.D. (priced or unpriced). This will signify that permission is necessary for copying or reproducing the contents of these publications.

The publications which are intended for the use of the officers and staff of the Indian Audit & Accounts Department only should have the word, "for use of I.A. & A.D. only" superscribed on the title and inner covers of each such publication. The contents of these publications should not be made public by any one in any shape or form.

The heads of offices should promptly report, for necessary action, infringements of copyright to the Comptroller & Auditor General's Office as and when they come to notice.

Supply of Codes, Manuals to the Officers and Staff of the Office

60. Every Gazetted Officer, Superintendent, Divisional Accountant and Subordinate Accounts Service passed clerk should be supplied with a copy of general books of reference, as also the corrections

thereto, issued from time to time. The Government servants concerned will themselves be personally responsible for the proper maintenance of these books. 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. The books marked 'Secret' or 'For use of I.A. & A.D. only' should, however, be supplied only to personnel working in the Department. These books which are not priced publications and are marked "For use of I.A.&A.D. only" should be got back when a copy of a revised edition is supplied or when the concerned Government servant quits service or is transferred to another office/Department/Government.

The Divisional Accountants and Officers on deputation or foreign service may, however, be supplied with a copy of the Manual of Standing Orders (Technical) out of the stock available with the Accountant General concerned to keep them posted with the changes in Audit procedures. They should, however, be informed that the provisions of the Manual should not be quoted by them in their day-to-day work in the Divisions or the offices concerned.

61. Upper Division Clerks may also be supplied with Codes and Manuals, which they have to use frequently in the course of their work, from the sectional library. For this purpose the sectional libraries should be supplied with sufficient copies of reference books. They are not to be treated as personal copies and should be handed over to the sectional library, or their successor, on transfer of the Upper Division Clerks from the section.

A copy of the quarterly Audit Bulletin issued by the Comptroller and Auditor General should be supplied to each officer and section in the office and, as far as possible, to Accounts/Audit Officers and S.A.S. Superintendents on deputation. As regards I.A. & A.S. officers on deputation a copy thereof is supplied to them by the Comptroller and Auditor General's office.

62. Only one copy of the "Secret Memoranda regarding the Extent of Audit" issued by the Comptroller and Auditor General, should be supplied to each Gazetted Officer and Superintendent of the Section. These Memoranda should not be treated as personal copies and the Head of Office should ensure that these books are duly handed over to the successor or the library in case where the person to whom these are supplied proceeds on leave or is transferred to another office or section or retires from service or otherwise demits service.

The unpriced books marked as "For use of I.A. & A.D. only" should not be supplied to the clerical staff except those who are candidates for departmental examinations or as books of reference for discharge of the duties entrusted to them and should be taken back to stock or sectional library as soon as each examination is over or in the event of transfer from one section to another.

63. With a view to facilitating their preparation for the departmental confirmatory test/S.A.S. Examination, to keep them posted with the latest rules, orders etc. and also to increase their efficiency, the clerical staff may be supplied with such priced publications of the Indian Audit and Accounts Department, Central and State Governments, as are of general use in the office, together with sets of corrections thereto, at 50% of the cost price, 25% being met out of the office contingency and the remaining 25% being covered by the discount allowed by the publishing departments. In cases where the publishing departments are not prepared to supply the copies at 25% discount, whole of the balance of 50% of the cost price should be met out of the contingent grant of the office.

NOTE—The supply of books at concessional rates should be made to a person only once. In case of loss of books supplied under this para, the second or further copies, if asked for should be issued at double the market price, and no reduction should be made in respect of the price of the copy or copies already purchased.

Supply of Codes and Manuals to outside Offices

64. One copy each of all publications of important nature, including cyclostyled ones, other than "Secret" "Confidential" and "For use of I.A. & A.D. only", are required to be sent to the National Library at Calcutta, the Connemara Public Library, Egmore, Madras, and the Central Library, Town Hall, Bombay, at the cost of the publisher, within thirty days from the date of publication.

A monthly statement of publications even though 'nil' and ten copies of each publication other than 'Secret', 'confidential' and "For use of I.A. & A.D. only" are also required to be sent to the Parliament Library.

65. The publications marked "For use of I.A. & A.D. only" or "Secret" should not be supplied to outside offices, etc., unless specifically authorised by the Comptroller and Auditor General in specific cases. The supply or distribution of priced publications should also not be undertaken, unless authorised otherwise by the Comptroller and Auditor General in specific cases, because these are directly supplied by the Publication Branches of the Government concerned.

Supply of Copies of Manuals to the Comptroller & Auditor General

66. One copy each of the latest editions of the following publications should be sent to the Comptroller and Auditor General for his office library:—

- (i) Manuals referred to in Paragraphs 53 and 54 above, and
- (ii) all Financial Rules and Orders issued by the Ministries/Departments of the State Governments, in the form of Codes, Manuals or standing regulations.

CORRESPONDENCE

Receipts

67. Promptness in the delivery of inward dak so as to reach the dealing person, the day after its receipt in the office, should be ensured. The Branch Officers should, wherever possible and necessary, give guidance and indication for suitable disposal on the receipts before passing on the inward dak to the sections concerned.

68. All references from the office of the Comptroller and Auditor General should be disposed of within a week or ten days, and cases received from the Government of India, Ministry of Finance within a fortnight, of their receipt. The Heads of Offices should ensure that this time limit is strictly observed in the disposal of U.O. references from the Comptroller and Auditor General's office and any failure in this regard should be viewed seriously. Acknowledgements to the communications issued by the Comptroller and Auditor General, where asked for, should be issued within seven days of the receipt of the letter, circular etc.

69. For expeditious disposal, it should be so arranged that ordinarily no case passes through more than two levels before final orders are passed. It is necessary that horizontal or vertical references to other offices and sections or submission of such cases as can be disposed of by subordinate officers at their own level under the powers and responsibilities vested in them, to higher officers, are also avoided. Therefore, needless or responsibility-shirking references should not only be refused but returned with suitable admonition.

Issues

70. (a) Communications of the following nature should not be issued except with the previous approval of the Accountant General or any of his senior Deputy—

1. implying dissatisfaction or censure, and
2. to Governments, State or Union,
 - (i) bearing on important question of Audit and Accounting;
 - (ii) Challenging decisions or orders.
 - (iii) questioning the validity of any sanctions otherwise than for merely technical defects; and
 - (iv) containing proposals for writing-off, or waiving of recovery of overpayments.

Such communications should ordinarily be signed either by the Accountant General himself or by his Senior Deputy. In the alternative, the letter should indicate that it is being issued under the direction of the Accountant General.

Letters to the Comptroller and Auditor General, other than on routine matters, should ordinarily be issued over the signature of the Accountant General or with his full knowledge and concurrence and in the latter case this fact should invariably be indicated on the letter itself. [see also clause (b) below.]

NOTE—In cases where under the Constitution or any other enactment the Comptroller and Auditor General is required to certify any figures based on the figures furnished by the Accountants General, etc., the latter should personally sign the statements and certify their correctness.

(b) In the absence of the Accountant General from headquarters, the seniormost 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. Letters addressed to Comptroller and Auditor General during the absence of the Accountant General from Headquarters should be signed as "For Accountant General". Such letters should clearly indicate the fact of the Accountant General being on tour or absent otherwise, and also that the case will be shown to him on his return to headquarters. See also paragraph 15—18.

(c) Other letters relating to the sections and subjects under the direct supervision of a Gazetted Officer are ordinarily issued over his signature and designation though they are stamped as emanating from the Accountant General.

(d) Printed routine letters and documents on which no objection is raised may be sent out by Superintendents on behalf of the Gazetted Officers-in-charge of Sections. The inclusion in these letters of additional matters which do not bring any major question should not by itself, be regarded as disabling the Superintendent from signing such letters and documents.

(e) All letters to the Central or the State Governments, the Comptroller and Auditor General or the High Commissioners, Ambassadors etc., for India should have the subject briefly stated at the top. Reference to a higher authority for orders should be self-contained and as far as possible documented and the question for orders should be stated accurately and concretely. Documentation should be done only in cases where either the documents are not likely to be available in the other office or it is necessary for the clear understanding of the subject and this cannot be done through a self-contained reference.

(f) All communications addressed to the Comptroller and Auditor General, which will require to be forwarded ultimately to the Central Government or other authority (for example, application for revision of pay, for extra grants, etc.) should be submitted in duplicate.

(g) 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 only the name of the addressee, the outer cover being addressed to him by his official designation without the addition of his name.

(h) The name as well as the official designation of the writer should be given at the head of every letter addressed to the Governments.

(i) In the U.O. Notes, the name, designation and telephone number, should be given under the signature of the officer signing it.

(j) Fair copies of the letters approved by an officer should be issued within the minimum possible time.

Correspondence with Private and Non-Official Persons/Bodies

71. Letter form should invariably be used in addressing private or non-official persons or bodies (including applicants). They should never be addressed in third person.

Correspondence with Foreign Countries, etc.

72. Subject to such exceptions as may be authorised in this behalf, communications with the Governments of foreign countries and international organisations should generally be made through the channel of Government of India in the Ministry of External Affairs and the Indian Diplomatic post in the country concerned. Detailed instructions on the subject are contained in para 139 and Appendix VI of the Central Secretariat Manual of Office Procedure.

Security Instructions

73. Instructions regarding grading, treatment, custody and despatch of Top-Secret, Secret and Confidential documents contained in Departmental Security Instructions etc., should be strictly observed. Security classification should be adhered to in the case of acknowledgements also.

Cypher Code

74. The Finance Ministry Cypher Code must remain in the personal custody of the Accountant General who should himself compose and write all messages sent in it. The Cypher Code of the Reserve Bank of India is also confidential and should be kept locked

up in the custody of a senior officer who should himself codify/decodify the telegraphic messages sent/received in the office. This Cypher Code should be used in sending telegraphic authorisations in cases of extreme urgency, such as orders of payments during the last few days of the financial year.

Anonymous and Pseudonymous Complaints

75. No action should be taken on anonymous or pseudonymous complaints against Government servants.

Circular Letters

76. The Comptroller and Auditor General issues all instructions of a permanent character in the form of amendments to the relevant Codes and Manuals, while those of transitory interest and/or requiring immediate and specific action for final disposal are issued in the form of "Circular letters". A similar procedure should be adopted in the Audit and Accounts Offices.

Express Letters

77. 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 Letters" should always be prominently marked on the letters themselves, if speedy attention is desired.

Telegrams

78. A telegram should be issued only on occasions of utmost urgency. The general principles laid down by the Government of India for the sending of 'State' telegrams and for classifying them as 'Express' or 'Ordinary' should be followed.

Telegrams, other than cypher and code telegrams should be followed by post copies, wherever considered necessary.

Abbreviated Telegraphic Address

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

Transmission of Urgent Messages through Telex

80. Telex machines have been installed in certain offices of the Indian Audit & Accounts Department at places like Delhi, Bombay, Calcutta and Madras for speedier transmission of urgent messages

and for effecting reduction of telegram charges. Exchange of all telegraphic/urgent messages and as far as possible telephonic messages between the offices of the Indian Audit and Accounts Department at Telex linked stations should be done through Telex.

The Heads of Offices, equipped with Telex machines, may also permit the transmission of urgent official messages without payment of any charges from (i) officers on deputation outside the Department, (ii) other officers of the Central Government and (iii) Officials serving in the offices linked by Telex, where messages relate mainly to the business of Indian Audit and Accounts Department or involve larger interests of the Government of India.

Correspondence regarding Interpretation and Amendment of Rules

81. When 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 State Government when the rule appears in an authorised code of the State Government and is also a rule which can be amended by that authority without reference to the Comptroller and 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 Comptroller and 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 Comptroller and 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.

Use of Polite Language in the Communications Embodying Audit Objections

82. The language used in all outward communications, embodying audit objections, should invariably be polite and inoffensive. The bonafides of the officers concerned should not be questioned, even by implication. The officer signing the communication or any officer who may have approved the draft, shall be held personally responsible for any violation of this instruction. Where an objection is of sufficient importance, or is likely to develop into one, or where the personal conduct of any senior officer is likely to be subsequently impugned, the draft should be approved by the Accountant General, or by a Senior Officer in supervisory charge.

Receipt and Disposal of Valuables

83. The detailed procedure in respect of the receipt, safe custody and subsequent disposal of cash and other valuable is incorporated in the Manual of Office Procedure of each office. Ordinarily cash or cheques are not accepted in the Accounts and Audit Office in discharge of debts due to Government or for credit to the Consolidated Fund or 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.

Supply of Information in Connection with Questions Raised in the Parliament and State Legislatures

84. Information regarding Parliamentary questions should be furnished to the Government of India only through the Comptroller and Auditor General. A copy of the Communication calling for the information together with the reply in triplicate should be sent to Assistant Comptroller and Auditor General (Personnel) by name.

Information called for by the State Governments for (i) replying to a question raised in the State Legislature or (ii) Supplying it to the Central Government for replying to a Parliamentary question, need not, however, be routed through the Comptroller & Auditor General, unless the matter pertains to administration etc. of the Indian Audit and Accounts Department.

Issue of Authority for Payment to other Audit and Accounts Officers and verification of Special Seal and Specimen Signature on the Authority for Payment.

85. Each Accountant General has a special metallic embossing seal, which should remain in the personal custody of the officer who signs it. Duly attested specimen impressions of the seal are supplied to all the audit and accounts officers. Every authority for payment to other audit and accounts officers should be carefully stamped with the special seal.

In each audit and accounts office there should not ordinarily be more than three Gazetted Officers empowered to issue payment authorities to other audit and accounts officers. Two of these may be the officers-in-charge of 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 and account offices on a separate sheet of paper duly attested by the officer, whose specimen signature is already with the other audit and account 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 special seal impression 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 of the head of the office for orders.

NOTE—The above arrangement applies mutatis-mutandis to the transactions with Railway Accounts Offices but not with Defence Accounts Offices.

Supply of Specimen Signatures to the Treasury and other Disbursing Officers

86. The Civil Accountants General should supply all the Treasury Officers and other disbursing officers in his audit circle, the specimen signatures of all the Gazetted Officers of his office, who are authorised to sign payment orders on bills, vouchers or, to issue Letters of Authority for Payments to be made at the treasuries and other disbursing offices.

Legibility of Signatures

87. The Civil Accountant General should see that the officers who are entrusted with the duty of signing cheques have a formed and legible signature. It is also necessary that the signatures of all officers and superintendents on letters, statements, accounts, certificates and

reports etc. are clearly legible. 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 should be typed below the written ones.

Requisitioning of Departmental Records for Audit

88. Under para 18 of the Audit and Accounts Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947 the Comptroller and Auditor General has authority to require that any books and other documents relating to transactions, to which his duties in respect of audit extend, shall be sent to such place as he may appoint for inspection by him. There is, therefore, nothing to preclude the Indian Audit and Accounts Department from keeping with it the departmental documents produced for local audit, for completing the processes of audit. There is no restriction that documents that are ordinarily audited locally should be audited only within the premises of the departmental office. There may be cases where it may be necessary to take away and submit the documents in original to superior authorities at headquarters and to take their orders or directions. In such cases, an acknowledged list of documents taken away should be furnished to the Head of the concerned departmental office.

Safe Custody of Documents Relating to Cases of Frauds and Embezzlements

89. When a case of fraud or embezzlement comes to notice the Accountant General should at once impound all the original vouchers and other relevant documents relating to it in his office and keep them in his personal safe custody. In cases where it is inconvenient for the Accountant General himself to keep the documents under his own charge, he may entrust the custody of these documents to an officer of a rank not below that of a Deputy Accountant General.

The Indian Audit and Accounts Department has no direct powers of impounding documents which are in the custody of the departmental officers. If, however, any of these documents is likely to form valuable evidence to prove a fraud or embezzlement, it would suffice if a photostat copy thereof is taken and kept in the safe custody of the officer with whom the records in the audit office have been kept. The originals should be sent to the head of the departmental office concerned, in case it is clear that he is not involved in the fraud or embezzlement, and in other cases, to his superior authority. Thereafter, it would be the responsibility of the head of the departmental office or his superior authority, as the case may be, to make arrangements for the proper custody of those records. This procedure should be followed both in the case of prescribed audit as well as consent audit.

Procedure for Obtaining Legal Advice and Arrangements for the Defence and Prosecution of Suits

90. When a State Accountant General considers it necessary to have a legal opinion on a case arising in his office but concerning State finances, he should ordinarily ask the Finance Department of the State Government 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 State Government must bear the cost of the legal opinion.

If the case concerns Central finances, the Accountant General concerned should ordinarily obtain legal advice through the administrative Ministry/Department concerned. In urgent cases he may take such action as appears to be necessary but simultaneously inform the Administrative Ministry/Department concerned and the Comptroller and Auditor General of the action he has taken.

The Central Government cases in Bombay and Calcutta should be referred to the Ministry of Law, Branch Secretariat at Bombay and Calcutta, who normally make the selection and engage the counsel from the approved panel of Counsels according to the nature and importance of the case and in accordance with the terms and conditions laid down by the Ministry of Law.

91. In exercise of the 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 various States appointed the State Government Pleaders etc. as Government Pleaders for the purpose of said order in relation to any suit by or against the Central Government or against a public officer in the service of that Government in any court in the States. The Accountants General should obtain the services of these Government Pleaders on payment of usual fees in so far as litigation under the Civil Procedure Code is concerned. As regards cases in Calcutta and Bombay, the procedure laid down in para 90 should be followed.

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

NOTE—The Accountants General should maintain a complete list of Government Pleaders for respective States appointed by the Government of India under the order referred to above.

92. The question whether application for special leave to appeal to the Supreme Court against a judgement or order of a High Court may be made, should be referred to the Advice Branch of the Ministry of Law who will advise on the matter after examining the question and seeking the opinion of the Attorney General, Solicitor General or the Additional Solicitor General.

93. The object of a suit notice under Section 80 of Civil Procedure Code is to provide an opportunity to reconsider the position of the Government vis-a-vis the claim made by the party and, if necessary to make amends or settle the claim without litigation. When a notice is received it should be treated as an immediate reference and its detailed examination should be completed and a final decision taken well in advance of the expiry of the period of notice. If this is not possible an interim reply should be sent.

On receipt of every suit notice under Section 80 of Civil Procedure Code the Accountant General concerned should immediately forward his paragraph-wise comments on the 'Notice' to the Comptroller and Auditor General who will obtain the advice of the Ministry of Law regarding the action to be taken on the Notice. In respect of offices at Bombay and Calcutta, the Ministry of Law, Branch Secretariat at Bombay and Calcutta may be consulted direct by the Accountant General and the advice tendered by them intimated to the Comptroller and Auditor General.

94. The Central Government is opposed to the engagement of lawyers at exorbitant daily fees in connection with the work relating to that Government. They have decided that in every case, where counsel is engaged at more than Rs. 750 per day in the Supreme Court or in a Court in Bombay or Calcutta or at more than Rs. 400 per day elsewhere, it should be regarded as high fee and express prior concurrence of the Ministry concerned should be obtained. The Comptroller and Auditor General has accordingly decided that his prior approval should be obtained by Accountant General in every such case before the counsel is actually engaged.

95. Lawyer's fee should be settled in each case, prior to his engagement and excepting the cases mentioned in item No. 11 of Schedule V of Delegation of Financial Powers Rules, 1958, prior approval of the Ministry of Law should be obtained. The lawyers bills should be settled promptly and in any case not later than three months of their presentation. Following the established practice in India, it is not necessary to insist on a stamped receipt for the payment of the fees to a lawyer.

Production of Official Documents in a Court of Law

96. 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 to this Chapter 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 State Government:—The Civil Accountant General may permit the production of such documents with the prior concurrence of the State Government in consultation with their legal advisers in each case. It is for the State Government to decide whether it would be more convenient to give the Civil 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 Civil 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 the Annexure. 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 the requisitions for such documents should be dealt with by the Civil Accountant General in accordance with the procedure laid down in the Annexure.

NOTE—Privilege should be claimed for original rough drafts in all cases as these can in no sense be authoritative and might even be misleading.

Office Library

97. 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/Accountant 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 requires 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 purpose. 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.

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.

98. Separate stock registers for the Codes and Manuals marked "Secret" and "For use of I.A. & A.D. only" (whether received from the Comptroller and Auditor General or from the Press direct) should be maintained by each Audit and Accounts Office, and each copy of the "Secret Memoranda of Instructions regarding Extent of Audit" should be stamped with the serial number allotted to it in the stock register over the dated initials of the issuing officer.

A periodical stock-taking (quarterly, in the case of "Secret Memoranda") of all these books, whether issued to, and in possession of, the Gazetted Officers, Sections and staff, or in stock, should be done by a responsible member of the staff and the balance actually in stock agreed with the book balance. Discrepancies between the ground balance and book balance should be investigated and set right.

99. Loss of "Secret Memoranda" and "Manual of Standing Orders (Technical)" is a serious matter, which should be specially investigated and its loss as well as its transfer from one office to another should be promptly reported to the Comptroller and Auditor General's office. Before copies of these books are written off the stock, orders from the Comptroller and Auditor General's office should invariably be obtained after explaining the circumstances in which the loss occurred, and the action taken against the persons at fault.

Each case of loss of other books supplied under para 60 should be dealt with on merits and action taken to regularise the loss by write off from stock or otherwise.

For the loss of local manuals, such necessary action may be taken by the concerned Head of Office, as he deems fit.

RECORDS

Filing of Papers

100. 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.

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 X) at regular intervals and not allowed to accumulate.
- (2) File orders on papers can be given by an official not below the rank of the Superintendent/Accountant.
- (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.

Loss of Files

101. Loss of Government files is a serious matter. It should be ensured that every effort is made to trace the missing files and responsibility fixed in each case of loss.

Printing, Binding and Stationery

102. The rules laid down by the Government of India regarding printing, supply of forms, binding and for supply and use of stationery stores, namely 'Rules for Printing and Binding' and 'Central Stationery Rules', should be strictly observed.

Printing Machines in Audit Offices

103. 'Romayor' type of off-set printing machines have also been set up in the following offices to print standard and other essential forms required by them and their sister offices located in their Zones, in case of non-supply of these forms by the Government of India Forms Stores, Calcutta to tide over their immediate difficulties.

zones	offices
1. Accountant General, Central Revenues, New Delhi.	Accountants General Central Revenues, Commerce, Works, and Miscellaneous; Punjab, Haryana; Himachal Pradesh and Chandigarh, Jammu and Kashmir; Uttar Pradesh and Director I.A. & A.S. Staff C. Illegible.
2. Accountant General, West Bengal, Calcutta.	Accountants General, West Bengal, Central Calcutta Bihar Orissa, Assam and Nagaland.
3. Accountant General, Tamil Nadu, Madras.	Accountants General Tamil Nadu, Andhra Pradesh, Mysore and Kerala.
4. Accountant General, Maharashtra, Bombay.	Accountants General, Maharashtra, Gujarat, Madhya Pradesh and Rajasthan.
5. Director of Audit and Accounts, Posts & Telegraphs, Delhi.	All the Audit Offices of the Posts and Telegraphs.

Standard Forms

104. Certain forms have been standardised for printing for use in Civil Audit and Accounts Offices. These are obtained in accordance with instructions issued by the Chief Controller of Printing and Stationery, from the Manager of the Government of India Forms Stores, Calcutta. Other forms are printed as special forms.

105. All suggestions for the standardisation of printing of new forms as special forms and for the alteration or cancellation of existing standardised or special forms, should be made to the Comptroller and 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.

106. 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 Audit and Accounts 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 Audit and Accounts Offices are shown below:—

Office		Abbreviations	
Accountant General,	Central Revenues	C. R. .	
Do.	Tamil Nadu	T. N.	
Do.	Maharashtra	Mah.	
Do.	West Bengal	W. B.	
Do.	Uttar Pradesh	U. P.	
Do.	Punjab	P.	
Do.	Himachal Pradesh & Chandigarh ..	H. P. C.	
Do.	Haryana	H. R.	
Do.	Bihar	B. h.	
Do.	Madhya Pradesh	M. P.	
Do.	Assam & Nagaland	A.	
Do.	Orissa	O.	
Do.	Mysore	My.	
Do.	Rajasthan	Raj.	
Do.	Andhra Pradesh	A. P.	
Do.	Jammu & Kashmir	J & K.	
Do.	Commerce, Works & Misc. ..	C. W. & M.	
Do.	Kerala	K.	
Do.	Gujarat	G.	
Do.	Central Calcutta.	C.	

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

107. The printed forms used by Audit Offices for issue of authorities for payments, which are issued in bound books duly machine-numbered, should be kept in the safe custody or responsible officials to ensure their use only for bonafide purposes and the instructions laid down for their use strictly followed.

Form of Statements, Returns, etc.

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

Central Government

Union Territory Governments

Goa, Daman and Diu
Himachal Pradesh
Manipur
Pondicherry
Tripura.

State Governments

Andhra Pradesh
Assam
Bihar
Gujarat
Haryana
Jammu and Kashmir
Kerala
Madhya Pradesh
Maharashtra
Mysore
Nagaland
Orissa
Punjab
Rajasthan
Tamil Nadu
Uttar Pradesh
West Bengal.

Every return should have clearly stated on it, its name at the top, the State 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.

MISCELLANEOUS

Sanction and Revision of Establishment

109. Any proposal for revision of the establishment or for temporary or permanent addition thereto, which is not within the powers of the Accountants General to sanction, should be submitted to the Comptroller and Auditor General for sanction. A proposal for additional establishment made to the Comptroller and 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 either by the Superintendent of Internal Audit Section or by a Superintendent of some other Section 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 examiner.
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ANNEXURE

(Referred to in paragraph 96)

PROCEDURE TO BE FOLLOWED WHEN A GOVERNMENT SERVANT IS SUMMONED BY A COURT TO PRODUCE OFFICIAL DOCUMENTS FOR THE PURPOSE OF GIVING EVIDENCE

A Government servant summoned by a Court to produce an official document is bound to produce it personally or to cause it to be produced by one of his subordinates, unless—

- (i) the document is not in his custody; or
- (ii) the document is of a privileged class.

2. All official records are normally to be regarded as in the custody of the Head of the Department or the head of the office, as the case may be. In special circumstances, however, an official document may be in the custody of the Government servant other than the head of the Department or, as the case may be, the head of the office.

3. If the document required to be produced in the Court is not in the custody of the Government servant who has been summoned, he should inform the Court or in the case of a High Court or the Supreme Court, the Registrar of the Court accordingly by an official letter as in Form No. 1 and also send a copy of that letter to both parties to the proceedings in which the production has been required.

4. Where the summons has been served on the Head of the Department or on a Government servant who has the custody of the document in any special circumstances, it should be determined, first, whether the document is of a privileged class under Section 123 or 124 of the Evidence Act in the footnote*.

A document would be privileged if—

- (i) it is an unpublished official record relating to any affairs of State; or
- (ii) it contains any communication made to a public officer in official confidence; provided that in either case the disclosure of the document would cause injury to the public interest.

5. If the Government servant summoned is not the Head of the Department and is either of the opinion that the document belongs to a privileged class, or has any doubt in the matter, he should refer the question to the Head of the Department, unless the document falls under (ii) in para 4 and is addressed to the Government servant himself. In the latter case, the Government servant has himself to take decision whether the public interest would suffer by the disclosure of the document. If he decides that injury to the public interest would be caused by the disclosure of the document, he should claim privilege under Section 124 of the Evidence Act in the manner hereafter stated. If the Government servant has any doubt, he may seek the advice of the Head of the Department.

**Evidence Act—Sec. 123—No one shall be permitted to give any evidence derived from unpublished official record, 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*

Sec. 124—No Public Officer shall be compelled to disclose communication made to him in official confidence, when he considers that the public interests would suffer by the disclosure.

5.A. If the Head of the Department or office of the Government servant having the custody of the document(s) required to be produced finds that within the time available according to the summons for production of the document(s) in court it is not possible to comply after considering the question as to whether the document is privileged under section 123 or 124 of the Evidence Act and whether such privilege should be claimed, and the court should be requested to grant further time, it will not be appropriate to make the request by a letter addressed to the court; in any such case, the officer concerned should instruct the Government pleader and authorise him by proper vakalatnama, if necessary to appear in the court on the date fixed for production of the document(s) and apply either orally or in writing if required, for grant of adequate further time for compliance with the summons or making a claim of privilege. In the meanwhile, the Head of the Department or the Head of the Office or other Government servant who has received the summons should proceed to consider the question of privilege or seek instructions regarding thereto.

6. Where the document required to be produced has emanated from some other authority, e.g. a State Government or a foreign Government, or is on respecting which there has been correspondence with a State Government or a foreign Government, the head of the Department should be consulted before the production of the document, unless it is intended for publication though not yet published, or is of a purely routine or formal nature. The Head of the Department should, when consulted, consider the desirability of obtaining the consent of the concerned Government or authority to the production of the document.

7. *Section 123, Evidence Act*—The expression 'Head of the Department' in Section 123, Evidence Act, 1872 means both the Minister incharge of the Department, who is its political head, and the Secretary or other officer, who is its administrative head. Ordinarily, in the case of ministries or departments and their attached and subordinate offices, the administrative head would be the Secretary, or, in his absence, the Addl. Secretary, or Joint Secretary who is in charge. In the case of a Union Territory he would be the Administrator and not any of his Secretaries.

NOTE—In the case of the Indian Audit and Accounts Department the Comptroller and Auditor General of India would be the "Head of the Department" for the purposes of Section 123.

As the claim of privilege under this Section will accordingly have to be made in the case of all documents of the Indian Audit and Accounts Department by the Comptroller and Auditor General, each such case should be referred to him under 'Registered cover' together with the relevant documents, where it is considered necessary to claim privilege.

8. Where it is desired to claim privilege for an official document under Section 123, the first question to be considered by the Head of the Department is whether the document is an unpublished official record relating to any affairs of State. This question is ultimately for the decision of the Court. If the Court holds that the document does not belong to this class then, subject to any revision application that may be made, the document has to be produced. It should be noted, however, that where a claim is made that a particular document relates to affairs of State the Court is not entitled, in view of the provisions of Section 162 of the Evidence Act, to inspect the document, although it must, notwithstanding the objection, be taken to the Court; the Court has only power to take other evidence to assist it in determining the nature of the document and may for this purpose require the officer who makes the claim of privilege to appear for cross-examination.

9. Documents of a political or administrative character relating, for instance, to national defence, public peace and security, diplomatic relations are no doubt included in the class of documents relating to affairs of State. Documents which it is the practice to keep secret for ensuring the proper functioning of the public service are also included in that class and it is not essential that their contents should be such that their disclosure would be harmful to the public interest, such documents are privileged because the freedom and candour of expression of opinion in the determination and execution of public policy would be materially effected by their disclosure. Among the documents belonging to this class are notes and minutes by officers and Ministers on files, proceedings of Government, reports of public officers, opinions expressed by public officers, records of official decisions reached in the course of determination of questions of policy.

10. Besides the above mentioned categories, documents relating to commercial or other activities of the State even may in proper cases be embraced within the category of documents relating to affairs of State if the disclosure of their contents would cause injury to the public interest.

11. If, upon consideration in the light of the preceding observations, the Head of the Department comes to the conclusion that the document is an unpublished official record relating to affairs of State, he should consider next whether its disclosure would cause an injury to the public interest. It is not sufficient justification for claiming privilege, however, that the Head of the Department does not wish the document to be produced or that its production would adversely affect litigation to which Government is a party or produce any undesirable impact on the department or provoke public criticism or censure in Parliament. The Head of the Department will be justified in withholding the document only if its production would cause injury to public interest. His decision that such injury would be caused is not liable to be questioned by the Court.

12. Where, upon consideration by the Head of the Department as explained above, it is decided to claim privilege under Section 123 of the Evidence Act and the summons is only for the production of the document, a subordinate officer should be deputed to attend the Court; but if the Head of the Department or other officer having custody of the document has also been summoned to give oral evidence, he should attend personally. In either case, the Government servant attending the Court should take an affidavit in Form No. II which should be sworn by the Administrative Head of the Department unless it is considered fit in view of the special circumstances or nature of the case or the Court directs that the affidavit be sworn by the Minister. The Government servant should also take along with himself in a sealed cover the document(s) which is (are) required to be produced.

13. An affidavit claiming privilege under section 123 must show on its face that each document for which privilege is being claimed has been carefully read and considered and that the deponent is satisfied upon such consideration that in the case of each of the documents in respect of which the claim of privilege is made its disclosure would cause injury to the public interest. The affidavit must indicate, consistently with the necessity of safeguarding the public interest, the reason(s) in brief why it is apprehended that the public interest would be injured by the disclosure of the document. The reason(s) given must not be vague or indefinite and separate reasons should be given in respect of each of the documents in respect of which the privilege is claimed.

14. When called upon to produce the document the Government servant attending the Court should present the affidavit and explain that he is not at liberty to produce the document or any evidence derived therefrom. The question whether any Counsel should be engaged in cases in which Government is not a party to urge the claim for privilege would be considered in suitable cases in consultation with the Ministry of Law. If the claim is rejected, he should make an application in Form No. IV. If production is insisted upon, the document should be produced in a sealed cover and it should be submitted that the Head of the Department had instructed him to state that he would desire to consider whether the High Court should be moved in revision and that, if the Court sees no objection, the document may be kept in sealed cover pending the decision of the High Court. The Government servant should then abide by such order as the Court may make.

15. *Section 124, Evidence Act, 1872*—The second class of privileged documents consists of documents containing communication made to a public officer—in official confidence when the public officer to whom such communication has been made considers that the public interest would suffer by the disclosure.

16. Privilege under Section 124, Evidence Act must be claimed by the public officer to whom the communication has been made in official confidence. Such officer is competent to waive the objection and allow production. For deciding whether privilege should be claimed or waived, the officer should consider the effect of production on the public interest. If he finds that the public interest would suffer by the disclosure, he should make an affidavit in Form No. III. Therein he should set out the reasons in respect of each of the documents. If he is, summoned to give oral evidence, he should, attend personally and when called upon to produce the document or give any evidence relating to the communication contained therein claim privilege by filing the affidavit. If summoned to produce the document and not to give oral evidence, he may depute a subordinate officer or attend the Court with the document (in a sealed cover) and the affidavit. The Court, it should be noted, is entitled to inspect such documents for the purpose of determining the claim of privilege. If the claim is rejected, and it is considered advisable to move the High Court, an application in Form No. IV should be made. If production is still insisted upon, the document should be produced in a sealed cover and it should be submitted that time may be given to the public officer to consider whether the High Court should be moved in revision and that in the meantime, if the Court sees no objection the document may be kept in a sealed cover. The Government servant should then abide by such order as the Court may make in the matter.

17. Affidavits have to be sworn before a person authorised to administer oath, e.g. a Magistrate, Judge, Oaths Commissioner (or Notary Public).

18. The Head of the Department or the public officer summoned, should in all cases abstain from entering into correspondence with the presiding officer of the Court in regard to the claim of privilege.

19. *Oral evidence derived from privileged documents*—The privilege recognised by Section 123, Evidence Act, 1872 extends not only to the production of the document but also to the giving of any other evidence as to their contents or as the facts derived therefrom. No person, whether a Government servant or not, may give such evidence. When a public officer summoned as a witness to give oral evidence is asked in the course of his examination as witness any question concerning a matter which has come to his knowledge

from any unpublished official record relating to affairs of State, if no summons has been issued to the Head of the Department for production of the document and his prior permission to give evidence derived therefrom has not been obtained, he should decline to answer the question until such permission is given. If the witness be the Head of the Department himself, he should object to the question on the ground that it relates to the contents of a privileged document. If the question is pressed and allowed by the Court, he should claim privilege after considering the document in the light of the preceding instructions. If an affidavit is required, he should request for time to file it. If the witness is not himself the Head of the Department and the question is allowed by the Court, he should pray that the Head of the Department may first be summoned to produce the document and decline to answer the question until it is produced.

20. Where a witness is asked a question relating to facts derived from a document containing communications made to a public officer in official confidence, he should, if he is not the public officer to whom the communication was so made, decline to answer the question unless the document is first produced by the public officer concerned. If the witness is the public officer to whom the privileged communication was made, he should decline to answer the question on the ground that it relates to the contents of a privileged document. If the question is pressed and allowed by the Court, he should consider the document and claim privilege. If an affidavit is required, he should asked for time to file it.

21. All the foregoing instructions apply as well to the cases in which Government is a party to the case as others. They also apply to summons from other tribunals such as arbitrators, etc.

FORM NO. I

(See para 3 of Instructions)

GOVERNMENT OF INDIA

MINISTRY/DEPARTMENT OF

From

To

The Court of

or

The Registrar, High Court of (at).....

Supreme Court.

Sir,

A summons bearing No. dated in
 Suit (or other proceeding) No. of 19.... between
 *(AB) and *(CD) has been served on me on re-
 quiring production in the said Court on 19..... of
 the documents therein specified. ...

2. With reference to the above, I have the honour to intimate
 that the documents specified in the said summons (or the docu-
 ments specified below out of the those mentioned in the said sum-
 mons) are not in my custody and, therefore, I am unable to cause
 their production in Court. The said documents are in the custody
 of as the Head of the Department/Head
 of the office.

†3. I am accordingly to request that this letter may be placed
 before the Hon'ble Judges for orders.

Yours faithfully,

Signature

Insert names. If there are numerous parties give first name and add and
 other(s).

†To be inserted only in cases in which the summons has been issued by a
 High Court or the Supreme Court.

FORM NO. II

(See para 12 of Instructions)

AFFIDAVIT

IN THE COURT OF

Suit No.....of 19.....

I, Minister/Secretary/
Additional Secretary/Jt. Secretary to the Government of India, in
the Ministry of do hereby solemnly affirm/
and state as follows—

1. A summon bearing No. dated issued
by the court of in suit No. of
19 (..... Vs.) has been
received in the Ministry of on 19....., re-
quiring production in the said Court on 19.....,
of documents stated below.

