MANUAL

OF

THE ESTABLISHMENT SECTION

FIRST EDITION

ISSUED BY

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PREFACE.

This is the first edition of the Manual of the Establishment Section, compiled under the provisions of paragraph 36 of the Auditor General's Manual of Standing Orders. It embodies rules and orders relating to the administration and control of office establishment and those prescribing the functions of Establishment Section. All important orders issued up to 30th June 1953 have been incorporated in it.

The rules and instructions contained in this Manual should be treated as supplementary to those in the Manual of Standing Orders issued by the Comptroller and Auditor General of India.

The Superintendent, Establishment Section, will be responsible for keeping this Manual uptodate, and for seeing that all orders necessitating any modifications, additions etc., are incorporated in the Manual with care and promptitude.

Trivandrum,
Dated the 30th June 1953.

K. GOVINDA MENON,
COMPTROLLER.

MANUAL OF ESTABLISHMENT SECTION

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C. S. No. 29.

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(No. 29 dated 20-7-1954.)

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MANUAL OF THE ESTABLISHMENT SECTION.

Chapter I.

GENERAL.

1. Constitution and Strength: The Establishment Section is under the immediate control of the Deputy Comptroller. The routine work of the Section is, however, dealt with by the Assistant Accounts Officer (Office). The sanctioned strength of the section is as follows:—

	Permanent.	
S. A. S. Accountant	1	
Assistant Superintendent	1	
Upper Division Clerks	8	(including one cashier)
Lower Division Clerks	1	
	11	

(Comptroller and Auditor General's letter No. 308-States|15|51 dated 14—5—1951).

(Establishment Case file No. 204|51)

2. Functions: (a) The Establishment Section deals with all matters connected with the recruitment, posting, transfer and leave of the Office establishment including Divisional Accountants.

(b) The Section is also responsible for—

(i) the preparation of pay and travelling allowance bills of all Gazetted Officers and subordinate staff,

(ii) the encashment of the above bills and disbursement of the pay etc., to the staff,

(iii) the maintenance of service books and leave accounts,

(iv) preparation of pension papers of the staff including Gazetted Officers,

(v) preparation of the office budget estimates and the establishment list of the office,

(vi) conduct of the Departmental Examinations i. e. Confirmatory Examination, S. A. S. Examination and Divisional Accountants Test; and

(vii) handling the permanent advance of the office and incurring all contingent expenditure relating to the office.

3. Control over Establishment: Under para 3 of the General Financial Rules, the Deputy Comptroller is declared as the Head of the Office for purposes of exercising the following functions:

i. Posting of Upper Division Clerks and below.

ii. Grant of casual leave for periods in excess of 3 days but not exceeding 4.

iii. Custody of the character rolls of the S. A. S. Accountants and those of Divisional Accountants.

iv. Signing of all Establishment pay bills, T. A. bills and contingent bills of the office.

v. Sanctioning regular leave upto four months to members of this office of the grade of Upper Division Clerks and below.

(Office Order No. 20|52-53 dated 10th April, 1952 and Office order No. 34 dated 12—4—1952).

4. **Control over Contingent Expenditure:** All contingent expenditure will be incurred after proper sanction (vide Appendix 8 of G. F. Rules). The Officer in charge of Establishment Section may pass contingent bills from permanent advance upto Rs. 5 at a time. All sanctions to contingent expenditure above Rs. 5 and upto Rs. 50 will be passed by the Deputy Comptroller and all the items above this limit will be passed by the Comptroller.

(Office Order No. 177|52-53 dated 1—7—1952).

5. (i) **Maintenance of Staff Disposition Chart and Register.** A stiff card board of the size of about 30"×26" should be taken and suitably ruled into cages, each cage representing a section of the office. Small circles should be shaded off within each cage and as many shaded circles drawn as there are sanctioned charges in the section. Circular discs should then be made of pink paste boards on which the names of Assistants and Superintendents should be written in Block Capitals. The discs should be pinned on to the shaded portion by drawing pins. Bigger discs should indicate the Superintendents, the same discs with a small segment cut off, the "Divisional Accountants" in charge and smaller discs the assistants, white discs would represent "raw" recruits i. e. men with less than one year's experience. No other complications should be introduced. The leave reserves should be indicated by shaded circles in a separate cage on the same board. The discs of persons on leave should be transferred to this cage and pinned over the circles. Blank circles in the cage will show savings of leave reserve.

When clerks are in charge of sections, the unequal sizes of the shaded portions and the sizes of the discs will automatically reveal the fact at a glance.

The charts will be hung in the room of the Deputy Comptroller or the officer who is in charge of the Administration Section and should be corrected as and when any change occurs. A sample of the chart is shown in Annexure 'A'.

In addition to the above the Superintendent, Administration Section should maintain a register, as per Annexure 'B', which should be corrected, as and when changes in the personnel of the section occur. Each section should be allotted one page in a bound register and pages duly numbered all through.

19TH LIST OF CORRECTIONS

MANUAL OF ESTABLISHMENT SECTION.

Correction Slip No. 289.

Page 17.

Insert the following as a new para 26AA below para 26A as inserted by C. S. No. 75.

26AA. Resignation from service—Procedure regarding.—The Government of India, Ministry of Home Affairs have issued the following instructions regarding resignation from service by Government servants.

(a) *Authority competent to accept resignation.*—The appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the Government servant.

(b) *Circumstances under which resignation should be accepted.*—It is not in the interest of Government to retain an unwilling officer in service. The general rule, therefore, is that a resignation from service should be accepted except in the circumstances indicated below :

(i) Where the officer concerned is engaged on work of importance and it would take time to make alternative arrangements for filling the post, the resignation should not be accepted straightway, but only when alternative arrangements for filling the post have been made.

(ii) Where a Government servant who is under suspension submits a resignation, the competent authority should examine, with reference to the merits of the disciplinary case pending against the Government servant, whether it would be in the public interest to accept the resignation. Normally, as officers are placed under suspension only in cases of grave delinquency, it would not be correct to accept a resignation from an officer under suspension. Exceptions to this rule would be where the alleged offences do not involve moral turpitude or where the quantum of evidence against the accused officer is not strong enough to justify the assumption that if the departmental proceedings were continued, the officer would be removed or dismissed from service, or where the departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation.

(c) *Date when a resignation becomes effective.*—The competent authority should decide the date with effect from which the resignation should become effective. In cases covered by (b) (i) above, the date should be that with effect from which alternative arrangements can be made for filling the post. Where an officer is on leave, the competent authority should

decide whether he will accept the resignation with immediate effect or with effect from the date following the termination of the leave. Where a period of notice is prescribed which a Government servant should give when he wishes to resign from service, the competent authority may decide to count the period of leave towards the notice period. In other cases also, it is open to the competent authority to decide whether the resignation should become effective immediately or with effect from some prospective date. In the latter case, the date should be specified.

(d) *Authority competent to permit withdrawal of resignation.*—A resignation becomes effective when it is accepted and the officer is relieved of his duties. Where a resignation has not become effective and the officer wishes to withdraw it, it is open to the authority which accepted the resignation either to permit the officer to withdraw the resignation or to refuse the request for such withdrawal. Where, however, a resignation has become effective, the officer is no longer in Government service and acceptance of the request for withdrawal of resignation would amount to re-employing him in service after condoning the period of break. As this would involve financial commitments, concurrence of the Ministry of Finance should be obtained before a request for withdrawal of resignation which has already become effective is accepted.

(Copy of Government of India, Ministry of Home Affairs O. M. No. 39/6/57/Estt. (A) dated 6-5-1958 received with letter No. 641-A II/280-A/57 dated 1-6-1959 from the Comptroller and Auditor-General of India File Estt. 5-96/59-60.)

(C. S. No. 289 dated 7-7-1959.)

Correction Slip No. 290.

Page 18 Para 27.

Insert the following sub-para to para 27, numbering as 6.

When a quasi-permanent Government Servant, who has been given notice of termination of his service but who secures alternate employment during the period of notice or terminal leave granted to him his initial pay on re-employment may be fixed as hereunder.

(i) With reference to the quasi-permanent pay last drawn on the principle of F. R. 22a (i) and F. R 22a (ii) as the case may be, and

(ii) The cases where the alternative employment is in a lower grade/post and the quasi-permanent pay exceeds the maximum pay of such lower post/grade the pay will be limited to the maximum of the scale of the lower post/grade and no personal pay should be allowed over and above such maximum provided that the quasi-permanent employees refund to the Government the pay and allowances of the former post or grade for the unexpired portion of the notice period as well as any gratuity or other terminal benefits in respect of their previous service (G. O. I. Ministry of Home Affairs O. M. No. 7126/58-TS dated 6-2-1959 Estt. 16-8/58-59.)

(C. S. No. 290 dated 18-7-1959.)

Correction Slip No. 291.

Page 21-22, Para 41.

Add the following as the last sentence to the para as amended by C. S. No. 62.

"This applies in the case of transfer of personnel from Civil to Railway Audit Offices and vice versa also."

(Vide Endt. No. 2872-NGE. II/101-59-Pt. I dated 29-6-1959 from the Comptrolier and Auditor General of India in Est. Case 7-5).

(C. S. No. 291 dated 19-7-59.)

Correction Slip No. 292.

Page 22, Para 41A.

Add the following at the end of para 41 A(i):

"However, in the case of employees belonging to Scheduled Castes/Tribes, their applications for employment elsewhere should be readily forwarded except in very rare cases where it is necessary, in the exigencies of Public Service, to with-hold such applications".

(Government of India, Ministry of Home Affairs OM. No. 28/3/59-Ests. (A) dated 15-6-1959 forwarded along with C. A. G's endorsement 3040-NGEII/50-59 Pt. II dated 15-7-59 in Establishment case file 12-8/59-60).