2. I, as the Minister/Secretary etc. am the Head of the Depart-
ment and I am as such in control of, and in charge of, its records.

3. I have carefully read and considered each of the said docu-
ments and have come to the conclusion that they/(S. Nos.
.....) are unpublished official records relating to affairs of
State and that their disclosure will cause injury to public interest
for the following reasons:—

Documents	Reasons
1.	1.
2.	2.
3.	3.

LIST OF DOCUMENTS SUMMONED

I do not, therefore, give permission to anyone under Section 123 of the Indian Evidence Act, 1872, to produce the said documents or to give any evidence derived therefrom.

I do hereby solemnly affirm and say that what is stated herein above is true to my knowledge.

Solemnly affirmed at

..... this day

of 19

Minister/Secretary/Addl. Secy./Joint Secy.

In the Ministry of.....

Sworn before me.

N.B.—In case only some facts stated in the Affidavit are true to the personal knowledge of the officer making the Affidavit and some are true according to the information derived from the official record, the verification clause should run as follows:

I.....do hereby solemnly affirm and say that what has been stated in paragraphs above, is true to my own knowledge and what is stated in paragraphs is true according to information in my possession as derived from the following:—

- 1.
- 2.
- 3.

FORM NO. II A

(To be used when the Head of the Department has to claim privilege under Sec. 123 of the Indian Evidence Act, in respect of some documents and under Sec. 124 in respect of the others).

AFFIDAVIT

IN THE COURT OF

Suit No.....of 19.....

I, Minister/Secy./Addl. Secy./Jt. Secy. to the Government of India, in the Ministry of do hereby solemnly affirm and state as follows:—

1. A summons bearing No. dated issued by the Court of in suit No. of 19..... (..... Vs.) has been received in the Ministry of on 19....., requiring production in the said court on 19....., of documents stated below.

2. I, as the Minister/Secy. etc. am the Head of the Department and I am as such in control of, and in charge of, its records.

3. I have carefully read and considered each of the said documents and have come to the conclusion that they/(S. Nos.) are unpublished official records relating to affairs of State and that their disclosure will cause injury to public interest for the following reasons:

LIST OF DOCUMENTS

I have carefully considered each of the said documents and have come to the conclusion that they/(S. No.) contain communications made in official confidence and I consider that the public interest would suffer by their disclosure for the following reasons.

LIST OF DOCUMENTS

I do not, therefore, give permission to anyone under Sec. 123 of the Indian Evidence Act, 1872, to produce the said documents or to give any evidence derived therefrom.

I, therefore, claim privilege under Sec. 124 of the Indian Evidence Act, 1872.

I, do hereby solemnly affirm and say that what is stated herein above is true to my knowledge.

Solemnly Affirmed at

Thisday of.....19.....

..... Minister/Secretary/Addl. Secy./Joint Secy.

In the Ministry of.....

Sworn before me.

FORM NO. III

(See para 16 of the Instructions)

AFFIDAVIT

IN THE COURT OF

Suit No. of 19

I, do hereby solemnly affirm and state as follows:—

1. A summons bearing No. dated issued by the Court in suit No. of 19..... (..... Vs.) has been served on me on 19 requiring production in the said court on 19 of the documents stated below.

I have carefully considered each of the said documents and have come to the conclusion that they (S. Nos.) contain communications made in official confidence and I consider that the public interest would suffer by their disclosure for the following reasons:

Documents	Reasons
1.	1.
2.	2.
3.	3.

LIST OF DOCUMENTS SUMMONED

I, therefore, claim privilege under Section 124 of the Indian Evidence Act, 1872.

I do hereby solemnly affirm and say that what is stated herein above is true to my knowledge.

Solemnly affirmed at

this day of 19

(Designation of Public Officer)*

Sworn before me.

*(Here insert the name, designation and address of the person making the affidavit).

N.B.—In case only some facts stated in the affidavit are true to the personal knowledge of the officer making the affidavit and some are true according to the information derived from the official record, the verification clause should run as follows:

I.....do hereby solemnly affirm and say that what has been stated in paragraphs above, is true to my own knowledge and what is stated in paragraphs is true according to information in my possession as derived from the following:—

1.
2.
3.

FORM NO. IV

(See paras 14 and 16 of the Instructions)

IN THE COURT OF

Suit No.....of 19.....

.....
(Name of applicant)......
(Names of the parties etc.)THIS HUMBLE PETITION OF THE APPLICANT ABOVE
NAMED RESPECTFULLY SHEWETH

1. I have been summoned by the Court to produce in the above proceeding the documents specified below:—

LIST OF DOCUMENTS

2. I have brought with me to the Court the aforesaid documents.

3. Under instructions of the Head of the Department* I have submitted an affidavit stating that the documents required to be produced are unpublished records relating to affairs of the State contain communications made in official confidence and their disclosure will be prejudicial to public interest for the reasons set out in the affidavit.

4. The Court has held that the documents are not entitled to privilege claimed and has directed me to produce the same.

5. I am instructed by the head of the Department (public officer to whom the communication was made in official confidence) to say that he craves time to consider whether any application should be made to the High Court in revision against the said order.

6. Pending such consideration, I pray that the documents in respect of which the claim of privilege has been refused may be permitted to be taken back. I undertake to produce the said documents in Court whenever so required.

7. Should the Court for any reason be pleased not to accept my above prayer, I pray further that I may be permitted to produce the said documents in sealed cover and that they may be so kept until the orders of the High Court in the matter have been made.

Prays accordingly.

Date

Signature

*Omit the words "Under departments" if the document falls under section 124 Evidence Act, and substitute designation of the public officer.

CHAPTER III

INDIAN AUDIT AND ACCOUNTS SERVICE

Recruitment

Transfer & Posting - see p. 81

110. Recruitment to Service is made by the Central Government (a) through a competitive examination conducted by the Union Public Service Commission, and (b) by promotion, after consultation with the Commission, of selected members of the subordinate gazetted and ministerial establishment of the Indian Audit and Accounts Department. The Central Government, in consultation with the Comptroller and Auditor General may, however, make direct appointments of officers having specialist qualifications e.g. Chartered Accountants or otherwise.

promotion

111. Pending further orders, twelve and a half per cent of vacancies in the Service, which are filled by examination, are reserved in favour of the Scheduled Castes, and five per cent in favour of the members of the Scheduled Tribes. When a report is made to the Central Government of the number of officers to be recruited, the number of vacancies to be reserved for members of Scheduled Castes/Tribes is also indicated. The reservation is subject to the over-all condition that such candidates possessing the prescribed qualifications are suitable in all respects for the appointments and are forthcoming in sufficient numbers for the vacancies reserved for them.

promotion

112. The number of promoted subordinates at present 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 and recommendations in favour of the men to be promoted are made to the Government of India. The Union Public Service Commission is consulted in making such promotion.

TRAINING AND EXAMINATION OF PROBATIONERS

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

113. An officer appointed to the Indian Audit and Accounts Service through competitive examination will be on probation until he has passed the Departmental Examination, and in any case for two years. If he fails to pass the Departmental Examination 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. The provisions of this paragraph may be suitably modified in the case of individual probationers.

(b) **Training**

114. The probationers will be on training for a period of 2 years including the training for 17 weeks at the National Academy of Administration, Mussoorie. The detailed programme of their training for the periods they are attached to the I.A. & A.S. Staff College, Simla or the Offices of the Accountants General will be prepared by the Director of the College or the Accountant General as the case may be on the basis of the model programme described in paragraphs 115 to 118.

115. 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 State Government is essential for efficiency in the work of the Indian Audit and Accounts Department.
- (b) It is impossible for a beginner to obtain practical experience in accounting work unless he himself does 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 Constitution of India, 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 audit and accounts 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.

116. The following is a model programme for the training of I.A. & A.S. Probationers:—

I—TRAINING IN THE NATIONAL ACADEMY OF
ADMINISTRATION (17 weeks)

	Weeks
1. Combined Foundational Course	17

II—TRAINING IN THE I. A. & A. S. STAFF COLLEGE
(51 weeks)

	Weeks
2. Study of Office organisation and procedure	2
3. Treasury Training	4
4. Treasury section of Departmental Audit Department	1
5. Accounting work in Departmental Audit Section (including Forest)	4
6. Account Current	2
7. Reserve Bank of India Remittance and Deposits	2
8. Book Department	2
9. Training in Public Works Sub-Division and Division (Buildings and Roads, Irrigation and Electrical Divisions) and training in Accounting and Audit Procedure in Works Audit Department	6
10. General Audit Principles and Gazetted Audit Department	4
11. Treasury Miscellaneous Section	1
12. General Provident Fund Sections	2
13. Training in Income Tax receipts etc.	2
14. Departmental Audit Sections	6
15. Budget and Appropriation Accounts	2
16. Efficiency-cum-performance Audit	2
17. Pension Audit and Reporting	2
18. Miscellaneous Sections, guest lectures etc.	4
19. To be utilised by the Director at his discretion	3
Total	51

III—TRAINING IN ACCOUNTANT'S GENERAL'S
OFFICES (30 weeks)

	Weeks
20. Training in the Central Accounts Section of the Reserve Bank of India	1
21. Training in a Public Works and/or other project	4
22. Training in Revenue Audit	8
23. Further practical training (Study of office organisation, Works Miscellaneous Public Works Inspection Reports, Budget, Appropriation Accounts and Book).	5
24. Inspections Out Side Audit Department and Works Audit Department (2 weeks each)	4
25. Training in accounts of Public Sector Undertakings/Chartered Accountants Firms and Inspection of Commercial Accounts with Audit Parties	8
Total	30
GRAND TOTAL	98

117. Training in Revenue Audit (including Income Tax, Central Excise and Customs Revenue Audit) will be given by attaching the probationers to regular Revenue Audit Parties. Since the Local Audit is supervised by a Gazetted Officer on percentage basis, the probationers should be entrusted with the supervision of the party for the remaining period where the regular Gazetted Officer would not be available for the supervision. During the training the probationers should be asked to take up review of cases and such other work as is required to be done by a Gazetted Officer. These cases may be further reviewed by the regular Gazetted Officer when he assumes supervision of the Audit Party. The training in Customs Revenue Audit may, where possible, be arranged at big port towns under the Accountants General at those towns.

118. (a) The Training in Accounts of Public Sector Undertakings/Chartered Accountant's firms and inspection of Commercial Accounts with Audit Parties for a period of 8 weeks provided for in item No. 25 of the Model Programme (vide paragraph 116) will be imparted under the supervision of the Chief Auditors of the Commercial Audit Organisation during the period from December to June according to the following model programme—

MODEL PROGRAMME

I—In Public Sector Undertakings (3 weeks)

1. Project Report with special reference to:
 - (a) Schedule of Completion of the project.
 - (b) Targets of production.
 - (c) Cost of production.
2. Accounting of fixed and current assets.
3. Internal checks and controls.
4. Compilation of Monthly and Annual Accounts, preparation of Trial Balance.
5. Preparation of the closing entries for depreciation, provision for doubtful debts, outstanding liabilities etc.
6. Working results.
7. Financial Adviser's report to the Board of Directors.
8. Preparation of Annual Budgets and comparison with actuals.
9. Costing:—
 - (a) Analysis, control and Accounting of Stores.
 - (b) Analysis, control and Accounting of labour.

- (c) Collection and distribution of indirect expenses.
- (d) Determination of unit cost.
- (e) Cost reports.

II—In Chartered Accountants Firms (3 weeks)

1. Discussion with the Director about the general procedure of audit.
2. Preparation of the Audit Programme.
3. Documents seen at the office of the Auditor before commencing the Audit e.g. Memorandum and Articles of Association Annual Reports, Accounts Manual, Replies to the questionnaire on internal check etc.
4. Routine checking—checking of Castings, Postings etc.
5. Vouching—Cash, Petty Cash, Journal and Sales.
6. Valuation of assets.
7. Checking the final accounts—Balance Sheet and Profit and Loss Accounts.
8. Certification of the Balance Sheet, Profit and Loss account, with reference to the provisions of the Companies Act.
9. Procedure for raising and settling of objections.
10. Procedure for ascertaining the progress of audit by the Auditor.

III—In the Office of the Chief Auditor, Commercial Accounts and Audit Parties (2 weeks)

1. Preparation of Audit Programme.
2. General Examination of Cash and Journal Vouchers.
3. Project Reports, Progress Reports, Agreements for Technical Consultation, Contracts for Construction, Supply and Erection of Machinery etc.
4. Verification of the final entries.
5. Internal Audit Report.
6. Boards' Agenda and Minutes.
7. Issue, pursuance and settlement of objections.
8. Preparation of Inspection Reports and draft comments on accounts.
9. Processing of Inspection Reports.
10. Preparation of draft paras.

(b) The Accountant General will arrange for attaching the probationers, who are posted in his office, to the Chief Auditor of Commercial accounts for his region on suitable dates to be ascertained by him from the Chief Auditor.

119. (a) That portion of the training, which will be primarily in audit work should serve also in establishing the training given in accounts. The Director and the Accountants General should ensure that throughout the training the probationers get a certain amount of practice in precis and drafting and that they are encouraged to express themselves properly on paper.

(b) The Director of the I.A. & A.S. Staff College may effect marginal variations in the programme suggested in paragraph 116 at his discretion to suit the capacity and requirement of each probationer without material modification in the substance of the training to be imparted to the probationer.

(c) During the practical training in the college period given in the Accountant General's offices at Simla or in outside offices such as treasuries or public works divisions, the probationers will be supervised and guided by the Director directly and through instructors. Their progress in learning the practical work will be watched by the Director through diaries submitted periodically by the probationers and through brief discussions and question-answer sessions. During the training in the office of the Accountant General after the college period, a similar control would be exercised by the Accountant General directly and through a Senior Deputy Accountant General/Deputy Accountant General or the Chief Auditor, Commercial Accounts. The Director, the Accountant General, or the Chief Auditor, Commercial Accounts as the case may be, will, however, use his discretion with regard to the nature of control which he should exercise over the probationer's work and he should always remember that he is endeavouring to produce a member of the Indian Audit and Accounts Service and not of the Subordinate Accounts Service.

120. The Course of training for any probationer may in individual cases be suitably modified with the approval of the Comptroller and Auditor General, due regard being had to the nature of the work performed by him previously and any other relevant considerations.

The Director, I.A. & A.S. Staff College and the Accountants General concerned should, where necessary, arrange for additional training and special coaching to Probationers belonging to Scheduled Castes or Scheduled Tribes so that they might come up to standard of other probationers receiving training alongwith them.

121. The model programmes prescribed for the training of the probationers are neither definitive nor exhaustive, but the order of training should be observed as far as possible. During the college period the Director of the I.A. & A.S. Staff College will make suitable arrangements for the practical training of the probationers in an office of an Accountant General. He would, in consultation with the Accountant General, draw up the programme of practical training prescribing the details of work to be done or looked into in the various branches and sections and the hours and duration of their training in the branches and sections. The Director and the Accountant General will report every three months to the Comptroller and Auditor General that the prescribed course of training is being followed and is or is not in arrears. He will also give a personal appreciation of the probationer's work and progress.

(C) Departmental Examination

122. The First and the Second Departmental Examination are held half yearly in the months of April and October in the subjects detailed in paragraphs 124 and 125.

123. 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) Subject, Syllabus, and Qualifying Marks.

First Departmental Examination

124.

- (i) *Subject*—Principles of Government Accounting and Audit and Principles of Commercial Auditing.

Syllabus and Text Books Prescribed:

- (1) An Introduction to Indian Government Accounts and Audit, (Third Edition) issued under the Authority of the Comptroller and Auditor General of India.
- (2) Principles and Practice of Auditing (14th Edition) By J. R. Batliboi—

The following chapters:—

Chapter I—Audits and Auditing.

Chapter II—From Trial Balance to Balance Sheet.

Chapter VI—Verification of Assets and Liabilities in a company Balance Sheet.

- ... Chapter IX—Rights, Duties and Liabilities of Auditors.
Chapter X—Reserve, Sinking and other funds.

If there be any change in the numbering of these chapters in subsequent editions of this book, the candidates should read the chapters containing the same subject matter in the later editions.

Books recommended for additional reading

Spicer and Peglr's Practical Auditing by Walter W. Bigg—
Third Indian Edition by S. V. Ghatalia—1968.

(ii) *Subject—Advanced Accountancy*

Syllabus and Text Books prescribed

Syllabus:

- (1) Fundamentals of Double Entry.
- (2) Trading, Manufacturing and Profit and Loss Accounts and Balance Sheet.
- (3) Capital and Revenue, Income and Expenditure and Receipts and Payments Accounts.
- (4) Bills of Exchange, Promissory Notes and cheques.
- (5) Self-Balancing System.
- (6) Accounts of Joint Stock Companies—Share Capital—Shares—Debentures—Record of Share Capital Transactions—Preliminary Expenses—Issue of Shares at a Premium—Forfeited shares—Discount on issue of Shares—Premium on issue of Debentures—Redeemable Preference Shares—Profit and Loss Appropriation Accounts—Dividend—Dividend Entries—Interest on Debentures—Dividend Free of Tax—Dividend less Income Tax—Dividend Equalisation Fund—Interest on Capital paid out of Capital during construction—Arrears of Cumulative Dividend—Profit prior to Incorporation—Loss Prior to Incorporation.
- (7) Accounts of Holding Companies.
- (8) Depreciation and Reserves.
- (9) Double Account System.
- (10) Company Accounts.

Text Books

- (1) Advanced Accounting—by J. R. Batliboi 23rd Edition (Chapters I to V, X, XI, XIII, XIV and XV).

If there be any change in the numbering of these chapters in the subsequent edition of this book, the candidates should read the chapters containing the same subject matter in the later editions of the book.

- (2) The Companies Act, 1956 (Part VI—Sections 209 to 233 including Schedule VI referred to in Section 211).

Books recommended for additional reading:

Advanced Accounts by R. N. Carter—(5th Edition)

- (iii) *Subject—Indian Financial System and Planning*

Syllabus and Text Books Prescribed.

- (1) Indian Federal Finance by B. R. Misra—Fourth Revised Edition (September '63) Chapters II to IX and XIX to XXI.

- (2) Report of the Finance Commission, 1965.

- (3) Report of the Finance Commission, 1969.

- (4) Fourth Five Year Plan—A Draft Outline (Government of India publication).

Books to be allowed for reference in the Examination Hall

- (1) Report of the Finance Commission, 1965.

- (2) Report of the Finance Commission, 1969.

- (3) Fourth Five Year Plan—A Draft Outline (Government of India publication).

- (iv) *Subject—Constitution of India and Principles of Parliamentary Financial Control*

Syllabus and Text Books Prescribed

Syllabus—Financial and Legislative Provisions in the Constitution

(The Probationers are also expected to possess a general knowledge of the Constitution as a whole.)

Text Books—

- (1) The Constitution of India (Text published by Government of India).

- (2) Control of Public Expenditure Parts I and III by Basil Chubb.
- (3) Indian Administration (Section on Financial Administration) By Ashok Chanda—Second Edition, 1967.

Books recommended for additional reading

Modern Constitutions at Work—By I. D. Sharma.

Books to be allowed for reference in the Examination Hall

The Constitution of India (Government of India publication with contents and Index) without any annotation.

NOTE—The time allowed for each paper of the First Departmental Examination will be 3 hours and Maximum Marks, 200.

Second Departmental Examination

125.

- (i) *Subject—Service Regulations and Office Administration.*
Syllabus and Text Books Prescribed

- (1) P&T Compilation of F.Rs. and S.Rs. Vol I (Sections III and IV) and Vol. II.
- (2) Civil Service Regulations (Text published by the Government of India) (Pension Rules only).
- (3) Comptroller & Auditor General's Manual of Standing Orders (Admn.) Vol. I.

Books to be allowed for reference in the Examination Hall

- (1) The Comptroller & Auditor General's Manual of Standing Orders (Admn.) Vol. I.
- (2) P&T Compilation of the Fundamental Rules and Supplementary Rules, Vol. I (Sections III and IV) and Vol. II.
- (3) Civil Service Regulations.
- (4) Liberalised Pension Rules.

- (ii) *Subject—Principles of Government Audit including Revenue Audit*

Syllabus and Text Books Prescribed

- (1) Comptroller & Auditor General's Manual of Standing Orders. (Technical)—Volumes I and II.
- (2) Forms of Comptroller and Auditor General's Manual of Standing Orders (Technical).

- (3) Revenue Audit Manual Part I (Sections I & II) Income Tax.
- (4) Revenue Audit Manual Part II (Central Excise).
- (5) The Customs Act, 1962.
- (6) Manual of Customs Audit (issued by Accountant General, Central Revenues).

Books recommended for additional reading

- (1) Income Tax Manual issued by the Directorate of Inspections (Research, Statistics and publication).
- (2) Central Excise Manual (Issued by the Central Board of Excise and Customs).

Books to be allowed for reference in the Examination Hall

- (1) Comptroller & Auditor General's Manual of Standing Orders (Technical) Vols. I & II.
- (2) Forms of Comptroller & Auditor General's Manual of Standing Orders (Technical).
- (3) Revenue Audit Manual, Part I (Sections I & II) (Income Tax).
- (4) Revenue Audit Manual, Part II (Central Excise).
- (5) The Customs Act, 1962.
- (6) Manual of Customs Audit (issued by Accountant General, Central Revenues).

(iii) Subject—*Government Accounts and Financial Rules*

Syllabus and Text Books Prescribed

- (1) Account Code Vols. I, II and IV.
- (2) Combined Finance and Revenue Accounts of the Central and State Governments in India.
- (3) List of Major and Minor Heads of Account of Receipts and Disbursements of the Central and State Governments.
- (4) Central Government Compilation of Treasury Rules, Volumes I and II.
- (5) Central Government Compilation of G.F.Rs. (Revised and Enlarged), 1963.
- (6) Comptroller & Auditor General's Manual of Standing Orders (Admn.) Vol. II.
- (7) Central Government Book of Financial Powers.

- (8) Compilation of Delegation of Financial Power Rules, 1958 (with Government of India Decisions) and Delegation Orders dated 1st June, 1962.

Books to be allowed for reference in the Examination Hall

- (1) Combined Finance & Revenue Accounts of the Central and State Governments in India (relating to the year specified by Examiner).
- (2) Account Codes, Volumes I, II and IV.
- (3) List of Major and Minor Heads of Account of Receipts and Disbursements of Central and State Governments.
- (4) Central Government Compilation of Treasury Rules Volumes I and II.
- (5) Central Government Compilation of General Financial Rules (Revised and Enlarged), 1963.
- (6) Central Government Book of Financial Powers.
- (7) Compilation of Delegation of Financial Power Rules, 1958 (with Government of India Decision) and the Delegation orders dated 1-6-1962.
- (8) Comptroller & Auditor General's Manual of Standing Orders (Admn.) Vol. II.

(iv) Subject—*Projects and Works Accounts*

Syllabus and Text Books Prescribed

- (1) C.P.W. Account Code, with Appendices—Second Edition, 1965.
- (2) Book of Forms.
- (3) Account Code Volume III.

Books to be allowed for reference in the Examination Hall

- (1) Central Public Works Account Code with Appendices—Second Edition 1965.
- (2) Book of Forms of C.P.W. Account Code.
- (3) Account Code, Volume III.

Forms to be Supplied

C.P.W. Account Forms 1 (Cash Book), 26 (Running Account Bill),

26-A (Account of Secured Advances) and 33 (Works Abstract-A).

NOTE—Any other form mentioned in the question may also be allowed.

(v) Commercial Law and Costing.

A—Commercial Law

Syllabus

- (1) Sections of the Companies Act, 1956 relating to incorporation of Companies. Share Capital, Debentures Accounts and Audit including Audit of Government Companies—Schedule II of the Companies Act.
- (2) Negotiable Instruments Act.
- (3) Law of Contracts.

Text Books Prescribed

- (1) Lectures on Company Law by S. M. Shah, 15th Edition, 1968; Lectures I, VII, IX, XIII to XVI and the topics "Registration of unlimited Company as limited" and "Interest of Directors in Company's Contracts" from lectures IV and X respectively.
- (2) Mercantile law including Industrial Law—by Shorab R. Davar, 17th Edition 1967 (Chapters two to five and ten and Appendix II) relating to the text of the Indian Contract Act, 1872.
- (3) Text of Negotiable Instruments Act, (Act No. XXVI of 1881) Published by the Government of India.

Books recommended for additional reading

A Manual of Mercantile Law by M. C. Shukla 10th Revised Edition, 1968 [Chapters I (Pages 103 to 110), Chapters II (Pages 130 and 131) and Chapter XI (pages 395 to 402)]

B—Costing

Syllabus

- Elements of Cost
- Methods of Costing.
- Costing of Materials and labour.
- Overheads and on cost.
- Standard cost.
- Budgeting Control.

Text Books Prescribed

- (1) Advanced Accounting by J. R. Batliboi 23rd Edition (Chapter XXIV).

- (2) Costing Simplified by H. A. Wheldon (3rd Edition).

Books recommended for additional readings

A Guide to Management Accounting—H. W. Broad and K. S. Charmichael, 4th Edition, 1968 Reprint.

Books to be allowed for reference in the Examination Hall

- (1) The Companies Act, 1956 (Bare Act.)
- (2) The Indian Contract Act, 1872 (Bare Act.)
- (3) The Negotiable Instruments Act, 1881 (Bare Act.)

NOTE—Time allowed for each paper of the Second Departmental Examination will be $2\frac{1}{2}$ hours and maximum marks 200.

126. Probationers who obtain 40 per cent of 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. No Probationer will be allowed to appear in the Second Departmental Examination before he has fully passed the First Departmental Examination.

Rules for Conducting the Examination

127. The Departmental Examinations will be conducted in accordance with the orders prescribed for conducting the S.A.S. Examination. The orders in paragraphs 247, 252, 255, 260 to 265 and 267 will not however apply to the Departmental Examinations.

When Counted against strength

128. Probationers will normally count against the sanctioned strength of the office to which they are posted after the end of two years, or from such earlier or later date as the Comptroller and Auditor General may determine.

✓ Postings and Transfers

129. Postings and transfers from one office to another of all officers below the rank of Deputy Comptroller and Auditor General are made by the Comptroller and Auditor General. The posting of the Deputy Comptroller and Auditor General is made by the Central Government. The Accountant General may make postings within their respective offices, to the sanctioned charges of Assistant Accountants General, Assistant Directors, and Assistant Chief Auditors.

P.T.O.

Sanctioning department to
Gandhi

vide P-69, vol. 1 (S. 45)

✓ 130. Members of the Indian Audit and Accounts Service are not permitted to make personal requests for special consideration in the matter of promotion, posting etc. but the Comptroller and 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 Indian Audit and Accounts 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 Comptroller and Auditor General.

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

Leave

132. Accountants General and other Heads of Audit and Accounts Offices should submit to the Comptroller and 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 No. 1.

133. Heads of Audit and Accounts Offices of the rank of Accountant General, Director of Audit, Indian Accounts, Washington and Chief Auditor North East Frontier Railway, Pandu may grant leave of all kinds except Special Disability leave, study leave and leave not due and leave preparatory to retirement to the I.A. & A.S. officers serving in their own offices and in the offices under their control to the extent indicated below subject to local arrangements—

- (a) *Officers in the Junior Administrative Grade*—Upto one month/30 days.
- (b) *Officers in the Time Scale holding supervisory charges, e.g. Dy. Accountant General/Dy. Director/Dy. Chief Auditors etc.*—Upto two months/60 days.
- (c) *Time Scale officers other than (b) above*—Upto 4 months/120 days.

Heads of Audit and Accounts Offices (as mentioned above) may also grant leave of all kinds except Special Disability leave, Study leave and Leave not due upto 6 months/180 days to the temporary Assistant Accountants General/Assistant Directors/Assistant Chief Auditors serving under them and in the offices under their control subject to local arrangements.

NOTE 1—The exercise of this power is liable to be suspended by the Comptroller and 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 Comptroller and Auditor General.

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

NOTE 4—The instructions will not apply in cases where orders transferring officers have been issued by the Comptroller and Auditor General of India. In such cases separate orders of the Comptroller and Auditor General should be obtained before relieving officers proceeding on leave. This applies even if the leave had been actually sanctioned on a date before the receipt of the transfer orders.

134. In making proposals for creation of temporary posts of Accounts/Audit Officers in leave or other vacancies of officers of the Indian Audit and Accounts Service, the Accountants General and other Heads of Departments should bear in mind that no in-lieu posts will be sanctioned for vacancies of less than a month except in very exceptional circumstances.

In-lieu posts should not normally be operated by Accountants General without prior sanction of the Comptroller and Auditor General. However, an in-lieu post of Accounts/Audit Officer may be operated in anticipation of the approval of Comptroller and Auditor General in cases where a post of Assistant Accountant General or Assistant Chief Auditor or Assistant Director, falls vacant suddenly in unforeseen circumstances and the resultant vacancy would clearly exceed 30 days. The Comptroller and Auditor General should be approached for covering sanction immediately the unforeseen event occurs and it is decided to operate in the in-lieu post in anticipation of sanction.

135. The Comptroller and 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 Accountants General etc. 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 Rules 209 are likely to be fulfilled on the presumption that the officer will come back to the same office. On return of the officer from leave the Accountant General etc. will assure himself that the conditions implicit in the sanction are satisfied, and, if they are not satisfied, will refer the case to the Comptroller and Auditor General for orders.

136. All officers, before proceeding on leave should report to the Comptroller and 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 High Commissioner for India or Indian Embassy, Legation or Consulate etc., as the case may be, if the officer be on leave out of India, and care of the Accountant General etc. from whose office he proceeded on leave if the officer be on leave in India.

137. All officers returning from leave out of India should on arrival at the port of disembarkation, invariably call at the office of the Accountant General etc. and ask for the orders of posting, if not already received or for confirmation of orders previously received.

138. Officers granted leave on Medical Certificate should submit a medical certificate of fitness before returning to duty. Such officers may send an intimation regarding the prospects of their being fit to resume duty, seven/fifteen days before the expiry of the leave, according as the leave is for a period of one month, or more.

Officers granted leave on grounds of health without medical certificate may also be required to submit a medical certificate of fitness before returning to duty.

Confidential Reports

139. Accountants General and other Heads of offices, who are Heads of Departments, should send an annual report on the work and conduct of each officer serving under him including probationers, in the prescribed forms Nos. 3 & 4 confidentially to the Assistant Comptroller and Auditor General (Personnel) by name, to arrive by the 15th of April each year. In the case of probationers attached to the I.A. & A.S. Staff College, Simla the report should be sent by the Director Staff College, in Form No. 2 in the same manner. The following instructions should be carefully followed in submitting the reports—

1. The name and designation of the officer reported on and the period of report should be clearly shown at the top of each sheet, the name being spelt exactly as shown in the Classified List.
2. The name of the office or offices in which he has served during the year should be stated and the dates of assuming and relinquishing charge.
3. The report should be signed, not merely initialled, and should be dated with the year as well as with the month and day on which the report is written.
4. A covering letter should show a list of officers whose reports are forwarded.

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—Whenever 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.

(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. Remarks should not be mere off-hand impressions and should not be so brief and casual as to convey little real meaning.

(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, integrity, character and ability, both technical and administrative. It should contain an opinion on any point specially required at any particular time, e.g., fitness to cross an efficiency bar. It should conclude with a general appreciation of the work of the officer reported on. The detailed columns in the form prescribed for Junior Administrative Grade and Time Scale Officers have also been so designed. 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 organisation, control over staff by disciplinary means or otherwise, attitude towards staff and fellow officers.

(d) The officer should be made aware of the defects to which attention is drawn in the report; and no attempt should be made to differentiate between a remediable and an irremediable defect. Any report containing adverse remarks which the Comptroller and Auditor General accepts as material or where the Comptroller and Auditor General finds a report to be indicative of a material fall in the standard of work and conduct of the officer, will be sent to the Head of the office with instructions that it is to be shown to the officer concerned, his signature obtained upon it and the report returned to the Assistant Comptroller and Auditor General (Personnel) by name. Any remarks on an officer's report which show that he has taken steps to remedy defects to which his attention had been drawn in a previous year should be communicated to him so that he may know that his efforts to improve have not passed unnoticed; such communications will be made by the Comptroller and Auditor General.

NOTE—It may be ensured that extracts of adverse remarks are not communicated to the employees while on leave on account of sickness, until after they become fit and rejoin duty.

140. Adverse entries relating to specific incidents should ordinarily not find a place in a confidential report, unless in the course of Departmental proceedings, a specific punishment such as censure has been awarded on the basis of such an incident.

(ii) Even if the reporting officer feels that although the matter is not important enough to call for departmental proceedings, it is important enough to be mentioned specifically in the confidential report of the officer concerned, he should before making such an entry satisfy himself that his conclusion has been arrived at only after a reasonable opportunity has been given to the officer reported on to present his case relating to the incident.

(iii) Confidential reports should, as a rule, give a general appreciation of the character, conduct and qualities of the officer reported on and reference to specific incidents should be made, if at all, only by way of illustration to support adverse comments of such general nature, e.g. inefficiency, delay, lack of initiative or judgement, etc.

(iv) Before comments which are likely to be construed as adverse are recorded, the reporting officers should be advised to ensure that the officer reported upon was warned of the defects and exhorted to improve his work and conduct. Such warnings may be given in writing but if they are administered orally a suitable record of it should be kept by the reporting officer. Similar warnings might be issued also in cases where a noticeable fall in the standard of work and conduct of the officer reported upon, occurs.

Crossing of the Efficiency Bar

141. I.A. & A.S. officers are allowed to cross the efficiency bar on the basis of their confidential reports. Their cases, whether they are actually working in the Indian Audit and Accounts Department or are on deputation or on foreign service should be intimated to the Comptroller and Auditor General by the Accountant General, Central Revenues six months before the due date so that in doubtful cases the officers concerned may be suitably warned. The final orders should be passed in the month in which the increment which has the effect of crossing of the bar, falls due.

Conduct and Discipline

142. The standing orders of the Central Government regarding the conduct of all Government servants in Civil employ, such as the Central Civil Services (Conduct) Rules, 1964 as amended from time to time and the orders and decisions thereunder are applicable to all officers of the Indian Audit and Accounts Department also.

NOTE 1—The declarations regarding immovable property required to be made under the Central Civil Services (Conduct) Rules 1964 and orders and decisions thereunder should be submitted by all I.A. & A.S. officers to the Comptroller and Auditor General in the month of January each year and should show the position as on 1st January of the year for which it is sent.

NOTE 2—All reports, returns required to be submitted under the provisions of the Central Civil Services, (Conduct) Rules should be sent to the Comptroller and Auditor General by all I.A. & A.S. officers (including those on deputation or Foreign Service) through the heads of the offices viz. the Accountants General, Directors of Audit or Head of the Government Department or autonomous body where the officer is on deputation. The Heads of offices under the Comptroller and Auditor General shall submit the reports and returns in their own cases direct to the Comptroller and Auditor General. Applications for sanction required to be given by the Comptroller and Auditor General under the conduct rules should also be similarly sent by all officers including those on deputation or foreign service.

Court Attachment Orders

143. The Accountants General and other Heads of Departments are bound invariably and promptly to report to the Comptroller and Auditor General any misconduct on the part of an officer working under them. If the pay of an officer be attached by order of a Civil Court, the fact must immediately be reported to the Comptroller and Auditor General and the explanation of the officer should be submitted with the report.

NOTE—The provisions relating to attachment of pay contained in Rules 225 to 229-A of the Central Government's Compilation of the Treasury Rules, Volume I, are applicable to all officers.

Appointment as Arbitrators

144. 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 by 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.

145. 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.

Correspondence with Superior Authority

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

Appointment as Examiners and Moderators etc.

147. The Accountants General and other Heads of Audit and Accounts offices who are Heads of Departments may deal finally with requests for appointment of officers serving in their offices as examiners or moderators or members of interview boards in examinations held by the Public Service Commission and other Government controlled bodies. Remuneration for such work will, however, be regulated by the relevant provisions in the Fundamental Rules and Supplementary Rules.

In dealing with requests from the Public Service Commissions for appointment of an officer as examiner or moderator, permission should not, save for special reasons, be refused, if the officer is willing to take up the work in view of Government of India Orders (3) below Fundamental Rule 46 and due secrecy should be observed, in such cases as might be prescribed by the Public Service Commissions.

Private Work

148. Honorary work of Social or Charitable nature or occasional work of a literary, artistic or scientific character may be undertaken by an officer without the special permission of the Comptroller and 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.

149. No officers 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 Comptroller and Auditor General. Before giving permission the Comptroller and Auditor General will consult the Central Government in the Ministry of Home Affairs so as to ensure uniformity of practice between all Ministries.

No officer should become a member of any Committee or Board of Management of institutions which are under the audit control of the Comptroller and Auditor General. Cases where this is proposed should be referred to the Comptroller and Auditor General.

Broadcast Talks

150. An officer of the Indian Audit and Accounts Service asked to deliver a broadcast talk should not do so without the previous permission of the Comptroller and Auditor General. The officer must report the subject on which he proposes to talk, whether it is connected with his official work or not, to the Comptroller and Auditor General who will examine the text of the talk, where necessary, in accordance with the instructions issued from time to time by the Central Government in this behalf. The permission to broadcast, if given, should be taken to carry with it also the sanction to receive the honorarium, if any.

No such permission will, however, be necessary for broadcasts of purely literary, artistic or scientific character and for the acceptance of honorarium therefor. The onus of ensuring that the broadcasts are of such a character rests on the Government servant concerned.

Penalties

151. The rules regarding the imposition of penalties are incorporated in the Central Civil Services (Classification, Control and Appeal) Rules 1965 and strict compliance with these rules is necessary in any disciplinary case.