(C. S. No. 292 dated 11-8-59.)

Correction Slip No. 293.

Page 47, Para 104A—inserted as per C. S. No. 288.

(1) Substitute the number "C. S. R. 30" for "C. S. R. 27" occurring in the Second sub para to this para.

(ii) Delete the penultimate sub para of this para.

(Government of India, Ministry of Finance, (Dept. of Expenditure O. M. No. F7(6)-EV/58 dated 24-6-59 filed in Estt. case file 10-6-Vol. V).

(C. S. No. 293 dated 18-8-59.)

Correction Slip No. 294.

Page 17, Para 26B.

Insert the following as sub para (iii) below para 26-B, the existing paras as inserted by C. S. No. 77 and C. S. No. 99 along with the note inserted as per C. S. No. 200 dated 18-7-57, being renumbered as sub paras (i) and (ii) respectively.

(iii) With a view to expeditious issue of quasi—permanency certificates, the following detailed procedure has been prescribed in dealing with cases relating to the grant of quasi—permanency certificates.

(1) Immediately after the appointment of an employee the administrative authority concerned should initiate action on the following :—

(a) Verification of character and antecedents in accordance with the instructions issued by the Ministry of Home Affairs;

(b) Medical Examination ;

(c) Verification of age and educational qualifications ;

(d) Question of condonation of breaks in service if any,

(e) Any other matter that may have a bearing on the official's claim for quasi-permanency;

(2) At the time of transfer of a temporary Government servant from one office to another, it should be incumbent on the previous Ministry/Office.

(a) to forward to the office to which the Government servant is transferred, complete service documents and character roll of the transferee at the time of transfer ;

(b) if any service document or character roll is not immediately available, to explain the precise position to the new office;

(c) in the event of the character roll being incomplete, to state specifically in the forwarding letter the periods for which confidential reports were not on record ; and

(d) where for any reason the previous character roll is not available, to give a certificate whether anything adverse had come to notice in regard to the work and conduct of the transferee.

In cases in which such a certificate is not furnished or in cases especially of demobilised re-employed personnel, the Ministry/Office appointing the transferee should obtain such a certificate from the previous employer.

(3) A complete check list enumerating all possible points on which action has to be initiated and completed in quasi permanency cases at the appropriate stages should be drawn up for the facility of the "appointing authority".

(4) The following time table should be followed in taking up for consideration of cases for the grant of quasi-permanency:—

(a) Preliminary action for the grant of quasi-permanency status should be initiated after the officer has completed two years service, any doubts regarding the points mentioned in sub para (1) above should be clarified before the officer completes three years service;

(b) Cases of officers who are eligible from the 1st July a year should be put up to the controlling authority by the *15th October* of that year ;

(c) The controlling authority should be able to arrive at a decision regarding the officials' suitability by the *15th November*;

(d) The certificate should be issued by the *31st December* of the same year;

(e) If a reference is required to be made to the Ministry of Home Affairs/Union Public Service Commission, such a reference should be made by the *30th November of the year* in which quasi-permanency falls due. Where cases which have once been referred to the Ministry of Home Affairs or the Union Public Service Commission are referred to them again the full facts of the cases along with relevant references should invariably be given;

(f) After a reference has been made by the Ministry of Home Affairs to the U. P. S. C. the Ministry/Department concerned should ensure that the complete character roll of the person concerned is sent to the Commission within a week. In cases where the Ministry/Department refers the proposals direct to the Union Public Service Commission the complete character rolls of the persons concerned should also be sent along with such proposals.

(5) All existing instructions regarding the maintenance of the Register of Temporary Employees must be rigidly followed.

(6) Proposals for declaration of quasi-permanency should invariably be accompanied by a questionnaire in the prescribed proforma (Form 11) duly completed by the officer in charge of the administration in the Ministry/Department.

["G. O. I. Ministry of Home Affairs O. M. S. No. F. 78/129/57-TS dated 14-5-59 and dated 3-6-59 read with letter No. 2404-NGEIII/1-59 dated the 19th June 1959 from the Comptroller and Auditor General of India"].

C. S. No. 294 dated 14-8-59.

Correction Slip No. 295.

Page 85.

Insert the following as Form 11.

FORM 11.

(Vide sub para (iii) below para 26 B as inserted by C. S. No. 294.)

QUESTIONNAIRE FOR RECOMMENDATION FOR QUASI-PERMANENCY.

1. Name and present designation.
2. Please state if all entries in register of temporary employees have been checked with reference to service record and duly authenticated.
3. Appointment made through the Commission or regularised. Yes/No.
4. In case of affirmative answer to 3 please note U. P. S. C. reference.
5. (a) Character and antecedents verified or not.

   (b) Medical fitness.
6. Eligibility certified by.

   (i) Age.

   (ii) Length of service.

   (iii) Qualifications and Experience.

7. In case of relaxation under any of the heads under 6 above please quote competent authority and reference.

8. In case of any break in service please state if the break has been condoned and authority thereof.

9. Is this the first crucial date for quasi-permanency. If not, please state reasons therefor quoting U. P. S. C. reference, if any.

10. Previously declared quasi-permanent or not. If the answer is yes, please quote U. P. S. C. reference and date.

11. Character roll.

    (a) Is it complete and up-to-date.

    (b) In case report for any period is missing please state the reasons therefor indicating whether or not the report was written.

    (c) In case report for any period cannot be made available please state whether or not there is any thing adverse against him during the period for which the report is not available.

12. Grade, pay scale and classification of the post in which one is proposed for quasi-permanency.

(*Signature*)

Officer in charge of Administration in the Ministry/Department.

N. B. 1. Serial No. in the Register of Temporary employees should be mentioned against item No. 1.

2. In the case of Upper Division Clerks the date of passing the Departmental confirmatory Examination should be mentioned against item 6 (iii).

(C. S. No. 295 dated 14-8-59.)

Correction Slip No. 44

ge 3—Para 6.

Add the following to the second para of the sub-para (*iv*) incorporated ɔer C.S. No. 43 :—

Accordingly any reappropriation order affecting the grant of secret ice expenditure in this circle is not to be admitted or rejected till an inti- ion of its final acceptance is received from Accountant-General, Central enues.

Appropriation Audit Section should maintain a register to watch the pt of intimation of final acceptance from the Accountant-General, Central enues.

Delete the sub-para of the correction introduced in C.S. No. 43, begin- with the words ' A.A.D. will also maintain '.

(Letter No. App. 4-30/56-57/2589, dated 24th December 1956 from A.G., C.R.—Filed in AA. 53/3/56-57.)

C.S. No. 44, dated the 18th January 1957.

Correction Slip No. 43

-*Para 6.*

dd the following in continuation of the sub-para (*iv*) incorporated as .S. No. 42:—

The Accountant-General, Central Revenues, will take necessary action matter of centralising in his office, the work of checking the reappro- n orders and ensuring that the net excess reappropriation to the sub- Secret Service Expenditure' for all the territorial circles put together t amount to 25 per cent or more of the original grant without the ment of India obtaining the prior approval of the Comptroller and r-General.

A.A.D. will also maintain a register for noting therein reappropriations under this category, and intimate to the Accountant-General, Central es, such reappropriations once in a year. The register should be ted to the Branch Officer on the 5th of each month, noting therein the sending the information to the Accountant-General, Central Revenues. e are no such cases, an entry to that effect should be made in the and submitted to the Branch Officer; but a "Nil" return need not to the Accountant-General, Central Revenues.

etter No. 2026-Adm. 11/344-56, dated 31st October 1956 from the roller and Auditor-General—filed in 53-13/56-57.)

C.S. No. 43, dated 12th November 1956.

Correction Slip No. 42

ıge 3—Para 6.

Add the following as sub-para (*iv*) :—

No reappropriation of funds for " Secret Service Expenditure " which s the effect of increasing the provision for such expenditure by 25 per cent ıermissible without prior consultation with the Comptroller at the State el. The reasons for additional provision exceeding the above limit will e to be communicated confidentially to him by name, by Government in Finance Department.

(O.M. No. F2 (121)-B/54, dated 1st June 1956 of the Government of Ministry of Finance, Department of Economic Affairs and letter 247 Adm. II/403-53, dated 14th July 1956 from the Comptroller and ɔr-General and G.P. R. Dis. 23535/56/Fin., dated 8th October 1956— n AAI/53-13/56-57).

C.S. No. 42, dated the 20th October 1956.

Page 3.

Insert the following as para 5 B.

5 B. Joining of educational institutions by Government servants outside normal office hours. Government of India have decided that Government servants may be permitted to join educational institutions outside normal office hours subject to the condition that it does not in any way detract from their efficiency wherever found necessary the administrative authorities may require that Government servants under their control should take prior permission before joining educational institutions or courses of studies for University Degree, as the joining of educational institutions involves advance commitment about attendance at specific hours and absence from duty

during periods of examinations. Ordinarily, permission is to be granted, but with a view to summarily dealing with cases where it is noticed that the Government servant has been neglecting his duties for the sake of his studies, as condition may be attached saying that the permission may be withdrawn at any moment without assigning reason. This will, of course, be without prejudice to any other departmental action being taken where mere withdrawal of the permission is not considered adequate.

Government servants belonging to the scheduled castes/tribes may be allowed to take full advantage of the educational facilities subject to the policy stated above.

(Government of India, Ministry of Home Affairs O. M. No. 130/54-Ests (A)-11 dated 28-2-1955 forwarded with Comptroller and Auditor General's letter No. 1/145-NGE. II/15-55 dated 23-3-55 in Estt Case File 5-54/55-56).

(No. 61 dated 19-4-1955.)