Petitions and Memorials

152. The instructions dealing with the submission of petitions to the President are contained in the Ministry of Home Affairs Notification No. 40/5/50-Ests(B), dated 8-9-54 as amended from time to time.

NOTE 1—Petitions and memorials addressed to the President should be submitted to the Comptroller and Auditor General in duplicate.

NOTE 2—Copies of memorials addressed to the President should not be forwarded by the memorialists direct to him as such a practice is not authorised by the rules for the submission of memorials.

Medical Attendance

153. Officers of the Indian Audit and Accounts Department and their families are entitled to receive free medical attendance and treatment on the scale and conditions and to the extent prescribed in the

Central Services (Medical Attendance) Rules, 1944, and orders issued from time to time. These rules and orders have been brought together in the Compilation of Central Services (Medical Attendance) Rules 1944 and Orders (with Government of India Decisions and Explanatory notes) 1964, issued by the Government of India, Ministry of Health.

Superannuation and Pension

154. (a) Recommendations for extension of service after superannuation, if any, should be submitted at least two months before the date on which the officer would, in the absence of special orders, retire.

(b) Applications for pensions should be submitted to the Comptroller and Auditor General through proper channel.

Casualties

155. The death of an officer should be reported immediately to the Comptroller and Auditor General.

Miscellaneous

156. Whenever Accountants General propose to leave Headquarters either on duty or casual leave or during holidays to any place within their jurisdiction, they should intimate the Comptroller and Auditor General in writing sufficiently in advance, as far as possible, and should when going out on tour also send their tour programmes to him in advance. When the absence involves going to a place beyond their jurisdiction, they should obtain the prior permission of the Comptroller and Auditor General sufficiently in advance, as far as possible. In either cases the address during the absence from headquarters should also be intimated before hand.

Other officers who intend to leave headquarters during casual leave and/or holidays should take prior permission of the Accountant General and also intimate to him their temporary address during the period of such absence from headquarters.

NOTE 1—These provisions also apply to the Director of Audit Defence Services, the Members of Audit Board Ex-officio Directors of Commercial Audit and other Heads of Audit Offices directly under the Comptroller and Auditor General.

NOTE 2—During the budget season Accountants General are expected to remain at Headquarters.

NOTE 3—Prior permission of the Comptroller and Auditor General is, however, not required for visiting a place beyond their jurisdiction during holidays.

157. A classified List of Officers of the Indian Audit and Accounts Service is issued half yearly corrected upto 1st January and 1st July.

158. A half-yearly telephone list of I.A. & A.S. officers as on the 1st April and 1st October in the Audit and Accounts Offices is also issued by the office of the Comptroller and Auditor General. Necessary material is sent by all the Audit and Accounts Offices to the Comptroller and Auditor General on the first working day of April and October every year. The changes, as and when they occur, are also intimated.

CHAPTER IV

ACCOUNTS/AUDIT OFFICERS

Recruitment

159. Recruitment to the grade of Accounts/Audit Officers (Class II Gazetted) in the Civil, Posts and Telegraphs, Commercial, Defence and Railway Audit Wings of the Indian Audit and Accounts Department is made by promotion from the members of the Subordinate Accounts Service/Subordinate Railway Audit Service in accordance with the provisions of the "Indian Audit and Accounts Department (Administrative Officers, Accounts Officers and Audit Officers) Recruitment Rules, 1963" as amended from time to time. No member of the Subordinate Accounts Service/Subordinate Railway Audit Service has, however, any claim to such promotion as a matter of right.

160. Promotion to 50% of the vacancies in the grade of Accounts/Audit Officers is made by selection from amongst the eligible members of the Subordinate Accounts Service/Subordinate Railway Audit Service who are of outstanding merit and the selection is made irrespective of seniority and limited to the number of such persons available. Promotion to the remaining 50% or more vacancies is made on the principle of seniority-cum-fitness from amongst the eligible persons. The members of the Subordinate Accounts Service/Subordinate Railway Audit Service are required to satisfy such conditions as are imposed by the Comptroller and Auditor General from time to time before they are considered eligible or fit for promotion e.g. proficiency in Revenue Audit for members of the Subordinate Accounts Service (Ordinary Branch). The orders of the Central Government regarding reservations in recruitment to posts and services do not apply to promotions to the grade of Accounts/Audit Officers.

161. Officiating and substantive appointments to the grade of Accounts/Audit Officers are made by the Accountants General, Chairman, Audit Board and Ex-officio Additional, Deputy Comptroller and Auditor General (C), Director of Audit, Defence Services and Chief Auditors of Railways in their respective offices/organisations in their capacity as appointing authorities under the Central Civil Services (Classification, Control and Appeal) Rules. The procedure of selection, appointment and confirmation is regulated in accordance with the orders of the Comptroller and Auditor General issued from time to time.

In Lieu Posts

162. The Accountants General etc. should not operate upon temporary posts of Accounts/Audit Officers in lieu of vacant I.A. & A.S. posts without the prior approval of the Comptroller and Auditor General except in unforeseen circumstances and if it is administratively unavoidable. No such post should, however, be operated upon if the vacancy is expected to be for less than a month.

Postings and Transfers

163. Accounts/Audit Officers in offices and posts under the Accountants General, Director of Audit, Defence Services, the Chairman Audit Board and Ex-officio Addl. Deputy Comptroller and Auditor General (C) and Chief Auditors of Railways are liable for service anywhere in India in any of the offices or posts under the control of the respective authorities. They are, also liable, like all other Central Government servants, to be transferred from one office to another subject to the provisions of F.R. 15. The Comptroller and Auditor General may, transfer an officer to any post or office within the Indian Audit and Accounts Department. He may also transfer any officer to any post under the Government or on foreign service to a public sector Undertaking or an autonomous or Semi-Government organisation owned or controlled by Government on such terms and conditions as may be determined by him in each case and subject to rules and orders made by the Government of India in this respect from time to time.

Annual Panel for Deputation/Foreign Service

164. The Accountants General, Director of Audit, Defence Services, Chairman Audit Board ex-officio Additional Deputy Comptroller and Auditor General (Commercial) and Chief Auditors of Railways should prepare every year a panel of names of Accounts/Audit Officers and Senior S.A.S./S.R.A.S. Accountants of their office/organisation whom they would recommend for deputation or Foreign service to ex-cadre posts. The panels, so prepared as per instructions issued in this regard from time to time will be sent to the Comptroller and Auditor General by the end of July every year. Deputations and transfers on foreign service made by the Comptroller and Auditor General and by the Accountants General (where they are empowered to do so as per instructions issued by the Comptroller and Auditor General from time to time) during the ensuing year from September to August will be from out of the names in the panels. The names in the panels would be subject to additions or deletions as may be decided by the Comptroller and Auditor General and communicated to the respective Accountants General with a view to ensure a uniform

policy in this respect. Prior approval of the Comptroller and Auditor General would be required before any Accounts/Audit Officer or Senior S.A.S./S.R.A.S. Accountant not included in the panel is recommended for deputation or foreign service by the Accountant General.

Information as on 1st April and 1st October each year regarding—

- (i) Accounts/Audit Officers on deputation or foreign service to outside departments/organisations whether on scales equivalent to that attached to posts of Accounts/Audit Officers in Indian Audit and Accounts Department or higher and
- (ii) the Senior S.A.S./S.R.A.S. Accountants on deputation against gazetted posts or on foreign service against posts carrying equivalent scales in Public Sector Undertakings/Corporations or autonomous bodies under the Central/States Governments.

is furnished by the Accountants General etc. in the half-yearly returns of persons on deputation within and outside Indian Audit and Accounts Department.

Department Absorption in Public Sector Undertakings and Autonomous Organisations Owned or Controlled by Government

165. Permanent transfer/absorption of Accounts/Audit Officers in other Departments of the Central/State Governments or in public sector undertakings and autonomous organisations owned or controlled by Government is decided by the Accountants General etc. who control the cadre of Accounts/Audit Officers to which the officer belongs. Where terminal benefits admissible on such transfer or absorption are to be sanctioned by the Government of India, recommendations should be sent to the Comptroller and Auditor General as per instructions issued in this regard from time to time.

Forwarding of Applications for Posts Outside the Department

166. Subject to administrative convenience and instructions issued by the Comptroller and Auditor General from time to time, the Accountants General and other Heads of Departments in the Indian Audit and Accounts Department may, as appointing authorities, forward the applications of the Accounts/Audit Officers working under their control, for posts in other Central/State Government Departments and Public Sector Undertakings and autonomous organisations owned/Controlled by Government after obtaining the necessary undertaking from the applicants, as might be prescribed in the orders issued by the Government of India and the Comptroller and Auditor General from time to time.

Resignations of Accounts/Audit Officers appointed by the Comptroller and Auditor General prior to 29-11-62 should be sent to the Comptroller and Auditor General for acceptance. Before relieving the officers selected for outside posts on the basis of such applications, the terms of their relief, including the terms and conditions of foreign service if it is to be treated as such, pay fixation, leave salary and pension contributions etc., based on the orders of the Ministry of Finance and the Comptroller and Auditor General should be intimated to the new employer and his agreement thereto obtained.

Leave

167. Accountants General and all other Heads of Departments in Indian Audit and Accounts Department may finally deal with the applications of Accounts/Audit Officers for all kinds of leave. No intimation in this regard need be sent to the Comptroller and Auditor General.

168. Leave Reserve in respect of the Accounts/Audit Officers cadre is provided for in the Upper Division Clerk's cadre vide paragraph 289.

Notifications

169. All important events in the official career of the Accounts/Audit Officers such as promotion (including proforma promotions allowed in the parent offices under 'Next Below Rule, confirmation and retirement should be notified for publication in the official gazette. Notification issued in this behalf may be sent by the Accountants General and other heads of Departments direct to the Press, accompanied by Hindi versions thereof in Devnagri script. Only copies of office orders or advance notifications in respect of promotions (including proforma promotions) of the members of the subordinate Accounts Service/Subordinate Railway Audit Service to the grade of Accounts/Audit Officers, reversions of serving Accounts/Audit Officers to posts in Subordinate Accounts Service/Subordinate Railway Audit Service, deputation/transfer on Foreign Service of Accounts/Audit Officers to Government Departments, Public Sector Undertakings and autonomous organisations onward or controlled by Government and reversion to parent office therefrom need be endorsed to the office of the Comptroller and Auditor General.

Gazette Notifications of transfer and leave of Accounts/Audit Officers except leave preparatory to retirement and refused leave have been discontinued as a measures of economy. Gazette

notifications of leave and transfer where statutorily required would however continue to be issued. Gazette notification of leave preparatory to retirement and refused leave where admissible are required to be issued and may be issued as a combined notification along with the fact of retirement and sent to the Press direct.

NOTE 1—Only one copy of each draft notification (Hindi and English separately) may be sent to the Press to avoid the risk of their being printed twice.

NOTE 2—The notifications issued by the Indian Audit and Accounts Department are published in Section I Part III of the Gazette. A note to this effect should be given at the top of each draft notification to facilitate correct printing.

Confidential Reports

170. The annual confidential reports on Accounts/Audit Officers will normally be written by the group supervisory officers and reviewed by the Accountants General etc. These reports will be written in form No. 5.

The general instructions on this subject contained in paragraphs 139 and 140 for Indian Audit and Accounts Service paragraphs 191 for Subordinate Accounts Service and paragraphs 295 for clerical staff will also apply *mutatis mutandis* in the case of Accounts/Audit Officers.

Reports on those Accounts/Audit Officers and such brilliant and outstanding members of the Subordinate Accounts Service/Subordinate Railway Audit Service as are recommended for special promotion to the Indian Audit and Accounts Service should be sent to the Comptroller and Auditor General. For this purpose a Departmental Promotion Committee should be convened by the Accountants General, Directors/Chief Auditors early in July every year. The recommendations of the Committee should be forwarded to the Assistant Comptroller and Auditor General (Personnel) by name, together with the confidential reports, including that for the year just ended.

Acquiring Additional Professional Qualification

171. The Accounts/Audit Officers interested in acquiring additional professional qualifications may be allowed to do so and the heads of offices may forward their applications to the Institute of Cost and Works Accountants for enrolment as Associates or Fellows. They are, however, not entitled to any cash awards/advance increments on this account.

Superannuation and Retirement

172. The instructions contained in paragraph 154(a) apply *mutatis mutandis* to Accounts/Audit Officers.

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

Applications for pension of Accounts/Audit Officers should be dealt with finally by the Accountants General etc. in their capacity as the authorities competent to fill the posts vacated by the retiring officers.

Broadcast Talks

173. An Accounts/Audit Officer shall not participate in a radio broadcast except with the prior permission of the Head of the Department to which he is attached. The officer must report the subject on which he proposes to talk, whether it is in connection with his official work or not, to the Head of the Department who will examine the text of the talk, in accordance with the instructions issued from time to time by the Central Government in this behalf. The sanction to broadcast talk, if given, should be taken to carry with it also the sanction to receive the honorarium therefor.

No such permission will, however, be necessary for broadcast of purely literary, artistic, or scientific character and for the acceptance of honorarium therefor. The onus of ensuring that the broadcasts are of such a character rests on the Government servant concerned.

Service Association

174. Subject to the observance of such conditions as may be prescribed from time to time and to the recognition being given by the Central Government, Class II Officers of the Indian Audit and Accounts Department may form an All India Association with member State Associations to have a common forum for deliberations on matters of mutual interest, such as the promotion of efficiency in the Department, safeguarding the interests of its members and promoting a feeling of amity and *esprit de corps* among its members.

Miscellaneous

175. The relevant provisions of Chapter III on matters mentioned below apply *mutatis mutandis* to Accounts/Audit Officers—

- Conduct and discipline;
- Private work;
- Penalties;
- Petitions and memorials;
- Casualties; and
- Medical Attendance.

CHAPTER V

SUBORDINATE ACCOUNTS SERVICE

Section I—Organisation of the Subordinate Accounts Service

176. The Subordinate Accounts Service is a Central Subordinate Service under the rule making control of the President, acting in consultation with the Comptroller and Auditor General constituted for the subordinate supervision of the work of the Indian Audit and Accounts Department.

The relevant provisions of Chapter VI on various administrative matters, such as drawal of increments, precautions against re-employment of men dismissed etc. etc. apply *mutatis mutandis* to the members of the Subordinate Accounts Service also.

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

- (a) Civil—
 - (i) Ordinary Branch for work in the Civil Audit and Accounts Offices.
 - (ii) Local Audit Branch for work in the Local Audit Branches of the Accountants General, West Bengal and Bihar.
- (b) Commercial Audit Branch for work in the offices of the Chief Auditors of Commercial Accounts and in the Commercial Audit Wings of the offices of Civil Accountants General.
- (c) Railway Audit Branch (Subordinate Railway Audit Service) for work in the Railway Audit Offices.
- (d) Posts and Telegraphs Branch (P. & T. Subordinate Accounts Service) for work in the P. & T. Audit and Accounts Offices.
- (e) Defence Audit Branch (Subordinate Accounts Service for Defence Services Test Audit) for work in the offices conducting Test Audit of Defence Accounts.
- (f) Supply Audit Branch for work in the Chief Pay and Accounts Officer's (Ministry of Works, Housing and Supply) Organisation. The Subordinate Accounts Service Examination for this branch is conducted under the aegis of Comptroller and Auditor General pending final bifurcation of the Cadre of the Chief Pay and Accounts Officers Organisation.

NOTE 1—Persons working in the office of the Accountant General, Commerce, Works, and Miscellaneous who had passed Part I of the Supply Audit Branch of S.A.S. Examination before April, 62 have the option to appear for Part II either in the Supply Audit Branch Examination or the Ordinary Branch Examination of Subordinate Accounts Service. The permission to appear in Part II in Ordinary Branch will, however, be subject to other conditions regarding their eligibility for appearing therein.

NOTE 2—The regulations and orders regarding the appointment, conditions of service etc. of Subordinate Accounts Service for Defence Service Test Audit, Subordinate Accounts Service (Commercial), Subordinate Accounts Service (P. & T.) and Subordinate Railway Audit Service have been given in the relevant local Manuals.

178. Subject to the orders contained in this Chapter and subject also to any orders which may be issued from time to time by the Comptroller and Auditor General, appointments to the Subordinate Accounts Service are made by the Accountants General etc. partly by confirmation of eligible apprentices/S.A.S. Accountants on probation (See Paragraph 183) but mainly by promotion of the eligible clerks in their offices and the Divisional Accountants under their control (subject always to the condition 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).

179. No exclusive vested right of appointment to the Subordinate Accounts Service can be claimed by any class of employees in the Indian Audit and Accounts Department and the Comptroller and Auditor General is not precluded from directing the appointment of any person not belonging to the categories mentioned in paragraph 178.

Appointment to the Subordinate Accounts Service

180. 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 Comptroller and Auditor General may, on his own initiative, himself waive this requirement in special cases.

181. 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 period of nine months is a necessary prerequisite for confirmation of any person in the Subordinate Accounts Service. The period of 9 months training will be composed of three spells of 3 months each. The first 3 months' training should be given to

them after they have passed Part I of the S.A.S. Examination and before they have taken part II of the said examination. After a person has passed Part II of the S.A.S. Examination, he should be given the second spell of 3 months' training during which he should be placed in actual charge of the accounts of a Public Works Division. During the last spell of three months' training, he will be sent on Public Works Inspection. If he is already officiating in the Subordinate Accounts Service he will go as Public Works Inspection Accountant, otherwise as a clerk in an Inspection Party.

NOTE—The Accountants General and other Heads of Departments are competent to condone, where necessary, deficiency in the period of training of candidates for the S.A.S. Examination upto ten days, where the prescribed period of training is four months or less and upto fifteen days, where the period is more than four months. The crucial date for the completion of the period of training should be taken as 15th November each year, irrespective of the actual date of commencement of the examination.

182. No S.A.S. passed person should be allowed to officiate in the Subordinate Accounts Service till he has done his 6 months training in a Public Works Division, i.e. the first two spells of three months each.

S.A.S. Apprentices/Probationers

183. Apprentices to Subordinate Accounts Service/S.A.S. Accountants on probation are recruited periodically with reference to the standing orders issued in this behalf by the Comptroller and Auditor General from time to time.

Seniority in S.A.S. Cadre

184. (i) Each Civil Audit and Accounts Office and each Railway Audit Office has its own S.A.S. Cadre.

(ii) The authority to make appointment/confirmation in respect of S.A.S. Accountants (Commercial) working in various offices in the Indian Audit and Accounts Department vests with the Chairman Audit Board and Ex-officio Additional Deputy Comptroller and Auditor General (Commercial). Their inter se seniority is also fixed on all India basis under separate orders issued by the Comptroller and Auditor General.

(iii) Similarly, the seniority of S.A.S. Accountants (Defence Audit Branch) and S.A.S. Accountants (P. & T.) is fixed separately.

(2) Subject to the conditions in paragraphs 178 and 180 a clerk or a Divisional Accountant who passes the S.A.S. Examination, in an earlier Examination will have precedence in appointment to

the Subordinate Accounts Service over a person who passes in a later examination. As amongst persons who pass in the same examination, the one senior in the clerical grade will have a prior claim for such appointment. The seniority of a person appointed to officiate in the Subordinate Accounts Service shall ordinarily be based on the date on which he first begins to officiate after passing the S.A.S. Examination.

(3) If a person eligible for appointment to the Subordinate Accounts Service happens to be non-available on account of leave, or otherwise, on the first occasion when his turn for appointment comes, and a person below him is appointed to fill the vacancy the latter will not for that reason alone, become senior to the former in the S.A.S. grade.

(4) The seniority of S.A.S. Apprentices/S.A.S. Accountants on probation, on passing Part II of the S.A.S. Examination, shall be regulated by the following principles:—

(i) A directly recruited S.A.S. person shall rank immediately below the last S.A.S. passed clerk officiating in the Subordinate Accounts Service on date on which he takes over charge as an S.A.S. Accountant.

If an Upper Division Clerk officiating in the Subordinate Accounts Service reverts at any time to his substantive post, the reversion not being on account of his proceeding on leave, he shall lose his seniority vis-a-vis all directly recruited S.A.S. Apprentices/S.A.S. Accountants on probation, who are appointed as Accountants upto the date on which he again begins to officiate continuously.

NOTE—The term “last S.A.S. passed Clerk” means one who has passed in an earlier examination and not in the examination in which the S.A.S. Apprentice/S.A.S. Accountant on probation has come out successful.

(ii) As between the directly recruited S.A.S. Accountants themselves (a) one who completely passes the S.A.S. Examination earlier shall rank senior to those who pass the S.A.S. Examination at a later date. This is irrespective of the date of recruitment as S.A.S. Apprentices/S.A.S. Accountant on probation or of the date of passing Part I of the S.A.S. Examination.

(b) When the date of completely passing the S.A.S. Examination is the same, relative seniority shall be determined according to the year of recruitment, i.e. S.A.S. Apprentices/S.A.S. Accountants on probation belonging to an earlier batch shall be senior to those belonging to a subsequent batch.

(c) If the date of completely passing the S.A.S. Examination as well as the year of recruitment of two S.A.S. Apprentices/S.A.S. Accountants on probation happen to be the same, the one who secured higher rank at the time of selection for appointment shall be senior to the other. If for purpose of ranking, two or more of them had been bracketed, the older person shall be the senior.

(iii) An S.A.S. Apprentice/S.A.S. Accountant on probation is appointed as S.A.S. Superintendent, only on the expiry of his apprenticeship/probation period, even though he passes the examination before that period. His seniority is also effective on his actually taking over charge as an S.A.S. Superintendent or when his term of apprenticeship/probation ends after passing S.A.S. Examination, whichever is later.

(iv) Once the seniority of a directly recruited S.A.S. person is fixed in an office, he is, for further advancement, governed by the same provisions as laid down for other S.A.S. Superintendents.

185. The following principles shall be adopted in appointing to S.A.S. posts, the various classes of persons who pass in the same examination:—

(a) In the case of directly recruited Upper Division Clerks and Selection Grade Clerks, seniority by total length of Upper Division Service alone, irrespective of seniority as Selection Grade Clerk and irrespective of the number of chances they have taken in passing the Departmental Confirmatory Examination, will be the determining factor for their claim for appointment to Subordinate Accounts Service. Upper Division Service will include both actual as well as "equated service" i.e., service in the Audit and Accounts Offices of the erstwhile Part B and C States which has been treated as equivalent to Upper Division Clerk's service. However, in cases where the loss of seniority is due to transfer from one office to another at one's own request, the seniority in the Gradation List will be the criterion.

(b) In the case of those Upper Division Clerks who have been promoted from Lower Division Cadre, service as Lower Division Clerks upto six years will be ignored and thereafter service in the Lower Division Cadre will be counted as Upper Division Clerk service for purpose of determining Seniority.

(c) Service as Divisional Accountants and Public Works Accounts Clerks shall be equated to service as Upper Division Clerks but in the case of directly recruited Divisional Accountant service shall count only from the date they begin to hold charge

as Divisional Accountants, only continuous service as Public Works Accounts Clerk is taken into consideration for this purpose.

In the case where the effective date is the same for both Upper Division Clerk and Divisional Accountant, the Divisional Accountant should rank senior to the Upper Division Clerk.

(d) Service as Stenographer and steno-typist shall be equated to service as Upper Division Clerk or Lower Division Clerk according as the person concerned is a graduate or non-graduate. The date of declaration of the B.A. Examination passed by a Stenographer, while in service, should be taken into account for purposes of fixation of his seniority vis-a-vis Upper Division Clerk.

(e) While fixing the seniority of such of the Upper Division Clerks, who were promoted from the Lower Division Cadre in consequence of their having passed Part I of the S.A.S. Examination and Divisional Accountants vis-a-vis directly recruited Upper Division Clerks the persons belonging to the first two categories should be deemed to have passed the Confirmatory Examination within the first two chances.

NOTE 1—Service as Upper Division Clerk and service as Lower Division Clerk, referred to above, means service as Upper Division Clerk and Lower Division Clerk in the Indian Audit and Accounts Department and does not include service as such anywhere else.

NOTE 2—Penalties, like reduction in rank, do not have adverse cumulative effect for purposes of reckoning seniority under this para.

Confirmation

186. Confirmation of persons officiating in the Subordinate Accounts Service shall be made on the basis of seniority alone. If an officiating S.A.S. Accountant proves to be a failure, he should be reverted to the clerical grade and not allowed to be superseded by a junior in the matter of confirmation.

NOTE—The instructions contained in this paragraph shall also apply to confirmation of Senior Auditors in the Subordinate Railway Audit Service.

Reservation of Vacancies

187. Appointment to the Subordinate Accounts Service is departmental promotion for purposes of the orders governing reservation of vacancies in favour of the members of the Scheduled Castes and Scheduled Tribes; but in so far as appointment is also made from eligible S.A.S. Apprentices/S.A.S. Accountants on probation,

the appointing authority shall pay due regard to the proper and adequate representation of these communities in the Subordinate Accounts Service.

Continuance of S.A.S. Superintendent in one Section

188. S.A.S. Superintendents should be given opportunity to gain experience of work done in the various branches of the office by posting them to sections in different branches, by rotation, so that no S.A.S. Superintendent normally remains in any particular section for more than two years.

Conditions of Transfer from one office to another

189. Transfers to and from the Branches (vide Paragraph 177) of the Subordinate Accounts Service are admissible only under the conditions explained in Section II of this Chapter.

190. Transfers of S.A.S. Superintendents including S.A.S. passed clerks from one Audit and Accounts Office to another are not ordinarily made. They are, however, liable, like all other Central Government servants, to be transferred from one office to another, subject to the provisions of F.R. 15. The Comptroller and Auditor General may transfer such persons to any other office within the Indian Audit and Accounts Department or to any office under the Central Government on such terms and conditions as may be determined by him in each case.

Confidential Reports

191. Every Gazetted Officer shall, at the end of the year or during the year on the occasion of his proceeding on transfer or leave, whence he is unlikely to return to the same office or charge, write up the confidential report in Form No. 6 of every S.A.S. Accountant, who has served directly under him for three months or more in that year.

The confidential reports in respect of S.A.S. Accountants on Probation should be written up annually in form No. 7 by the officer-in-charge of training.

The Confidential Reports on such of the Divisional Accountants as are S.A.S. Accountants, should be written in the form prescribed for S.A.S. Accountants.

In the case of S.A.S. Accountants attached to Field parties in the O.A.D. Wing, who have not worked under any single officer for a period of three months or more in a year, the Branch Officer at the headquarters should write up the reports after forming an

opinion in the course of scrutiny of their inspection reports and, if necessary, after calling for the reports from Inspecting Officers. An assessment of their work and conduct should be done carefully and while reviewing these Confidential Reports, the Senior Deputy/Deputy Accountant General (O.A.D.) would take into account the reports from the different officers as well as his own estimates.

The Confidential Reports on the S.A.S. Accountants and S.A.S. passed clerks should be reviewed by the Accountant General annually. Other provisions of paragraph 295 apply *mutatis mutandis* to the S.A.S. Accountants.

Crossing of Efficiency Bar

192. (i) Generally the S.A.S. Accountants should be allowed to cross the efficiency bar on the basis of their confidential reports supplemented by an oral test in doubtful cases, if the head of the office so desires. The oral test may be held by the Head of the office assisted by two or three other officers,

(ii) (a) Before allowing the S.A.S. Accountants to cross the efficiency bar, their fitness to hold the charge of any of the following sections should also be tested, whenever possible—

- (i) Office Administration.
- (ii) Book and Budget.
- (iii) Higher Audit/Efficiency-cum-Performance Audit.
- (iv) Gazetted Audit Department.
- (v) Treasury Miscellaneous.
- (vi) Works Miscellaneous.
- (vii) Inspection of Public Works Divisions.
- (viii) Appropriation/Report.
- (ix) Revenue Audit Parties.
- (x) Internal Test Audit.

(b) The posting of S.A.S. Accountants should be so arranged that each one of them holds the charge of any one of the above named sections for a sufficient period to earn a report on his work in that section, prior to his reaching the stage of efficiency bar.

(iii) The cases of persons about to cross the bar should be considered six months before the due date so that in doubtful cases the person concerned may be suitably warned. The final orders should be passed in the month in which the increment, which has the effect of crossing the bar, falls due.

(iv) (a) In the case of deputationists, the permission to cross the efficiency bar is to be accorded by the competent authority of the lending office in consultation with the borrowing office. But in respect of the persons transferred either on unilateral or mutual basis from one office to another within the Indian Audit and Accounts Department for eventual absorption, the question of fitness to cross the efficiency bar is to be examined by the office to which the persons are transferred. The previous office need not be consulted in such cases, except when it is considered necessary in the case of permanent employees, whose lien is retained in the old office.

(b) The passing of a prescribed examination does not automatically entitle a person to an increase in pay beyond the stage of efficiency bar, unless he is declared fit to cross the bar by a competent authority.

(c) The recommendations for the grant of advance increments under various incentive schemes for the staff of Indian Audit and Accounts Department should invariably be accompanied by a certificate of fitness to cross the efficiency bar, in cases, where it is necessary.

(d) The stoppage of increment at an efficiency bar is not a penalty and does not attract the provisions of the Central Civil Services (Classification, Control and Appeal) Rules 1965. The work of those members of the staff who are held up at the efficiency bar should be watched carefully and the cases reviewed by the competent authority annually, or in deserving cases, even before the expiry of one year, with a view to determining as to whether the defects for which they were stopped at the bar have been remedied. The normal date of increment will, however, remain unchanged when the efficiency bar is removed.

Leave Reserve

193. Leave reserve in respect of Subordinate Accounts Service Cadre is provided for in the Upper Division Clerks' cadre vide para 289.

Section II—Regulations for the Departmental Examinations qualifying for Appointment to the Subordinate Accounts Service (vide Paragraph 180).

PART I

194. These regulations are applicable to all candidates appearing in any branch of the Subordinate Accounts Service except S.A.S. Apprentices/S.A.S. Accountants on Probation who are governed by separate orders.

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

196. The scheme of examination for appointment to the Subordinate Accounts Service is related to the organisation of the various branches as described in Paragraph 177. The general principles and procedure (except as otherwise indicated at appropriate places) set out in the succeeding paragraphs of this Section are applicable to Civil, Local Audit Department, Supply Audit, Posts and Telegraphs, Defence, Commercial and Railway Audit branches of the Subordinate Accounts Service. Instructions of a local character relating purely to procedure are issued by Accountants General etc. and will be found in the local Manuals.

197. Subject to the various instructions issued by the Comptroller and Auditor General from time to time, and also subject to his final approval, the Accountants General/Heads of Offices may permit the candidates in their offices to appear in the appropriate branch of the S.A.S. Examination provided they are otherwise eligible to take the Examination. The names and other particulars of the candidates permitted to take the Examination should be sent to the Comptroller and Auditor General by the 15th August each year in form No. 8 which should not be larger than double foolscap size. The Accountants General and other Heads of the Offices should see that the particulars noted therein are correct especially in regard

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to the number of chances a candidate has already availed of, the age and the exemption marks obtained by the candidates. To ensure correctness, the Heads of Offices should get the particulars in the statement checked by an Accountant and an officer other than those who are responsible for its preparation.

The following information should also be furnished to the Comptroller and Auditor General alongwith the statement—

- (i) A list of candidates, if any, who will sit for the examination in another office/centre. A copy of the list should also be sent at the same time to the Head of the office concerned to enable him to make necessary arrangements in time.
- (ii) A summary of the number of candidates appearing in each part and branch of the Examination.

NOTE—Candidates under suspension should not be allowed to sit for the examination.

198. The selection of candidates for the S.A.S. Examination is primarily the responsibility of the Head of the Office who may be aided by an Advisory Committee in the discharge of this responsibility. The composition and strength of the Committee will be determined by the Head of the Office and the Committee itself will be an advisory body only, the final selection resting with the Head of Office himself. The preliminary selection should be made as early as possible after the results of the last S.A.S. Examination are circulated so that intending candidates may start their preparation with the practical certainty that they will be permitted to take up the Examination. With a view to determine the suitability or otherwise of the candidates taking Part I of the S.A.S. Examination for the first time, the Head of the Office should screen the prospective candidates by invariably holding a preliminary test which should not be an elaborate one. This test may include one paper on *Precis* and *Draft* and one omnibus paper containing varied questions on *Fundamental Rules*, *Civil Service Regulations*, *General Financial Rules* etc. of 3 hours' duration.

NOTE—A candidate obtaining less than 25 per cent of the aggregate marks in Part I in the first chance will be debarred from sitting in the immediately succeeding examination. Such a candidate can, however, sit for the examination thereafter at which he will again have to secure 25 per cent of the aggregate marks to entitle him to sit for the succeeding examination. Once a candidate has obtained 25 per cent of the aggregate marks in any examination, he will not be debarred from appearing in the examination in any year subject to the normal number of chances unless there are any special circumstances to withhold his candidature by the Accountant General or other Head of the Office.

199. The essential condition which shall govern the selection by the Accountant General or other Heads of Offices is that the

candidate selected shall, if qualified by examination, be likely to be efficient in all the duties of the Subordinate Accounts Service.

200. Only persons who have put in a minimum of 3 years' service in one or more of the following capacities should be eligible to sit for the Examination.

- (i) As a Lower Division/Upper Division Clerk in an Audit Office.
- (ii) As a Stenographer/Steno-typist in an Audit Office.
- (iii) As a Divisional Accountant under the administrative control of an Accountant General.

Provided that no candidate shall be allowed to appear for any part of the S.A.S. Examination, if he has attained the age of 48 years on or before the 15th November of the year in which the Examination is held. This restriction does not apply to individuals who have completely passed one branch of the S.A.S. Examination and are permitted to appear in another branch. The date for determining the length of total service put in by the candidate qualifying for the examination is also the 15th November of each year.

NOTE—Service as an Accounts Clerk in the Public Works Department in States where the Divisional Accountants are under the administrative control of the Accountant General shall reckon upto a maximum of 2 years against the minimum of 3 years limit prescribed above.

201. A candidate who has not passed Part I will not be allowed to take Part II of the examination.

202. Candidates from offices where local audit work is not one of the functions of the office are not eligible to sit for the Local Audit Branch of the Examination.

203. Subject to any general or special instructions issued by the Comptroller and Auditor General from time to time, arrangements for holding training classes should be made by the Heads of Offices for the benefit of the candidates for Part I and Part II of the Examination. In addition to the theoretical instructions, the candidates should be given training in practical work of the Department. Ordinarily, clerks who do not attend training classes should not be allowed to appear at the examination but the Head of Office may, at his discretion, allow a candidate to appear at the examination, even though he may not have attended the training classes, if he finds that the candidate is otherwise fit to take the examination and likely to pass it.

204. The periods of practical training prescribed for the various branches of S.A.S. Examination should be completed by the candidates before they are eligible to take the S.A.S. Examination of a particular branch or part thereof. The Heads of offices may, however, condone, wherever necessary, deficiency in the period of training of candidates upto ten days where the prescribed period of train-

ing is 4 months or less, and upto fifteen days where the period is more than 4 months. The crucial date for the completion of the period of training should be taken as 15th November each year irrespective of the actual date of commencement of the examination.

205. The normal number of chances for Part I of the S.A.S. Examination will be five. Indefinite number of chances in Part I shall however be allowed to those candidates who secure 35% marks in aggregate in any of the last 2 consecutive chances availed of by them subject to the condition that both Parts of the examination are cleared within the age limit of 48 years (vide paragraph 200). There will be no limit to the number of chances for Part II of the Examination within the age limit of 48 years.

Permission to appear at any particular examination shall count as one chance whether the candidate actually sits for the examination or not, unless he is specially allowed by the Head of the Office to withdraw his name. Such withdrawal shall not be allowed unless the circumstances of the case fully justify the concession. Permission to withdraw one's name must be applied for as early as possible and in any case before the commencement of the examination.

After conclusion of each examination, the Head of the Office will send to the Comptroller and Auditor General a consolidated statement showing the names of candidates who are permitted to withdraw their names. A 'Nil' report is to be sent when there is no case of withdrawal.

NOTE 1—S.A.S. Apprentices/S.A.S. Accountants on Probation are governed in respect of their chances to appear in the S.A.S. Examination by separate orders specially issued by the Comptroller and Auditor General.

NOTE 2—No appeals or representations from the candidates for the grant of extra chances/relaxation of age etc. for appearing at the S.A.S. Examination should be forwarded to the Comptroller and Auditor General's office after 31st July each year.

206. Persons who have passed the examination of one branch may qualify for transfer or promotion to another branch of the Subordinate Accounts Service if they satisfy the conditions prescribed in paragraphs 210—212.

207. Candidates satisfying the conditions set out in paragraphs 199 to 201 are eligible, but have no claim to appear for the examination. The Heads of Offices should certify at the foot of the statement required in paragraph 197 with due responsibility and not as a matter of form, that the candidates recommended are regular in attendance, energetic, of good moral character and business-like 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.

208. Candidates rejected by the Head of the Office on three occasions or permanently have the right of appeal against the rejection to the Comptroller and Auditor General whose decision shall be final.

209. Representations from failed candidates for the grant of grace marks, revaluation/rechecking of the answer books should not be forwarded to the Comptroller and Auditor General unless the Accountant General etc. is fully convinced that there are sufficiently strong grounds for entertaining the representation.

PART II

Appropriate Branch of S.A.S. Examination and Transfer from one branch to another

210. No candidate will be allowed to take the S.A.S. Examination of any branch other than that of the branch which is appropriate to the establishment in which he is serving. For this purpose, the S.A.S. Examination mentioned in the second column below will be regarded as appropriate to the members of the establishment mentioned in the first column.