C. S. No. 27.

Page 3. Insert the following as para 5 A.

5 A. Admission of Private Students to educational institutions in Pakistan.

Applications from persons who desire to go to Pakistan for studies should invariably be forwarded to the Office of the High Commissioner for India in Pakistan through the Government of India, Ministry of Education after verifying the character and antecedents of the persons, to see that there is nothing against the persons from the security angle.

(Government of India letter No. F. 42-53|53-S. 9 dated 27-4-1954 in case file No. 14-117|54-55).

(No. 27 dated 20-7-1954)

(Letter No. 1185-Admn|19-49 dated the 21st June, 1949 from the Auditor General of India forwarded in his letter No. 50-RS|4-51 dated 15—2—1952).

(Establishment Case File No. 14-21|52-53).

(ii) Calendar of Returns: The Establishment Section shall maintain a Calendar of Returns in the form prescribed in Annexure 'E' for the observance of the due dates for the various items of work attached to the Section.

The Calendar shall be submitted to the Branch Officer every Tuesday and to the Comptroller, through T. M. on the 5th of every month.

C. S.
27 &
61

Chapter II.

RECRUITMENT AND TRAINING.

6. Appointments to Central Service and Posts: A candidate for appointment to any Central Service or Post must be—

(a) a citizen of India, or

(b) a person who has migrated from Pakistan with the intention of permanently settling in India, or

(c) a subject of Nepal or of Sikkim or of a Portuguese or French Possession in India,

and, if he comes under category (b) or (c) he must be a person in whos favour a certificate of eligibility has been given by the Government c India. A candidate in whose case such a certificate is necessary, ma however be admitted to an examination or interview conducted by t Union Public Service Commission or other recruiting authority and may be provisionally appointed subject to the necessary certificate bei eventually given to him by the Government.

(Auditor General's No. 2285-N. G. E.|K. W|1-223-50 dated 28--7--19 forwarding copy of Ministry of Home Affairs Memorandum N 43|58|49-Ests. dated 6--4--50 together with Resolution of ev Number and date and No. 1481-N. G. E. II|397-50 dated 10--6--19 from the Comptroller and Auditor General)

(Establishment Case File No. 5-1|52-53).

7. Verification of Character and antecedents of Government Serva before their first appointment. Candidates for appointment to the su ordinate services should fill up the form of verification reproduced belo and produce, at the time of interview for appointment, a Certificate Character from two Gazetted Officers of the Union or a State Gover ment in the forms annexed. A certificate from an educational authorit or an Honorary Magistrate will not suffice. The certificates need not ordinarily be produced by discharged personnel sent by the Employment Exchange who are required to produce their discharge certificates and other relevant records, unless the interval between their discharge and interview for appointment exceeds one year.

(No. 20|58|45-Ests. (S) dated the 7th February, 1947 of the Ministry of Home Affairs).

(Establishment Case File No. 5-1|52-53).

C. S. No. 17.

Page 4. Para 7.

Substitute the following for "Subordinate Services" occurring in lines 2 and 3 of Para 7.

"Class III and Class IV Services and Posts."

(No. 17 dated 18-11-1953.)

C. S. No. 35.

Page 4. Para 7.

Insert the following as a sub-para below para 7.

If the candidate for appointment has lived in India as well as abroad during the five years preceding his appointment, the normal procedure for verifying his character and antecedents from the authorities concerned in India should be followed. In regard to the periods of stay abroad, enquiries should however be addressed to the Intelligence Bureau, Ministry of Home Affairs, who should be furnished with full particulars of the person concerned including the home address in India and his addresses abroad.

(Govt. of India, Ministry of Home Affairs O. M. No. 56|24|54-Ests. dated 2nd July, 1954, forwarded with Comptroller and Auditor General's letter No. 2926-NGE. II|146-54 dated 6-9-1954 in Establishment case file 5-1|54-55.)

(No. 35 dated 16th November, 1954.)

Correction Slip No. 226

Page 4.

Insert the following as paragraph 6-A below paragraph 6 :—

6-A. The following general instruction should be observed in the matter of issuing appointment orders :—

(1) For every appointment there should be a formal order of appointment as distinct from an "Offer of appointment".

(2) The appointment order should expressly state that the appointment is made by the appointing authority and should be signed by the appointing authority or, where this is not practicable by any other officer signing "for" the appointing authority. In such cases, however, the officer signing should ensure that the appointment has been formally approved by the appointing authority and the fact recorded on the file. In no case should the appointment order be issued by an officer higher than the appointing authority.

[O. M. No. F 7 (43)/57-Ests. (A), dated 24th January 1958, from the Government of India Ministry of Home Affairs, forwarded in Comptroller and Auditor-General's Endt. No. 581-GEII /9-58, dated 27th February 1958—File No. 5-1/Vol. IV.]

C. S. No. 226, dated, 10th March 1958.

Correction Slip No 223

Page 4—Paragraph 7.

Insert the following as paragraph 7-A :—

7-A. Declaration regarding plural marriages.—A declaration as in the form furnished below should be obtained from every entrant to Government service.

Declaration

I, Shri/Shrimathi/Kumari..... ..... declare as under :—

1. * (i) That I am unmarried/a widower/a widow.

* (ii) That I am married and have only one wife living.

* (iii) That I am married and my husband has no other living wife, to the best of my knowledge.

* (iv) That I am married and have more than one wife living. Application for grant of exemption is enclosed.

* (v) That I am married to a person who has already one wife or more living. Application for grant of exemption is enclosed.

‡ 2. I solemnly affirm that the above declaration is true and I understand that in the event of the declaration being found to be incorrect after my appointment, I shall be liable to be dismissed from service.

Date..... Signature.....

Note.—* Please delete clauses not applicable.

‡ Applicable in the case of clauses (i), (ii) and (iii) only.

Application for Grant of Exemption

(Vide para 1 (iv), 1 (v) of the declaration)

To

The .....

.....

Sir,

I request that in view of the reasons stated below, I may be granted exemption from the operation of restriction on the recruitment to service of a person having more than one wife living/woman who is married to a person already having one wife or more living.

Reasons

Yours faithfully,

Date..... Signature.....

Government of India, Ministry of Home Affairs O.M. No. 25/52/57 Estt. (A), dated 2nd January 1958, forwarded in Comptroller and Auditor-General's Endt. No. 108-NGE. II-310-54, Pt. III, dated 16th January 1958.

C.S. No. 223, dated 6th February 1958.

C. S. No. 42.

Page 5. Para 7.

Insert the following as clause (6) in the form of verification for New Recruits as amended by C. S. No. 16 dated 18-11-1953

(6) Have you got more than one wife living ?

* No|Yes.

(Govt .of India O. M. No. 219|51-Ests. dated 16-10-1954 forwarded with Comptroller and Auditor Ceneral's letter No. 3794-NGE. II/310-54 dated 2-11-1954 in Estt. Case file 5-1|54-55)

(No. 42 dated 25-11-1954.)

K. GOVINDA MENON.

Comptroller, Travancore-Cochin.

Trivandrum,

Dated 4th December 1954.

:ond List of Corrections to the Manual of the Establishment Section of the office of the Comptroller, Trivandrum.

C. S. No. 16.

Page 5. Para 7.

Substitute the following for the Form of verification of New uits occurring on Page 5.

Verification Form to be filled in by candidates for appointment to Class III services and posts (other than ministerial staff in the Government of India Secretariat and attached Offices) and Class IV services and posts.

1. Name of the applicant.....
2. Name of the post applied for.....
3. Has the applicant been previously employed by the Central or a State Government ? *No/Yes.

artment or office in ch previously employed.	Designation of appointment.	Reasons for termination of appointment.

Did the applicant previously apply without success for an appointment under the Central or a State Government ? * No/Yes.

epartment or Office in which an appointment was sought.	Designation of appointment applied for.

5. Has the applicant ever been convicted by a Court of Law of any offence ? If the answer is in the affirmative, the full particulars of the conviction and the sentence should be given.

C.S. 42

I solemnly declare that the above statement is correct and that I have not suppressed any disqualifying antecedent about me. I understand that if it is subsequently found that the statement is false in any material respect, and that I have failed to disclose my true antecedents, not only will my appointment be liable to be terminated, but I will also be liable to be prosecuted.

Sd.

Date.

Endorsement by a respectable person known to the candidate.

Certified that I know Sri : , and that the statements made by him are correct to the best of my knowledge and belief.

Place..... Signature.....

Date..... Designation.....

---

*Strike out whichever is not applicable.

G. I. Ministry of Home Affairs, O. M. No. 3-5-52. N.G.S. dated 2-6-1953 in file No. Estt. 5-1-1952—53.

(No. 16 dated 18-11-1953.)

FORM OF VERIFICATION FOR NEW RECRUITS.

....., a candidate for appointment to ..... hereby certify that my answers to the following questions are correct.

(a) Have you previously been employed by the Union or a State Government?

No|Yes.

Department or office in which previously employed.	*Designation of appointment.*	*Reasons for termination of appointment.*

C.S.16 ✓42

(b) Have you previously applied without success for an appointment under the Union or a State Government?

No|Yes.

Department or office in which an appointment was sought.	*Designation of appointment applied for.*

I understand that if the above statement is false in any material respect my appointment is liable to be terminated.

Date..... (Sd.).....

CHARACTER CERTIFICATE.

Certified that I have known Mr. ..... son of Mr. ..... for the last .....years ..... months and that to the best of my knowledge and belief he bears a reputable character and has no antecedents which render him unsuitable for Government employment.

2. Mr. ..... is|is not related to me.

Place ..... Signature .....

Date ..... Designation .....

(No. 20|58|45-Ests. (S) dated 7th February, 1947 from the Government of India (Home Department).

(Establishment Case File No. 5-1|52-53).

8. Certificate of eligibility of persons who entered service bef 26th January, 1950. In amplification of the Home Ministry's Re and Office Memorandum No. 43|58|49-Ests., dated the 6th April, on the above subject, it has been decided that no certificates of e bility shall be necessary in the case of non-citizens who entered servi under the Union before the commencement of the Constitution, i. e., befo the 26th January, 1950, and have continued in such service since the Any such person who re-entered, or may re-enter, such service with break after the 26th January, 1950, will however require a certificate o eligibility in the usual way.

The above decision does not however exempt the persons concerne from the requirements regarding the verification of character and ante cedents for the purpose of retention in service, or any other requirement of suitability for such retention.

(Office Memorandum No. 43|2|51-Ests. dated the 27th March, 195 from the Government of India, Ministry of Home Affairs to all Ministries of the Government of India, etc.)

(Establishment Case File No. 5-1|52-53).

9. Certificate of eligibility Procedure for application. The Con troller and Auditor General has decided that all requests for the grant certificates of eligibility for candidates appointed on a provisional ba in the offices of the Indian Audit and Accounts Department should made to the Government of India, Ministry of Home Affairs throu the Comptroller and Auditor General.

(No. 2460-NGE.II|348-51 dated the 28th September, 1951 from Comptroller and Auditor General).

(Establishment Case File No. 5-1|52-53).

10. Procedure in filling up vacancies in Non-gazetted posts. following procedure should be followed in filling up vacancies in n gazetted posts (Upper Division Clerks, Lower Division Clerks, Ste graphers, etc.).

C.S.23 (i) The vacancies in each grade should be advertised in the loc papers in the form given in para 11.

C.S.43 (ii) No relaxations should be made in the prescribed education qualifications.

C.S.34 (iii) The age limits may be relaxed in suitable cases of retrenche employees, refugees and members of the scheduled classes and tribes.

(iv) The existing orders of the Government of India regarding reser vation for scheduled castes and tribes incorporated in paras (16 and 17) of the Manual should be followed.

(v) A selection board should be constituted, which as far as possible should be presided over by the Head of the Office.

C S.21 VI.

C. S. No. 21.

Page 6. Para 10.

Insert the following as item No. VI of para 10 renumbering the existing item No. (vi) as item No. (VII.)

(VI). A panel of selected candidates in each grade should be prepared every year in the month of August or September when vacancies exist or are expected to arise in the course of the subsequent twelve months.

The list should remain operative for a period not exceeding twelve months from the date it is prepared.

Comptroller and Auditor General's letter No. 439-N.G.E. II/62-53 dated 6-3-1954, and D. O. 671-N.G.E. II. 62-53 dated 25-3-54 in Case file No. Estt. 5-1/53-54.)

(No. 21 dated 17-4-54.)

C. S. No. 34.

Page 6. Para 10.

Add the following to item No. III.

The age limits may also be relaxed by the appointing authority to the extent necessary in the cases of those who were placed on the panel of selected candidates and who were within the age limit on the relevant date but became over aged at the time their turn for appointment came. No person should be appointed by relaxation of age-limit after one year from the formation of the panel in which his name is included.

(Comptroller and Auditor General's letter No. 3316-NGE. II/59-54 dated 18-9-54 in Establishment Case File No. 5-1/54-55.

(No. 34 dated 10-11-1954.)

THIRD LIST OF CORRECTIONS TO THE MANUAL OF THE ESTABLISHMENT SECTION OF THE OFFICE OF THE COMPTROLLER, TRIVANDRUM.

C. S. No. 43.

Page 6—Para 10.

Add the following to item No. (11) of para 10.

The claims regarding educational and other special qualifications and age should be scrutinised carefully at the time of appointments.

(Government of India Ministry of Home Affairs O. M. No.2/29/54—R. P. S. dated 19-11-1954 forwarded with Comptroller and Auditor General's letter No. 4171-NGE II/342-54 dated 7-12-54 in Estt. Case file 5-1/54-55.)

No. 43 dated 23-12-54.

C.S. No. 52.

Page 6—Para 10.

Add the following as item No. VIII to this para.

The orders of temporary appointments should clearly that the appointments will be purely temporary anc appointee will be governed by the provisions of Central Services (Temporary Service) Rules 1949. (Rule 5 stated in full).

(Office Order No. PA. 12 dated 19-1-1955).

(No. 52 dated 1-2-1

vii

(vi) Copies of advertisements should invariably be sent to the Ministry of Home Affairs (Displaced Government Servants' Section), and Regional and Central Employment Exchanges.

viii/C.S. 52

(D. O. No. 955-NGE. II|30-48, dated the 6th April, 1949 from C. Bhaskaraiyya, Deputy Auditor General of India, Simla and No. 281-NGE. II|312-47 Part IV dated 3--2--50 from the Comptroller and Auditor General).

(Establishment Case File No. 5-1|52-53).

11. **Priority to displaced Government Servants.** Displaced Government servants, particulars about whom are forwarded by the Ministry of Home Affairs (Displaced Government Servants Section) which has taken the place of the Transfer Bureau will be given the first priority in the matter of recruitment subject to the possession by those persons of the requisite educational qualifications.

(No. 281-NGE.II|312-47|Pt. IV dated 3-2-1950 from the Comptroller and Auditor General of India).

(Establishment Case File No. 5-1|52-53).

DRAFT FORM OF ADVERTISEMENT.

Applications (in candidates' own handwriting) are invited from (a) citizens of India (b) persons who have migrated or may hereafter migrate from Pakistan with the intention of permanently settling in India, (c) subjects of Nepal and Portugese or French Possessions in India, for temporary posts of Upper Division Clerks. Persons under categories (b) and (c) should produce a certificate of eligibility issued by the Government of India. Number of posts reserved for Scheduled Castes and Tribes is.....

Preference will be shown to (a) persons registered in the Ministry of Home Affairs (Displaced Government servants Section) and (b) retrenched employees of Indian Audit Department, other departments of the Government of India and retrenched employees of Burma Audit Department.

Minimum Educational Qualifications. University Degree,

Age Limit. 25 years on ..... relaxable in respect of retrenched employees, refugees and members of Scheduled Castes and Tribes.

Scale of Pay. 80-5-120-EB-8-200-10|2-220 plus allowances. Pay will be raised to Rs. 100 on passing a Departmental Examination, ordinarily, after a service of one year, Confirmation will also be subject to the passing of this examination. Good chances of promotion to higher posts in the Department exist on passing the prescribed Departmental Examinations. Applications giving full particulars should be addressed to the

Comptroller.....
to reach him not later than.....
.....

(Comptroller and Auditor General's letter No. 741-NGE. II|499-51 dated 8th March, 1951).

(Establishment Case File No. 5-1|52-53).

Deleted C.S. 18

12. Order of priorities in the matter of recruitment. It has been decided by the Government of India that the order of priorities for appointment in vacancies in Central Government Offices outside Assam, West Bengal, Bihar and Orissa, shall be as under;

(i) permanent displaced Government servants from N. W. F. P., Baluchistan and Sind;

(ii) Central Government employees who have been or are likely to be retrenched;

(iii) temporary displaced Government servants from N. W. F. P., Baluchistan and Sind, and displaced persons from Eastern Pakistan;

(iv) employees of States which have acceded to Pakistan and of local bodies in Pakistan as well as ex-employees of the Government of Burma;

(v) Others.

Thus, displaced persons from Eastern Pakistan will now be entitled to priority consideration next to retrenched|surplus temporary Central Government employees and equally with temporary displaced Government servants from Western Pakistan for appointment outside the Eastern Zone, besides being eligible for over-riding preference over others for appointments within that Zone.

(Government of India, Ministry of Home Affairs letter. Official memorandum No. 71-49-DGS (Appts.) dated the 19th April, 1950 forwarded with Comptroller and Auditor General's No. 1492-NGE. II|163-50 dated 21st June, 1950).

(Establishment Case File No. 5-1|52-53).

13. Minimum Educational Qualifications for Upper Division Clerks. In modification of the directions contained in the Comptroller and Auditor General's letter No. 381|NGE|II|104-48|Pt. dated 11-2-1950 to the effect that the minimum qualification necessary for recruitment to an upper division clerk's post should be a second class University Degree, the Comptroller and Auditor General has ordered in his letter No. 1853-NGE|II|311-50 dated 24-7-1950, that the minimum educational qualification for recruitment to the above post need be a University Degree only, preference of course being given to those having better educational qualifications. In his D. O. letter No.951|States|K. W. 113-50 dated 13-9-1950, the Comptroller and Auditor General has further ordered that in the

C. S. No. 18.

Page 8. Para 12.

Delete this para.

(orders of the Comptroller dated 18-12-1953 in File No. Estt/5-1-53—1954. Pt. II.)

(No. 18 dated 15-4-54.)

Correction Slip No. 101

Pages 9 and 10—Paragraph 16.

Delete the portion beginning with 'the policy of the Government of India in regard to Communal representation.....' to 'will be fixed by Government taking into account the population of the Scheduled Castes and Scheduled Tribes in that area' in para 16 and substitute the following:—

The following decisions have been taken by the Government of India regarding the reservations for Scheduled Castes and Scheduled Tribes in local or regional recruitment to Class III and Class IV services and posts made otherwise than through the Union Public Service Commission :—

(*i*) Except in Delhi, the reservation will be based generally on the proportion of the population of Scheduled Castes and Scheduled Tribes in the State.

(*ii*) Where recruitment is made for circles or regions consisting of more than one State, the percentages will be fixed taking into account, the proportion of the population of Scheduled Castes and Scheduled Tribes in the entire circle or region. In calculating the number of vacancies to be reserved in each model roster of 40, fractions below 0·3 will be ignored and fractions of 0·3 or over will be rounded to the next higher integer.