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- | | |
|---|------------------------------------|
| (1) Civil Audit and Accounts Offices .. | S. A. S. (Ordinary) .. |
| (2) Local Audit Branches of the Accountants General, West Bengal & Bihar. | S. A. S. (Local Audit Branch). |
| (3) Offices of the Chief Auditors of Commercial Accounts. | S. A. S. (Commercial). |
| (4) Railway Audit Offices | Subordinate Railway Audit Service. |
| (5) P. & T. Audit & Accounts Offices. | S. A. S. (P. & T). |
| (6) Offices under the Director of Audit, Defence Services conducting Test Audit of Defence Accounts. | S. A. S. (Defence). |
| (7) Offices under the Chief Pay and Accounts Officer's Organisation and Accountant General, Commerce, Works and Miscellaneous (vide also para 177). | S. A. S. (Supply Audit Branch). |
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NOTE—Persons working in the Civil Audit and Accounts Offices having Commercial Audit Wing and fulfilling the requisite qualifications can also take the S.A.S. (Commercial Branch) Examination.

211. Candidates who fail to pass Part I of a branch of the S.A.S. Examination and have exhausted all the permissible number of chances will not be allowed to appear as fresh candidates for any other branch of the S.A.S. Examination. Permission to candidates who have not exhausted all the chances in any branch may, however, be granted by the Comptroller and Auditor General to appear in another branch of the S.A.S. Examination provided the Head of the Office, in respect of whose establishment such other branch is the appropriate branch, is agreeable to accept them for permanent absorption, after they qualify in that particular branch. In such cases, the

chances already availed of by a candidate in a branch, are counted towards the maximum number of admissible chances in the other branch.

212. Transfers from one branch to another branch are not ordinarily permissible. In rare cases, where such transfers are found necessary in the public interest and after ascertaining that the establishment to which they seek transfer is prepared to absorb them permanently, transfers can be made with the previous sanction of the Comptroller and Auditor General who will lay down any further conditions necessary in each case, with due regard to the general principles governing transfers from one branch to another.

PART III

Syllabus and Subjects of the S.A.S. Examination mentioned in Part I of this section.

ORDINARY BRANCH

213.

PART I

					Hours	Marks
(1) Precis & Draft	..	..	..	..	3	150
(2) Fundamental Rules and Civil Service Regulations etc:						
Theoretical	..	..	..	..	1½	100
Practical	..	..	..	..	2½	100
(3) Civil Accounts and Audit etc:						
Theoretical	..	..	..	..	2	100
Practical	..	..	..	..	2½	100
Total marks for Part I ..						550

NOTE 1—The full syllabus and distribution of marks for subject (1) will be as follows:—

(i) Precis of a correspondence or of notes on an official subject	...	...	...	...	70 marks
(ii) Drafting of an official letter or Office Memorandum bearing on the subject matter of (i)	...	...	...	...	40 marks
(iii) Questions to be set with a view to testing the candidate's ability to write in grammatically correct form the English which he is required to use for his daily official work. He will be asked to correct errors, fill in blanks in given sentences and to frame sentences to illustrate the use of given words or phrases etc., etc.	...	...	...	...	40 marks
Total					150 marks

NOTE 2—The full syllabus for subject (2) will be as follows:—

- (i) The whole of the Fundamental Rules made by the President as contained in Section III of the P. & T. Compilation of the Fundamental Rules and the Supplementary Rules.
- (ii) The Pension Rules in the Civil Service Regulations including the New Pension Rules and in Rules 13 and 14 of the Superior Civil Services Rules, 1924.
- (iii) The Leave Procedure Rules made by the Central Government reproduced in Rules 214 to 262 (both inclusive) in Divisions XI and XII in Part IV of Section IV of the P. & T. Compilation of the Fundamental Rules and the Supplementary Rules made by the President.
- (iv) Instructions issued by the Comptroller and Auditor General in connection with leave procedure as reproduced in Appendix 'A' to C.A.G.'s Manual of Standing Orders (Tech.) Vol. I (vide Para 185).
- (v) The Travelling Allowance Rules of the Union Government as contained in Division VI in Part II of Section IV of the P. & T. Compilation of the Fundamental and the Supplementary Rules.

With the exception of Rules 17 to 195 and 214 to 262 the Supplementary Rules made by the President under the Fundamental Rules do not form part of the syllabus for subject (2).

NOTE 3—The full syllabus for subject (3) will be as follows:—

- (i) Central Government Compilation of the Treasury Rules, Vols. I and II.
- (ii) Central Government Compilation of the General Financial Rules (Revised and Enlarged), 1963; Delegation of Financial Powers Rules, 1958; and C.A.G.'s Manual of Standing Orders (Admn.) Volume II.
- (iii) C.A.G.'s Manual of Standing Orders (Tech.) Vol. I (omitting Section IV—P.W. Audit, and P.W. Inspection Rules in Section VI), Vol. II and Forms of C.A.G.'s Manual of Standing Orders (Tech).
- (iv) Account Code, Vols. I, II and IV.
- (v) Account Code, Volume III (Parts I and III only).
- (vi) List of Major and Minor Heads of Accounts of Receipts and Disbursements of the Central and State Governments (Appendix 2 to Account Code, Volume I).

The candidates are also advised to study the following books, but they will not be treated as text books on which specific questions will be set—

1. An Introduction to Indian Government Account and Audit Parts I and III.
2. Principles and Practice of Auditing by J. R. Bauliboi, Chapters IX and XIV.

ORDINARY BRANCH

PART II

					Hours	Max. Marks.
(4) Public Works Accounts Rules and Procedure:	..					
Theoretical	..	..	..	..	1½	100
Practical	..	..	..	..	3	150
(5) Advanced Book-keeping with Elementary Costing and Stores Control:						
Theoretical	..	..	..	..	3	150
(6) Constitution of India.						
Theoretical	..	..	..	..	3	100
Total Marks for Part II					..	500
Total Marks for Parts I & II					..	1050

NOTE 1—The full syllabus for subject (4) will be as follows—

- (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).
- (iv) Works Audit and Public Works Inspection Rules in C.A.G.'s Manual of Standing Orders (Tech.), Volume I with corresponding Forms in the "Forms of C.A.G.'s Manual of Standing Orders (Tech.)."

NOTE 2—The syllabus for subject (5) will be as follows—

- (i) Principles and Practice of Auditing by J.R. Batliboi.
- (ii) Cost Accounts by L.W. Hawkins.
- (iii) Advanced Accounting by J. R. Batliboi, 22nd edition—Chapters I, II, III, IV, X, XI, XIV and XXIV.

N.B.—If there is any change in the numbering of these chapters in the subsequent editions of this book, the candidates should read the chapters containing the same subject matter in the later editions of the book. Although specific chapters have been prescribed for the 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.

NOTE 3—The syllabus for subject (6) will be as follows—

Parts I, V, VI, VII, VIII, IX, X, XI, XII, XIV, XVIII, XIX, XX, XXI of the Constitution of India together with the relevant schedules appended to it.

From the parts of the Constitution of India prescribed above, questions on such matters as manner of elections, conditions for eligibility for elections qualifications, procedural details and jurisdiction of Courts etc. will be excluded.

214. 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 subjects (5) and (6) of this branch there will be one Theoretical paper each 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 255.

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

LOCAL AUDIT BRANCH

216.

PART I

		Hours	Marks
(1) Precis and Draft	.. .. .	3	150
(2) Commercial Book-keeping:			
Theoretical	.. .. .	2	100
(3) (a) Fundamental Rules Civil Service Regulations etc:			
Practical	.. .. .	2½	125
(b) Civil Accounts and Audit etc.:			
Practical	.. .. .	2½	125
(c) Local Rules and Public Works Account Code (Selected Chapters of the Public Works Account Code, see note 4 below):			
Practical	.. .. .	2½	100
Total marks for Part I			600

NOTE 1—The syllabus for subject (1) will be the same as for subject (1) of the Ordinary Branch.

NOTE 2—For the paper on subject (2), the prescribed text book is *Advanced Accounting* by J. R. Batliboi, 22nd Edition—Chapters I, II, III, IV, V, XIV, XV, and XXIV. If there is any change in the numbering of these chapters in the subsequent editions of this book the candidate should read the same subject matter in the later editions of the book.

NOTE 3—The syllabus for subject (3) (a) is the same as for subject (2) of the Ordinary Branch.

NOTE 4—The Syllabus for subject (3) (b) is as follows—

- (i) Central Government Compilation of the Treasury Rules, Volume I—Parts I, II, III, VI; Part V—Chapters I to V and VII; and Part IX—Section VIII.

- (ii) Central Government Compilation of the Treasury Rules Vol. II—Appendices 2, 3, and 5.
- (iii) (a) Central Government Compilation of the General Financial Rules (Revised and Enlarged), 1963—Part I—Chapters 1 to 4, 6 to 8, 13 and 14, and Part II—Appendices 1, 8 and 13.
- (b) Delegation of Financial Powers Rules, 1958.
- (c) C.A.G.'s Manual of Standing Orders (Admn.) Volume II.
- (iv) (a) C.A.G.'s Manual of Standing Orders (Tech.), Volume I—Sections I, II, III—Chapters 1(A), 2, 3, 4 and 5 (Paras 281 to 293-A), 6, 7, 13, 16, Sections VI(A), VII—Part I and Appendices 'A' & 'B' and relevant forms in the Forms of the C.A.G.'s Manual of Standing Orders (Tech.).
- (b) C.A.G.'s Manual of Standing Orders (Tech.), Volume II—Chapter III—Paras 21 to 24, 25, 29 to 40 and 46 to 52.
- (v) (a) Account Code, Volume I.
- (b) Account Code, Volume II—Parts I and II.
- (c) Account Code, Volume IV—Chapters 7 and 8 only.

The candidates are also advised to study the following books, but these will not be treated as text books on which specific questions will be set.

1. An Introduction to Indian Government Accounts and Audit—Parts I and III.
2. Principles and Practice of Auditing by J. R. Batliboi—Chapters IX and XIV.

NOTE 5—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.

NOTE 6—For subject (3) (c), certain chapters of Public Works Account Code issued by State Governments should be chosen by the Accountant General who should keep in mind the nature of work done in the Local Audit Branch concerned.

LOCAL AUDIT BRANCH

PART II

(4) Acts of the Legislature and Statutory Rules:					Hours	Marks
Theoretical	..	..	..	..	1½	100
Practical	..	..	..	..	2½	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	100
Practical	..	..	..	..	2½	100

(6) Constitution of India :	Hours	Marks
Theoretical	3	100
Total marks for Part II ..		500
Total marks for Parts I & II ..		1100

NOTE 1—The syllabus for subject (6) will be the same as for subject (6) of the Ordinary Branch.

217. 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 on subjects (3) (a), (b) and (c) of this branch will be practical papers to be answered with books. In subjects (2) and (6) of this branch there will be one theoretical paper each to be answered without 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 255.

218. The papers on subjects (1), (2), (3) (a) and (b), and (6) of this branch will be set and marked by officers selected by the Comptroller and Auditor General and moderated under his orders in his headquarters office, while the papers on subjects 3(c), (4) and (5) will be set and marked by officers selected by the Accountant General and will be moderated by him 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 languages of the State in which they are employed by whatever standard he may consider desirable.

COMMERCIAL AUDIT BRANCH

219

PART I		Hours	Marks
(1) Precs and Drafts		3	150
(2) Fundamental Rules, Pension Rules etc.: Theoretical		3	100
(3) Civil Accounts & Audit including Central Public Works Accounts: Theoretical		3	100
(4) Introduction to Government Accounts and Audit, Treasury Rules and General Financial Rules: Theoretical			100
(5) Business Organisation and elements of Book-keeping: Theoretical		3	100
Total marks for Part I ..			550

NOTE 1—The syllabus for subject (1) will be the same as for subject (1) of the Ordinary Branch.

NOTE 2—The full syllabus for subject (2) will be as follows—

- (i) Civil Services (Classification, Control and Appeal) Rules.
- (ii) (a) P. & T. Compilation of the Fundamental Rules and the Supplementary Rules—Section III—Fundamental Rules; Chapters I to IV; Chapter V—Rules 44, 45A, 45B and 45C; Chapter VI—Rule 49; Chapter VIII; Chapter IX; Chapter X—Rules 59, 60, 64 to 68, 70 to 78, 80, 81, 83 to 93, 94, 101 and 103, Chapter XI.
- (b) P. & T. Compilation of the Fundamental Rules and the Supplementary Rules—Section IV Supplementary Rules S.R. 2 and the Rules relating to Travelling Allowance excluding S.Rs. 64A, 82—88B, 93—100, 102, 103, 105-A, 105-B, 107—113, 117—121, 127—129, 131, 132, 136—141A, 144, 145, 145A, 148—151-A, 158-A, 159, 164-A, 165—169, and 174 to 189.
- (iii) Revised Leave Rules (P. & T. Compilation of the Fundamental Rules and the Supplementary Rules—Volume II—Appendix 7A).
- (iv) Civil Service Regulations—Pension Rules only including New Pension Rules.

NOTE 3—The full syllabus for subject (3) will be as follows—

- (i) Account Code, Volume I.
- (ii) Central Public Works Account Code.
- (iii) (a) C.A.G.'s Manual of Standing Orders (Tech.) Volume I—Sections I, II, III (Chapters 5, 7, 13 and 16), Section IV (Chapter I) Section VI(A), Section VII—Part I and Appendices 'A' and 'B'.
- (b) C.A.G.'s Manual of Standing Orders (Tech.) Volume II—Chapter III—Paras 21 to 24, 25, 27, 29 to 40 and 45 to 52.

NOTE 4—The syllabus for subject (4) will be as follows—

- (i) An Introduction to Indian Government Accounts and Audit.
- (ii) Central Governments Compilation of the Treasury Rules Volume I.
- (iii) (a) Central Government Compilation of the General Financial Rules (Revised and Enlarged) 1963.
- (b) Delegation of Financial Powers Rules, 1958.
- (c) C.A.G.'s Manual of Standing Orders (Admn.) Volume II.

NOTE 5—The full syllabus and distribution of marks for subject (5) will be as follows:

- (i) *Book-keeping*—Theory and Practice of single and double Entry Book-keeping and Accounts, Terms used in Book-keeping and Accounts, Bills of Exchange, consignment, Depreciation and Sinking Fund, Self Balancing Ledger, Trading, Manufacturing, Profit and Loss Accounts and Balance Sheets, Partnership Accounts.

50 Marks.

- (ii) *Business Organisation*—General Commercial and Trading Terms, General Knowledge of Trade, Transport, Currency, Foreign Exchange, Ware-housing, Office Organisation, Filing system; Shipping Terms and Documents; Financing of Industry and Trade (including Industrial Finance Corporation and Industrial Credit Investment Corporation of India).

50 Marks.

The following text books are recommended for study for this subject—(1) Advanced Accounting by J. R. Batliboi; (2) Business Organisation by B. B. Ghosh, (3) Business Organisation by Davar; (4) Commerce—Its Theory and Practice by S. Evelyn Thomas.

NOTE 6—Before a candidate is allowed to sit for Part I he should have completed a course of practical training in a Treasury and a P.W. Division for 4 months (i.e. 2 months in each).

COMMERCIAL AUDIT BRANCH

PART II

					Hours	Marks
(6) Mercantile Law and Company Law:						
Theoretical	..	..	..	..	3	100
(7) Advanced Book-keeping	..	..	..	..	3	100
Theoretical	..	..	..	..	3	100
(8) Auditing:	..	..	..	..	3	100
Theoretical	..	..	..	..	3	100
(9) Cost Accounting and Factory Organisation:						
Theoretical	..	..	..	..	3	100
(10) Constitution of India:						
Theoretical	..	..	..	..	3	100
Total marks for Part II					..	500
Total marks for Parts I and II					..	1000

NOTE 1—The syllabus and distribution of marks for subject (6) will be as follows—

- (i) *Mercantile Law*—The following Indian Statutes including any additions, amendments and consolidations that may take place from time to time:—

The Indian Contract Act; The Indian Sale of Goods Act; The Negotiable Instruments Act; The Workmen's Compensation Act; The Factories Act; Insurance (General and Marine); Common Carriers and Carriage of Goods Act.

- (ii) *Company Law*—Provisions relating to Memorandum and Articles of Association, Capital, Shares and Share-holders, Mortgage and Charges, Directors' Meetings, Accounts and Audit, Government Companies and Private Companies.

N.B.—Out of the maximum of 100 marks for this paper 50 marks will be allowed for the portion on "Mercantile Law" and 50 marks for the "Company Law" portion.

The following books are recommended for study for this Subject:—

- (i) The Original Statutes prescribed; (2) Companies Act; as amended from time to time (relevant Sections); (3) Lectures on Company Law by S. M. Shah (Sections II, III, VI, VII, VIII, IX, X, XII, XIII—relating to Accounts and Audit and Section XIV—relating to Private Companies).

NOTE 2—The syllabus for subject (7) will be as follows—

- (i) Company Accounts; Branch Accounts; Departmental Accounts; Double Accounts; Accounts of Public Utility concerns; Hire-Purchase and Royalty Accounts; Miscellaneous Accounts; (1) Fire claims for stocks, (2) Packages and Empties, (3) Voyage Accounts; Analysis of Balance Sheet.
- (ii) The following text books are recommended for study for this subject:—
 - (1) "Advanced Accounting" By J. R. Batliboi,
 - (2) "Book-keeping and Accounts" by Spicer and Pegler.

NOTE 3—The syllabus for subject (8) will be as follows—

- (i) Internal Check; Audit Programme; Vouching; Valuation and Verification of Assets and Liabilities; Audit of the Accounts of Partnerships and Companies; duties and responsibilities of Auditors; Audit of various Institutions; Special features relating to audit of Government Companies and Public Utility concerns.
- (ii) The following text books are recommended for study for this subject—
 - (1) Principles and Practice of Auditing—By J.R. Batliboi; (2) Principles of Auditing—By De Paula; (3) Auditing—By Spicer and Pegler.

NOTE 4—The syllabus for subject (9) will be as follows—

- (i) Costing: Advanced Problems on—
 - (a) *Labour*—Employment of Labour, Different methods of payment, of wages, Incentive, Record maintained for payment of labour.
 - (b) *Materials*—Purchase, Receipt, Storage and issue of materials, Records and forms kept in connection with the above, pricing of materials, maxima and minima limits.
 - (c) *Overhead*—Production, Administrative, Distribution and saving overheads—How classified, collected, apportioned and allocated.
 - (d) *Different types of costing*—Standard costing; Process costing; By-product and joint product costing; Uniform costing; Marginal costing.
 - (e) Treatment of Waste in costing.
- (f) Reconciliation between Cost and Financial Accounts.

N.B. Problems on cost accounting will also be asked.

- (ii) Factory Organisation; Production Control; Material Control; Layout of plant, Machinery etc; Production and distribution of Power; Transportation system; Duties of Manager, Foremen etc.
- (iii) Management Accounting—Introduction; Anticipation; Sales Budget; Production Budget; Administration and Research Budgets and the Capital Budgets.

The following text books are recommended for study for this subject—

- (1) Advanced Accounts—By R.N. Carter;
- (2) Advanced Accounting—By J.R. Batliboi;
- (3) Costing Simplified—By Wheldon;
- (4) Cost Accounting and Costing Method—By Wheldon;

- (5) Cost Accounting—By Birgg;
 (6) Factory Administration in Practice—By Hiscox and Sterling;
 (7) A Guide to Management Accounting—(Chapters I to VI)—By Broad and Charmichael.

NOTE 5—The syllabus for subject (10) will be the same as for subject (5) of the Ordinary Branch.

NOTE 6—Before a candidate is allowed to sit for Part II he should have completed a course of practical training in a Treasury and a Public Works Division for 4 months (i.e. 2 months in each).

220. All the papers on subjects (2) to (10) of this Branch will be Theoretical papers to be answered without the help of books.

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

222.

SUPPLY AUDIT BRANCH

PART I

		Hours	Marks
(1) Precs and Draft	.. .. .	3	150
(2) Fundamental Rules, and Civil Service Regulations etc.:			
Theoretical	.. .. .	1½	100
Practical	.. .. .	2½	100
(3) Civil Accounts and Audit Supply Audit Branch:			
Theoretical	.. .. .	2	100
Practical	.. .. .	2½	100
Total Marks for Part I			550

SUPPLY AUDIT BRANCH

PART II

		Hours	Marks
(4) Supply Accounts Rules and Procedure:			
Theoretical	.. .. .	1½	100
Practical	.. .. .	3	150
(5) Advanced Book-keeping with Elementary Costing and Stores Control:			
Theoretical	.. .. .	3	150
(6) Constitution of India:			
Theoretical	.. .. .	3	100
Total marks for Part II			500
Total marks for Parts I & II			1050

NOTE 1—The syllabus for subjects (1), (2), (5) and (6) will be the same as for these subjects of the Ordinary Branch.

NOTE 2—The full syllabus for subject (3) will be as follows—

- (i) Central Government Compilation of the Treasury Rules, Volumes I and II.
- (ii) Central Government Compilation of the General Financial Rules (Revised and Enlarged) 1963; Delegation of Financial Powers Rules, 1958; and C.A.G.'s Manual of Standing Orders (Admn.) Volume II.
- (iii) Pay and Accounts Office Manual.
- (iv) Forms of the Pay and Accounts Office Manual.
- (v) Account Code—Volumes I, II, and IV (omitting Chapter 2).
- (vi) List of Major and Minor Heads of Account of Receipts and Disbursements of the Central and State Governments (Appendix 2 to Account Code Volume I).

For this subject the candidates are also advised to study the following books, but they will not be treated as text books on which specific questions will be set—

1. An Introduction to Indian Government Accounts and Audit Parts I and III.
2. Principles and Practices of Auditing (Chapters IX and XIV)—By J.R. Batliboi.

NOTE 3—The syllabus for subject (4) will be as follows—

- (i) Manual of Office Procedure for Supplies, Inspection and Disposals (with the exception of Chapter XX and XXI).
- (ii) Contract Manual published by the late Department of Supply with special reference to the conditions of contracts.
- (iii) Manual of Supply Audit Department of the Accountant General, Commerce, Works and Miscellaneous.
- (iv) Basic rules and orders regarding payment of stores contained in Chapter VII of Part V of Central Government Compilation of the Treasury Rules, Volume I Chapter 22—Check of accounts of Stores and stock of the Pay and Accounts Office Manual; Part I of Appendix 8 of Part II of the Central Government Compilation of the General Financial Rules (Revised and Enlarged) 1963.
- (v) Parts I and II, and Chapters LXXIV, LXXVII, LXXVIII and LXXXI of the remaining Parts of the History of the Supply Department.
- (vi) Manual of the Concurrent Audit Sections of the Accountant General, Commerce, Works and Miscellaneous.

Important orders issued by the Ministry of Works, Housing and Supply and the Ministry of Finance (I and S Division) regarding disposal of Scrap, Salvage, Surplus and obsolete stores have been reproduced in the Manual of Supply Audit Department of the Accountant General, Commerce, Works and Miscellaneous. Other orders or instructions issued by the same authorities and by the Director General, Supplies and Disposals which may have a bearing on the accounting procedure are also recommended for study.

NOTE 4—All candidates before they are permitted to appear in Part II of the Examination should be given practical training in stores purchase organisation including Inspectorate for a period of 4 months.

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

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

In subjects (5) and (6) of this branch there will be one theoretical paper each to be answered without books.

NOTE—The books allowed for the practical papers will be indicated in the question paper itself and announced as indicated in paragraph 255.

224. The papers on subjects (1), (2), (5) and (6) of this Branch will be the same as for these subjects of the Ordinary Branch and will be set and marked by Officers selected by the Comptroller and Auditor General and moderated under his orders in his headquarters office while the papers on subjects (3) and (4) will be set and marked by an officer selected by the Accountant General, Commerce, Works and Miscellaneous and will be moderated by him personally.

POSTS AND TELEGRAPHS BRANCH

PART I

225.

	Hours	Marks
(1) <i>Precis and Draft</i>	3	150
(2) <i>Fundamental Rules and Civil Service Regulations etc.</i>		
Theoretical	1½	100
Practical	2½	100
(3) <i>Posts and Telegraphs Accounts and Audit and Government Book-keeping.</i>		
(<i>Posts and Telegraphs Accounts Manual, Volumes I and II.</i>)		
Theoretical	2	100
Practical	2½	100
Total marks for Part I ..		550

NOTE 1—The syllabus for subjects (1) and (2) will be the same as for these subjects of the Ordinary Branch.

NOTE 2—The papers on subject (3) will be set from the following Codes and Manuals—

1. *Posts and Telegraphs Audit Manual, Volume I.*
2. *C.A.G.'s Manual of Standing Orders (Tech.) Volume I Sections 1 to III, VI(A) and VII.*
3. *C.A.G.'s Manual of Standing Orders (Tech.) Volume II (All paragraphs and Appendices except second sub-paragraph of paragraph 14, paragraph 27 and Appendices V, VI, and IX).*

4. Posts & Telegraphs Accounts Manual, Volume I (including such portion of Civil Account Codes as are referred to therein) excluding Chapter 12 of Part III.
5. Appendix 5 to Posts and Telegraphs Accounts Manual Volume I.
6. Central Government Compilation of General Financial Rules (Revised and enlarged) 1963 (for theoretical paper only).
7. Posts & Telegraphs Financial Hand Book, Volume I (Chapters I to XVIII and Appendices 1 to 4, 8, 9, 11 to 18, 21 and 24) with such portions of the Civil Account Codes and the Central Treasury Rules, Volumes I and II as relate to and affect Posts & Telegraphs Accounts.
8. Posts & Telegraphs Financial Hand Books, Volume II (All Chapters and Appendices except Appendix 6).
9. Posts & Telegraphs Financial Hand Book, Volume IV (Chapter X only).
10. Posts & Telegraphs Manual Volume II (Chapters VI, IX, X and XII and Appendices referred to therein).
11. Posts & Telegraphs Manual Volume VI (Part III) (4th Edition) (Chapters 10 and 11 only).
12. Account Code, Volume I (Chapters 1 and 5).
13. Schedule of Financial Powers (Posts & Telegraphs).
14. Delegation of Financial Powers Rules, 1958.
15. C.A.G.'s Manual of Standing Orders (Admn.) Volume II.
16. Posts & Telegraphs Compilation of the Provident Fund Rules (Section V only).

NOTE 3—The Accountant General, Posts & Telegraphs may, prescribe Instructions issued by the Comptroller and Auditor General in connection with Leave Procedure reproduced in Appendix 'A' to C.A.G.'s Manual of Standing Orders (Tech.) Volume I (Para 185) for subject (3).

POSTS AND TELEGRAPHS BRANCH

PART II					Hours	Marks]
(4) Works Audit (Telegraph Engineering Accounts & Procedure).						
Theoretical	..	..	..	..	1½	100
Practical	..	..	..	..	2½	100
(5) Advanced Book-keeping with Elementary Costing and Stores Control.						
(Theoretical)	..	..	..	..	3	150
(6) Posts & Telegraphs Cash Certificates, Money Orders and Savings Bank Accounts and Procedure.						
(Practical)	..	..	..	..	2½	150
(7) Constitution of India.						
(Theoretical)	..	..	..	..	3	100
Total marks for Part II					..	600
Total marks for Parts I & II						1150

NOTE 1—The papers on subject (4) will be set from the following Codes and Manuals—

- (i) Posts & Telegraphs Financial Hand-book Volume III with relevant portions of the Posts & Telegraphs Financial Hand-book Volume I as referred to therein.
- (ii) Posts & Telegraphs Financial Hand-book Volume V (except Chapter V).
- (iii) Posts & Telegraphs Initial Account Code Volume II, 2nd Edition (Provisional issue)—Chapter VIII only.
- (iv) Posts & Telegraphs Audit Manual—Volume III (Technical Audit Manual), First Edition (excluding Chapters 3, 5 and 6).
- (v) Posts & Telegraphs Manual, Volume I—Part II (Legislative Enactments).
- (vi) Posts & Telegraphs Manual, Volume X (Provisional issue)—Chapters I, III to VII and Appendices IV & X.

NOTE 2—The paper on subject (6) will be set from the following Codes and Manuals—

- (i) Posts and Telegraphs Audit Manual Volume II (excluding Chapters 2 and 9).
- (ii) Posts & Telegraphs Manual—Volume VI—Chapters 7, 8 (except Part III) and 9.
- (iii) Posts & Telegraphs Guide (Money Order Rules, Saving Bank Rules, and Post Office Savings Certificate Rules, 1960).

NOTE 3—The syllabus for subjects (5) and (7) will be the same as for subjects (5) and (6) of the Ordinary Branch.

NOTE 4—All candidates, other than Junior Divisional Accountants working in Engineering Divisions before they are permitted to appear in Part II of the S.A.S. Examination should be given practical training in the Telegraph Engineering Division for a period of 90 days.

Exception—The above training need not be insisted upon in the case of Accounts Clerk who has worked as Emergency Divisional Accountant (unqualified) in the Engineering Division for a period of 3 months or more.

NOTE 5—The Junior Divisional Accountant in the Posts & Telegraphs Engineering Divisions should be given training in the Audit Office for a period of 3 to 4 months before appearing for Part I of the S.A.S. Examination and 90 days training in Audit Office before appearing for Part II of the S.A.S. Examination.

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

- (i) A Theoretical paper to be answered without books.
- (ii) A Practical paper to be answered with books.

In subjects (5) and (7) of this branch there will be one Theoretical paper each to be answered without books. The paper on subject (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 255.

227. The paper on subjects (1), (2), (5) and (7) of this branch will be set and marked by officers selected by the Comptroller and Auditor General and moderated under his orders in his headquarters office and the papers on subjects (3), (4) and (6) will be set and marked by officers selected by the Accountant General, Posts and Telegraphs and will be moderated by him personally.

RAILWAY AUDIT BRANCH

PART I					Hours	Marks
228.						
(1)	Precis and Draft	..	..	..	3	150
(2)	Establishment Rules & Procedure.					
	Theoretical	..	..	..	3	100
	Practical	..	..	..	3	100
(3)	Expenditure Audit including Government Auditing and Accounting.					
	Theoretical	..	..	..	3	100
	Practical	..	..	..	3	100
Total marks for Part I						550

NOTE 1—The syllabus for subject (1) will be the same as for subject (1) of the Ordinary Branch.

NOTE 2—The syllabus for subject (2) will be as follows—

- (a) P. & Ts. Compilation of the Fundamental Rules and Supplementary Rules—

“Fundamental Rules”

Section III—Parts I, II, III—Extent of Application, Definitions; General conditions of service; Pay, Additions to Pay, Combination of Appointments, Deputation out of India, Dismissal, Removal, Suspension, Compulsory Retirement;

IV—Joining time only;

V—Foreign service.

- (b) (i) Indian Railway Establishment Code (Final Issue) Volumes I & II.
 (ii) *Chaudhri's Compilation of Civil Service Regulations—Volume I* (1) Part IV Ordinary Pensions excluding Chapter XX. (2) Chapters XLVII & XLVIII of Part X. *Chaudhri's Compilation of Civil Service Regulations Volume II* (1) Appendix 12 (Family Pension Scheme for Central Government Employees, 1964 as amended in 1966). Appendix 38, Appendix 41 (Liberalised Pension Rules). (Civil Pensions (Commutation) Rules).
 (iii) Railway Pension Rules.
 (c) Indian Railway General Code—Chapter XII, XV to XVII, XIX, XX and Appendices.
 (d) Hours of Employment Regulations.
 (e) C.A.G.'s Manual of Standing Orders (Tech.) Volume I, Section III—Chapters 2, 3, 6, 10, Section VII (Part II)—with relevant forms in the “Forms of Manual of Standing Orders (Tech.)”
 (f) Railway Audit Manual.
 (g) Indian Railway Code for the Accounts Department—Chapters I to VI and XIII.
 (h) Payment of Wages Act.
 (i) Indian Railway Establishment Manual.
 (j) Workmen's Compensation Act.

NOTE 3—The syllabus for subject (3) will be as follows—

- (a) Indian Railway General Code Volumes I and II.
- (b) Indian Railway Code for Engineering Department.
- (c) Indian Railway Code for Accounts Department—Part I.
- (d) Railway Audit Manual.
- (e) Introduction to Indian Government Accounts and Audit (Second Edition 1950) excluding Chapters 7, 9(B), (C), (E), (F), (G), 31(B), (D), (E), 32, 34, 35 and 36.
- (f) (i) Central Government Compilation of the General Financial Rules (Revised and Enlarged) 1963—Part I—Chapters 1 to 3, 5 to 7, 11 (Section II) 14, 15 and 16 with relevant forms in Part II Appendix I. Delegation of Financial Powers Rules, 1958 and the C.A.G.'s Manual of Standing Orders (Admn.) Volume II.
- (ii) Central Government Compilation of the Treasury Rules Volume I—Part I, II, III and Section I and III of Part IV, Chapters I to VII and IX of Part V, Section II of Part VI, Chapter II of Part VII and Section III of Part VIII, Part X and Part XIII together with the relevant forms in Volume II and Appendices 2, 3 and 4.
- (iii) Account Code, Volume II, Chapter II, Section I of Chapter III and Section B of Chapter IV.
- (g) (i) C.A.G.'s Manual of Standing Orders (Tech.) Volume I—Sections I, II, III, Chapters 1(A) and (B) 2, 3, 4, 5, 7, 13, 16, Section IV—Chapter I, General Principles of Section VI(A) and VII—Part I and Part II, Appendices 'A' and 'V' and relevant forms in the "Forms of Manual of Standing Orders (Tech.)".
- (ii) C.A.G.'s Manual of Standing Orders (Tech.) Volume II.
- (h) Account Code, Volume I—First Edition, the whole Account Code, Volume IV—Chapters 11, 13, 15, 16, 18, 19 and 21.
- (i) Minimum Wages Act.

RAILWAY AUDIT BRANCH

PART II

					Hours	Marks
(4) Advanced Book-keeping with elementary Costing and Stores Control.						
(Theoretical)	..	..	..	..	3	150
(5) Open line Revenue.						
Theoretical	..	..	..	..	3	100
Practical	..	..	..	..	3	100
(6) Workshop & Stores Audit.						
Theoretical	..	..	..	..	3	100
Practical	..	..	..	..	3	100
(7) Constitution of India						
Theoretical	..	..	..	..	3	100
Total marks for Part II					..	650
Total marks for Parts I & II					..	1200

NOTE 1—The syllabus for subjects (4) and (7) will be the same as for subjects (5) and (6) of the Ordinary Branch.

NOTE 2—The syllabus for subject (5) will be as follows—

- (a) Indian Railway Code for the Traffic Department (Commercial).
- (b) Indian Railway Code for the Accounts Department Part II.
- (c) I.R.C.A. Coaching Tariff.
- (d) I.R.C.A. Goods and General Classification of Goods Tariff.
- (e) Conference Regulations Part II.
- (f) Railway Audit Manual.
- (g) Indian Railway General Code Appendices.
- (h) C.A.G.'s Manual of Standing Orders (Tech.) Volume I Section II—Chapter 4.
- (i) Military Tariff Rules.
- (j) Red Tariff.

Questions on statistics should be omitted from the papers on this subject.

NOTE 2(a)—In respect of the books referred to at items (c) and (d) the publications in force as on the first of April preceding the examination will be the prescribed text books.

NOTE 3—The syllabus for subject (6) will be as follows—

- (a) Indian Railway Code for the Mechanical Department (Workshop).
- (b) Indian Railway Code for the Stores Department.
- (c) Indian Railway General Code, Volumes I and II.
- (d) Indian Railway Code for the Engineering Department (Relevant Chapters).
- (e) Workmen's Compensation Act.
- (f) Railway Audit Manual.
- (g) The Factories Act, 1948.

229. In each of the subjects (2), (3), (5) and (6) 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 (4) and (7) of this branch will be theoretical papers to be answered without books.

NOTE—The books allowed for the practical papers will be mentioned on the question paper itself and announced as indicated in paragraph 255.

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

DEFENCE AUDIT BRANCH

PART I

231		Hours	Marks
(1) Precis and Draft	.. .. .	3	150
(2) Codes and Manuals			
Theoretical	.. .. .	2	100
Practical	.. .. .	2½	100
(3) Advanced Book-keeping with Elementary Costing and Stores Control. (Theoretical)	.. .. .	3	150
Total Marks for Part I			500

NOTE 1—The syllabus for subjects (1) and (3) will be the same as for subjects (I) and (5) of the Ordinary Branch.

NOTE 2—The syllabus for subject (2) will be as follows—

- (i) Defence Account Code.
- (ii) Defence Audit Code.
- (iii) Store Accounting Instructions.
- (iv) Indian Navy Victualling Directive.
- (v) Equipment Regulations for Air Force (A.P. 8).
- (vi) (a) Central Government Compilation of the General Financial Rules (Revised and Enlarged), 1963 Delegation of Financial Powers Rules, 1958; and C.A.G.'s Manual of Standing Orders (Admn.) Vol. II.
- (b) Central Government Compilation of the Treasury Rules, and C.A.G.'s Manual of Standing Orders (Tech.) Vols. I & II in so far as they relate to public accounting including Defence Accounts.
- (vii) (a) Financial Regulations (Defence Services)—Part I—Chapters I to II, 13, 15, 16—Appendix V and IX.
- (b) Financial Regulations (Defence Services)—Part II—Chapters 1, 5, 6, 7, 8, 9 and 10, Appendices 1, 7, 8, 9. and 11.
- (viii) (a) Local Audit Officers Hand Book (Army, Navy and Air Force).
- (b) Field Imprest Holders Instructions.
- (c) Field Cashiers Instructions.
- (d) Accounts Manual, War.
- (ix) (a) Rules for maintenance of Stores and Cost Accounts in Ordnance Factories.
- (b) Factory Accounting Rules.
- (x) (a) Manual of Audit Department, Defence Services—Parts I and II.
- (b) Defence Accounts Department Manuals so far as they relate to audit and accounting rules (except M.E.S.).

Candidates will be given a free choice to answer alternative questions from Army, Air Force, Navy or Factory side in this subject.

DEFENCE AUDIT BRANCH

PART II

	Hours	Marks
(4) Regulations (other than those relating to M. E. S.)		
Theoretical	1½	100
Practical	2½	100
(5) Defence Works-Auditing and Accounting.		
Theoretical	1½	100
Practical	2½	100
(6) Constitution of India.		
(Theoretical)	3	100
Total marks for Part II ..		500
Total marks for Parts I & II ..		1000

NOTE 1—The syllabus for subject (4) will be as follows—

- (i) Pay and Allowances Regulations for Army, Navy and Air Force.
- (ii) Pension Regulations.
- (iii) Financial Regulations (Defence Services).
- (iv) Passage Regulations.
- (v) A.I.R.O. Regulations.
- (vi) R.A.I. Rules & Instructions.
- (vii) Leave Rules for the Services.
- (viii) Civil Service Regulations so far as they relate to Pay, Leave and Pension Rules which are applied in audit in the Defence Accounts Department.
- (ix) Supplementary Rules made by the President under the Fundamental Rules regarding Travelling Allowance, Joining Time and Transfer.

NOTE 2—The syllabus for subject (5) will be as follows—

- (i) Regulations for the M.E.S.
- (ii) M.E.S. Local Audit Manual.
- (iii) Manual of Instructions relating to procedure of Work in the Accounts Sections of Garrison Engineer's Office.
- (iv) Manual of Defence Accounts Department, Vol. III.
- (v) Quarters and Rents.
- (vi) Engineer Stores Depots. Standing Orders.

NOTE 3—The syllabus for subject (6) will be the same as for this subject of the Ordinary Branch.

NOTE 4—All candidates before they are permitted to appear in Part II of the Examination should be given practical training for a period of three months in Defence (Works) Audit.

232. In each of the subjects (2), (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.

In subjects (3) and (6) of this branch there will be one theoretical paper each to be answered without books.

NOTE—The books allowed for the practical papers will be mentioned on the question paper itself and announced as indicated in paragraph 255.

233. The papers on subjects (1), (3) and (6) of this branch will be set and marked by officers selected by the Comptroller and Auditor General and moderated under his orders in his headquarters office and the papers on subjects (2), (4) and (5) will be set and marked by officers selected by the Director of Audit, Defence Services and will be moderated by him personally.

234. The number of marks required to secure a pass in each part of each 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 each of the practical papers answered with the aid of books.

Any candidate failing at the examination but securing 50 per cent of the marks in the subject on "Precis and Draft" and 60 per cent of the marks in any other subject will not be required to appear again in these subjects at a further examination. Where there is a theoretical and a practical paper in any subject, the marks for both the papers will be taken together for this purpose, provided the minimum pass marks of 40 per cent are also secured separately in the practical paper on the subject.

235. The complete results of the examination will be communicated by the Comptroller and Auditor General to the head of each Audit/Accounts Office separately for each of the seven branches of the Subordinate Accounts Service.

236. The scheme and general syllabus of the S.A.S. Examination cannot be amended or revised except by the Comptroller and Auditor General.

PART IV

Revenue Audit Examination for S.A.S. Accountants

237. Revenue Audit Examination is held for S.A.S. Accountants borne on the cadre of Civil Audit and Accounts Offices once a year immediately after the S.A.S. Examination. It is optional for the S.A.S. Accountants to appear in this Examination but before they are promoted to the rank of Accounts Officer, they must either pass

the Revenue Audit Examination or put in service of one year in the Revenue Audit Branch. S.A.S. Accountants who are 50 years of age or above as on 1st July, are, however, exempted from this condition.

NOTE—The following persons, are, however, not eligible to take the Revenue Audit Examination—

- (i) S.A.S. personnel belonging to the office of the Accountant General, Commerce, Works and Miscellaneous.
- (ii) S.A.S. personnel qualified in Subordinate Accounts Service (Commercial Branch).
- (iii) S.A.S. Personnel serving in the Local Audit Branch and
- (iv) Persons who are working as Divisional Accountants even though in an unqualified capacity, from whatever source they are recruited and those who have passed the Initial Recruitment Examination and are undergoing training or who have passed the Divisional Test Examinations.

238. Before an S.A.S. Accountant is permitted to take the Revenue Audit Examination he should have put in one year's service in the Revenue Audit Branch as S.A.S. Accountant or should have had the prescribed training in Revenue Audit, as S.A.S. Accountant.

239. The selection of candidates for training in Revenue Audit should be made according to the administrative convenience. Seniority in service should not be the only criterion but merit should also be taken into consideration for selecting candidates for the training. Even after the training, the Accountant General may make a selection of the eligible candidates for Revenue Audit Examination to test their capacity for passing the Examination. It is, however, desirable that all S.A.S. Accountants who have put in service for 4-5 years in the cadre may be given opportunity to take the examination during this period. The Accountants General are required to send the statement of candidates for Revenue Audit Examination for S.A.S. Accountants in Form No. 9.

240. No limit has been placed on the number of chances in the case of S.A.S. Accountants to pass the Revenue Audit Examination within the normal age limit fixed for passing the S.A.S. Examination. Those candidates who would, however, be unable to avail of three consecutive chances for this examination after passing the S.A.S. Examination within the normal age limit, will be allowed three chances including the chance or chances that they have availed of or could have availed of within the normal age limit fixed for S.A.S. Examination. Formal permission to withdraw from the examination is necessary in all cases. Permission for withdrawal can be given by the Accountant General and should be obtained before the commencement of the Examination.

241. S.A.S. Accountants who pass the Revenue Audit Examination will be given one advance increment (after formal sanction to be issued by the Comptroller and Auditor General) in the S.A.S.

scale with effect from the date following the last date of the Revenue Audit Examination. The normal dates of increment shall remain unaffected.

242. The following will be the syllabus and subjects of the Revenue Audit Examination for S.A.S. Accountants.

					Hours	Marks
(1) <i>Income Tax</i> —						
Theoretical	..	..	..	..	1½	75
Practical (with books)	..	..	..	..	2½	75
(2) <i>Central Excise and Customs</i>						
Theoretical & Practical	..	..	..	..	3	150

Except the Indian Customs Tariff Schedule no books will be allowed during the Examination.

NOTE 1—The following books are prescribed—

Income Tax Revenue Audit

- (i) *Income Tax Act, 1961.*
- (ii) *Revenue Audit Manual, Part I, Section I.*
- (iii) *Revenue Audit Manual, Part I, Section II.*
- (iv) *Income Tax Rules, 1962.*
- (v) *Finance Act of the Year.*
- (vi) *Income Tax Manual Part I (Compiled by the Directorate of Inspection, Research, Statistics and Publication) including its supplement.*

Central Excise Revenue Audit

- (i) *Central Excise Manual (Central Excise and Salt Act, 1944, Central Excise Rules, 1944, Dhoties and Additional Excise Duty Act, 1957, Cotton Fabrics Additional Duty Act, 1957 and Additional Duties of Excise Goods of Special Importance Act, 1957).*
- (ii) *Basic Manual of Departmental Instructions on Excisable Manufactured Products (Section 'C' of Chapter IV, Chapters V, VII and IX).*
- (iii) *Central Excise Revenue Audit Manual.*

Customs Revenue Audit

- (i) *Customs Act, 1962.*
- (ii) *Indian Tariff Act, 1934 and Indian Customs Tariff Schedule.*
- (iii) *Indian Sea Customs Manual.*
- (iv) *Manual of Customs Audit.*

243. The papers on these subjects will be set and marked by officers selected by the Comptroller and Auditor General and moderated under his orders in his office.

244. The minimum for a pass is kept at 40% in the aggregate in the two papers of subject No. (1) and similarly 40% of subject No. (2). Exemption marks in each paper has been fixed at 60%.

Section III—Instructions for Conducting the Departmental Examination Mentioned in Section II of this Chapter

245. These orders are applicable in general to the Examinations in all branches.

246. The examination should be conducted by the Head of the office himself or by one of his Deputies nominated by him, on the dates and according to the programme prescribed by the Comptroller and Auditor General.

247. 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 Hall, 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.

248. The question papers are sent from the Comptroller and 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.

In the case of the candidates for the Posts & Telegraphs Defence, & Supply Audit Branches of the S.A.S. Examination, the Accountant General, Posts & Telegraphs, the Director of Audit Defence Services and the Accountant General, Commerce, Works and Miscellaneous, will send direct the requisite number of question papers set by them on the subjects of Part I and II of the respective branches of the Examination. The acknowledgements in respect thereof should also be sent to them immediately, by telegram.

249. 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 a sufficient number of question papers have 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 Head of the Office and must not be opened until the examination begins (but see paragraph 255) the several envelopes being opened when the papers are required for distribution. The envelopes should be opened in the presence of the candidates.

250. The requirement of printed blank answer books should be calculated at the rate of 5 books per candidate. One extra book per candidate may also be added to meet the additional demand of the candidates if any. A margin may also be kept to meet the requirements of those candidates whose names may be received late. The number of printed blank answer books required, after taking into account the stock of books, if any, on hand should be intimated to the Comptroller and Auditor General's office sufficiently in advance of the Examination and not later than the 15th August of each year in any case. The stock of the blank answer books should be kept under lock and key and the Head of the Office should ensure himself that they do not fall into wrong hands at any stage. For this purpose, they should maintain an account of the answer books used and the balance in hand.

251. Apart from the staff necessary to distribute the question papers and the blank answer books amongst the examinees or to supply drinking water to them or to attend to their similar requirements, no person should be allowed in the Examination Hall. After distribution of the question papers, no member of the staff should have access to the candidates. No outsider should be allowed to enter the examination hall. The invigilator should not leave the room unless another senior officer replaces him temporarily.

252. For a candidate permitted to appear in the S.A.S. 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 in the case of offices, where the system of issue of identity cards is in vogue, to produce his identity card also, issued by his parent office. If after comparison of the two signatures and/or by reference to the identity card, the Presiding Officer is satisfied as to the identity of the candidate, he will admit him to the Examination.

253. The several papers should be given out singly and the exercises should be worked out by the candidates in the presence of the Presiding Officer.

254. No candidate may enter the Examination Hall later, nor depart earlier, than half an hour after the Examination begins. If in a sudden emergency a candidate must leave sooner, the Head of the 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 period of the Examination,

the Presiding Officer must have effectual means of ensuring that he makes no improper use of his absence.

255. The names of books, the use of which is permitted for each practical paper is 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, the names of the books for the next day's examination should be announced by the Presiding Officer so that the number of books to be brought into Examination Hall by the candidates may be kept as low as possible.

256. 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 Comptroller and Auditor General. The candidates should use their own set of books in the Examination. The books should be scrutinised to verify that they do not contain any forbidden matter. If any of the books presented to the Presiding Officer is found to contain something objectionable, the candidate will run the risk of being deprived of the use of that book. All candidates must submit the books which they intend to use in answering their practical papers, to the Presiding Officer for scrutiny before half an hour of the commencement of the Examination. 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.

257. Candidates found taking recourse to any unfair means in the examination hall shall render themselves liable to expulsion at the discretion of the Presiding Officer. If any candidate is expelled by the Presiding Officer, immediate report shall be made to the Head of the Office (Where the Presiding Officer is not himself the Head of the Office) who should decide whether the candidate should be or should not be precluded from taking the rest of the examination. Such action should be followed later by a thorough investigation to see whether the candidate should be debarred permanently or for a few years only from appearing in the examination.

258. No candidate shall also intentionally or unintentionally extend to or receive from another candidate any unfair assistance in the Examination Hall. Candidates found doing so shall render themselves liable to expulsion by the Presiding Officer and further proceedings initiated in the same manner as indicated above.

259. If the Comptroller and Auditor General is satisfied on the basis of information received by him otherwise than through the Presiding Officer that any candidate has either assisted or received assistance from any other candidate, the result of such candidate shall be withheld and disciplinary proceedings initiated against him, if necessary.

260. The number only of the question should be prefixed to an answer and the answers and solutions should be written in full. The answers should be worked out on the printed and bound answer books supplied to the candidates. The instructions printed on the title page of the answer book and on the fly leaf attached thereto for noting 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 these instructions may result in the answer book not being valued. No loose paper should be supplied to candidates, unless the supply of answer books gives out. In such cases, a special report should be sent to the Comptroller and Auditor General giving details of loose sheets supplied to each candidate.

261. The candidates should write on both sides of each sheet. Any page on which rough work or detailed calculations are done should be marked 'rough' and scored out. No other paper should be used for answers or rough work. The neatness of the candidates' paper is taken into account in assigning marks.

262. The candidates' solutions as first written out fair must be surrendered to the Presiding Officer within the time allowed for each paper.

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

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

265. The Presiding Officer should not allow any copy of the question papers to be taken out of the Examination Hall until all the answer books have been collected.

266. The answer book relating to the different question papers, the examination in which is held on the same day, should be transmitted by the next available mail in separate double-sealed cover, without alteration or correction, immediately after the close of each day's examination to be registered and insured for Rs. 100 (One hundred only) if sent through post. The subject of the question paper should invariably be shown on the inner cover and the covers

should be addressed to the Assistant Comptroller and Auditor General (Budget) by name. The Presiding Officer should be required to affix his private seal to the packets of answer books despatched to the Assistant Comptroller and Auditor General (Budget), a specimen of which should be sent to that officer before-hand.

In the case of papers set and marked by the Civil Accountants General for Local Audit Department Branch and by the Accountant General, Posts and Telegraphs, the Director of Audit Defence Services and the Accountant General, Commerce, Works and Miscellaneous, the answer books and the certificates should be transmitted direct to them accordingly.

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

268. The Presiding Officer must certify that rules have been strictly followed, by signing certificates in the form given below and must explain any accidental or unavoidable deviations:

Examination 19.....

1. Subject*

2. Date on which the Examination is held.

3. Index number(s) of the candidates.

Index Number(s)	Remarks
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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 19

Presiding Officer

Rank

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

Section IV—Grant of Honoraria to the Examiners of the S.A.S. Examination and Accounts/Audit Officers and Accountants selected for training candidates for the S.A.S. Examination

269. The Comptroller and Auditor General has prescribed the grant of Honoraria to the examiners of the S.A.S. Examination at the following rates subject to a minimum of Rs. 10.00 in each case for valuation of papers. These rates will also apply to the Examiners of the Revenue Audit Examination for S.A.S. Accountants:—

(a) *For setting the question papers*

Double papers (Theoretical and Practical) on the same subject set by one examiner irrespective of time limit of each paper Rs. 150 per subject.

Single papers on one subject

(i) of less than 3 hours—Rs. 75 per paper.

(ii) of three hours—Rs. 100 per paper.

(b) *For moderating double papers Rs. 50 per subject.*

For moderating single papers

(i) of less than three hours—Rs. 30 per paper.

(ii) of three hours—Rs. 40 per paper.

(c) *For valuation of answer papers*

(i) Papers of two hours or less duration—Rs. 1 per paper.

(ii) Papers of more than two hours but less than 3 hours duration—Rs. 1.25 per paper.

(iii) Papers of three hours duration—Rs. 1.75 per paper.

In the case of Head Examiners, the rate will be 50 paise more over and above the normal rates per paper.

NOTE—No fees or Honoraria shall be paid to the officers called upon to set the question papers or evaluate the answers books of the preliminary tests held for the selection of the candidates.

270. The Accounts/Audit Officers and Accountants of the various branches of the Indian Audit and Accounts Department who are selected for imparting training to candidates for the S.A.S. Examination outside (or partly outside) the office hours are granted honoraria at the rates of Rs. 8 and Rs. 6 per lecture respectively. No honorarium is admissible for a lecture for a period of less than one hour's duration.

NOTE—Normally, the necessity to select a temporary Assistant Accountant General for delivering lectures to the S.A.S. candidates should not arise. In cases, where suitable Accounts/Audit Officers and S.A.S./

S.R.A.S. Accountants are not available, a temporary Assistant Accountant General can be considered and the office of the Comptroller and Auditor General approached with justification for the honorarium proposed.

Incentives for Acquiring Higher or Additional Professional Qualification

271. The S.A.S. Accountants, both temporary and permanent, will be entitled to the following incentives on passing the examinations held by the Institute of Cost and Works Accountants (India) and the Institute of Cost and Works Accountants (London)

- (i) *For passing Part A/Intermediate Examination*—Rs. 200 as Cash Award.
- (ii) *For passing Part B/Final Examination*—Two advance increments.

These benefits will, however, not be admissible to such persons who were recruited as S.A.S. Apprentices/S.A.S. Accountants on Probation, against S.A.S. posts on account of their having passed the above examinations or to any such member of the staff who passed these examination before his appointment in Indian Audit & Accounts Department.

The cash awards may be sanctioned by the Accountants General but prior approval of the Comptroller and Auditor General would be necessary for the grant of advance increments on passing the part B or Final Examination. The Advance increments will be granted only in the grade in which the person concerned is working at the time of passing the relevant examination. If this is in an officiating grade, a proforma benefit of advance increments will also be given in the Lower grade.

NOTE 1—The benefit of advance increments is given from the date following the last date of the prescribed examination.

NOTE 2—In the case of persons on deputation outside the Department, the cash award of Rs. 200 admissible on passing the Part A/Intermediate examination, will be payable only on their reversion to Indian Audit & Accounts Department.

CHAPTER VI CLERICAL STAFF

A—COMPOSITION AND STRENGTH

272. The clerical staff in Audit and Accounts Offices generally comprises of Upper Division Clerks, Cashiers, Assistant Cashiers, Lower Division Clerks (including Typists, Machinists and Comptometer Operators) and Stenographers. Besides, there are Sorters in the posts and Telegraphs Audit and Accounts Offices.

273. 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 are fixed.

B—RECRUITMENT

(i) Eligibility

Descendence, Marriage, Status etc.

274. A candidate for appointment in an Audit and Accounts Office must be—

- (a) a citizen of India, or
- (b) a subject of Sikkim, or
- (c) a subject of Nepal, or
- (d) a subject of Bhutan, or
- (e) a Tibetan refugee who came over to India, before the 1st January, 1962 with the intention of permanently settling in India, or
- (f) a person of Indian origin who has migrated from Pakistan, Burma, Ceylon and East African Countries like Kenya, Uganda and the United Republic of Tanzania (formerly Tanganyika and Zanzibar) with the intention of permanently settling in India:

Provided that a candidate belonging to categories (c), (d), (e) and (f) shall be a person in whose favour a certificate of eligibility has been given by the Government of India and if he belongs to

category (f), the certificate of eligibility will be issued for a period of one year, after which such a candidate will be retained in service subject to his having acquired Indian Citizenship;

275. A candidate in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by a recruiting authority and he may also provisionally be appointed subject to the necessary certificate being given to him by the Government.

276. (a) No person who has more than one wife living or who having a spouse living, marries in any case in which such marriage is void by reason of its taking place during the life-time of such spouse, shall be eligible for appointment to service; and

(b) No women whose marriage is void by reason of the husband having a wife living at the time of such marriage, or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment to service.

Provided that the Central Government may, if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule.

Area of Recruitment

277. Under the Constitution of India all citizens of India are eligible for consideration for appointment in services under the Central Government irrespective of their domicile or place of birth. Recruitment in Audit and Accounts Offices is not, therefore, confined by rule to the inhabitants of any specified area.

Educational Qualification

278. It is desirable to test by examination or by interview or by both, the qualifications of the clerical staff on first appointment and, subject to any general instructions issued by the Comptroller and Auditor General from time to time, suitable procedure should be prescribed by the Appointing Authorities in the Indian Audit and Accounts Department in regard to recruitment. The minimum standard of educational qualifications necessary for appointment to the various grades of the clerical establishment is as follows—

Grades

- (1) *Upper Division Clerks*—A University Degree.
- (2) *Stenographers*—Matriculation Certificate in the Second Division of an Indian University or equivalent qualifications. The candidates' knowledge of English and proficiency in short-hand and type-writing will be adjudged by

means of an examination to be conducted in accordance with the "Rules governing the recruitment of Stenographers in the lowest grade in the Indian Audit & Accounts Department" given in Annexure 1 to this Chapter.

(3) *Lower Division Clerk*—Matriculation or equivalent qualifications until replaced by Higher Secondary.

(4) *Sorters (in Posts & Telegraphs Audit and Account Offices)*—Study upto Matric or equivalent standard.

In selecting candidates, other things being equal, preference should be given to those who have better educational qualifications.

Age Limit

279. The minimum age limit for recruitment to clerical posts in the Indian Audit and Accounts Department is 18 years. The Accountants General and other Heads of Departments are, however, authorised to make relaxation in exceptional cases of this limit by not more than one year.

280. The maximum upper age limits for recruitment to clerical posts in the Indian Audit and Accounts Department are as follows:—

- (a) *Upper Division Clerks*—25 year (30 years in the case of the candidates belonging to the Scheduled Castes or Scheduled Tribes).
- (b) *Stenographers and Lower Division Clerks*—21 years (26 years in the case of candidates belonging to the Scheduled Castes or Scheduled Tribes).
- (c) *Sorters (in the Posts & Telegraphs Audit & Accounts Offices)*—21 years (26 years in the case of candidates belonging to the Scheduled Castes or Scheduled Tribes).

The Accountant General or the Head of Department concerned may relax this rule on his own authority upto one year in respect of persons whose names are placed in the panel when they are within the prescribed age limit. The Accountant General or the Head of Department concerned may also condone over age in the case of Class IV servants upto five years for being appointed as Lower Division Clerks and in the case of Lower Division Clerks upto four years for being appointed as directly recruited Upper Division Clerks limited to the total period of service in the respective grade.

Except to the extent indicated in sub-para 2 above, all cases requiring relaxation of age limits will require the approval of the Comptroller and Auditor General. In case of *bona fide* displaced gold-smiths i.e. those who are in possession of identification certificate

in accordance with the Ministry of Finance (Department of Economic Affairs) letter No. 7/65/63-GE dated 17-4-1963 to all State Governments, 5 years should be added to the age limits prescribed above.

(ii) Reservations in Recruitments

281. The instructions relating to the representation of Scheduled Castes/Scheduled Tribes in services issued by the Government of India have been consolidated in a brochure circulated with the Ministry of Home Affairs Office Memorandum No. 1/2/61-SCT(1) dated 27-4-62. The instructions contained in the brochure as amended from time to time and the orders issued by the Comptroller and Auditor General on the subject should be carefully observed.

In the case of direct recruitment to class III and IV posts, which normally attract candidates from a locality or a region, reservations for scheduled castes/scheduled tribes should be made in accordance with the 40 point roster prescribed vide Appendix I to the brochure, as replaced vide Ministry of Home Affairs Office Memo. No. 1/13/63-SCT(1) dated 21-12-63.

A common roster should be maintained for permanent and temporary posts likely to become permanent or continue indefinitely. A separate roster should however, be maintained for purely temporary appointments which have no chance whatever of becoming permanent or continuing indefinitely. Maintenance of separate rosters for confirmation is not necessary.

A vacancy reserved for Scheduled Castes/Scheduled Tribes should not be filled by a non-Scheduled Caste/non-Scheduled Tribes candidates, unless it is de-reserved by the Ministry of Home Affairs, if the post is permanent or temporary which is likely to become permanent or continue indefinitely or by the Comptroller and Auditor General, if it is purely temporary and is not likely to continue indefinitely. Proposals for dereservation of vacancies may be submitted at the time of drawing up of the panels instead of at the time of appointments where appointments are made to a substantial number of posts.

The reservations against de-reserved vacancies are to be carried forward to two subsequent recruitment years and if no scheduled castes/scheduled tribes candidates becomes available during that period, the reservations will automatically lapse at the end of that period. In any recruitment year the number of normal reserved vacancies and the carried forward reserved vacancies together, shall not exceed 45 per cent of the total number of vacancies. Nevertheless

if there be only two vacancies, one of them may be treated as a reserved vacancy. But if there be only one vacancy, it shall be treated as un-reserved vacancy.

NOTE—The annual statement required to be submitted by appointing authorities to the Comptroller and Auditor General vide para 11(a) of the brochure, should bear a certificate over the signatures of Deputy-in-charge of Administration to the effect that the orders regarding reservation of vacancies for scheduled castes/scheduled tribes in services have been complied with.

282. (a) (i) There will be reservation at 12½% and 5% of the vacancies for Scheduled Castes and Scheduled Tribes respectively in promotions made (i) by selection (ii) on the results of competitive examination limited to departmental candidates, in or to class III and IV posts, grades or services in which the element of direct recruitment, if any, does not exceed 50%.

(ii) Lists of Scheduled Castes and Scheduled Tribes Officers should be drawn up separately to fill the reserved vacancies. Officers belonging to these classes should be adjudged separately and not along with other officers and if they are suitable for promotion, they should be included in the list irrespective of their merit as compared to others. Promotions against reserved vacancies shall, however, be subject to the candidates satisfying the prescribed minimum standards.

(iii) The Scheduled Castes/Scheduled Tribes Officers falling within the normal zone of consideration should be considered for promotion along with others and adjudged on the same basis as others, and those Scheduled Castes and Scheduled Tribes amongst them, who are selected on that basis, may be included in the general select list, in addition to their considered for separate lists for Scheduled Casts and Scheduled Tribes.

(iv) If candidates from Scheduled Castes and Scheduled Tribes obtain, on the basis of their positions in the aforesaid general select list, less vacancies than are reserved for them, the difference should be made up by such of those selected candidates who are in the separate select lists for Scheduled castes and Scheduled Tribes respectively.

(v) For being considered for inclusion in the aforesaid separate select list the zone of consideration for Scheduled Castes and Scheduled Tribes, as the case may be, would be of the same size as that for general select list, that is, if for the general select list, the zone of consideration is five times the number of vacancies likely to be filled, the zone for consideration for the separate lists for Scheduled Castes will also be five times the number of reserved vacancies for

them and likewise for Scheduled Tribes, subject of course, to the condition that officers coming within such zone are eligible, by length of service etc. as prescribed, for being considered for promotion.

(vi) If owing to non-availability of suitable candidates belonging to Scheduled Castes/Scheduled Tribes, it becomes necessary to de-reserve a reserved vacancy, the proposals for de-reservation should be sent to the Ministry of Home Affairs through the Comptroller & Auditor General, indicating whether claims of Scheduled Castes and Scheduled Tribes candidates eligible for promotion in reserved vacancies have been considered in the manner prescribed in the preceding sub-paragraphs. When de-reservations are agreed to by the Ministry the reserved vacancies can be filled by other candidates subject to the reservation being carried forward to two subsequent years.

(2) There will be no reservations in appointments made by promotion on the basis of seniority subject to fitness, but cases involving supersession of Scheduled Castes and Scheduled Tribes, if any, should be reported within a month to the Comptroller and Auditor General for information.

NOTE 1—For giving effect to the reservations in promotions prescribed in sub-para 1 above a separate list on the lines of the roster prescribed in Annexure 1 to Ministry of Home Affairs O.M.No. 1/13/63/SCT(I) dated 21-12-63, in which points 1, 9, 17, 25 and 33 are reserved for scheduled Castes and points 4 and 21 for Scheduled Tribes should be followed.

NOTE 2—Where promotions are made in accordance with sub-para 1 above on a long term officiating basis, confirmations should be made according to the general rule i.e. in the order of their promotion. Reservations should not be made again at the time of confirmation of promotees.

(iii) Method of Recruitment

283. The instructions issued from time to time by the Comptroller and Auditor General regarding the procedure to be followed in filling up vacancies in non-gazetted posts (Upper Division Clerks, Lower Division Clerks, and Stenographers) should be carefully observed. The vacancies in each grade should ordinarily be advertised in the local papers. Normally in cases where two or more Audit offices are located at one station, the recruitment may be made through a Centralised Recruiting Agency constituted in accordance with the orders issued by the Comptroller & Auditor General in this behalf.

(iv) Verification of Character and Antecedents before Employment

284. As a precaution against the inadvertent re-employment of men who may have been dismissed, the Accountants General and other Heads of Departments 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 records of service. A person who is found to have obtained employment by concealment of his antecedents will ordinarily be dismissed.

NOTE 1—Dismissal should be distinguished from ordinary removal or discharge.

NOTE 2—The orders issued from time to time regarding verification of character and antecedents of the applicants should be consulted invariably for compliance before appointments are made.

(v) Oath of Allegiance

285. All entrants to Govt. service should take an oath of allegiance to the Republic of India and the taking of the oath should be made one of the terms of their appointment. The form of the oath is as follows:—

I..... do swear that I will be faithful and bear true allegiance to India and to the Constitution of India as by law established and that I will loyally carry out the duties of my office. So help me God!

Conscientious objector to oath taking may make a solemn affirmation to the same effect.

C—TRAINING

286. It is the duty of the Accountant General and other Heads of Departments to arrange that the new recruits in their offices are adequately trained in the work of the office in accordance with the instructions issued by the Comptroller and Auditor General from time to time. The training of Upper Division Clerks should be condensed into a concentrated course over a period of 3 months (4 months in the case of Upper Division Clerks of Commercial Audit Organisation and 6 months in the case of those recruited in the Defence Audit Offices).

In the Civil Audit and Accounts Offices the trainees should receive lectures in the forenoon for a period of 3 hours, on general principles of accounting and audit, classification of expenditure, compilation of accounts, the more important Treasury/Financial Rules etc. and should receive co-ordinated practical lessons in the afternoons. The training accountant should demonstrate the actual process of accounting and audit of different classes of bills etc. in the class room with reference to vouchers and documents obtained from audit sections. As part of their practical training, the trainees should be taken whenever possible, to a local Treasury and Public Works and Forest Divisions so as to give them an idea of initial accounts compiled in those offices. Special attention should also be paid to the training of recruits in the maintenance of different broadsheets. In addition, training should also be imparted in precis-writing.

The new recruits should take their training seriously and the Accountants General and other Heads of Departments should not hesitate to discharge those, who are seen not to benefit by the training and who in the course of training or within six months thereafter are found unsuitable for work in Audit and Accounts Office.

NOTE 1—Suitable training should also be provided to the Lower Division Clerks on promotion, as Upper Division Clerks for a period of 6 weeks in not more than 2 batches in a year, if adequate number of Lower Division Clerks are promoted during the year.

NOTE 2—The course of training for Lower Division Clerks (fresh recruits) may be arranged by the Accountants General and other Heads of Departments according to actual requirements.

D—DEPARTMENTAL EXAMINATION QUALIFYING FOR CONFIRMATION OF CLERKS IN THE UPPER DIVISION

287. All Clerks, who are recruited direct to the Upper Division Clerical posts, should pass a departmental examination in order to render them eligible for confirmation in the Upper Division. This departmental examination will ordinarily be arranged to be held in each office once in six months, that is in May and November of each year. The syllabus of the examination prescribed for clerks in the Civil Audit and Accounts Offices is given in Annexure 2 and that of the respective examinations prescribed for clerks of the Posts and Telegraphs Audit and Accounts Offices and the Railway and the Defence Services Test Audit Offices will be found in their concerned local manuals.

288. The following regulations are applicable to clerks in the Civil Audit and Accounts Offices. They will also apply *mutatis-mutandis* to the clerks in the Posts and Telegraphs Audit and Accounts Offices and the Railway and Defence Service Test Audit Offices—

- (a) The temporary and officiating clerks in the Upper Division, who have rendered at least one year's service, continuous or otherwise, on 1st May and 1st November, are eligible to appear in the Departmental Examination. They will be allowed four chances in all to pass the Examination. Each successive examination held after completion of one year's service in the Upper Division Cadre will count towards this number. If he fails to appear at any of these consecutive examinations, under whatever circumstances it may be, he is to be considered to have lost one chance and that chance will count against the number of four chances admissible. Those who fail to pass the examination within the chances allowed may be offered appointment in the Lower Division, if there are vacancies in that cadre and if the work and conduct of individuals during their service in the Upper Division Cadre have been satisfactory. Otherwise they will be discharged.

NOTE—Accountants General and other Heads of Departments, may, at their discretion, condone deficiencies in the prescribed service of one year upto a limit not exceeding two months.

- (b) Such of the temporary and officiating clerks (either recruited direct or promoted from the Lower Division) as have passed Part I of the S.A.S. Examination or the Divisional Test Examination are not required to take this examination. Their confirmation in the Upper Division may be done in the usual manner.
- (c) Subject to other prescribed conditions being fulfilled, the temporary and officiating Upper Division Clerks should be considered eligible for the issue of certificates of quasi-permanency in their favour under the Central Civil Services (Temporary Service) Rules, 1965, only after they qualify themselves for confirmation under the conditions prescribed in clauses (a) and (b) of this paragraph and paragraph 287.
- (d) The passing of the Departmental Examination will entitle the clerks to have their pay raised to Rs. 150 per mensem at the time of passing the Examination. The

increased rate of pay will be allowed from the date following the last day of the Examination in which the clerk is successful. The next increment beyond Rs. 150 stage will be allowed after full year's service counting for increment. The pay of temporary and officiating clerks who pass Part I of the S.A.S. Examination or the Divisional Test Examination and who are not required to pass the Departmental Examination, will also be raised to 150 per mensem from the date of passing the Part I of the S.A.S. Examination or the Divisional Test Examination, if any of them had been drawing less than Rs. 150 per mensem on that day. Graduate Stenographers may be permitted to appear in the Departmental Confirmatory Examination and appointed as Upper Division Clerks on their passing the Examination provided that before taking that examination they have rendered one year's continuous service in the Department. But in such cases pay should be raised to Rs. 150 in the scale of Upper Division Clerks only from the date of their actual appointment in the Upper Division Cadre after passing the Examination.

- (e) Subject to orders regarding reservation of vacancies for certain classes, confirmatoin in the permanent vacancies should be made according to seniority to be fixed ordinarily on the basis of total length of service in the Upper Division Cadre. If, however, when the occasion for confirmation arises, the senior person is not qualified for confirmation by having not passed the examination, the next junior qualified person will be confirmed; no vacancy will be kept open for any particular individual. The senior person who thus loses confirmation and in consequence seniority, would regain seniority on subsequent confirmation on passing the Departmental Confirmatory Examination within the first two consecutive chances available.

As amongst the officiating Upper Division Clerks, a senior person does not lose seniority on account of not passing the Departmental Confirmatory Examination in the first two consecutive chances.

E—LEAVE RESERVE

289. A leave reserve at 10% of the sanctioned permanent and temporary strength of Accounts/Audit Officers, S.A.S. Accountants and Upper Division Clerks (including Selection Grade Clerks), is

permitted in the Upper Division Clerks cadre and the leave reserve at the same percentage on the permanent and temporary strength of Stenographers and Lower Division Clerks (including Typists, stenotypists, Machinists and Comptometer Operators) is permitted in the Stenographers and Lower Division Clerks cadres respectively. In the case of P. & T. Audit and Accounts Offices, separate leave reserve in the grade of Sorters is also allowed at the same percentage on the permanent and temporary strength of that cadre.

The leave reserve is calculated separately for permanent and temporary posts in each category. In calculating temporary leave reserve strength, only those temporary posts, which are sanctioned for a minimum period of one year are to be taken into account. Posts sanctioned as 'training', 'deputation,' and 'Leave reserves' should be excluded from the calculation of leave reserve.

The leave reserve covers all vacancies including those caused by the grant of leave preparatory to retirement. But in the case of small offices, where the number of leave reserve is not large, the grant of leave preparatory to retirement to even a few individuals for a long period may cause inconvenience to the offices concerned, when further applications for leave may have to be considered. In such cases, specific sanction of the Ministry of Finance should be obtained through the Comptroller and Auditor General to the filling of vacancies caused by the grant of leave preparatory to retirement beyond the first period of six months, if the state of work in the office would justify such a special relaxation.

When leave reserve is created in a lower grade, promotions will be permissible to the vacancies in the highest grade as and when they arise.

Notwithstanding the temporary diversion of staff for coping with rush of work in a particular section, requiring immediate attention, the Heads of offices are not permitted to alter permanently, the strength of any section or, of any class of clerical establishment or, the distribution between the effective posts and leave reserves.

F—DRAWAL OF ANNUAL INCREMENTS

290. The increment certificate, which is prepared every month in each office, should be put up along with the increment register (Form S.Y. 299) for approval of the authority competent to approve the increment certificate not later than the end of the first week of the month. Subject to the observance of the instructions laid down in sub-paragraph 4 of paragraph 295 and paragraph 291, increments will ordinarily be allowed by the authority concerned as a matter of course.

G—CROSSING OF EFFICIENCY BARS

291. The provisions of sub paragraphs (i), (iii) and (iv) of paragraph 192 apply *mutatis mutandis* in the case of clerical staff also.

H—POSTS WITH SPECIAL PAY

292. Apart from the special pay attached to particular posts under proper sanction, the special pays admissible to the non-gazetted staff of the Indian Audit and Accounts Department are given in annexure 3 to this Chapter.

I—CONDUCT, DISCIPLINE ETC.

293. The Central Civil Services (Conduct) Rules 1964 are applicable to all members of the establishment. Copies of the rules should be kept available for general reference in each office. Paragraphs 144 and 145 apply *mutatis mutandis* to clerical staff and regulate a clerk's acting as arbitrator and giving expert evidence.

The applications of non-gazetted Government servants of the Indian Audit and Accounts Department for transfer to posts under other offices/Departments of the Central Govt./Public Sector Undertakings and autonomous bodies etc. should be regulated in accordance with instructions contained in the Government of India, Ministry of Home Affairs O.M.No. 60/37/63-Ests(A), dated 14.7.67 and No. 70/62/62 Ets(A), dated 22-1-66 and such other instructions that may be issued by the Comptroller & Auditor General in this regard from time to time.