(*iii*) Irrespective of the proportion of Scheduled Tribes in the population of a State or circle or region, Scheduled Tribes should be given a minimum reservation of 5 per cent or two vacancies in each roster of 40.

The reservations prescribed for Scheduled Castes and Scheduled Tribes in Travancore-Cochin are as follows :—

Percentage of Population		*Reservation to be made in a 40 point roster*	
Scheduled Castes	Scheduled Tribes	Scheduled Castes	Scheduled Tribes
9·4	0·3	4	2

(Government of India, Ministry of Home Affairs, O.M. No. 7/2/55 SCT, dated the 14th October 1955, forwarded in Comptroller and Auditor-General's Endorsement No. 5190 NGEII/219-54 Pt. II, dated the 30th November 1955. Estt. Case File 5-4/55-56/Vol. II).

Correction Slip No. 101, dated 21st December 1955.

C. S. No. 91

Page 9, Para 15.

Add the following as sub-para to Para 15 of the Manual of Establishment Section:—

A certificate of Middle School Standard without English can be accepted for appointment as a peon only. For the promotion of peons so appointed to the posts of Daftry, knowledge of English should be insisted upon.

(Ministry of Finance O. M. No. F. 3D (19)-ADI/55 dated the 6th October 1955 forwarded under the Comptroller and Auditor-General's Endorsement No. 4866-NGE. II/27-54. Pt. II dated the 27th October 1955. Establishment case file No. 15-1/52-53).

(C. S. No. 91, dated 21st November 1955)

C. S. No. 57.

Page 9—Para 14.

nsert the following as a sub para below para 14 as amended S. No. 38 dated 15-11-1954.

t has been decided by the Comptroller and Auditor General a knowledge of typing need not be insisted upon as a neces- qualification for recruitment to the Lower Division cadre, that it would be sufficient if the Heads of offices take suit- steps to ensure that there is an adequate reserve of Lower ion Clerks with a knowledge of typing to meet the require- s of the office.

Comptroller and Auditor General's letter No. 431-NGE. -55 dated 2-3-1955 in Establishment Case file 5-1|54-55).

(No. 57 dated 22-3-1955.)

rivandrum,
28-3-1955.

K. GOVINDA MENON,
Comptroller,
Travancore-Cochin.

C. S. No. 38.

Page 9. Para 14.

C.S.57

Substitute the following for para 14.

14. Minimum Educational Qualification for Lower Division Clerks.

The minimum qualification necessary for recruitment to the Lower Division Clerk's post is a pass in the Matriculation Examination of any Indian University or an equivalent examination, preference being given to those having better educational qualifications.

(Comptroller and Auditor General's letter No. 2557|NGE. I-129|49-NGE. II, Pt. III dated 8-10-1954 in Establishment case file 5-1|54-55).

(No. 38 dated 15-11-1954.)

C. S. No. 33.

Page 9.

Insert the following as a new para 13 A.

Para 13 A Minimum educational qualifications for Stenographers.

The minimum educational qualification necessary for recruitment to the posts of the Stenographers is a pass in the Matriculation Examination of an Indian University in the Second Division or equivalent qualification (preference being given to persons having better qualifications) and a minimum speed of 100 words per minute in Short-hand and 40 words per minute in typing.

(Comptroller and Auditor General's letter No. 3310 NGE. II/215-54 dated 23-9-1954 in Establishment Case file 5-24/54-55.)

(No. 33 dated 10-11-1954.)

case of Part B States however, this relaxation in educational qualifications will not be applicable for the present and 3rd class graduates should not be recruited until further orders. In any advertisements calling for applications to the upper division posts however, the minimum educational qualification will be stated as a University Degree.

(No. 381-NGE|II|104-48 Pt. dated 11-2-1950 No. 1853-NGE. II|311-50 dated 24-7-1950 and D. O. No. 951-States|K. W. 113-50 dated 13-9-1950 from the Comptroller and Auditor General).

(Establishment Case File No. 5-1|52-53).

C.S.33

14. Minimum Educational Qualification for Lower Division Clerks. he minimum qualification necessary for recruitment to the Lower Divi- on Clerk's post is, a pass in the Matriculation Examination of any ndian University, in the second division, a pass in any Public Examina- on equivalent to the Matriculation Examination with 50% marks in the ggregate, or a pass in the Senior Cambridge Examination.

C.S.38 & 57

(Letter No. 359-NGE|560-40 dated 28th February, 1941 from the Auditor General).

15. Minimum Educational standard for recruitment of Class IV, overnment servants. In view of the general increase of the level of ucation and the present scale of pay and allowances admissible to ass IV servants, the Comptroller and Auditor General has decided that consonance with Government of India Orders, issued under the Ministry Home Affairs, Memorandum No. 13|1|51-NGS dated 16th November, 51 (forwarded to this office under the Comptroller and Auditor General's e dorsement No. 124-NGE. II|3-52, dated the 12th January, 1952) that the minimum educational qualifications required for recruitment of Class IV Officers in future should be a middle school standard or an equivalent standard as certified by a competent authority, as far as possible. Cases in which relaxations in the above educational qualifications are considered desirable should be referred to the Comptroller and Auditor General for orders.

C.S.91

(No. 1056-NGE. II|3-52 dated 9th April, 1952 from the Comptroller and Auditor General).

(Establishment Case File No. 5-1|52-53).

16. Rules regarding reservation of vacancies for Scheduled classes. The policy of the Government of India in regard to communal representation in the Services immediately before the coming into force of the new Constitution was that in appointments made by open competition 12½ per cent. of the vacancies filled by direct recruitment were reserved for candidates belonging to the Scheduled Castes while in regard to posts and services for which recruitment was made otherwise than by competition, the principal communities in the country were given appointments in proportion to their population. Certain reservations were also made for Anglo-Indians in services with which they had special past associations.

C.S. 101

The Government of India have now reviewed their policy in this regard in the light of the provisions of the Constitution of India which lay down **inter alia** that with certain exceptions no discrimination shall be made in the matter of appointments to the services under the State on grounds of race, religion, caste, etc. The exceptions are that special provision shall be made for Scheduled Castes and Scheduled Tribes in all services and for Anglo-Indians in those services in which they had special reservations on the 14th August, 1947. Pending the determination of the figures of population at the Census of 1951 the Government of India have decided to make the following reservations in recruitment to posts and services under them.

(a) **Scheduled Castes.** The existing reservation of 12½ % of vacancies filled by direct recruitment in favour of the Scheduled Castes will continue in the case of recruitment to posts and services made, on an all-India basis, by open competition, i. e., through the Union Public Service Commission or by means of open competitive tests held by any other authority. Where recruitment is made otherwise than by open competition the reservation for Scheduled Castes will be 16 & 2|3 per cent as at present.

(b) **Scheduled Tribes.** Both in recruitment by open competition and in recruitment made otherwise than by open competition there will be a reservation in favour of members of Scheduled Tribes of 5 per cent of the vacancies filled by direct recruitment.

The reservations prescribed in the previous paragraph will apply in the case of recruitment made on an all-India basis. Under the Constitution all citizens of India are eligible for consideration for appointment to posts and services under the Central Government irrespective of their domicile or place of birth and there can be no recruitment to any Central Service which is confined by rule to the inhabitants of any specified area. In practice however, recruitment to Class I and Class II services and posts, is likely to attract candidates from all over India and will be on a truly all-India basis, while for the majority of Class III Services and posts which are filled othewise than through the Union Public Service Commission, only those residing in the area or locality in which the office is located are likely to apply. In the latter class of cases the percentage of reservations for Scheduled Castes and Scheduled Tribes will be fixed by Government taking into account the population of the Scheduled Castes and Scheduled Tribes in that area.

(1) The orders regarding reservation of vacancies in favour of the various communities will not apply to recruitment by promotion which will continue to be made as heretofore irrespective of communal considerations and on the basis of seniority and|or merit as the case may be.

(2) In all cases a minimum standard of qualification will be prescribed and the reservations will be subject to the over-all condition that

C. S. No. 70

Page 10—Para 16.

Substitute the following for the sentence beginning with " The orders regarding reservation..... .....in sub-para (1) :—

There will be no reservations for Scheduled Castes and Scheduled Tribes in regard to vacancies filled by promotion. Where, however, the passing of tests or examinations has been laid down as a condition, the authority prescribing the rules for the tests or examinations may issue suitable instructions to ensure that the standard of qualification in respect of members of Scheduled Castes and Scheduled Tribes is not unduly high. Where promotions are made on the basis of seniority subject to fitness, cases of persons belonging to Scheduled Castes and Scheduled Tribes should be judged in a sympathetic manner without applying too rigid a standard. Cases of supercession for promotion of officers belonging to Scheduled Castes and Scheduled Tribes should be reviewed at a high level.

(Government of India, Ministry of Home Affairs, O. M. No. 2/11/55/RPS., dated the 7th May, 1955, forwarded with the Comptroller and Auditor General's letter No. 1964-NGE. II/ 180-54 dated the 26th May, 1955).

(C. S. No. 70 dated 20-7-1955.)

Correction Slip No. 102

Page 11—Para 17.

Delete the portion beginning with 'In the case of services for which it is expected that candidates' to 'in the case of local recruitment also' in para 17.

(Government of India, Ministry of Home Affairs O. M. No. 7/2/55-SCT, dated the 14th October, 1955 forwarded in Comptroller and Auditor-General's endorsement No. 5190 NGE II/219-54 Pt-II, dated the 30th November, 1955. Est. case file 5-4/55-56 Vol. II).

Correction Slip No. 102, dated 21st December 1955.