294. The rules relating to attachment of pay contained in Rules 225 to 229-A of Compilation of Treasury Rules, Volume I apply to all personnel serving in the Indian Audit & Accounts Department.

J—CHARACTER ROLL

295. A Character Roll which will be in the nature of a confidential report will be maintained in Form Nos. 10 & 11 as may be appropriate, for each member of the clerical staff.

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. Generally, the character rolls should be written up yearly in April, or when the Gazetted Officers or Sectional Superintendents are transferred or depart on long leave covering the month

of April, or when a member of a section is transferred from the section; but a character roll need not be written up for a period less than that of three months. If in any year an official has not worked under any reporting officer for at least three months, his report may be written as decided by the Head of Office, though in such cases it is advisable to obtain reports from one or more reporting officers.

The orders laid down in note 1 below paragraph 139(a)(4) apply also to clerical staff. Each Deputy Accountant General should review annually the character rolls of all the clerical staff working in his group. He should also bring to the notice of the Accountant General any specially good or bad reports.

As regards specific instances of bad work reported in the confidential reports justifying stoppage of increment, or any other disciplinary action, such action may be taken as the result of a regular systematic review of the confidential reports periodically by the Branch Officers and the Deputy Accountant General. If as a result of review, any Disciplinary action needs to be taken, the case should be put up to the Disciplinary Authority for following the procedure prescribed in Part VI of the Central Civil Services (Classification, Control and Appeal) Rules, 1955. Ordinarily, in cases where disciplinary action has to be taken, it should be done immediately after the act of commission or omission is brought to notice. If it is decided to withhold increment in any particular case, a suitable note should be recorded in the remarks column of the Increment Register (S.Y. 299) against the name of the person concerned.

Instructions contained in paragraph 139(d) apply *mutatis mutandis* to Clerks and Superintendents. Reports containing adverse remarks will be communicated in writing to the persons concerned by their Branch Officers to the extent they are accepted by the Reviewing Officers.

Instructions contained in paragraph 140 also apply to clerks and Superintendents.

NOTE—The annual confidential reports of stenographers will be written by the Officers with whom they are attached.

K—CONTINUANCE OF STAFF IN THE SAME SECTION

296. No member of the clerical staff should be allowed to remain in the same seat for more than three continuous years without the specific approval of the Deputy Accountant General concerned and in the same section for more than five continuous years

without the specific approval of the Head of the office. Also a person having worked in a seat or section for the prescribed period should not be posted again to the same seat or section after a short interval. Relaxation of these orders should particularly be avoided during the two years preceding the retirement of a person.

L—PROMOTIONS TO SELECTION GRADE OF CLERKS

297. The cadre of Upper Division Clerks in each office has a Selection Grade, limited to 20 per cent of the strength of the cadre. The scale of pay is Rs. 210—10—290—15—320—EB—15—380. The actual number of posts on the selection grade is fixed and sanctioned by the Comptroller and Auditor General for each office from time to time on the basis of work load. Promotions to selection grade are made on the basis of merit-cum-seniority. Persons, who have not completed 10 years of service in the Upper Division should not ordinarily be considered for promotion to selection grade.

Upper Division Clerks promoted to the selection grade are to be entrusted with duties of a more responsible nature than those allotted to other clerks in the Upper Division. The posts of Assistant Superintendents should be filled as far as practicable by selection grade clerks.

Detailed instructions regarding the principles to be observed in making promotions to the selection grade and the manner in which selection is to be made, will be issued by the Comptroller and Auditor General from time to time. All promotions to the selection grade shall be, either in an officiating capacity, or on probation for one year for trial.

PROMOTION TO SUBORDINATE ACCOUNTS SERVICE

298. (a) The orders relating to the promotion of clerks to the Subordinate Accounts Service are contained in Chapter V.

NOTE—The SAS passed clerks are entitled to enhanced rates of increment as shown below instead of the normal rates from the date following the last day of Part II of the S.A.S. Examination in which they are declared successful.

Normal rate of increments

Enhanced rate of increment inclusive of the increment ordinarily admissible.

(i) Rs. 3 or Rs. 4	..	..	..	..	Rs. 10
(ii) Rs. 5	..	..	..	..	Rs. 12
(iii) Rs. 8 or Rs. 10	..	..	..	..	Rs. 15

(b) In offices where qualified S.A.S. Accountants are not available in sufficient number to hold charge of S.A.S. posts, the Heads of Offices are authorised to promote Upper Division Clerks to hold S.A.S. Posts purely as a temporary measure in accordance with the instructions issued by the Comptroller & Auditor General from time to time. Such persons will be allowed to draw pay in the S.A.S. scale so long as they hold supervisory charge and will be designated as "Supervisors".

PROMOTION OF LOWER DIVISION CLERKS TO UPPER DIVISION

299. A maximum of 20 vacancies in the Upper Division Cadre in Civil Audit and Accounts Offices as well as in the Railway and Defence Services Test Audit Offices, may, be filled by promoting Lower Division Clerks with five years' service or more, who have displayed conspicuous ability. Promotions are to be made solely on merit. Detailed instructions will be issued by the Comptroller & Auditor General from time to time regarding the manner in which persons are to be selected for promotion.

Every promotion will be on probation. A promoted Lower Division Clerk shall have to pass the Departmental Confirmatory Examination within two years of his probation. This period will ordinarily give him four chances of taking the examination. But if an examination be held within 90 days of the promotion, he may not take it. He may, instead take the four consecutive examinations held immediately thereafter, and the period of probation shall be extended to allow of this being done. If he fails to pass the examination within the stipulated time, he shall be reverted at once. No additional time or chances shall be allowed for passing the Examination. Unwillingness or inability to take an examination except when it is held within 90 days of his promotion if not explained to the satisfaction of the Accountant General or the Head of the Department concerned, will involve immediate revision and he shall not again be considered for promotion.

M—SUPERANNUATION AND RETIREMENT

300. Except as otherwise provided in Fundamental Rule 56 in the case of pre-1938 ministerial servants and members of Class IV staff, all employees of the Indian Audit and Accounts Department shall retire on attaining the age of fifty-eight years, after which they may be granted extension by appropriate authority with the prior approval of the Comptroller & Auditor General, if such extension is in public interest and the grounds therefor are recorded in writing.

Such an extension or re-employment beyond the age of superannuation may be granted only by the Comptroller and Auditor General and that too in very exceptional circumstances and in any event not beyond the age of sixty years.

As a matter of policy, cases of Class IV staff and categories of Class III staff lower than Upper Division Clerks shall not be considered for any extension/re-employment.

Proposals, if any, for grant of extension/re-employment in respect of various categories of non-gazetted staff should be submitted to the Comptroller & Auditor General's office at least six months in advance. For this purpose a systematic review of officials who attain the age of superannuation should be conducted well in advance, so that, whenever necessary, suitable persons are selected well in time to replace such official and given training beforehand.

N—MISCELLANEOUS ALTERATIONS IN DATE OF BIRTH

301. No alteration may be made in the date of birth of a member of clerical staff recorded in the service book, except in the case of clerical error, without the sanction of the Head of the Department concerned who should be particularly careful in according such sanction. Usually only the Matriculation or the School Leaving Certificate is accepted by appointing authorities in the Indian Audit and Accounts Department as valid proof of age. Once the date of birth has been correctly entered in the Service Book on the basis of such proof, it should not be allowed to be altered by producing a different kind of proof, e.g. horoscope, affidavit. (See paragraph 116 of Central Government's Compilation of the General Financial Rules Volume I).

Private Work

302. 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 and other Heads of the Departments 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 Comptroller and 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.

NOTE—The financial extent upto which the Accountants General and other Heads of the Departments may permit the members of clerical staff to undertake private work has been specified in items 22 of Section B 1 of Section C of C.A.G.'s Manual of Standing Orders (Admn.) Volume II.

303. The instructions in paragraphs 148 and 149 (about the acceptance of honorary work of a social or philanthropic nature and about acting as correspondents of news papers) apply also to clerical establishments.

Broadcast talks

304. The instructions in paragraph 173 apply *mutatis mutandis* to clerical establishment.

Medical Attendance

305. Non-gazetted Government servants of the Indian Audit and Accounts Department and their families are entitled to receive free medical attendance and treatment on the scale and conditions and to the extent prescribed in the Central Services (Medical Attendance) Rules 1944 and orders issued from time to time. These rules and orders have been brought together in the Compilation of Central Services (Medical Attendance) Rules 1944 and Orders 1964 (with Government of India Decisions and Explanatory notes) issued by the Ministry of Health.

Incentive for Acquiring Higher or Additional Professional Qualifications

306. The provisions of paragraph 271 apply to members of clerical staff also.

Penalties including Dismissal and Removal from Service

307. The imposition of penalties on members of Central Civil Services, including dismissal or removal from service are governed by the rules laid down in Part VI of the Central Civil Services (Classification, Control and Appeal) Rules 1965.

Petitions and Memorials

308. The instructions regarding the submission of petitions and memorials are contained in paragraph 152. The appeal rules applicable to members of Central Civil Services are contained in Part VII of the Central Civil Services (Classification, Control and Appeal) Rules 1965.

Grants from the Compassionate Fund

309. The rules regulating the Compassionate Fund of the Govt. of India and the form of application for grant of an award from the Fund, are given in Annexure 4 to the Chapter. The Compassionate Fund is intended for the relief of families of Government Servants left in indigent circumstances on account of 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 dependents 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".

310. In dealing with an application for the grant of an award from the Compassionate Fund, the extent to which the case conforms to the rules regulating the grant made from the fund must be reported. Any special features of the case should be brought out, and the recommendation then stated.

311. All applications are required to be submitted in duplicate by the Accountants General and other Heads of the Departments. No application will be considered which is not submitted 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.

Gradation Lists

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

Service Associations in the Indian Audit and Accounts Department

313. Reasonable representations, duly supported by the resolutions adopted by the Associations or their Working Committees, on

matters of general common interest to their members, sent through proper channel are considered if the Associations are duly recognised.

Telegraphic representations on urgent and important matters can be sent by the Associations but only after getting their contents approved by the Head of the Office concerned.

Resolutions/representations meant for authorities higher than the Head of the Office concerned shall be withheld by the Head of Office, if the resolutions/representations:—

- (i) Contain disrespectful and improper language, or
- (ii) relate to matters of local interest on which the Head of the Office can himself take a decision, or
- (iii) merely repeat old demands or grievances rejected earlier or not accepted in the past or on which definite policy decisions exist, or which do not contain any fresh point on any demand already considered and rejected and which do not warrant reconsideration in the opinion of the Head of the Office. The contents of such resolutions/representations will, however, be reported to the Comptroller and Auditor General once in a quarter.

ANNEXURE 1

(Referred to in paragraph 278)

RULES GOVERNING THE RECRUITMENT OF STENOGRAPHERS IN THE LOWEST GRADE

The following rules will govern the recruitment of stenographers in the lowest grade—

- (i) Appointment to the lowest grades of Stenographers will be made on the basis of an examination to be conducted by the Centralised Recruiting Agency, prescribed in the Comptroller and Auditor General's circular letter No. 149-NGE.II/51—61, dated 22-1-1962. In respect of offices where there is no such agency the examination will be conducted by the Head of the Office himself.
- (ii) The examination will be competitive except for Scheduled Castes and Scheduled Tribes for whom it will be qualifying.
- (iii) The subjects of the Examination, the time allowed and the maximum marks for each subject will be as follows:—

Subjects	Marks	Time
(i) English Grammar, (including punctuation and spelling), precis writing, simple drafting etc.	100	2½ hours
(ii) Dictation in Shorthand and Transcription of the same	200	..

2. The paper in English will be designed to test the candidate's knowledge of grammar and composition and, generally his ability to write and understand correct and idiomatic English and will include precis writing, simple drafting etc.

3. Candidates will be given three dictation tests one at 120 words per minute for 5 minutes, another at 100 words per minute for 7 minutes, and the third at 80 words per minute for 10 minutes which they will be required to transcribe in 32, 35 and 37 minutes respectively.

4. The Centralised Recruiting Agency or the Head of the Office, as the case may be, will have discretion to fix qualifying marks for the two papers. Normally, however, 40 per cent in English and 55 per cent in dictation in shorthand and transcription thereof would be regarded as the qualifying marks.

ANNEXURE 2

(Referred to in paragraph 287)

SYLLABUS FOR THE DEPARTMENTAL EXAMINATION IN CIVIL AUDIT AND ACCOUNTS OFFICES QUALIFYING FOR CONFIRMATION OF CLERKS IN THE UPPER DIVISION*Precis, Grammar and General Office Procedure (one Paper)**Paper I—Duration—3 hours**Marks—100***PART I** (a) *Precis*—50 Marks (Examiner may deduct upto five marks for bad handwriting).(b) *Grammar*—20 Marks (the pattern of questions on grammar will be the same as that in the *Precis* and Draft paper of S.A.S. Part I).**PART II—General Office Procedure**—30 Marks (questions will be based on Chapters I & II of C.A.G.'s Manual of Standing Orders (Admn.) Volume I).*Government Accounts and Audit (two papers)**Paper II—Duration—2½ hours**Marks—100*

General questions on the matter dealt within—

GROUP A—(i) *Compilation of Treasury Rules Volume I* (1st edition, Seventh Reprint).**PART I**—(pages 1—13)**PART V**—Chapters I to V(ii) *Account Code Volume I Chapters 1 to 3.***GROUP B**—Section I, Chapters 1, 2, 3, and 4 of Section II, and Chapter 13 of Section III of C.A.G.'s Manual of Standing Orders (Tech.) Volume I.

(Six questions to be answered, three from each group).

*Paper III—Duration—2½ hours**Marks—100*

Questions on the detailed accounts and audit procedure followed in the following groups—

Group—

- (i) *Gazetted Audit Department.*
- (ii) *Treasury Audit Department or Departmental Audit Sections.*
- (iii) *Works Audit Department.*
- (iv) *Pension Audit, Pension Report, Deposits and Funds Sections.*
- (v) *Supply Audit Department.*
- (vi) *Local Fund Audit Department.*

The question relating to groups (i) to (iv) will be mainly on the procedure laid down in the following chapters of the Compilation of Treasury Rules, Volume I and C.A.G.'s Manual of Standing Orders (Tech.) Vol. I.

(a) Compilation of Treasury Rules, Volume I Parts IX & X.

(b) C.A.G.'s Manual of Standing Orders (Technical) Volume I, Section III—Chapters 1, 2, 3, 4, 5, 6, 9, 10, and 11, Paras 462, 463, and 464 of Chapter 12 and Paras 504 to 511 of Chapter 15.

Section IV—Chapters 1, 2, 3, 4, 5, 8 and 10.

Section VII—Chapter I.

The questions relating to groups (v) and (vi) will be set on the procedure laid down in the local Manuals. (Six questions are to be answered from one or more of the above mentioned groups).

NOTE 1—Paper II is centrally set by the Comptroller and Auditor General's Office.

NOTE 2—Books are allowed to be consulted by the candidates in answering Papers II and III.

NOTE 3—The questions in all the papers are mainly intended to test the candidates' general knowledge on the broad principles of accounting and audit and practical knowledge of the work of the section or branch in which he has been working. A liberal choice of questions should be allowed.

NOTE 4—Candidates will be declared to have passed, if they obtain 40 per cent marks in each of the papers. For the purpose of passing in Paper I, the candidates must, however, obtain the minimum percentage of marks (i.e. 40 per cent) separately in each of the two parts of the paper and not merely in the aggregate. A candidate who fails to pass the examination but obtains in any paper at least 50 per cent of the marks, will be exempted from appearing again in that subject at a further examination.

NOTE 5—When a particular day fixed for one or more papers of the Departmental Examination is suddenly declared a holiday by the Government of India or by any State Government the examination scheduled for that day should not be postponed. It should be conducted according to schedule at all the Centres. (See Paragraph 50).

ANNEXURE 3

(Referred to in Paragraph 292)

LIST OF NON-GAZETTED POSTS, THE HOLDERS OF WHICH ARE ENTITLED TO SPECIAL PAY

Sl. No.	Designation of post	Amount of Spl. pay	Remarks
		Rs.	
1	Assistant Superintendents in Comptroller and Auditor General's office	20% of pay.	
2	Inspection Accountants in Comptroller & Auditor General's office	Rs. 100 p.m.	
3	Welfare Assistant in Comptroller and Auditor General's office ..	20% of pay.	
4	S.A.S. Accountants in Defence Audit Department	Rs. 40 p.m.	
5	S.A.S. Accountants of Defence Audit Department when posted to the office of the Director of Audit, Defence Service (Hqrs. office)	15% of pay.	
6	Upper Division Clerks Working in the office of the Director of Audit, Defence Services (Hqrs. office).	15% of basic pay as special pay subject to a minimum of Rs. 15 p.m.	
7	S.A.S. Accountants of the Posts and Telegraphs Audit Organisation when posted to the office of the Accountants General Posts & Telegraphs	15% of pay.	
8	Upper Division Clerks working as Machinists in the office of the Accountant General Posts and Telegraphs	Rs. 20 p.m.	
9	Lower Division Clerks working as Machinists in the Posts & Telegraphs Audit offices.	Rs. 15 p.m. or Rs. 20 p.m. according to out-turn.	
10	Lower Division Clerk Comptometer Operators/Comptometer Supervisors in the Posts and Telegraphs Audit Organisation.	Rs. 15 p.m.	
11	Upper Division Clerks other than Selection Grade Clerks working as Head Clerks in certain offices	Rs. 15 p.m.	

Sl. No.	Designation of post	Amount of Special pay	Remarks
12	Upper Division Clerks holding Charge of Government Promissory Notes in the office of the Director of Audit & Accounts Posts & Telegraphs, Calcutta	Rs. 10 p.m.	
13	Un-qualified clerks of the Public Works Department or of Audit Offices appointed as Emergency Divisional Accountants	Clerical pay plus 20% of pay as special pay or pay in the Divisional Accountant's scale whichever is less.	
14	Pre-audit Cashier in the office of the Accountant General, West Bengal	Rs. 25 p.m.	
15	Pension Payers (Assistant Cashier) in the office of the Accountant General, West Bengal ..	Rs. 25 p.m.	
16	Cheque Section Cashiers:—		
	(i) in the office of the Accountant General, Commerce, Works & Miscellaneous, New Delhi ..	Rs. 25 p.m.	
	(ii) in the office of the Deputy Accountant General, Commerce Works & Miscellaneous, Calcutta	Rs. 15 p.m.	
	(iii) in the office of the Deputy Accountant General Commrce, Works & Miscellaneous Bombay.	Rs. 10 p.m.	
	(iv) in the office of the Accountant General, Andhra Pradesh..	Rs. 15 p.m.	
17	Cashiers (Upper Division Clerks Selection Grade Clerks)	Amount of monthly cash disbursed	Amount of Special pay Amount of security to be deposited
		Rs.	p.m. Rs.
	(i) Upto Rs. 4000		5 1,000
	(ii) Rs. 4001 to Rs. 20,000		5 3,000
	(iii) Rs. 20,001 to Rs. 50,000		25 5,000
	(iv) Rs. 50,001 to Rs. 1,00,000		35 7,000
	(v) over Rs. 1,00,000		40 8,000
18	Assistant Cashiers (in offices where the average monthly cash handled exceeds rupees two lakhs).	Rs. 15 p.m.	Amount of security to be furnished by Asstt. Cashier is Rs. 3,000.

Sl. No.	Designation of post	Amount of special pay	Remarks
19	Telex Operator	Rs. 20 p.m.	
20	Lower Division Clerks and Typists working as Steno-Typists	Rs. 20 p.m.	
21	Head Machinists in the office of the Accountant General, Uttar Pradesh	Rs. 15 p.m.	
22	Clerk Supervisor of Machine Group in the office of the Accountant General, West Bengal.	Rs. 15 p.m.	No special pay will be admissible if the post is held by a Selection Grade Clerk.
23	Totalling Machine Operator ..	Rs. 15 p.m.	
24	G.P. Fund Machinists (Lower Division Clerks).	Rs. 20 p.m.	According to out-turn.
25	Machinists (Lower Division Clerks/Selection Grade Lower Division Clerks) / Machinists and Comptometer Operators ..	Rs. 15 p.m.	

ANNEXURE 4

(Referred to in Paragraph 309)

RULES REGULATING THE COMPASSIONATE FUND OF THE GOVERNMENT OF INDIA

CONSTITUTION

1. The Compassionate Fund of the Government of India is constituted and fed by means of an annual grant which is cumulative, the unexpended balance being carried forward from year to year. It is administered by a Committee consisting of Cabinet Secretary, Home Secretary, Finance Secretary (Expenditure), and Labour Secretary, Deputy Secretary of the Ministry of Finance (Department of Expenditure) acts as the Secretary of the Committee.

ELIGIBILITY

2. The fund is intended for the relief of the families of Government servants who die in service and who were paid from the Consolidated Fund of India. The deceased Government servant should have served in any Civil Department of the Government of India or under a Union Territory. This Fund will also cater for Railway employees and civilians paid from Railway and Defence Services estimates. Those belonging to the Posts and Telegraphs Department will not be eligible for the benefits of this Fund since the Posts and Telegraphs Department has a separate Fund administered by the Director General of Posts and Telegraphs.

APPLICATIONS

3. No application will be considered which is not submitted to the Ministry of the Government of India concerned within one year of the death of the Government servant, unless the delay in submission is sufficiently explained. It is most desirable that applications should be submitted as promptly as possible after the death of a Government servant.

CONDITIONS FOR THE GRANT OF AWARD

4. (i) Grants from the Fund are restricted to cases of an exceptionally deserving character, where the family is left in indigent circumstances.

(ii) The deceased officer must have been a meritorious public servant. Unusually meritorious service gives special claim for consideration.

(iii) Death due to or accelerated by special devotion to duty establishes a claim for consideration.

(iv) In ordinary cases preference will be given to the dependants of officers who have put in long years of service.

(v) Other things being equal, preference will be given to those who had been in the lower pay ranges.

(vi) Awards will not ordinarily be made from the Fund to the families of retired Government servants but cases in which the death of a Government servant occurred within six months of retirement or where the Government servant has been totally/permanently disabled can be considered.

AMOUNT OF THE GRANT

5. (i) No family pension will be granted from the Fund.

(ii) In exceptional cases suitable recurring grants may be sanctioned for a limited period as assistance towards special needs, such as expenditure on the education of minor children. These recurring grants will be subject to such conditions as the Committee may impose to satisfy itself regarding the continuance of the need, utilisation of the amount etc.

(iii) Lump sum grants in excess of Rs. 1000 will not be made save in very exceptional circumstances. The total benefit payable in any individual case

(lump sum and recurring) should not normally exceed Rs. 10,000 or a year's pay, whichever is less. The precise amount will be fixed according to needs of each case as assessed by the Committee.

PROCEDURE FOR SANCTION

6. The form of application for the grant of an award is given as Appendix to these Rules. The Administrative Ministry will forward to the Ministry of Finance by means of an office memorandum the application along with other relevant documents. The applications should be strictly screened by the Head of the Department and the Administrative Ministry and only cases where the genuine need for assistance is established to their satisfaction should be forwarded for consideration. When an award is recommended which appears to be excessive and no special reasons are given in support, the Secretary of the Fund may ask the Administrative Department concerned for a further explanation. After the Committee's decision has been obtained by the Ministry of Finance, sanction for payment will be communicated direct to the applicant, the Administrative Ministry, the concerned Accountant General as also the Accountant General, Central Revenues.

ACCOUNTING

7. The proforma Account of the Fund will be maintained by the Accountant General, Central Revenues. Besides copies of the sanctions, which will be endorsed to him, the list of the awards sanctioned will also be furnished to him by the Ministry of Finance half-yearly. The expenditure involved will be debitabale, to "65—Pensions and Other Retirement Benefits—Gratuities". Where payment is made by an accounting authority other than the Accountant General, Central Revenues, debits on this account will be raised against the Accountant General, Central Revenues.

GENERAL

8. The decision of the Committee on all matters relating to the Fund or payment therefrom will be final.

9. All awards from the Fund will be purely ex-gratia.

APPENDIX TO ANNEXURE 4

APPLICATION FOR THE GRANT OF AN AWARD FROM THE COMPASSIONATE FUND OF THE GOVERNMENT OF INDIA

PART I

(To be completed by the applicant)

1. (a) Name of the deceased
 - (b) Particulars of family members with their age and occupation
(in the case of persons gainfully employed, income should also be stated)
(in the case of children receiving education, name of the institution and the classes in which they are studying).
 2. Assets (a) Amount of Life insurance
 - (b) Cash and Bank Balance
 - (c) Total value of other assets (movable and immovable property)
 - (d) Income earned from the assets
 3. (a) Name and address of the applicant
 - (b) Relationship to the deceased Government servant
 4. Reasons for assistance from the Compassionate Fund of the Government of India
 5. Name of the Treasury in which payment is desired
- I certify that the information given above is correct.

(Signature of the
applicant

PART II

(To be completed by the Applicant)

Descriptive Roll, in duplicate, of the applicant for an award from the Compassionate Fund

- (a) Height
- (b) Age
- (c) Colour
- (d) Personal marks of identification, if any, on the hand
- (e) Signature and/or left hand thumb and finger impressions

Small Finger

Ring Finger

Middle Finger

Index Finger

Thumb.

Attested by (two or more persons of respectability in the town, Village or Purgana where the applicant resides)

- (i)
- (ii)
- (iii)

PART III

(To be completed by the Administrative authority)

1. (a) Last appointment held by the deceased Government servant
- (b) Pay and allowances at the time of death
- (c) Age of the Government servant at the time of death
2. (a) Total service rendered permanent/quasi-permanent/temporary
- (b) Pensionable or non-pensionable
- (c) Whether family is eligible for any retirement benefits. If so, state the details
- (d) Provident Fund balance at the credit of the subscriber indicating separately the Government's contribution, if, any payable
3. Remarks of the superior officer on the work of the deceased: (Character Roll will be forwarded)
4. Was death due to or accelerated by devotion/extraordinary devotion to duty
5. Recommendation of the Head of the Department regarding the amount of grant
6. General remarks

CHAPTER VII

DIVISIONAL ACCOUNTANTS

Organisation

314. 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.

Source of Recruitment

315. Subject to such exceptions as may have been authorised by the Comptroller and Auditor General, recruitment to the cadre of Divisional Accountants is made by the Accountant General by selection from the following three sources through a competitive and qualifying test called the Initial Recruitment Examination for Divisional Accountants (Vide Annexure 1 to this Chapter):—

- (1) Public Works Department Accounts Clerks.
- (2) Upper Division Clerks of the Audit Offices.
- (3) Direct Recruits.

NOTE (1)—It is desirable that persons should be employed as Divisional Accountants reasonably soon after finishing their period of probation (paragraph 319). The Accountant General should, therefore, see that the number of persons selected is approximately equal to the number of vacancies expected about the end of their probationary periods.

NOTE (2)—Such of the Audit Office Clerks who are permitted to appear in the Initial Recruitment Examination as Departmental Candidates but who have not rendered 2 years' service in the Works Audit Department Section in an Audit Office should, on passing the Initial Recruitment Examination, be posted to Works Audit Department Sections till they are sent up for training and, thereafter, whenever it is administratively convenient, until they are promoted as Divisional Accountants on passing the Divisional Test Examination.

Conditions of Recruitment and Confirmation

316. All departmental candidates who have officiated as Emergency Divisional Accountants for a period of not less than 2 years (including spells totalling 2 years) may be absorbed in the cadre on their passing the Divisional Test alone. The age limit for such Emergency Divisional Accountants for appearing in the examination will be 48.

Those who have reverted at their own request or as a disciplinary measure cannot, however, be considered.

NOTE—Such Emergency Divisional Accountants may not ordinarily be allowed more than 3 chances to sit for the Divisional Test but the Accountants General may allow, in special cases upto two additional chances in deserving cases.

317. Appointment to the cadre of Divisional Accountants, from whatever source, is treated as direct recruitment for the purposes of orders issued from time to time, regarding the reservation of vacancies in favour of the Scheduled Castes and the Scheduled Tribes, and the Accountant General is personally responsible for seeing that these appointments conform to the relative orders.

318. It is a specific condition of the appointment that Divisional Accountants are liable for service anywhere within the audit jurisdiction of the Accountant General concerned including his own office.

319. Every person appointed to the cadre of Divisional Accountants will be on probation, his confirmation being governed by the provisions in paragraph 326. The period of probation will be for a maximum period of three years (six to twenty four months for training and one year for a trial as Divisional Accountant). Recruits from sources (1) and (2) will be reverted in case they are found unsuitable during the period of their training. If a direct recruit fails to pass the Divisional Test Examination within the period of probation he will be removed from service or if fully deserving of retention, offered an Upper Division vacancy in the Audit Office.

Explanation—The periods of probation may be automatically extended in the case of recruits from sources (1) and (2), if an Accountant General holds for them under paragraph 322, the Divisional Test Examination only once in a year instead of twice, to give candidates three normal chances. The Accountants General may also, for special reasons, curtail the period of probation to the extent necessary,

NOTE—When a person after passing the Divisional Test Examination is placed in independent charge of the accounts of a Division or in charge of a Divisional Accountant's work in the Audit Office, he should draw pay in the regular scale of pay of Divisional Accountants, that is, his pay as a probationer should be limited to so much of the probationary period during which the person is not placed in full charge of a Divisional Accountant's work.

320. Clerks recruited from sources (1) and (2) who pass the Divisional Test Examination (Paragraph 322) are placed on a waiting list but allowed to retain their liens on their substantive appointments till they are confirmed in the Divisional Accountants' Cadre. Their relative seniority will be determined with reference to the date of their passing the Divisional Test Examination (the Viva-Voce part of it in the case of S.A.S. Examination passed clerks). The Divisional Accountants who pass the same Divisional Test will be senior to all the Divisional Accountants who pass in subsequent tests. The inter-se-seniority of Divisional Accountants who pass the same test will be decided on the basis of the marks obtained by them in the aggregate in the Divisional Test Examination. Among those obtaining identical marks in aggregate, those obtaining higher marks in the paper "Public Works Accounts" will rank senior. In the case of tie in the latter paper, the seniority will be determined with reference to age. The marks obtained in the "Public Works Accounts" paper will include both "Viva Voce" and "Written Papers". In the case of candidates who stand exempted on the basis of their performance in Part I or II of the S.A.S. Examination marks secured by them may be worked out proportionately and added to the total.

Practical Training

321. (i) Every Divisional Accountant on probation should, irrespective of his prior experience, if any, undergo a course of practical training.

(ii) The period of training of the selected persons will not be less than six months and not more than twenty four months, during which they will have at least two opportunities of passing the Divisional Test Examination. The actual period will depend on the progress made by them and will be decided by the Accountant General in each case.

During the period of training in the Audit Office, the Divisional Office clerks should have opportunities not only for training in the Works Audit Department of the Audit Office but also in such other Sections of the Audit Office as will help them in preparing for the S.A.S. Examination if they should desire to appear in it after they have passed the Divisional Test Examination and become eligible to appear under the rules. The Audit Office clerks should be given training in the Public Works Divisional and Sub-divisional offices. If the progress of a recruit from either source, as disclosed by his work during the first six months of training is not satisfactory, he will be reverted to his original office. Such recruits will be eligible to appear in the Divisional Test Examination after a training of at least six months.

(iii) The direct recruits will undergo a course of training both in the Divisional and Sub-Divisional Offices and in the Works Audit and other Sections of the Audit Office. In their case the period of training will be two years. They will be allowed to appear in the Divisional Test Examination only after a training of at least one year.

(iv) The Senior Deputy Accountant General/Deputy Accountant General (Works) should be entrusted with the task of regulating and supervising this course of practical training and, subject to the instructions laid down in clauses (ii) and (iii) above 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 of the processes of compilation and the audit of divisional and sub-divisional accounts. The Senior Deputy Accountant General/Deputy Accountant General (Works) should require to be submitted to him monthly a diary of the work done and of the progress made by the probationer in the several practical aspects of his training.

NOTE.—The Accountant General may at his discretion, condone any deficiency in the minimum period of training required to be undergone before one can appear at the Divisional Test Examination, upto a limit not exceeding two months, subject to the condition that (i) the progress of training undergone is, in the opinion of the Accountant General satisfactory; and (ii) the deficiency in the period of training is made up after taking the Divisional Test Examination. The candidates should not be posted as Divisional Accountants till the minimum period of training is completed.

322. A departmental examination called the Divisional Test Examination shall be held twice a year by the Accountant General. The syllabus and the rules for the examination are detailed in Annexure 2 to this Chapter.

323. The passing of the 'Divisional Test Examination' is one of the necessary qualifications for a person to be appointed as Divisional Accountant (Vide (b) of paragraph 325) but it does not give him a claim to be so appointed.

324. The conditions requiring the passing of the examination in the regional language that apply to subordinates in the Public Works Department, apply equally to Divisional Accountants also.

Confirmation

325. All appointments to the Divisional Accountants' cadre are made by selection through the Initial Recruitment Examination for Divisional Accountants and confirmation in it, is subject to a candidate fulfilling the following conditions—

- (a) that he has at his credit—
 - (i) 18 months' experience in the Accounts work of Divisional or Sub-divisional offices;
 - (ii) 6 months' experience in the Works Audit Department of the Audit Office;
 - (iii) 12 months' continuous service on probation as provided the Accountant General may, for special reasons relax any of these conditions.
- (b) that he has passed the Divisional Test prescribed in paragraph 322;
- (c) that the Accountant General is satisfied that the probationer 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.

Annual Increments

326. The Accountant General is the authority competent to allow the annual increment to Divisional Accountants on the time scale of pay. His approval may be assumed unless an order withholding the increment has actually been received.

Efficiency Bar

327. Generally, the Divisional Accountants should be allowed to cross the efficiency bar on the basis of their confidential reports supplemented by an oral test in doubtful cases if the authority empowered under the Central Civil Services (Classification, Control and Appeal) Rules to withhold increment, so desires. The oral test may be held by the aforesaid authority assisted by two or three other officers. They should also be tried in heavy Public Works Divisions before allowing them to cross the bar. The cases of the Divisional Accountants about to cross the bar should be taken up six months before the due date so that in doubtful cases the men concerned may be suitably warned. The final orders should be passed in the month in which the increment which has the effect of crossing the bar, falls due.

328. Divisional Accountants when attached to the Accountant General's Office are liable to perform their duties without claim for any special or enhanced pay. The Divisional Accountants who are appointed to hold charge of S.A.S. posts will, however, draw pay in the S.A.S. scale.

Confidential Reports

329. The Accountant General is responsible for maintaining the confidential reports 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 Form No. 12 on the work and conduct of his Divisional Accountant—

- (1) On the 1st of April 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 Senior Deputy Accountant General/Deputy Accountant General (Works) 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.

In case of an adverse report, the earliest opportunity should be taken by the Senior Deputy Accountant General/Deputy Accountant General (Works) to verify the correctness or otherwise of the report. In such a case the Inspecting Officer of the Audit and Accounts Department should be specially directed to form an independent opinion about the work and conduct of the Divisional Accountant, and to submit a special report to the Senior Deputy Accountant General/Deputy Accountant General (Works) who would then form a correct estimate of the work and conduct of the Divisional Accountant and would record his own opinion on the confidential report.

Instructions contained in paragraph 139(d) apply *mutatis mutandis* to Divisional Accountants except that the reports containing adverse remarks will be communicated in writing to the persons concerned by the Divisional Officer to the extent they are accepted by Senior Deputy Accountant General/Deputy Accountant General (Works). No report need be sent on a Divisional Accountant who has not served under the Divisional Officer for at least three months, unless there is anything special which should be brought to the notice of the Senior Deputy Accountant General/Deputy Accountant General (Works).

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.

The Senior Deputy Accountant General/Deputy Accountant General (Works) will bring to the notice of the Accountant General periodically good and bad reports of the Divisional Accountants.

NOTE—Instructions contained in paragraph 140 apply also to Divisional Accountants.

330. 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 conduct 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 up-to-date.

331. 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

332. Postings of Divisional Accountants to Divisions are ordered by the Senior Deputy Accountant General/Deputy Accountant General (Works) 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 Division office and, in particular, for an experienced Senior Accountant to new construction division or the divisions, the accounts of which are either heavy or of a peculiar nature.

333. Subject, as far as is practicable, to the expressed wishes of the Superintending Engineer, transfers of Divisional Accountants from the Divisional office to another are made by the Accountant General at his discretion.

334. 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.

Promotion to the Selection Grade of Divisional Accountants

335. The cadre of Divisional Accountants in each office has a selection grade with effect from 1-4-61 limited to 10 per cent of the strength of the cadre. The actual number of posts in the Selection Grade may be fixed and sanctioned from time to time by the Accountant General. Promotions to the Selection Grade are to be made on the basis of seniority-cum-merit. Persons who have not completed 10 years of service as Divisional Accountants should not ordinarily be considered for promotion to the Selection Grade. The Divisional Accountants who are either officiating in the Subordinate Accounts Service or having passed the S.A.S. Examination are awaiting promotion of the S.A.S. cadre should not also be considered for promotion to the Selection Grade. The Divisional Accountants appointed to hold charge of S.A.S. posts kept reserved for them may, however, be considered for such promotion.

Divisional Accountants promoted to the Selection Grade are normally to be entrusted with charges which are heavier, more important and responsible than those entrusted to the other Divisional Accountants.

Detailed instructions regarding the principles to be observed in making promotions to the Selection Grade and the manner in which the selection is to be made have been issued by the Comptroller and Auditor General.

Appointment to Subordinate Accounts Service

336. 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 318 and posting from time to time a selected number of Divisional Accountants to work in the Audit Office.