Page 11.

Add the following under sub-para 2 of para 16:—

(ii) Direct recruitment by Examination. No separate examination for Scheduled Caste and Scheduled Tribe candidates are to be held as it is held that entry in Public Services should be through a common door. The recruiting authority will however have full discretion to recommend Scheduled Castes and Scheduled Tribes candidates who may obtain a low place in the examinations except where such authority considers that the minimum standard necessary for the maintenance of efficiency of the administration has not been reached. Whenever candidates are selected in this manner, the appointing authorities will make necessary arrangements to give additional training and coaching to the recruits so that they might come up to the standard of other recruits appointed along with them.

(iii) Where recruitment is made otherwise than by examinations the appointing authorities will have discretion to select candidates from the Scheduled Castes and Scheduled

Tribes fulfilling a lower standard of suitability than from other communities, so long as the candidates have the prescribed minimum educational and technical qualifications and the appointing authorities are satisfied that the lowering of standards will not unduly affect the maintenance of the efficiency of administration.

(Government of India Ministry of Home Affairs O. M. No. 2/11/55-RPS., dated the 7th May, 1955, forwarded with the Comptroller and Auditor General's letter No. 1964-NGE. II/180/54 dated the 26th May, 1955).

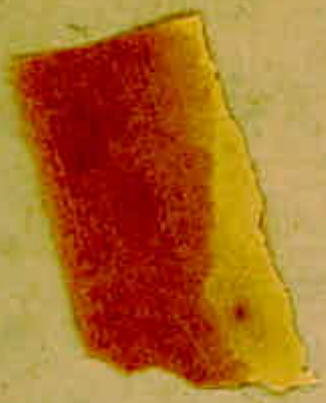
C. S. No. 72 dated 20-7-1955.

C, S. No. 71.

Page 11.

Substitute the following as sub-para 2 (a) of Para 17 and delete sub-para (3) :

(i) If a sufficient number of candidates considered suitable by the recruiting authorities, are not available from the communities for whom reservations are made in a particular year, the unfilled vacancies should be treated as unreserved and filled by the best available candidates. The number of reserved vacancies thus treated as unreserved will be added as an additional quota to the number that would be reserved in the following year in the normal course and to the extent to which approved candidates are not available in that year against this additional quota, a corresponding addition should be made to the number of reserved vacancies in the second following year.



(ii) "Thus the number of reserved vacancies of 1954 which were treated as unreserved for want of suitable candidates in that year will be added to the normal number of reserved vacancies in 1955. Any recruitment against these vacancies in 1955 will first be counted against the additional quota carried forward from 1954. If, however, suitable candidates are not available in 1955 also, and a certain number of vacancies are treated accordingly as 'unreserved' in the year, the total number of vacancies to be reserved in 1956 will be the unutilised balance of the quota carried forward from 1954 and 1955, plus the normal percentage of vacancies to be reserved in 1956. The unutilised quota will not, however, be carried forward in this manner for more than two years.

(iii) "In the event of a suitable Scheduled Caste candidate not being available, a Scheduled Tribe candidate can be appointed to the reserved vacancy and *vice versa* subject to adjustment in the subsequent points of the roster.

(Government of India Ministry of Home Affairs O. M. No. 2/11/55/RPS. dated the 7th May 1955, forwarded with Comptroller and Auditor General's letter No. 1964-NGE. II/180-54 dated the 26th May, 1955).

C. S. No. 71 dated 20-7-1955.

C. S. No. 45.

Page 11—Para 17.

Insert the following as sub para 2 (b) to para 17 re-numbering the existing sub para as 2 (a).

2 (b) In so far as the vacancies reserved for Scheduled Castes or Scheduled Tribes are concerned, the following procedure should be followed before the stage is reached at which such vacancies can be treated as unreserved.

In the case of vacancies reserved for Scheduled Castes, if a sufficient number of Scheduled Castes candidates is not available, the vacancies that remain unfilled should be treated as reserved for Scheduled Tribes. Similarly, if suitable Scheduled Tribes candidates are not available to fill the vacancies reserved for them, the unfilled vacancies should be treated as reserved

for scheduled Castes. In order, however, to achieve the position that in the end the percentage of reserved vacancies for Scheduled Castes/Tribes do not actually exceed the percentage of reservations fixed for such communities if a Scheduled Caste/Tribe is available and is recruited at a point in the roster at which a candidate of Scheduled Tribe|Caste was due to be recruited, necessary adjustments can be made at subsequent points in the roster, so that by the time the roster of 40 vacancies is completed the adjustments may achieve as far as possible the recruitment of the specified number of vacancies by candidates of the appropriate community as provided for in the roster. If such adjustments are not completed within the roster of 40 vacancies, the unadjusted vacancies of Scheduled Castes/Tribes can be carried forward for adjustment in the subsequent roster of 40 vacancies.

(Government of India Ministry of Home Affairs O. M. No. 42/32/53-NGS (SC. T.) dated 7-12-1954 forwarded with Comptroller and Auditor General's letter No. 4342-NGE II/208/54 dated 18-12-1954 in Estt. case file 5-4/54-55.)

No. 45 dated 8-1-55.

candidates of the requisite communities possessing the prescribed qualifications and suitable in all respects for the appointment in question, are forthcoming in sufficient numbers for the vacancies reserved for them.

(3) The maximum age limits prescribed for appointment to a non-gazetted service or post will be increased by five years in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes and the fees prescribed for admission to any examination or selection will be reduced to one-fourth in their case.

(4) For the purposes of these orders, a person shall be held to be a member of a Scheduled Caste or a Scheduled Tribe, as the case may be, if he belongs to a caste or a tribe which under the Constitution (Scheduled Castes) Order, 1950 or under the Constitution (Scheduled Tribes) Order, 1950, has been declared to be a Scheduled Caste or a Scheduled Tribe for the area in which he and|or his family ordinarily reside(s).

(5) These orders are applicable to all services under the control of Government of India, and will be deemed to have come into effect the 26th January, 1950.

(Government of India, Ministry of Home Affairs Resolution No. 42|21|RS 49-NGS dated 13-9-1950 and Resolution No. 42|19|51-NGS dated 25-6-52 forwarded in Auditor General's No. 2097-NGE.489-51 dated 14-7-52).

(Establishment Case File No. 5-4|51-52).

Supplementary instructions connected with the orders on communal representation in the services.

Local Recruitment. In the case of services for which it is expected t candidates only from the neighbouring areas are likely to be availa- the percentages of reservations will be prescribed by the Ministries erned in consultation with the Ministry of Home Affairs. Pending results of 1951 Census, the percentages of reservations will be based he population figures given in the 1941 Census report, and the reser- ons prescribed for recuitment on an all-India basis will be followed Vide para 16 (a) and (b)] in the case of local recruitment also.

(1) The communal representation orders are applicable **separately**) to permanent vacancies and (b) to temporary vacancies lasting three nths or longer whether in permanent or in temporary posts.

(2) If a sufficient number of candidates of the communities for om the reservations are made, who are eligible for appointment to posts in question and are considered by the recruiting authorities suitable in all respects for appointment to the reserved quota of vacan- s, are not available, the vacancies that remain unfilled will be treated as nreserved and filled by the best available candidates, but a corresponding umber of vacancies will be reserved in the following year for the com- munities whose vacancies are thus filled up in addition to such number

as would ordinarily be reserved for them under the orders contained in the Resolution.

(3) If suitably qualified candidates of the communities for whom the reservations have been made are again not available to fill the vacancies carried forward from the previous year under Clause (2) above, the vacancies not filled by them will be treated as unreserved and the reservations made in those vacancies will lapse.

(4) A vacancy caused by the termination of the services of a probationer should not be treated as a fresh vacancy, but should be treated as (a) unreserved or (b) reserved for (i) Scheduled Castes or (ii) Scheduled Tribes according as the vacancy was originally treated as unreserved or reserved.

(5) In order to justify a statement that a sufficient number of suitable candidates of a community is not available and the vacancy should, therefore, be treated as unreserved, it is essential that adequate ste should be taken to bring the existence of the vacancies to the notice cadidates of those communities. For this purpose, it is necessary advertise the vacancies in newspapers and also to consult the agen which may be in a position to assist in the matter. The instruct in the succeeding sub-paragraphs should be carefully followed in connection.

In the case of local recruitment the local Head of the Departm may decide the newspapers in which advertisements regarding vacan in his office should be published.

In all cases where experience has shown that a sufficient numbe suitably qualified candidates of a particular community will not be for coming by advertisement alone for vacancies reserved for then. local Head of a Department should consult the organisations represen tive of the communities for whom the reservations are made.

(6) The claims of candidates for employment to be treated as Sc duled Castes or Scheduled Tribes will ordinarily be verified by appointing authorities through the District Magistrates of the plac where such persons and|or their families ordinarily reside. At the dis cretion of the Selecting|Appointing authorities, the following may als be accepted as sufficient proof of the claims.

(a) Matriculation or School Leaving Certificates or birth certificat giving the castes or community of the candidates and place residence in original or copies thereof duly attested by Gazetted Officer of the Central or State Government.

(b) Certificates issued by Gazetted Officers of the Central or of State Government countersigned by the District Magistrate the District to which the candidates belong.

These Certificates should be in the form given below.

Certified that while placing this demand, the instructions connected with the orders on communal representation in the services have been strictly followed with due regard to the roster maintained in accordance with those orders.

Signature of the Head of Office.

Dated.....

To

The Employment Officer,

Employment Exchange.

NOTE:—Where advertisements are inserted in the newspapers as suggested in paragraph 5(6) of Ministry of Home Affairs O. M. No. 42/21/49-NGs dated 28-1-52 a copy of the advertisement should be attached to the requisition form which should be sent to the Employment Exchange in any case.

(Government of India, Ministry of Home Affairs O. M. No. 2/11/55/RPS., dated the 7th May 1955, forwarded with the Comptroller and Auditor General's letter No. 1964-NGE-11/180-54 dated the 26th May 1955)

C. S. No. 73 dated 20-7-55.

Comptroller.

The form prescribed for notification of vacancies to the Employment Exchange is given below :—

ANNEXURE II.

REQUISITION FORM TO BE USED WHEN CALLING FOR APPLICANTS FROM EMPLOYMENT EXCHANGES FOR RECRUITMENT TO CENTRAL GOVERNMENT VACANCIES.

(Please use a separate form for each type of post).

1. Office/Department and address.
2. Name and designation of indenting Officer.
   Telephone No.
3. Name and designation of the Officer to whom applicants should report.
4. Date, time and place of interview.
5. (*a*) Designation of the post (s) to be filled.
   (*b*) Scale of pay, allowances
   (*c*) Place of work.
6. (*a*) Number of posts to be filled.
   (i) reserve for S. Cs.
   (ii) reserved for S. Ts.
   (iii) reserved for Anglo-Indians.
   (iv) Unreserved .
   (*b*) Duration of vacancies.

Permanent.	Temporary less than 3 months	Temporary between 3 months & 1 year	Temporary likely to continue beyond a year.

7. Qualifications required:
   (*a*) Essential.
   (*b*) Desirable.
8. Whether willing to wait and consider applicants from other Exchange areas in case local applicants are not available.
9. Any other information considered relevant.

C. S. No. 73.

Page 12 Para 17.

Add the following to clause 2 of the sub para (5) :—

Copies of the advertisements should be sent to the Regional or local Employment Exchange. Where the local Employment Exchange is unable to provide suitable candidates, a reference will be made by it to the Directorate General of Resettlement and Employment, which maintains an All India list of members of the Scheduled Castes who have registered themselves with the Employment Exchanges for appointment to posts under the Government of India. The candidates recommended by the Employment Exchange/Directorate General of Resettlement and Employment, should be considered along with those who apply direct in response to the advertisement, or at the instance of the organisations detailed below.

(*a*) The All India Scheduled Castes Federation, 207, Ghorpade Poth, Poona, 2.

(*b*) The All India States Subjects Scheduled Castes Federation, United Mansions, Secunderabad (Deccan).

(*c*) The Bengal Scheduled Castes Federation, ½, Sitaram Ghose Street, Calcutta.

(*d*) The United Provinces Scheduled Caste Federation, Permat, Kanpur (U. P.)

(*e*) The All India Depressed Classes League, and all its branches.

Correction Slip No. 177

Insert the following as a new para (12 A)

12. A. Minimum age-limit for recruitment to clerical posts—

For recruitment to clerical posts under the Central Governi made without reference to the Union Public Service Commission, the mum age should be 18 years. Heads of Departments are authorised to a relaxation, in exceptional cases, of this limit by not more than one year

(Government of India, Ministry of Home Affairs, O. M. No. 4/ RPC., dated the 30th November 1956 forwarded in Comptroller and Au General's Endorsement No. 4923-NGE II/171-56, dated the 3rd Ja 1957—Establishment File No. 5-1/56-57, Vol. IV).

C. S. No. 177, dated 30th January 1957.

Correction Slip No. 116

Page 13—Para 17 of the Manual of Establishment.

Introduce the following as sub-para 7 to para 17.

Scrutiny of Annual Communal Returns

Annual Communal Returns are required to be sent to the Comptroller and Auditor-General by the end of January each year. These Annual Communal Returns should be scrutinised by the Deputy Accountant-General (Admn.) who should sign the statements forwarded to the Comptroller and Auditor-General of India and certify that the orders regarding reservation of Scheduled Castes/Tribes in the services have been complied with.

(Letter No. 3513-N. G. E. 11/180-54, dated 15th July 1955 from the Comptroller and Auditor General of India. Case file No. Estt. 16-23/55-56).

C. S. No. 116, dated 13th March 1956.

Correction Slip No. 103

Page 13—Para 17.

Delete the last sub-para beginning with 'The Comptroller and Auditor-General has ordered that pending the result of the 1951..... are fixed'.

(Government of India, Ministry of Home Affairs O.M. No. 7/2/55-SCT dated the 14th October, 1955 forwarded in Comptroller and Auditor-General's Endorsement No. 5190 NGE/II/219-54 Pt. II, dated the 30th November, 1955. Est. case file 5-4/55-56 Vol. II).

Correction Slip No. 103, dated 21st December 1955.

Certified to be produced by Scheduled Castes and Scheduled Tribes candidates applying for appointment to posts under the Government of India.

This is to certify that. . . . . .
. . . . . .son of. . . . . .
of village. . . . . .District|Division. . . . . .
. . . . . .in the. . . . . .State
. . . . . .belongs to the. . . . . .
. . . . . .community which is recognised as a Scheduled Caste|Tribe under the Constitution (Scheduled Castes) Order, 1950|the Constitution (Scheduled Tribes) Order, 1950|the Constitution (Scheduled Castes) (Part C States) Order, 1951. Shri. . . . . .
. . . . . .and|or his family ordinarily reside(s) in the . . . . . .District|Division of the. . . . . .State.

DISTRICT MAGISTRATE
DEPUTY COMMISSIONER

. . . . . .

Dated: . . . . . State

Seal:

N. B.

(a) The term 'ordinarily reside' used here will have the same meaning as in Section 20 of the Representation of the Peoples Act, 1950.

(b) Where the certificates are issued by Gazetted Officers of the Union Government or State Governments, they should be in the same form but countersigned by the District Magistrate or Deputy Commissioner. (Certificates issued by Gazetted Officers and attested by District Magistrate|Deputy Commissioner are not sufficient).

The Comptroller and Auditor General has ordered that pending the result of the 1951 Census and the fixation of revised percentages of reservation for the purpose of recruitment in Class III services in the Offices of the I. A. D. on the basis of the area or locality in which the offices are situated, the percentages of reservation fixed for the Scheduled Castes and the Scheduled Tribes in the Ministry of Home Affairs Resolution No. 42|21|49|NGS. datd the 13th September, 1950 (reproduced above) may be applied in the case of direct recruitment to Class III Services in this office and if necessary suitable re-adjustment made after the percentages are fixed.

delete C S. 103

(No. 958-NGE. II|50-52 dated 2-4-1952 from the Comptroller and Auditor General of India).

(Establishment Case File No. 5-4|52-53).

C S. 116

deleted c.s. 104

18. Reservation to Scheduled Tribes. The Government of India have ordered that 5% reservation for Scheduled Tribes will be made in addition to the 12½% or 16 2|3% reservation for Scheduled Castes already in force.

(No. 3188-NGE. II|223-50 dated 26-9-1950 from the Comptroller and Auditor General).

(Establishment Case File No. 5-1|1952-53).

19. Government servants—Oath of allegiance to the Indian Union. All full time Government servants who are subject to the Government Servants' Conduct Rules or other relevant Rules, should take an Oath of Allegiance to the Indian Union in the form given below:

"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".

A conscientious objector to oath-taking may make a solemn affirmation to the same effect.

1. O. M. No. F. 77|2|47-Public (B) dated 13-8-1949 from Government of India, Home Department (India).
2. O. M. No. 77|2|47-Public (B) dated 18th August, 1947 from the Government of India, Home Department (India).

(Establishment Case File No. 5-1|52-53)

20. Confirmation of 'War Service' candidates appointed to Civil posts reserved for them. "War Service" candidates appointed to civil posts are to be treated in the same way as other candidates appointed to such posts in respect of their confirmation etc. In view of this, if any departmental tests are prescribed for confirmation in such posts, 'War Service' candidates will also have to pass such tests before they can be considered for confirmation.

Copy of letter No. 22|50-CS dated 2nd August, 1950 from th of Home Affairs, to J. H. Clive Esq., forwarded with No. II|90-50 dated 15-9-1950 from the office of the Comptroller General.

(Establishment Case File No. 5-1|52-53).

21. Retrenched Employees—relaxation of age and ed fications. It has been decided that no general relaxation qualifications normally prescribed for recruitment shou cases of the above class, but the conditions regar need not be strictly enforced. Accordingly, for appoi wise than on the basis of open competitive tests Public Service Commission, the period of a Government Employee's previous service should be

C. S. No. 53.

Page 15—Para 21.

(i) Add the following to sub para (1) For purely temporary appointments, however, no age limit shall apply in these cases. This concession is admissible only upto 31st December 1959.

(ii) Substitute the following for "was discharged because of reduction in establishment" occurring in line 4 of sub para 2 and in line 5 of sub para 3.

"was retrenched or declared surplus as a result of the recommendation of the Economy Unit or due to normal reduction in establishment"

(Government of India Ministry of Home Affairs O. M. No. 13/54-RPS dated 14-1-1955 forwarded with Comptroller and Auditor General's letter No. 265-NGE II|55—55 dated 27-1-1955 in Estt. case file 5-33|54-55).

(No. 53 dated 25-2-1955).

actual age and, if the resultant age does not exceed the prescribed maximum age-limit by more than three years he should be deemed to satisfy he conditions for appointment to the post in question in respect of the aximum age.

2. For the purpose of relaxation of age-limits as above, "a Retrenched Central Government Employee" is defined as 'a person who was employed under the Government of India for a continuous period of not less than six months and who was discharged because of reduction in establishment not more than three years before the date of his registration at an Employment Exchange or of application otherwise for employment under the Government of India".