NOTE—Divisional Accountants in the prescribed scale of Rs. 130—10—25—EB—15—355 or revised scale of Rs. 180—10—290—EB—15—380—EB—15—440 are allowed on passing the S.A.S. Examination, an addition of Rs. 5 to the ordinary rate of increment admissible to them. The enhanced rate of increment will be allowed from the date following the last date on which the examination ends and will be admissible only to those Divisional Accountants, who are borne on a Cadre administered by an Accountant General until they reach the stage of Rs. 252 in the prescribed scale or Rs. 290 in the Revised scale, as the case may be.

Incentives for Acquiring Higher or Additional Professional Qualifications

337. The provisions of paragraph 271 will apply *mutatis mutandis* to Divisional Accountants also. The charge on account of

cash award and advance increments payable to them will, however, be borne by the Government or Department which bears the cost of their pay and allowances.

Miscellaneous

338. The relevant provisions of Chapter VI on various administrative and other matters such as verification of character and antecedents, Grants from the Compassionate Fund, Appeals and Memorials, Medical Attendance etc. will apply *mutatis mutandis* to Divisional Accountants also.

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 State, under which he was actually serving at the time of his death.

Grant of Honoraria to Examiners of the Examination for Recruitment to the Grade of Divisional Accountants

339. The Government of India have sanctioned the grant of honoraria to the officers appointed as Examiners in connection with the Initial Recruitment Examination for Divisional Accountants at the following rates—

- (a) For setting the Question Papers—Rs. 40 per paper.
- (b) For valuation of Answer Papers—Re. 0.75 paise per paper.

340. The Examiners appointed in connection with the Divisional Test Examination for Divisional Accountants may be granted an honorarium @Rs. 40 for setting a question paper and seventy-five paise for valuing each answer paper.

No honorarium for valuation of papers will, however, be granted to an Examiner if the amount payable as computed on the above basis is less than Rs. 15.

ANNEXURE I

(Referred to in Paragraph 315)

RULES FOR THE INITIAL RECRUITMENT EXAMINATION FOR DIVISIONAL ACCOUNTANTS

Recruitment to the cadre of Divisional Accountants from the three sources, namely, (i) Public Works Department Accounts Clerks (ii) Upper Division Clerks of the Audit Office and (iii) Direct Recruits 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 or twice a year on such dates as may be convenient to him but as far as possible in the same months every year.

Publicity for the Examination will be given by an advertisement in the Press and in the Gazette of India and/or State Gazette as may be found expedient, which will state the probable number of vacancies to be filled on the results of that Examination. The number of vacancies to be reserved in favour of the members of the Scheduled Castes and the Scheduled Tribes will also be specified.

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

Subject	Time	Maximum marks	Minimum marks required for Passing
1. (i) Essay or Precis and Draft	3 hours	120	75
(ii) Grammar .. .. .	..	30	
2. Arithmetic and Mensuration (Elementary but Practical)	3 hours	200	133
Aggregate .. .. .	..	350	210

For passing the examination as a whole the candidate should secure 60 per cent of the aggregate marks.

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

- (i) *Essay or Precis and Draft and Grammar*—The standard will be similar to that of the *Precis and Draft* paper of the Departmental Examination held for the confirmation of Upper Division Clerks. The pattern of questions on Grammar will be the same as that in the *Precis and Draft* paper of S.A.S. Examination Part I.
- (ii) *Arithmetic and Mensuration*—The standard for this subject will be the same as that prescribed for the Matriculation or the School Leaving Certificate Examination. The Book "Mensuration for Indian Schools and Colleges, Part I, by Pierpoint has been prescribed as representing the standard expected of the candidates in this subject.

4. As the examination is a competitive one, no exemption from appearing in any subject will be granted to any candidate except to the clerks of the Audit Offices who have passed S.A.S. Examination (Part I) Ordinary, Supply and Commercial Branches, who are totally exempted from the Initial Recruitment Examination.

NOTE—Emergency Divisional Accountants with 2 years' service as unqualified Divisional Accountants are exempted from passing the Initial Recruitment Examination. In this connection a reference is invited to paragraph 316.

5. Each candidate applying to appear at the examination will pay a fee of Rs. 7.50 by means of a Crossed Postal Order issued in favour of the Accountant-General. The fees of candidates whom the Accountant General considers in his discretion to be unsuitable for admission (see Rule 15) will be returned by Postal Money Order at their cost. If from any cause an admitted candidate fails to appear in the Examination the fee paid will not be refunded nor will it be placed at his credit for any subsequent examination.

NOTE—Candidates belonging to the Scheduled Castes and Scheduled Tribes will be required to pay only one-fourth of the fee.

6. The minimum educational qualifications of the candidate from the three sources will be as follows—

- (a) *For direct recruits*—A University Degree.
- (b) *For recruits from Audit Offices*—All Upper Division Clerks are eligible to appear at the examination, subject to the fulfilment of other conditions.
- (c) *For recruits from Public Works Department Offices*—Such educational standards as may be agreed upon from time to time between the Accountant General and the Central or State Government concerned and a thoroughly satisfactory record of Service in the Public Works Department offices compensating for educational shortcomings.

7. No Accounts Clerks of the Public Works Department and Upper Division Clerks of Audit Offices will be eligible to appear in the examination unless they have rendered more than two years' service as Accounts Clerks in the Public Works Department Offices and possess working knowledge of Divisional Accounts or as Auditors in any of the branches in the Audit Offices respectively.

NOTE 1—The Audit Office candidates and candidates of the Public Works Department including those in the Superintending Engineers' and the Chief Engineers' Offices, who possess the same educational qualifications as those prescribed for 'Direct Recruits' and whose age does not exceed the limit prescribed for 'Direct Recruits' will be allowed to sit in the Initial Recruitment Examination for Divisional Accountants even though they have not put in two years' service, as auditor in any of the branches of the Audit Office or as accounts clerks in the Public Works Department Offices, respectively. Such candidates will however, be subjected to the same conditions in respect of training and probation etc. as are prescribed for 'direct recruits'.

NOTE 2—The candidates sponsored by the autonomous boards and Projects which maintain accounts strictly on the Public Works pattern may also be permitted to sit for the Initial Recruitment Examination as departmental candidates provided that they have worked in Divisional offices for a minimum period of 2 years and possess a working knowledge of Divisional Accounts on the same analogy as Public Works Clerks.

8. The age of the candidates for the examination from sources (i) and (ii) referred to in Rule 1 must not exceed 35 years on the first of the month in which the examination is held. The age of the direct recruits must not exceed twenty-five years on the same date.

NOTE 1—The minimum age limit for direct recruits for taking up the examination is 18 years. The Accountants General are, however, authorised to relax this limit in exceptional cases by not more than a year.

NOTE 2—In the case of candidates belonging to the Scheduled Castes and Scheduled Tribes, 5 years should be added to the age limits prescribed in Rule 8 above.

NOTE 3—Candidates from sources (i) and (ii) referred to in Rule 1, admitted to the Examination under the age concession admissible to departmental candidates, will not be eligible for appointment if, after submitting the applications, they resign from service either before or after taking the examination.

NOTE 4—In the cases of bonafide displaced goldsmiths i.e., those who are in possession of identification certificates in accordance with the Ministry of Finance (Department of Economic Affairs) letter No. 7/65/63-GC, dated 17-4-63 to all State Governments five years should be added to the age limits prescribed in Rule 8 above.

9. An applicant must be—

- (a) a citizen of India, or
- (b) a subject of Sikkim, or
- (c) a subject of Nepal, or
- (d) a subject of Bhutan, or
- (e) a Tibetan refugee who came over to India before the 1st January 1962 with the intention of permanently settling in India, or
- (f) a person of Indian origin who has migrated from Pakistan, Burma, Ceylon and East African Countries like Kenya, Uganda & United Republic of Tanzania formerly Tanganyika and Zanzibar with the intention of permanently settling in India;

Provided that a candidate belonging to categories (c), (d), (e) and (f) shall be a person in whose favour, a certificate of eligibility has been given by the Government of India and if he belongs to category (f), the certificate of eligibility will be issued for a period of one year after which such a candidate will be retained in service subject to his having acquired Indian Citizenship.

A candidate in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the recruiting authority and may also be provisionally appointed subject to the necessary certificate being granted in his favour by the Government.

10. (a) No person who has more than one wife living or who, having a spouse living, marries in any case in which such marriage is void by reason of its taking place during the life time of such spouse, shall be eligible for appointment to service; and

(b) no woman whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage shall be eligible for appointment to service.

Provided that the Central Government may, if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule.

11. Recruitment to the Cadre will not be confined to the inhabitants of any specified area in India.

12. A candidate wishing to appear in the examination will apply in the form prescribed in Rule 14 to the Accountant General concerned enclosing a Crossed Postal Order of Rs. 7.50 (Rs. 1.87 in the case of a candidate belonging to a Scheduled Caste or Scheduled Tribe) as fee and the following certificates—

- (i) Certificate of good character signed by the candidates' immediate official superior in the case of candidates already in Government service and by the Principal of the College in which he has been educated, or by some other superior under whom he may have been employed or to whom he may be well known, in the case of outsiders. This certificate must have special reference to the two years immediately preceding the date of the application, and this should be specifically mentioned in the certificate.
- (ii) A duly verified statement of age, e.g., a Baptismal certificate, a Birth Certificate, an Affidavit signed by the guardian or a relative of the candidate, before a Magistrate, or an attested copy of the Matriculation or School Leaving Certificate stating the date of birth or an attested extract from the service book in the case of candidates already in Government service.
- (iii) An attested copy of the University Degree or other educational certificate as the case may be.

13. The application, which should be written by the candidate in his own hand-writing, and the certificates etc., prescribed in Rule 12 should be submitted so as to reach the Accountant General's office not later than the 15th of the month second preceding the month in which the examination takes place.

14. The application should set forth the following particulars—

- (1) Name of the candidate (to be written in full in capital letters).
- (2) Father's name (in full).
- (3) Citizenship (See Rule 9).
- (4) Caste or tribe, if he is a member of the Scheduled Caste or Scheduled Tribe.
- (5) Date of birth.
- (6) Examinations passed with dates and copies of certificates.
- (7) Signature of candidate.
- (8) Present address to which all communications should be forwarded.
- (9) Roll number/year when previously appeared in this examination.

15. Applications which do not satisfy the requirements of the foregoing rules will be rejected without entering into further correspondence with the candidates. Other applications will be considered on their merits by the Accountant General whose decision as to whether or not the candidate should be allowed to appear for the examination will be final. Each candidate will be informed whether his application has been accepted or not.

16. The examination will be held in the office of the Accountant General concerned under the supervision of a Gazetted Officer nominated by him on such days and at such hours as may be fixed by the Accountant General and communicated to each candidate.

17. The results of the examination will be declared by the Accountant General about a month after the completion of the examination and will be communicated direct to each examinee. No appeals against the published results will be entertained. One list of successful candidates will be prepared in order of merit. From this list the number of candidates from each of the three sources referred to in Rule 1 above as then finally determined as attaching to that examination, will be taken in order of merit, but if the candidates so included in this number do not come up to the prescribed percentage reservation for Scheduled Castes and Scheduled Tribes, this will be remedied by taking, if possible, the required number from among the passed candidates of the relevant source in the order of merit.

18. The candidates as thus finally selected will be required to undergo the prescribed training in the Audit Office and/or Public Works Divisional Office before they are allowed to appear in the Divisional Test Examination in accordance with departmental regulations.

No candidate, from whatever source selected, will be appointed to the cadre of Divisional Accountants unless he has passed the prescribed Divisional Test Examination or, in the case of S.A.S. Examination passed clerks of the Audit Offices, the Viva Voce part of it.

19. The results of each examination are independent. The place, an unsuccessful candidate may have taken in one year, even if he be excluded on account of reservation of vacancies for the Scheduled Castes and Scheduled Tribes, gives him no claim to a subsequent vacancy.

20. These rules may at any time be amended or revised by the Comptroller and Auditor General with such notice as he thinks fit.

NOTE—Application for a copy of these rules should be made to the Accountant General concerned.

ANNEXURE 2

(Referred to in Paragraph 322)

RULES FOR THE DIVISIONAL TEST EXAMINATION FOR DIVISIONAL ACCOUNTANTS

1. The subjects for the Examination, the minimum marks qualifying for a pass and the percentage required for obtaining exemption in the examination will be as follows.

S. No.	Subject	Time	Maximum marks	Minimum marks required for passing	Minimum marks for exemption
				%	%
1	(i) Essay or Precis and Draft	} 3 hours	150	40	45
	(ii) Grammar ..				
2	Elementary Book-keeping ..	2½ hours	150	40	50
3	Public Works Accounts and Procedure ..	3 hours	150	40	50
4	Viva Voce on 3 above ..	1½ hours	150	40	50
5	General Accounts Treasury & Financial Rules (both Central & State Governments) ..	3 hours	150	40	50
Aggregate			750	45	..

2. The syllabus and the standard for the examination will be as follows—

- (i) *Subjects 1 and 2*—The standard in the paper on subject 1 in the Divisional Test is the same as that prescribed in rules 2 and 3 of the Initial Recruitment Examination Rules, detailed in Annexure I to this Chapter. As for the paper on subject 2, the syllabus will be as follows—

Elementary Book-Keeping—The paper in the subject will be of a fairly elementary character. The "Students 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 (Third Edition Revised) 1949. Where these Chapters cover the same ground as Fieldhouse, the questions will be set from Carter and not from Fieldhouse:—

Chapter I—Book-keeping upto Trial Balance.

Chapter II—Trading and Profit and Loss Account & Balance Sheet.

Chapter V—Depreciation, Sinking Funds, Reserves, Reserve Funds, Secret Reserves.

Chapter VI—Bills of Exchange, Promissory Notes, Cheques.

Chapter VII—Portion relating to Voyage Account.

Chapter IX—Self-balancing Ledgers.

Chapter X—Capital and Revenue, Revenue Account, Receipts and Payments Accounts, Income and Expenditure Accounts.

Chapter XVI—Manufacturing and Working Accounts and Cost Book Mining Company.

Chapter XVII—Cost Accounts.

Chapter XVIII—Double Account System.

NOTE—If there is any change in the subjects of these Chapters in the subsequent Editions of 'Advanced Accounts' by R. N. Carter, candidates should read the corresponding Chapters in the later Edition.

Persons who have passed the Initial Recruitment Examination with the paper "Elementary Book-Keeping" will not be required to sit again for these two papers in the Divisional Test.

- (ii) *Subject 3*—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.
- (iii) *Subject 4*—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 financial arrangements of divisional and sub-divisional offices. The examination should be conducted under the supervision of the Divisional Officer or of a Gazetted Officer of Audit Office.
- (iv) *Subject 5*—The paper will comprise of questions of straight-forward and general nature from the following Codes—
 - (1) Account Code Volume I.
 - (2) General Financial Rules.
 - (3) Central Treasury Rules Volumes I & II and corresponding Rules of State Governments.
 - (4) Fundamental and Supplementary Rules.

3. The questions should be set on the portion which will be of practical use to the Divisional Accountants in the discharge of their duties as such.

4. Any candidate failing in the examination but securing exemption marks in subject will not be required to appear again in that subject.

5. The candidate should not be allowed access to any books. However, if the question paper indicates that any of the prescribed "Public Works forms" are to be used by the candidates in the examination, the forms may be supplied to them.

6. The S.A.S. Examination passed clerks (ordinary branch) are required to appear only in the "Viva Voce" part of the examination, S.A.S. Accountants need not however, appear in the "Viva Voce" part of the Divisional Test.

7. S.A.S. Examination Part I (Ordinary and Supply Audit Branches) passed clerks will be exempted from appearing in the Papers 1 and 5 i.e., 'Essay or Precise and Draft and Grammar' and 'General Accounts Treasury and Financial Rules'. Those S.A.S. Examination Part I (Ordinary and Supply Audit Branches) passed clerks who have secured exemption marks in Book-keeping paper of S.A.S. Examinations Part II (Ordinary Branch) will be exempted from appearing in paper 2 i.e., 'Elementary Book-Keeping' also of the Divisional Test.

8. S.A.S. Examination Part I (Commercial Branch) passed clerks will be exempted from appearing in papers 1, 2, and 5 i.e. 'Essay or precise and Draft and Grammar', 'Elementary Book-keeping' and 'General Accounts Treasury and Financial Rules' of the Divisional Test.

9. The candidates (including direct recruits) will not ordinarily be allowed more than three chances but Accountant General may in special circumstances, allow upto two additional chances to those whom he considers deserving of the concession. If the period of probation is curtailed the number of chances will be curtailed correspondingly. In the case of a candidate who is not able to appear at the examination because of a properly certified personal illness, the Accountant General may at his discretion ignore this chance against the total number of chances available to him.

10. 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 to the question set centrally. A single Examiner (an officer of the Indian Audit and Accounts Department) then values the answers of all the candidates in both the parts of the examination.

11. The Accountant General shall 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 clerks, [from sources (1) and (2)] qualified for appointment as Divisional Accountants but not promoted owing to lack of vacancies. If, however, there is a direct recruit under training the Accountant General will hold the second examination for him only.

CHAPTER VIII

CLASS IV STAFF

Strength

341. The Class IV staff in Audit and Accounts Offices generally comprises of Daftries, Jamadars, Peons, Sweepers, Chowkidars etc.

The Strength of Class IV servants, is determined on the basis of work standards laid down and the orders issued by the Comptroller and Auditor General from time to time.

Explanation (1): Frashes in offices where they exist, are classified as peons for calculating the strength of class IV servants.

(2) Revision of the permanent strength of Class IV servants requires the sanction of the Comptroller and Auditor General.

Age of Recruitment

342. The maximum age limit for recruitment to Class IV posts in the Indian Audit & Accounts Department is 25 years (30 years in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes). The Accountants General and other Heads of the Departments may condone over age upto one year at the time of appointment provided the candidates concerned were within the prescribed age limit at the time of interview. All other cases of relaxation of age limit will require the approval of the Comptroller and Auditor General.

NOTE 1—The provisions of paragraph 279 will apply *mutatis mutandis* in regard to the minimum age limit for recruitment to class IV posts.

NOTE 2—In the case of bonafide displaced Goldsmiths i.e. those who are in possession of identification certificate in accordance with the Ministry of Finance (Department of Economic Affairs) letter No. 7/65/63-GC dated 17-4-1963 to all State Governments, 5 years should be added to the age limit prescribed above.

Minimum Educational Qualifications

343. The minimum educational qualification for recruitment to class IV posts in Indian Audit & Accounts Department is a Middle School or equivalent standard. Cases in which relaxation of the above educational qualifications is considered desirable should be referred to the Comptroller and Auditor General.

The possession of the minimum educational qualifications prescribed in the preceding sub-para is not necessary for recruitment of sweepers, farashes and chowkidars etc.

Leave Reserve

344. To provide for vacancies caused by the members of Class IV staff proceeding on regular leave, a temporary leave reserve at $7\frac{1}{2}$ per cent of the sanctioned permanent and temporary strength (excluding the leave reserve) may be created in Class IV Cadre.

Confidential Reports

345. A character roll in form No. 13 which will be in the nature of a confidential report, should be maintained for each class IV servant. The provisions of paragraph 295 in regard to the procedure for writing the character roll apply *mutatis mutandis* to class IV servants.

Miscellaneous

346. The relevant provisions of Chapter VI on various administrative and other matters, such as verification of increments and crossing of efficiency bar, imposition of penalties, appeals and memorials, medical attendance, casualties, grants from Compassionate Fund, source of recruitment, reservations in recruitment and pension etc. etc. will apply *mutatis mutandis* to class IV staff.

CHAPTER IX

BUDGET AND CONTROL OVER EXPENDITURE

Preparation of Budget Estimates

347. The general rules and orders contained in the Compilation of the General Financial Rules should normally be observed by the Indian Audit and Accounts Department except to the extent indicated in the General Financial Rules themselves or in this Manual, or in the special rules or orders issued by the Comptroller and Auditor General from time to time for the Indian Audit and Accounts Department.

348. All the Accountants General (excluding the Accountant General, Posts & Telegraphs, Chief Auditors of Railways and the Director of Audit Indian Accounts in U.K.) prepare the budget estimates in respect of the non-gazetted establishment including Contingencies, Grant-in-aid etc., of their own offices as well as the offices subordinate to them in the prescribed forms, on the basis of the approved staff and submit them to the Comptroller and Auditor General for scrutiny and onward transmission to the Ministry of Finance. The budget estimates of the office of the Comptroller and Auditor General are prepared by his office and sent to the Ministry of Finance.

The budget estimates of the gazetted officers attached to all the Audit and Accounts Offices (excluding the Accountant General, Posts and Telegraph, Chief Auditors of Railways and the Director of Audit Indian Accounts in U.K.) are prepared by the Accountant General, Central Revenues and submitted to the Comptroller and Auditor General for scrutiny and transmission to the Ministry of Finance. For this purpose all the offices concerned will furnish to the Accountant General, Central Revenues every year by the 31st October, 'Revised Estimates' for the current year and Budget Estimates for the next year in respect of travelling allowance, honorarium, medical reimbursement etc. The Accountant General, Central Revenues, will include these estimates in the estimates for regular pay and allowances which are proposed by him for submission to the Comptroller and Auditor General. The Accountant General, Central Revenues will support these statements with a statement showing the office-wise break-up of the estimates under the respective heads of accounts. The abstract of Nominal Rolls will also show office-wise details. After the budget is passed by Parliament, Comptroller and Auditor General's

office will communicate to all the offices the monetary provision made under the heads 'Pay of Officers,' 'Travelling Allowance,' 'Dearness Allowance' and 'Other Allowances' in respect of officers working in those offices.

The budget estimates of the Posts & Telegraphs Audit Offices and of the Railways Audit Offices, including those of gazetted officers attached to those offices, are prepared by the Accountant General, Posts & Telegraphs and the Chief Auditors of Railways respectively on the basis of approved staff, and are submitted by them to the Comptroller & Auditor General. After scrutiny, the budget estimates of the Posts and Telegraphs Audit Offices are transmitted by the Comptroller and Auditor General to the Ministry of Finance (Communications) while those of the Railway Audit Offices to the Ministry of Railways (Railway Board).

The budget estimates of the office of the Director of Audit, Indian Accounts in the United Kingdom, including those of the officers attached to that office, are compiled by the Director of Audit, Indian Accounts in the United Kingdom on the basis of approved staff and submitted to the Comptroller and Auditor General of India for scrutiny and transmission to the Ministry of Finance.

NOTE 1—The travelling allowance of an officer whose pay is "charged", is also a "charged" expenditure.

NOTE 2—The Budget Estimates and Revised Estimates under the head "Loans to Government servants, etc.—Advances for purchase of conveyances" and "Other Advances" in respect of both Gazetted as well as non-gazetted staff and "Loans and Advances to Departmental Canteens of the Audit Offices", under Section "P-Loans and Advance by the Central Government", will be prepared by the respective offices.

349. The budget estimates of the Audit & Accounts Offices are prepared in two parts—

- (a) *Part I*—Relating to receipts and ordinary expenditure known as standing and fluctuating 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*—Relating to new expenditure. This part should include:—
 - (i) New items which appear in the budget estimates for the first time and expenditure involved on additions to, or extensions of an existing service, commitment or facility, e.g. additions to existing establishments, Grants-in-aid, contributions and similar items of expenditure etc.

- (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 and seasonal temporary nature should, however, be shown in Part I, and not in Part II. Purely temporary posts sanctioned from year to year and temporary posts proposed to be converted into permanent ones in the course of the year will be shown in Part II. Expenditure on continuing service not accepted as permanent or standing charges will also be shown in Part II.

350. 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 & 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 Officers and Establishment;
- (ii) Allowances, Honoraria etc;
- (iii) Other Charges—office expenses & Miscellaneous;
- (iv) Amount recoverable from other Governments, Departments etc.

351. Statements in Forms Nos. 14 to 15 should also be completed and sent along with the Budget Estimates.

352. All figures should be given to the nearest hundreds of rupees under each detailed and sub-head.

353. For the preparation of budget estimates in respect of gazetted officers and non-gazetted establishment, the details of Pay and allowances of Class I & Class II Officers and Class III & Class IV staff should be maintained in a register in form No. 16 and while sending abstracts from this register with the budget proposals, the figures

should be got independently re-checked by the Internal Audit Staff and a certificate to this effect given by the Accountants General while submitting the budget estimates to the Comptroller and Auditor General.

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

355. In framing the budget estimates, the Accountants 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.

356. If any expenditure requires the sanction of the President, it should not be included in the estimates unless the required sanction has already been obtained.

357. Provision should not be made in the budget for posts which it has been decided to leave unfilled. If it is, however, desired to revive any of these posts, previous consent of the Comptroller & Auditor General should be obtained before including any provision in the estimates on this account.

358. Statements containing proposals of new items of expenditure covering additional staff, other charges etc. to be included in Part II of the Budget Estimates should be submitted to the Comptroller and Auditor General as early as possible, but not later than the 25th July and in the case of Accountant General, Posts & Telegraphs by the 1st week of September.

359. A lump sum reserve of Rs. 1,00,000 is placed annually at the disposal of the Comptroller and Auditor General for unforeseen expenditure arising in the course of the year. Proposals for allotments out of this reserve will not be entertained except in cases of proved necessity.

Changes in Grants and Appropriations During the Year

360. The demands in respect of votable expenditure as detailed in the budget estimates become a "Grant" when voted by Parliament and authorised by an Appropriation Act. The estimates relating to expenditure, which is not submitted to the vote of Parliament become "Appropriation" when authorised by an Appropriation Act.

361. All applications for re-appropriations within the budget grants and appropriations should be submitted to the Comptroller and Auditor General through the 'Review of Expenditure' for the month of January each year. These applications should be based on the latest actuals and the probable expenditure for the remaining months so far as it can be foreseen and not on revised estimates. The applications for supplementary grants should not, however, be held up till that time but submitted to the Comptroller & Auditor General as soon as it is clear that a supplementary grant will be necessary.

362. Once Parliament has authorised the "grants"/"appropriations", the amount of these "grants"/"appropriations" cannot be increased without a further authorisation by that body. This authorisation is necessary in the following cases and is made by Parliament in the form of Supplementary grants/appropriations—

- (i) When the amount of a "grant"/"appropriation" authorised in the Schedule to an Appropriation Act for a particular service is found to be insufficient for the purposes of the current year; or
- (ii) When a need arises during the year for supplementary additional expenditure upon some new service not contemplated in the budget for the year.

363. Whenever supplementary or additional grants are deemed necessary, applications for them are to be submitted to the Ministry of Finance 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 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 Ministry of Finance 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. These will normally be accepted if they relate to matters of real imperative necessity or to the earning or safeguarding of revenues. All applications for supplementary grants should be accompanied by a full explanation of the reasons for the excess and for inability to provide funds in the original budget to meet it.

364. All savings in the 'Audit Grant' are to be surrendered by the Comptroller & Auditor General to the Ministry of Finance, 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 363 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.

365. Proposals for extra allotments or surrender of funds by the Accountant General, Posts & Telegraphs, and the Chief Auditors of Railways are submitted to the Comptroller and Auditor General of India, who, after scrutiny, transmits them to the Ministry of Finance (Communications) and the Ministry of Railways (Railway Board) respectively.

Control Over Expenditure

366. The Comptroller & Auditor General controls the expenditure under the Major head "20-Audit" incurred in the several Audit and Accounts Offices subordinate to him and the Accountants General are responsible that expenditure is kept within the limits of appropriations. The Accountants General should pay close personal attention to the control of expenditure in their offices. A reference should be made to the Comptroller & Auditor General whenever any excess is likely to occur, under any head of appropriation.

367. In order that the Comptroller & Auditor General may be in a position to watch the progress of expenditure in the several Audit and Accounts Offices and to ascertain where a saving is likely to occur, the Accountants General should submit to him reports through statemens in Form No. 17, of expenditure under each primary unit of appropriation against their office budget. A report for the first four months of a financial year in Form No. 17 is not necessary. The reports for the fifth and the following months should reach the Comptroller and Auditor General by the middle of the month succeeding that to which they relate. In order to render possible a proper distribution of the figures of periodical adjustments against the monthly expenditure under each primary unit, the details of all book adjustments should be given in a foot-note to the forms. In respect of gazetted officers, the Accountant General, Central Revenues should send every month, statements in Form No. 18 to the Comptroller & Auditor General separately for Civil (Charged), Civil (Voted), Posts and Telegraphs (Voted) and Railways (Voted).

368. The fact that the monthly statement of expenditure in form No. 16 is not necessary for the first four months of a year does not do away with the responsibility of the Accountants General for watching the progress of expenditure in their offices in relation to the budget

grant. They must review the progress of expenditure of this period every month and report to the Comptroller & Auditor General any abnormal expenditure or saving which is likely to cause an excess or large saving under any head.

369. With the return for the fifth month, each Accountant General should submit a full review of the progress of his expenditure up-to-date and of its probable course during the remainder of the financial year in Form No. 19. He should make proposals for surrender of funds if he expects a saving and a demand for an increased grant if he expects an excess.

A final return for the whole year should be sent after the close of Supplementary Accounts by the month of September following. Detailed explanation of the variations between the Final Grant/Appropriation and the actuals, should be given therein.

The consolidated monthly review of expenditure in respect of the officers of the Indian Audit and Accounts Department working in Audit and Accounts Offices, will be prepared by the office of the Comptroller & Auditor General on the basis of the reviews of expenditure received from the various offices and the information available with them. For this purpose, the Accountant General, Central Revenues will send, to each Accountant General monthly statements of expenditure on pay and allowances, etc. of officers working in his office. The Statement in respect of each month will be sent by him by the 10th of the following month. Figures of actuals for February will, however, be sent by him to the Accountants General by the 5th March. All Accountants General will conduct the review of expenditure with reference to the budget allotment intimated to them by the office of the Comptroller and Auditor General and the monthly statement of expenditure received by them from the Accountant General, Central Revenues and will furnish the review of expenditure to the office of the Comptroller and Auditor General in form No. 20. The review in respect of each month will be sent by the 20th of the following month. The last review, based on the actuals for February will, however, be sent by Accountants General to the office of the Comptroller and Auditor General by the 10th March.

Scrutiny of Appropriation Accounts

370. The Accountant General, Central Revenues, should send every year an advance copy of the Appropriation Accounts relating to the 'Audit Grant' for the comments of the Comptroller and 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 Comptroller & Auditor General with the advance copy mentioned above.

Review of Expenditure on Establishment in Audit Offices

371. To enable the Comptroller and Auditor General to review the percentage of the cost of Audit viz. expenditure on Pay, Allowances, Travelling Allowance etc. of the entire gazetted and non-gazetted staff and other charges etc. in each office of the Indian Audit and Accounts Department to the total amount audited by each such office from year to year, all the Accountants General should submit to him, by the 20th October each year a statement in Form No. 21.

CHAPTER X

Destruction of Records

372. The audit of accounts of the Union and of States being an item of the Union List of the Seventh Schedule of the Constitution, the accounts and audit records fall under section 3(2)(c)(ii) of the Destruction of Records Act, 1917. The period of preservation of records maintained in the Indian Audit and Accounts Department is, therefore, prescribed by the Comptroller and Auditor General or by Accountant General and offices subordinate to him.

373. Records in Audit and Account Offices, the life of which has been prescribed by the Comptroller and Auditor General, are due for destruction on the expiry of the period noted against each in the Annexure to this Chapter. The Accountants General are competent to prescribe the period of preservation of other records of local nature, the life of which has not been fixed by the Comptroller and Auditor General.

374. The period of preservation of old records should be reviewed periodically keeping in view the changes in rules/orders and procedures introduced from time to time, and suggestions in this behalf should be sent to the Comptroller and Auditor General after consulting the Government concerned, wherever necessary. While sending recommendations for amendment of any entry in the Annexure to this Chapter or when fixing the period of preservation of records of local nature, it should be borne in mind that the Comptroller and Auditor General considers that permanent preservation of records in the Audit and Accounts Offices, should be very rare.

NOTE—The Heads of offices in the Indian Audit and Accounts Department have been delegated the same powers for the destruction of the official records as are exercised by the Heads of Departments under rules 3 and 4 of Appendix 13 of the Compilation of the General Financial Rules (Revised and Enlarged) 1963.

375. The Accountants General should pay special attention to weeding out and destruction of old records. They should arrange a quarterly review of the records through a senior gazetted officer, who should submit his report to them alongwith the list of records to be destroyed.

376. While conducting this review it should be ensured that the vouchers and other documents which are known to be required by

the Government or a Court of Law, or in connection with the settlement of outstanding audit objections, or when the accounts for the period to which they relate, have not been completely checked and accepted in audit, are not destroyed.

377. The accounts records of erstwhile princely States relating to the pre-merger period may be got examined by the nominated representatives of the State Governments and of the State Universities before they are sorted out for weeding, to ensure that no such records, as are likely to be of historical interest, are destroyed.

378. All unwanted documents of 'Confidential' and 'Secret' nature including pamphlets, drawings, blueprints, stencils, perforated monotype paper, matrices, proofs and carbons etc. should be destroyed by burning. All other wastepaper of Confidential and Secret nature (of defence importance) should be collected, securely stored and disposed of to the local military authorities in consultation with Army Headquarters.

379. Suitable arrangements should be made for early disposal of old records finally selected for destruction after the orders of a responsible gazetted officer have been passed in accordance with executive orders in force from time to time and tearing them into small pieces. All orders for the destruction of records, passed by an officer, other than the accountants General should be perused by the Accountant General every six months.

380. The stock of waste paper should be disposed of in such a manner as may be considered most expedient by the Accountants General. As far as possible the nearest paper mills should also be informed of the disposal of waste paper, if the quantities to be disposed of are likely to interest them.

381. Orders for the period of preservation etc. of the records of the executive offices rendering accounts to the Indian Audit and Accounts Department are issued by the Government concerned. The Heads of Offices should arrange for a regular scrutiny of those orders and keep with them a permanent list of records destroyed under such orders. Such orders issued by the Central Government are contained in Appendix 13 of the Compilation of General Financial Rules (Revised and Enlarged) 1963. A list of such records as properly appertain to accounts audited by the Indian Audit and Accounts Department is forwarded to the concerned Accountant General for his concurrence to their destruction, before destruction is ordered by the Head of a Department.

ANNEXURE

(Referred to in Paragraph 373)

Serial number and description of records	Period of preservation expressed in complete Account years
<i>I—Accounts Compilations</i>	
1. Consolidated Abstracts of Capital and Revenue Major Heads.	10
2. Consolidated Abstracts of Debt, Deposit and Remittance Heads.	15
3. Journal	5
4. Ledger	5
	except in the office of the Accountant General Central Revenues, where the period is 10 years.
5. Departmental and Debt Head Classified Abstracts	10
6. Detail Books	10
	In the office of the A. G. Andhra Pradesh and Tamil Nadu where compiled accounts are received from treasuries the period of preservation of Detail book of Capital and Revenue Major heads of Accounts (which are the Departmental classified Abstracts of Capital and Revenue Heads is 5 years only.
7. Office copies of correcting sheets of the Combined Finance and Revenue Sheets.	10
8. Works Audit Divisional Summaries (Monthly) ..	10
	(in the case of those containing transactions on construction of a project 10 years after closure of the Project).
<i>II—Accounts Received</i>	
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 Miscellaneous payments.	6
3. Schedules of Pension contributions recovered from officers in Foreign Service, if received separately with the Cash Accounts.	5

Serial No. and description of records	Period of preservation expressed in complete Accounts years
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- | | |
|--|--|
| 4. Monthly Accounts of the Reserve Bank of India showing transactions in Bank and treasuries. | 10 |
| 5. Monthly accounts of Public Works Disbursing Officers, with supporting Schedules (except the Schedules of Deposits, vide item No. 6 of Section I—Accounts Received of Part 2) schedule dockets, lists of payments and vouchers for payment other than those for land taken up. | 10
(or in the case of vouchers for large projects until 5 years after the closing of the estimate, whichever is later). |
| 6. Monthly statements of expenditure on various Community Development and N. E. S. Blocks. | 5 |
| 7. Accounts Current received from other Governments and Departments. | 5 |

III. Miscellaneous Registers

- | | |
|--|---|
| 1. Transfer Ledger and Abstract | 5 |
| 2. Deposits Register | 6 |
| 3. Register of Reserve Bank Adjustments (Parts I to IV). | 5 |
| 4. Provident fund Broadsheet | 6 |
- years after the close of the year to which it pertains. However, the broad sheets which have not been proved and balances in which have not been agreed with those in the P. F. Ledger could continue to be preserved even after six years and weeded out only after the proving and agreement has been effected and discrepancies and differences if any, fully settled.

IV. Miscellaneous

- | | |
|-------------------------------|---|
| 1. March Final Accounts | 5 |
|-------------------------------|---|

PART 2

I—Accounts Received

- | | |
|--|---|
| 1. Treasury Schedules on account of Public Works receipts .. | 5 |
| 2. File of weekly statements of Central transactions at non-bank treasuries received from the Treasury Officers. | 1 |
| 3. File of advices regarding Inter-Government adjustments received from other accounting officers. | 5 |

Serial Number and description of records	Period of preservation expressed in complete Accounts years
4. Clearance memoranda received from the Reserve Bank of India relating to the advices mentioned in serial No. 3 above and Serial No. 9 of Group VI Miscellaneous.	3
5. Advance intimation from the Treasury Officers etc. of Inter-Government transactions originating in the accounts for March.	
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

II—Returns Received

1. Annual Establishment Returns (books of Establishment)	40
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NOTE—Applicable to States where the returns have not been discontinued.

III—Audit Registers

1. Audit Registers of Gazetted Officers Pay and Allowances.	8 years after the expiry of currency period of these Registers.
2. Establishment Audit Register	6
3. Audit Register of Pensions	10
4. 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 State Government.
5. Project Registers for Community Development and N.E.S. Blocks.	—Do.—

IV—Miscellaneous Registers

1. Register of Lapsed Deposits and Bills ..	Permanently.
2. Register of Government servants lent or transferred to Foreign service.	10 years subject to the proviso that necessary information regarding recovery of contribution is recorded in the service books or the History Cards.
3. (i) Register of Pension Payment Orders ..	Permanently.
(ii) Nominations received under paragraph 4 (8) of the Liberalised Pension Rules of the Central Government.	

Serial Number and description of records	Period of Preservation expressed in complete Accounts years.
(A) If the Gratuity/Family Pension are made to minors.	30 After the payment of Death-cum-retirement Gratuity or the last instalment of the family pension has been made.
(B) To other than minors	30 After the payment of Death-cum-retirement Gratuity or the last instalment of the family pension has been made.
(a) not in accordance with the order in which nominations have been made,	6 After the payment of Death-cum-retirement Gratuity or the last instalment of the family pension has been made.
(b) in accordance with the order in which nominations have been made.	
(iii) Declarations of option received under Paragraph 9 of the Liberalised Pension Rules of the Central Government.	5 years after death or retirement whichever is earlier.
4. Cash and Cheque Registers of the Pre-audit Department.	5
5. (a) Office Cash Book	10
(b) Register of un-disbursed pay and allowances	10
6. Book of Transfer entries	3
7. Transfer Entry Number Book	3
8. Register of Suspense Slips	5
9. Bill Register	5
10. Inward Exchange Accounts Adjustment Register	5 in the case of the Accountant General, Central Revenues and 3 in all other Offices.
11. Register of Invoices	5
12. Register and Broadsheet of Special Recoveries ..	5
13. Register and Broadsheet of Special recoveries when used as item No. 14 below.	10 provided the fact of recovery is not in the service cards/ service Books of Officers lent on Foreign Service.
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.	10 subject to the proviso that necessary information regarding recovery of contribution is recorded in the service Books or History Cards.

Serial Number and description of records	Period of preservation expressed in complete accounts years
15. Register of Index to House Building Advances	25
16. Register of Permanent Advances	4
17. Register of Detailed estimates sanctioned against the Project estimates of Public Works.	2 years after the completion of the project.
18. Register of Land Charges	Permanently.
19. (i) Provident Fund Ledgers and Registers ..	35
(ii) Provident Fund Ledger Cards	Follows the period prescribed for General provident Fund vouchers of Final payment.
(iii) Master Cards	2
(iv) Register of temporary withdrawals ..	5
(v) Provident Fund Declaration Forms ..	Follows the period prescribed for General provident Fund vouchers of final payments.
20. Registers of Securities and properties held ..	Permanently.
21. Register of Contingent Expenditure	5
22. General Inward Index Register for letters received from State Governments Government of India and Comptroller and Auditor General of India.	35

V—Vouchers

1. Loans to Municipalities, etc.	To be preserved till the repayment of the loans.
2. Pay bills	6
3. Pay and Salary bills of Government servants of former Indian States for whom no history of services or Annual Establishment returns (Book of Establishment) have been maintained.	40
4. Traveling allowance bills	3
5. Vouchers on which final payments of Provident Fund money are made to persons other than the subscriber—	30 years where payments are made before 1-4-64. 25 years where payments are made after 31-3-64.
(a) to minors	
(b) to other than minors—	
(i) not in accordance with the nomination of the subscriber	—Do.—
(ii) in accordance with the nomination of the subscriber	6 year where payments are made before 1-4-64. 3 years where payments are made after 31-3-64.
6. Provident Fund vouchers of final payments other than those mentioned in Serial No. 5 above.	—Do.—

Serial Number and description of records	Period of preservation expressed in complete Account years
7. Vouchers pertaining to nonrefundable withdrawals from the Provident Funds.	6 years from the date of sanction of withdrawal in cases where withdrawal has been made before 1-4-64. 3 years from the date of sanction of withdrawal in cases where withdrawal has been made after 31-3-64.
8. Vouchers for payments on account of land taken up.	Permanently.
9. Vouchers of payment of compensation to Zamindars and Jagirdars on abolition of their Zamindaris and Jagirs.	Permanently.
10. Assignments and Compensations	5
11. Advances, Revenue, House Building, Miscellaneous.	6
12. Deposits Repayment vouchers (other than Personal Deposits).	7
13. Pension vouchers	5
14. Account Current Vouchers	According to their class.

VI—Miscellaneous

1. (a) One copy of every printed publication issued by self	Permanently.
(b) Appropriation Accounts, Finance Accounts and Audit Reports of State Governments.	Permanently in respect of their own States Five years in respect of other States.
(c) Appropriation Accounts, Finance, Accounts and Audit Reports of Central Government.	Permanently one copy.
2. Detailed Budget Estimates	5
3. Broadsheet of Contributions towards Pensions and leave Salary.	10 provided the fact of recovery is noted in the service Cards, Service Books of Officers lent, on Foreign service.
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 Establishment of Foreign Service of the third kind under the old Foreign Service Rules.	10, provided the fact of recovery is noted in the Service Cards/Service Book of the Officer lent on Foreign Service.
5. Pension Reports	15*
6. Reports of Inspection of Treasuries and Public Works Offices.	5 years after all the paras are settled.

Serial Number and description of records	Period of preservation expressed in complete Accounts years
7. Correspondence—	
(a) Resolutions and circulars of Government and general letters of the Comptroller and Auditor General and late Controller of Currency on Audit and Accounts questions.	5 years, if they are fully codified are fully manual sed otherwise 15 years.
(b) References to the Comptroller and Auditor General for decisions on Audit account questions, and the decision thereon.	20 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	5
(e) Letters regarding the provincialization of budget allotments under certain heads.	5
(f) Letters recommending or sanctioning the opening of Personal ledger Accounts.	5
(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 pension or the descriptive rolls, as the case may be.	5 years after the pensioner's death (thereafter they are to be sent to National Archives of India for permanent retention).
(i) References and orders regarding the opening of new treasuries.	5
(j) Orders and sanctions of a permanent character (e.g. orders permanently exempting Government servants from the operation of the rule relating to halts during the tour).	10 years or less subject to annual review.
(k) References and orders in connection with Plague, Famine and Census.	10 to 20 years.
(l) Statement of loss or gain of Revenue due to Famine.	5
(m) Miscellaneous correspondence regarding Inter-Government and Reserve Bank adjustments.	3
8. (a) Annual Review of Working of Treasuries	5
(b) Interest vouchers and lists	} 5
(c) Mortality Returns of Pensions	
(d) Appropriation Accounts and Reports	
(e) Budget Estimates	
(f) Copies of Monthly Accounts and Subsidiary schedules sent to the Reserve Bank of India.	10
9. File of advices issued to the Reserve Bank of India.	3
10. other records (including office copies of accounts and returns sent) not specifically mentioned.	to the discretion of Accountant General*

*Cases relating to the service pensions should be weeded out seven years after the pensioner's death. Cases relating to Territorial and Political and Extraordinary pension should be weeded out three years after the pensioner's death 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.

Forms]

[Form No. 1

PART I
FORMS
FORM No. 1

(Referred to in Paragraph 132)

OFFICE OF THE ACCOUNTANT GENERAL.....

REPORT OF INTENTIONS OF I.A. & A.S. OFFICERS TO
PROCEED ON LEAVE

Period.....

Name	Post held	Nature and period of leave required	Purpose	Date of last return from leave	Recommendations of Head of Office	Remarks
1	2	3	4	5	6	7

The

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Accountant General

FORM No. 2

(Referred to in Paragraph 139)

FORM OF ASSESSMENT REPORT ON I.A. & A.S. PROBATIONERS DURING THE FIRST YEAR OF PROBATION.

Particulars

- (1) Name of Probationer
- (2) Date of Birth
- (3) Qualifications
- (4) Date of appointment as Probationer
- (5) Substantive appointment held, if any
- (6) Whether passed—
 - (i) End of Course Test
 - (ii) First Departmental Examination

*Assessment**I—Mental Capacity*

1. Progress in acquiring knowledge of rules, regulations, procedure and practices.
2. Analytical ability
3. Spirit of enquiry
4. Command of language
5. Ability to participate in discussions
6. Sense of responsibility

II—Work habits and attitudes

1. Interest in work and aptitude
2. Initiative
3. Self Reliance
4. Thoroughness
5. Punctuality
6. Resourcefulness

III—Conduct

1. Tact
2. Helpfulness to fellow officers and subordinates.
3. Office conduct and social behaviour.

Forms]

[Form No. 2

IV—Comments

General appraisal of the Officer's good and bad qualities in narrative form particularly those related to his integrity and ability to correct himself if his faults are pointed out.

*Signature of Director, I.A. & A.S.
Staff College*

(Name in Block letters).....

Date

NOTE—The assessment report in this form will be in addition to the usual report in form No. 3.

FORM No. 3

(Referred to in paragraph 139)

FORM OF CONFIDENTIAL REPORT ON ACCOUNTANTS
GENERAL, CHIEF AUDITORS OF RAILWAYS, DIRECTORS
OF AUDIT INDIAN ACCOUNTS IN U.S.A. WASHINGTON,
DIRECTOR, I.A. & A.S. STAFF COLLEGE AND I.A. & A.S.
PROBATIONERS.*Confidential Report on the work and character of Shri.....*
.....*for the**year**year ending 31st March 19**period*Date of recruitment to Indian Audit and Accounts Service.....
promotion to I.A. & A.S. from subordinate rank.....

(The 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, integrity, character and abilities both technical and administrative. It should contain an opinion on any point specially required at any particular time.)

Forms]

[Form No. 4

FORM No. 4

(Referred to in paragraph 139)

ANNUAL CONFIDENTIAL REPORT ON TIME SCALE/
JUNIOR ADMINISTRATIVE GRADE OFFICERS OF THE
INDIAN AUDIT AND ACCOUNTS SERVICE FOR THE
PERIOD—

1st April 19..... to 31st March 19.....

.....19..... to 19.....

Full Name of the Officer
(Capital letters)Designation of the post/posts held by the
officer during the year under report.

1. Technical ability.
2. Industry and application
3. Capacity for organisation and to get work from subordinates.
4. (a) Whether he has been able to reduce arrears, outstanding items, etc., during the period under report.
- (b) Whether he has been responsible for any outstanding or notable work.

NOTE—If the answer to (a) and/or (b) is yes, a brief mention of the arrears reduced etc. notable work done should be given.

5. Aptitude displayed for any special type of work.
6. (a) Initiative, resourcefulness, and willingness to assume responsibility.
- (b) Capacity to take quick and sound decisions.
7. (a) Administrative ability and tact in dealing with subordinates.
- (b) His relationship with his colleagues and officers above him.

8. (a) Special comments relating to power of expression in discussion and on paper.

(b) Special comments on his traits of character his conduct and behaviour including public relations.

9. Integrity

10. General assessment including comments if any on state of health.

Signature of Reporting Officer.....

Name (in block letters)

Designation

Date

Forms]

DESTRUCTION OF RECORDS

[Form No. 5

FORM No. 5

(Referred to in paragraph 170)

ANNUAL CONFIDENTIAL REPORT ON ACCOUNTS/AUDIT
OFFICERS OF THE INDIAN AUDIT AND ACCOUNTS
DEPARTMENT FOR THE PERIOD

1st April 19..... to 31st March 19.....

.....19..... to19.....

OFFICE OF THE.....

Full Name of the Officer
(Capital letters)

Date of birth

Educational qualifications, including professional and technical qualifications.

Departmental examinations passed i.e.
S.A.S. (Civil, Commercial, Railway,
C.R.A.), Revenue Audit etc.Date of continuous officiation as A.O. and
date of confirmation.

Charges held during the year under report.

-
1. Technical ability
 2. Industry and application
 3. (a) Ability to organise and manage sections competently.
 - (b) Capacity to control subordinates and get the best out of them.
 - (c) Interest in training his subordinates in their duties.
 4. (a) Whether he has been able to reduce arrears outstanding items, etc. during the period under report.
 - (b) Whether he has been responsible for any outstanding or notable work.

NOTE—If the answer to (a) and/or (b) is yes, a brief mention of the arrears reduced etc./notable work done should be given.

5. Aptitude displayed for any special type of work

6. Initiative, resourcefulness, and clarity of thought and expression on paper.
7. (a) Tact in dealing with subordinates as well as superiors and outside parties.
- (b) Any special comments on his traits of character, his general conduct and behaviour.
8. Whether the officer is physically energetic and mentally alert.
9. Integrity.
10. (a) General assessment, including comments if any on state of health.
- (b) Is the A.O. of the type that may or should be considered for promotion to the I.A. & A.S. and if so what are the special positive qualities, attainments, and/or activities which would justify his promotion./Is the A.O. fit to be promote temporarily as an A.A.G.? If not, state the reasons.

Signature of Reporting Officer.....

Name

(In block letters)

Designation

Date

REMARKS OF THE REVIEWING OFFICER

The reviewing officer should carefully consider and state whether he accepts the assessment of the reporting officer in all respects specially with reference to the assessment in colms. 4 and 10:

Signature

Name

(in block letters)

Designation

Date

Forms]

[Form No. 6

FORM No. 6

(Referred to in paragraph 191)

ANNUAL CONFIDENTIAL REPORT ON ACCOUNTANTS OF
THE INDIAN AUDIT AND ACCOUNTS DEPARTMENT
FOR THE PERIOD

1st April 19..... to 31st March 19.....

.....19..... to 19.....

OFFICE OF THE.....

Full Name
(Capital letters)

Date of birth

Educational qualifications including professional and technical qualifications.

Departmental Examinations passed i.e. S.A.S. (Ordinary, Commercial, Railway, C.R.A.) Revenue Audit, etc.

Date of continuous officiation as S.A.S. Accountant.

Date of confirmation as S.A.S. Accountant.
Charges held during the year under report.

-
1. (a) Knowledge of the branch on
which engaged.
 - (b) Knowledge of Codes, Rules, etc.
 - (b) Knowledge of the work of the
office as a whole
 2. (a) Industry and application.
 - (b) Ability to manage a section
competently.
 - (c) Ability to arrange for prompt
disposal of work.
 3. (a) Capacity to control those working
under him and get the best out of
them.
 - (b) Interest in training those working
under him in their duties.

4. (a) Whether he has been able to reduce arrears, outstanding items, bring out interesting points in local audit etc. during the period under report.
- (b) Whether he has been responsible for any outstanding or notable work.
- (If the answer to (a) and/or (b) is yes, a detailed statement of the arrears reduced etc./notable work done, should be given in a separate sheet attached to the Confidential Report).
5. Aptitude displayed for any special type of work.
6. Initiative, and clarity of thought and expression on paper.
7. (a) Tact in dealing with those working under him as well as his superiors.
- (b) Tact in dealing with executive officers during local audit or inspection.
- (c) Any special comments on his traits of character, his general conduct and behaviour.
8. Integrity.
9. General assessment.

Signature of the Reporting Officer

Name

(in block letters)

Designation

Date

Forms]

[Form No. 6

REMARKS OF THE REVIEWING OFFICER

The reviewing officer should carefully consider and state whether he accepts the assessment of the reporting officer in all respects specially with reference to the assessment/statement in columns 4 and 9, and also fill the following column.

10. Is the Accountant of the type that
 may or should be considered for
 promotion to the grade of Accounts/
 Audit Officer out of turn? If so, what
 are the special positive qualities,
 attainments and/or activities which
 would justify his out of turn pro-
 motion?

Signature of the Reporting Officer.....

Name
 (In block letters)

Designation

Date

REMARKS BY THE NEXT SUPERIOR OFFICER

The next superior officer should record his opinion of the Accountant with reference to Column 10 above if there is a recommendation therein for out of turn promotion.

Signature of the Next Superior Officer.....

Name
 (In block letters)

Designation

Date

FORM No. 7

(Referred to in paragraph 191)

ANNUAL CONFIDENTIAL REPORT ON THE S.A.S. ACCOUNTANTS ON PROBATION OF THE INDIAN AUDIT AND ACCOUNTS DEPARTMENT FOR THE PERIOD 1ST APRIL, 19 TO 31ST MARCH, 19 .

OFFICE OF THE.....

I—Particulars

- (1) Name of Accountant on probation
- (2) Date of birth.
- (3) Qualifications.
- (4) Date of appointment on probation.
- (5) Substantive appointment held, if any.
- (6) Departmental Exam. passed
S.A.S. Part I
S.A.S. Part II
Revenue Audit

II—Conduct:

Special comments on his traits of Character, his general conduct and behaviour and integrity.

*III—Progress in acquiring knowledge of rules, regulations, procedures and practices.**IV Interest in work and aptitude.**V—General Assessment.*

Signature of the Reporting Officer.....

Name (In block letters)

Designation

Date

Signature of Reviewing Officer.....

FORM No. 8

(Referred to in paragraph 197)

STATEMENT OF CANDIDATES FOR S.A.S. PART I/II (.....BRANCH) EXAMINATION TO BE HELD IN

Serial No.	Name of the candidate	Date of birth of candidate	Date of appointment if the Candidate is an S.A.S. Apprentice	Number of Examination at which already appeared	Total Service			Year and Month in which already appeared in this Part of the Exam. and the Index No. then allotted	Subject of Examination in which a read exempted the marks secured the year and month of Examination in which the exemption was secured and Index No. then allotted	Remarks
					As Clerk of the Audit Office	As Divisional Accountant	As Accounts Clerk in Divisional or Sub-Divisional office P. W. Department			
1		2	3	4	5	6(a)	6(b)	7	8	9

Certified that I have personally satisfied myself as to the fitness of each candidate to sit at the Examination (*vide* Paragraph 207).

N.B. — Separate statement should be submitted for the candidates appearing in different parts and branches (*vide* paragraph 177). In the statement of candidates for Part II, information regarding the month/year of Part I Examination in which the candidates pass together with Index No. allotted in that year's examination should also be indicated in Column 7.

(Referred to in paragraph 239)

STATEMENT OF CANDIDATES FOR REVENUE AUDIT
EXAMINATION FOR S.A.S. ACCOUNTANTS TO EB
HELD IN.....

[illegible]

Forms]

[Form No. 10

FORM No. 10

(Referred to in paragraph 295)

ANNUAL CONFIDENTIAL REPORT ON SELECTION GRADE
CLERKS/UPPER DIVISION CLERKS OF THE INDIAN
AUDIT AND ACCOUNTS DEPARTMENT FOR THE
PERIOD

1st April 19..... to 31st March 19.....

.....19..... to 19.....

OFFICE OF THE.....

Full Name

(Capital letters),

Designation.

Father's Name

Date of birth

Educational qualifications including pro-
fessional and technical qualifications.Departmental Examinations passed i.e.
Departmental Confirmatory, Revenue
Audit, S.A.S. etc.

Date of appointment:

(i) In Govt. service.

(ii) In I.A. & A.D.

(iii) In the present grade.

Date of confirmation.

Work on which employed during the
period of report.

1. (a) Knowledge of the branch on which engaged.
- (b) Knowledge of Codes, Rules, etc.
- (c) Ability in drafting letters and presenting cases.
- (d) Knowledge of the work of the office as a whole.

2. (a) Regularity and punctuality in attendance.

(b) Industry and application

3. (a) Amenability to Discipline and official decorum.

(b) Accuracy and promptness in dealing with the work allotted.

4. (a) Whether he has been able to reduce arrears, outstanding items, bring out interesting points in local audit etc. during the period under report?

(b) Whether he has been responsible for any outstanding or notable work?

(If the answer to (a) and ³/₄ or (b) is yes, a detailed statement of the arrears reduced etc./notable work done, should be given in a separate sheet attached to the Confidential Report).

5. Aptitude displayed for any special type of work.

6. (a) Tact in dealing with his colleagues as well as his superiors.

(b) Any special comments on his traits of character, his general conduct and behaviour.

7. Integrity.

8. Fitness for further advancement.

9. General assessment.

Signature of the Reporting Officer.....

Name
(in block letters)

Designation

Date

Forms]

[Form No. 10

REMARKS OF THE REVIEWING OFFICER

The reviewing officer should carefully consider and state whether he accepts the assessment of the reporting officer in all respects specially with reference to the assessment/statement in columns 4 and 9 and also fill the following column.

10. Is the official of the type that may or should be considered for promotion to the grade of Selection Grade Clerk out of turn? If so, what are the special positive qualities, attainments and/or activities which would justify his out of turn promotion?

Signature of the Reviewing Officer.....

Name
(in block letters)

Designation

Date

REMARKS BY THE NEXT SUPERIOR OFFICER

The next superior officer should record his opinion of the official with reference to Column 10 above if there is a recommendation therein for out of turn promotion.

Signature of the Next Superior Officer.....

Name
(in block letters)

Designation

Date

FORM No. 11

(Referred to in paragraph 295)

ANNUAL CONFIDENTIAL REPORT ON STENO'S/LOWER
DIVISION CLERKS OF THE INDIAN AUDIT AND AC-
COUNTS DEPARTMENT FOR THE PERIOD

1st April 19..... to 31st March 19.....

.....19..... to 19.....

OFFICE OF THE.....

Full Name

Designation

(Capital letters)

Father's name

Date of Birth

Educational qualifications including pro-
fessional and technical qualifications.
(Mention speed attained in an officially/
recognised Typewriting/Shorthand test,
if any).

Departmental Examinations/Tests passed,
if any.

Date of appointment.

- (i) In Govt. service.
- (ii) In I.A. & A.D.
- (iii) In the present grade.

Date of confirmation.

Work on which employed during the
period of report.

1. (a) Performance in Typewriting/
Shorthand.
- (b) Knowledge of Codes, Rules, etc.
- (c) Knowledge of the work of the
office as a whole.
- (d) Ability to keep Secrets.

Forms]**[Form No. 11**

2. (a) Regularity and punctuality in attendance.

(b) Industry and application.

3. (a) Amenability to Discipline and official decorum.

(b) Accuracy and promptness in dealing with the work allotted.

4. (a) Whether he has properly maintained the various records and files under his charge, including Diaries, Calendar of Returns, List of Pending cases, etc. and whether he has been prompt in submitting Diary Reports, Arrears Report, Reminders Report, etc.?

(b) Whether he has been responsible for any outstanding or notable work?

(If the answer to (b) is yes, a detailed statement in respect thereof should be given in a separate sheet attached to the Confidential Report).

5. Aptitude displayed for any special type of work.

6. (a) Tact in dealing with his colleagues as well as his superiors.

(b) Any special comments on his traits of character, his general conduct and behaviour.

7. Integrity.

8. Fitness for further advancement.

9. General assessment.

Signature of the Reporting Officer.....

Name (In block letters)

Designation

Date

REMARKS OF THE REVIEWING OFFICER

The reviewing officer should carefully consider and state whether he accepts the assessment of the reporting officer in all respects specially with reference to the assessment/statement in columns 4 and 9 and also fill the following column.

10. Is the official of the type that may or should be considered for promotion to higher grade out of turn? If so, what are the special positive qualities, attainments and/or activities which would justify his out of turn promotion?

Signature of the Reviewing Officer

Name
(In block letters)

Designation

Date

REMARKS BY THE NEXT SUPERIOR OFFICER

The next superior officer should record his opinion of the official with reference to column 10 above if there is a recommendation therein for out of turn promotion.

Name

Signature of the Next Superior Officer.....

Name
(In block letters)

Designation

Date

Forms]

[Form No 12

FORM No. 12

(Referred to in Paragraph 329)

ANNUAL CONFIDENTIAL REPORT ON DIVISIONAL ACCOUNTANTS OF THE INDIAN AUDIT AND ACCOUNTS DEPARTMENT FOR THE PERIOD

1st April 19..... to 31st March 19.....

.....19..... to 19.....

Full Name

(Capital letters)

Father's Name.

Date of Birth.

Educational qualifications including professional and technical qualifications.

Departmental Examinations passed.

Date of appointment:

(i) In Govt. service.

(ii) In I.A. & A.D.

(iii) In the present Grade.

Date of confirmation.

Divisions in which posted during the period of report.

-
1. (a) Knowledge of the work in which engaged.
 - (b) Knowledge of Codes, Rules etc.
 - (c) Ability in drafting letters and presenting cases.
 - (d) Knowledge of the work of the Division as a whole.
-

2. (a) Regularity and punctuality in attendance.
 - (b) Industry and Application.
 - (c) Ability to manage the Division Competently.
 - (d) Ability to arrange for prompt disposal of work.
-

-
3. (a) Amenability to Discipline and official decorum.
 - (b) Capacity to control those working under him and get the best out of them.
 - (c) Interest in training those working under him in their duties.
-

4. (a) Whether he has been able to reduce arrears, outstanding items etc. during the period under report.
- (b) Whether he has been responsible for any outstanding or notable work.

(If the answer to (a) and/or (b) is yes, a detailed statement of the arrears reduced etc./notable work done, should be given in a separate sheet attached to the Confidential report).

5. Aptitude displayed for any special type of work.
-

6. (a) Tact in dealing with those working under him as well as his superiors and others coming into official contact.
 - (b) Any special comments on his traits of character, his general conduct and behaviour.
-

7. Integrity.

8. Fitness for further advancement.

9. General assessment.

Signature of the Reporting Officer

Name
(in Block letters)

Designation

Date

Forms]

[Form No. 12

REMARKS OF THE REVIEWING OFFICER

The reviewing officer should carefully consider and state whether he accepts the assessment of the reporting officer in all respects specially with reference to the assessment statement in columns 4 and 9, and also fill the following column.

10. Is the accountant of the type that may or should be considered for promotion to Selection Grade?

Signature of the Reporting Officer

Name (in Block letters)

Date

REMARKS BY THE SENIOR DEPUTY ACCOUNTANT GENERAL/DEPUTY ACCOUNTANT GENERAL (WORKS)

The Senior Deputy Accountant General/Deputy Accountant General (Works) should record his opinion of the Accountant and also with reference to Column 10 above if there is a recommendation for promotion.

Signature

Name (in Block letters)

Date

FORM No. 13

(Referred to in paragraph 345)

ANNUAL CONFIDENTIAL REPORT ON CLASS IV EMPLOYEES OF THE INDIAN AUDIT AND ACCOUNTS DEPARTMENT FOR THE PERIOD—

1st April 19..... to 31st March 19.....

.....19..... to 19.....

OFFICE OF THE.....

Full Name

(Capital letters)

Post held

Father's Name.

Date of Birth.

Educational and other qualifications.

Date of appointment:

(i) In Govt. service.

(ii) In I.A. & A.D.

(iii) In the present Grade.

Date of confirmation.

Work on which employed during the period of report.

1. Regularity and Punctuality in attendance.

2. (i) Whether wears office liveries regularly and properly?

(ii) Amenability to Discipline and official decorum.

3. (i) Devotion to duty.

(ii) Promptness in attending to work.

Froms]

[From No. 13

4. Behaviour with colleagues and superiors.

5. Can he read and write:

(i) Regional Language.

(ii) Hindi.

(iii) English.

6. Honesty and Integrity.

7. Fitness for promotion to higher grade.

8. General assessment.

Signature of the Reporting Officer

Name (in Block letters)

Designation

Date

REMARKS OF THE REVIEWING OFFICER

The reviewing officer should carefully consider and state whether he accepts the assessment of the reporting officer in all respects specially with reference to the assessment in column 8.

Signature of the Reviewing Officer.....

Name (in Block letters)

Designation

Date

FORM No. 15—contd.

[illegible]

NOTE:—Figures in the various Columns would represent the number of posts sanctioned or required for the number of months specified above that column i.e. figures under column 1 would represent the number of posts sanctioned or required for one month and so on.

Form No. 16

(Referred to in paragraph 353)

DETAILS OF PROVISION PROPOSED FOR PAY AND ALLOWANCES OF GAZETTED OFFICERS/ESTABLISHMENT

Cadre
No. of Posts
Scale of Pay

Rate of
Dearness
Allowance

Rate for
other
Allowances.

Sl. No.	Name	Actual Pay due on 1st April	Amount of Provision for the year at the rate in Column 3	Date of Increment	Rate of Increment	Amount of increment for the year	Total Provision for pay Column 4 & Col. 7	Provision for Dearness Allowance	Details of Provision for other Allowances					Total other Allowances	Remarks
									C.C.A.	H.R.A.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Form No. 17]

[Forms

FORM No. 17

(See paragraph 367)

STATEMENT OF EXPENDITURE OF THE OFFICE OF THE
UPTO THE MONTH OF
 RELATING TO OFFICE BUDGET.

Year	Unit of Appropriation	Modified allotment	Expenditure	Amount to nearest rupee	Remarks or explanation of any important variations
	Pay of Establishment		Progressive proportion.	..	
			Progressive actuals.		
	Dearness Allowance	..	Progressive proportion.	..	
			Progressive actuals.		
	Other Allowances	..	Progressive proportion.	..	
			Progressive actuals.		
	Travelling expenses	..	Progressive proportion.	..	
			Progressive actuals.		
	Other charges	..	Progressive proportion.	..	
			Progressive actuals.		
	Grants-in-aid, etc.	..	Progressive proportion.	..	
			Progressive actuals.		
	Total "Grant"		Progressive proportion.	..	
			Progressive actuals.		

Signature

Designation

Forms]

[Form No. 18

FORM No. 18

(Referred to in paragraph 367)

STATEMENT OF EXPENDITURE RELATING TO GAZETTED
OFFICERS OF THE I.A. & A.D. FOR THE MONTH OF.....

Unit of Appropriation	Amount spent Pro- gressive Total up to.....	Expenditure booked in.....	Amount spent progressive total up to....
I—Pay of Officers		
II—D.A.		
III—Other Allowances			
(a) Medical Charges		
(b) Honoraria		
(c) Re-imbursement of Custom Duty		
(d) Compensatory House Rent & Other Allowances		
IV—Travelling Expenses		
Grand Total		

Signature

Designation

(Referred to in paragraph 369)

MEMORANDUM GIVING A FULL APPRECIATION OF EXPENDITURE OF THE OFFICE OF THE FOR THE MONTH OF
 OF AND OF ITS PROBABLE COURSE DURING THE REMAINING MONTHS OF THE YEAR.....

Unit of Appropriation	Budget/Final Grant			Expenditure to end of			Probables for the remaining months			Total Requirements			Variations		Full explanations for Variations
	Pt. I	Pt. II	Total	Pt. I	Pt. II	Total	Pt. I	Pt. II	Total	Pt. I	Pt. II	Total	(Col. 4 minus Excess (+) Savings (-))		
													14	15	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
C-1 Pay of Establishment	
C-2 All. Hon., etc.	
T.A. including T.C.)	
D.A. (including D.P.)	
Other Allowances...	
Honoraria	
Medical Treatment All...	
Overtime All.	
Ch. Ed. Allowance	
C.C.A., H.R.A., etc.	
Total "Other All."	
Total—"C-2"	
C-3 Other Charges	
(i) Liveries	
(ii) Telephone & Trunk Calls	
(a) New Connections	
(b) Normal Charges	
(iii) (a) Purchase of Furniture, etc.	
(b) Repairs of Furniture, etc.	
(iv) Service Postage Stamps	
(v) Purchase of books & Publications	
(vi) Rent, Rates & Taxes	
(vii) Office expenses & Misc.	
(viii) (a) Purchase of staff car	
(b) Maintenance of staff car	
(ix) (a) Purchase of Water Coolers	
(b) Repairs of Water Coolers	
(x) Stationery & Printing of Forms	
(xi) (a) Purchase of Typewriters	
(b) Repairs of Typewriters	
(xii) (a) Purchase of Accounting Machines	
(b) Repairs of Accounting Machines	
(xiii) Any Other item (to be specified)	
Total "C-3"	
C-4 Grants-in-aid, contributions, etc.	
Grand Total "20-Audit"	
Deduct—Establishment Charges covered from other Govts. etc.	

NOTE: The explanations for variations should be self contained and cross references to the previous statements should be avoided as far as practicable.

CERTIFICATE OF RECONCILIATION

Certified that the figures of expenditure have been reconciled with the figures booked in the accounts by the Departmental Audit Section, upto.....19

ACCOUNTANT GENERAL.....

Form No. 20

(Referred to in paragraph 369)

STATEMENT SHOWING EXPENDITURE IN RESPECT OF OFFICERS WORKING IN THE OFFICE OF THE FOR THE MONTH OF AND ITS PROBABLE COURSE DURING THE REMAINING MONTHS OF THE YEAR 19.....19.....

Unit of Appropriation	Budget Grant	Modified Allotment	Expenditure Incurred upto. 19	Probable expenditure during the remaining month of the year	Total probable requirements of the year	Excess (+) or Savings (-)	Full explanation of variations.
1	2	3	4	5	6	7	8
<i>I—Estt. Charges</i>							
(a) Pay of Officers							
(b) Dearness Allowance							
(c) Other Allowances							
(i) Honoraria							
(ii) Medical Treatment Allowance							
(iii) Compensatory, H.R. & Other Allowances							
TOTAL (c) Other Allowances							
TOTAL Estt. Charges							
<i>II—Travelling Expenses</i>							
GRAND TOTAL							

Signature

Designation

FORM No. 21

(Referred to in paragraph 371)

STATEMENT OF REVIEW OF EXPENDITURE ON ESTABLISHMENT OF THE OFFICE OF THE
THE..... FOR THE YEAR 19.....19.....

Total Expenditure on Establishment	Pre-Review Year 19.....19.....		Review Year 19.....19.....		Remarks
	Audited Amount (A)	Percentage Cost of Audit	Audited Amount (B)	Percentage Cost of Audit	
1	2	3	5	6	7

Details of Audited Amount Columns 2 & 5.

	Previous Year 19..19..		Review Year 19....19....	
	Central	State	Central	State
(i) Total Expenditure from Consolidated Fund		
(ii) Total Receipts other than revenue receipts in the Consolidated Fund		
(iii) (a) Total Receipts and Refunds of Income Tax and Central Excise Department out of the revenue receipts		
(b) Traffic Earnings (in case of Railway Audit officials)		
TOTAL	(A)	(A)	(B)	(B)

(iv) Total Expenditure from Contingency Fund if any,
(v) Total Receipts/Disbursements in/from Public Account other than Remittances

	Central	State	Central	State
Receipts
Disbursements
(vi) Total Remittances (Cr. & Dr.)
Cr.
Dr.

NOTES—1. Expenditure on Establishment under Columns 1 and 4 would include all expenditure incurred on account of Pay and Allowances, T.A., Medical Charges etc. on gazetted and non-gazetted staff as well as contingent Expenditure of the office during the year.

2. Against item (iii) the offices, which conduct the audit of Receipts and Refunds of Income Tax and Central Excise Department, should include these figures from 1961-62 onwards.

3. Under the Head "Audited Amount" in Columns 2 and 5 the total of items (i) to (iv) is to be given. Item (v) and (vi) are separately given as no details or extensive audit or accounts work is involved therein.

4. Against item (v) above, the figures relating to Public Account Transactions excluding remittances may be given.

[MEMO. I

Memorandum I—Correlating the Paras of C.A.G.'s Manual of Standing Orders Volume I with those of the C.A.G.'s Manual of Standing Orders, 1st edition.

New Paras	Old Paras	New Paras	Old Paras
CHAPTER I			
1 Modifies	.. 1	44	.. 33
2	.. 2	45	.. 34
3 & 4	.. 3	46	.. 23
5	.. 4	47	.. 24
6 New para	.. 5	48	.. 25
7	.. 5	49	.. 35
8	.. 7 & 9	50 New para	..
9—12 New para	..	51 New para	..
2nd sub para of para 8	..	52 modifies	.. 6
10 modifies	..	5 Annexure 1 New	..
13—14	.. 10	Annexure 2 New	..
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FORMS

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1. Reports of intentions of I.A. & A.S. Officers to proceed on leave.
2. Forms of Assessments Report on I.A. & A.S. probationers during the 1st year of probation.
3. Forms of Confidential Report on Accountants General, Chief Auditors of Railways, Directors of Audit, Indian Accounts, U.S.A./U.K., Director, I.A. & A.S. Staff College, and I.A. & A.S. Probationers.
4. Annual Confidential Report on time Scale/Junior Administrative Grade Officers.
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10. Annual Confidential report on Selection Grade Clerks/Upper Division Clerks.
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14. Existing staff-position of the current year and Budget proposal regarding staff for the ensuing year other than casual and seasonal temporary Staff.
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16. Details of provision proposed for pay and allowances of Gazetted Officers/Establishment.
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19. Memorandum giving a full appreciation of expenditure and of its probable course during the remaining months of the year.
20. Statement showing expenditure in respect of officers, for the month and its probable course during the remaining months of the year.
21. Statement of Review of Expenditure on Establishment for the year.

ERRATA

[To the Comptroller & Auditor General's MSO(Admn.) Vol. I
(Second Edition)]

Para No.	Page No.	Line No.	For	Read
	Contents	1	Account	Accounts
8	3	Last but one line of S. No. (iv) Designation.	Andiors	Auditors
23	9	3rd line of S. No. (vi)	blances	balances
35	11	1	After the word 'Attach' add "to"	
41	13	In the certificate below note 6 after the words 'charges' in 3rd line add "etc." and delete "etc." occurring in 4th line.		
49	17	1	Remove "," after "and"	
Para 1 of Annexure I	18	7	Two	two
Para 7 of Annexure I	22	1	After the word "Additional" add "Deputy".	
70(f)	39	2	Contral	Central
Note below para 96	48	2	mislead	misleading
106	52	Table	Bhar....Bh	Bihar....Bih
107	52	3	or	of
Para 6 of Annexure	56	2	on	one
Para 13 of Annexure	57	9	an desparate	and separate
Para 16 of Annexure	58	3	be	the
134	83	Last but one line	Delete "in" after the word "operate"	
165	94	1st line of heading	Department	Permanent
169	95	4th line from the bottom	Substitute "," for "Full-stop" after "Department."	
169	95	3rd line from the bottom	Onward	Owned