3. Before admitting him to the concession regarding age limits, a rson who claims to be a Retrenched Central Government Employee uld be required to produce a certificate from his last office to the effect t he had continuous service for a period of not less than six months der the Government of India and was discharged because of reduction stablishment and that he is suitable for employment under Government; and it should be verified whether the intervening period between discharge and date of registration in an Employment Exchange or r application for employment assistance is not more than three s.

No. 58|2|50 D. G. S. from the Ministry of Home Affairs forwarded with Comptroller and Auditor General's communication No. 2432-NGE. 59-50 dated 10-8-1950.

(Establishment Case File No. 5-1|52-53).

2. **Suspension of concession to the sons of Government servants.** ding the issue of final orders by the Comptroller and Auditor General he matter, no preference for appointments will be given to sons of ernment servants in the Indian Audit Department as laid down in a 211 of his Manual of Standing Orders.

D. O. No. 2719-NGE. II|347-50 dated 25-8-1950 from the Comptroller and Auditor General of India.

(Establishment Case File No. 5-1|52-53).

3. **Absorption of staff taken over from former Indian States.** It has een decided that members of the permanent staff taken over from rmer Indian States and found surplus should, for the purpose of absorption in alternative employment under the Ministries of the Government India and their attached and subordinate offices, be regarded as having riority over the categories specified in the Office Memorandum dated he 19th April, 1950 of the Ministry of Home Affairs (Vide para 12 *supra*). Temporary staff found surplus will rank in priority with other temporary Central Government employees. The re-absorption of such surplus staff will be subject to the same conditions **mutatis mutandis** in regard to qualifications, length of service, suitablility, procedure etc., as may be in force for the absorption of other surplus Central Government employees.

(Government of India, Ministry of Home Affairs Official Memorandu No. 119|50-DGS dated 22nd September, 1951 forwarded with Au tor General's No. 2896-NGE. II|405-51 dated 4th December, 195

(Establishment Case File No. 5-1|52-53)

23A
C.S. 31

24. Training of new Recruits. The Comptroller and Auditor Gene has issued the following general instructions regarding training of ne recruits.

I. Training of Upper Division Clerks.

C.S. 68

1. The 4% training reserve will be given full time training for si months to be arranged as follows:—

(a) Three months general training to all which will compulsor include one month's training in general T. A. D. work. The whole of t time is to be devoted to lectures and study.

(b) Three months special training in one of the following groups

(i) T. A. D., Book, Budget, Deposit and Exchange Accounts.
(ii) G. A. D. and Pension.
(iii) Works Expenditure and Commercial Audit, etc.

The specialised training will be arranged according to the need the office. Half the time should be devoted to lectures and ha practical work in sections.

2. The course of training should cover the following subjects:—

(i) Organisation and functions of the Indian Audit and Accou Department.
(ii) General Office Procedure.
(iii) The basic principles of Government Accounts and Audit.

Candidates will be encouraged to read the Introduction to Ind Government Accounts and Audit and also the important chapters Account, Audit and Financial Codes and Manuals.

(iv) Important service and pension rules as in Fundamental Ru Civil Service Regulations etc.

3. All other new recruits in excess of the 4% training reserve will given one hour's lecture every day. They will work in the sections ti they can be replaced by the regular batches on completion of their months training. On replacement by fully trained recruits, these me who have been working in the sections will be given similar training fo 6 months.

4. Besides giving theoretical lectures the training Superintendent wil go round the sections and help the new recruits in their practical work.

5. There will be periodical tests during the course of training and the results of the examinations submitted to the Head of the Office. If necessary, tutorial classes will be held for the "weak" recruits.

mission, if they consider necessary, will interview such persons and actual appointment of such persons will be made only after the Commission have certified them to be suitable for appointment to the posts in question.

NOTE :—The seniority of other persons fixed due to their passing of Departmental Examinations earlier shall not be disturbed by re-employment of ex-T. B. patients.

(Government of India, Ministry of Home Affairs O. M. No. 37|1|52-D. G. S., dated 10-7-1954 forwarded with Comptroller and Auditor General's letter No. 2538-N. G. E. II|463-53 dated 2-8-1954 in Establishment case file 5-1|54-55).

(No. 31 dated 10-11-1954.)

C. S. No. 31.

Page 16.

Insert the following as para 23 A.

23 A. Resettlement in Government service of Central Government employees discharged on affliction with T. B.

1. Ex. T. B. patients, who have been declared non-infective and medically fit for Government service by a T. B. Specialist or a Medical authority authorised in this behalf by the Government of India will be deemed eligible for re-appointment to the posts previously held by them, if vacancies exist or to equivalent posts in their own deparments, the usual condition regarding age-limit not being enforced in their case.

2. Such persons will be eligible for re-appointment without the intervention of Employment Exchanges whenever there are suitable vacancies.

3. If such persons cannot be re-employed for want of vacancies, employment assistance to them will be rendered by Employment Exchanges. For this purpose as also for the purpose of age relaxation they will be treated as "Retrenched Central Government Employees".

4. On re-employment of such persons in the same posts from which they were discharged, the actual previous service rendered by them will be treated as qualifying service for purposes of pension and seniority and for purpose of pay they will be placed in the same position in which they were at the time of their discharge from service. The break in service between the date on which they were discharged from service and the date of their re-employment, would itself, however, not count for any purpose but the service will otherwise be regarded as continuous. The seniority of such persons re-employed in other posts will be fixed in consultation with the Ministry of Home Affairs and their pay in consultation with the Ministry of Finance.

5. On re-employment such persons will not be required to undergo a fresh medical examination if they had been medically examined on their first appointment. They will, however, have to undergo the usual medical examination before confirmation, if otherwise, necessary.

6. In cases in which such persons are re-employed in posts direct appointments to which can be made only in consultation with the Union Public Service Commission, the Commission will be consulted as usual. For this purpose all available records of such persons will be referred to the Comm ion. The Com-

(c) The training will be of a severely practical nature. The trainees will spend only half the day in the class room. For the remaining half, they will be assigned regular duties as part of their training. Their duties will be frequently changed according to a well-thought-out programme in keeping with the lessons given in the class room. During the first three months trainees will not count against the regular strength of the Sections which they may be attached to. During the next three months each trainee will count as half a man, and class attendance will be restricted to 10 hours per week.

(Comptroller and Auditor General's letter No. 1026-NGEI/84-55 Pt. III in case file. Training 1/1955).

(No. 68 dated 11-7-55)

Page 16—Para 24.

Substitute the following for sub-para 1 of para 24.

1. The 4% training reserve will be given full time trai as follows:—

(a) Three months general training to all which will pulsorily include one month's training in general T. A work.

(b) Three months special training in one of the follo groups.

(i) T. A. D. 1, Book, Budget, Deposit and Exchange counts.

(ii) G. A. D. and Pension.

(iii) Works Expenditure and Commercial Audit, etc.

The specialised training will be arranged according to the ne of the office.

Correction Slip No. 117

Page 16—Para 24.

Insert the following as sub-para 8 under para 24 of Manual of Establishment Section.

8. During the first 3 months the Upper Division Clerks on training will not count against the regular strength of the sections which they may be attached to and during the next 3 months each trainee would count as half a man and class attendance might be restricted to 10 hours per week. Saving in the number of clerks as a result of posting such trainees to the sections during the latter half of the training may be utilised by the sections to the best advantage of the section either to clear arrears or to make up deficiencies in the training of persons who have not already received the requisite training.

Confirmations may be made against permanent training reserve posts of Upper Division Clerks sanctioned by the Comptroller and Auditor-General. During the latter half of the training, when each trainee will count as half a man against the regular strength of the sections, the training reserve posts need not be reduced correspondingly.

(Comptroller and Auditor General's letter No. 221-N.G.E.1/84-54 Pt. (iii) dated the 3rd February 1956 in file No. Training 1 with the Training Accountant.)

C. S. No. 117, dated 20th March 1956.

Correction Slip No. 112

Page 16—Para. 7

Insert the following as sub-para 3 under para 24 of Manual of Establishment Section.

3. During the last 3 months the Upper Division Clerks on training will not cause against the regular strength of the sections which they may be attached to and during the next 3 months each trainee would count as half a man and class-attendance might be restricted to 10 hours per week. Saving in the number of clerks so a result of posting such trainees to the sections during the latter half of the training may be utilised by the sections to the best advantage of the section either to clear arrears or to make up deficiencies in the training of persons who have not already received the requisite training.

Confirmations may be made against persons at training reserve posts of Upper Division Clerks nominated by the Comptroller and Auditor-General. During the latter half of the training, when each trainee will count as half a man against the regular strength of the sections, the training reserve posts may not be reduced correspondingly.

(Comptroller and Auditor General's letter No. 721-N.C.E.1/54-54 Pt. (ii) dated the 7th February 1956 in file No. Training 1 with the Training Accountant.)

C.S. No. 117. dated 20th March 1956.

Correction Slip No. 113

Page 17—Para 26.

Insert the following before the last sentence to para 26 as amended by C. S. No. 11.

In particularly bad cases it will also be open to the authority concerned to inform the relevant authorities concerned with the verification of character and antecedents, of the circumstances of the case and its opinion that he was not a fit person for employment under Government. This would be a sufficient deterrent.

(Comptroller and Auditor General's letter No. 57-NGE. II/58-55 dated 9-1-1956 forwarding Government of India, Ministry of Home Affairs O. M. No. 78/105/55-TS. dated 22-12-1955 and Comptroller's Orders dated 6-2-1956 in case file Estt. 13-4/52-56.)

C. S. No. 113, dated 17th February 1956.

SIXTH LIST OF CORRECTIONS TO THE MANUAL OF THE ESTABLISHMENT SECTION

Correction Slip No. 99

Page 17—Para 26 B.

Add the following as a sub para to this para.—

Columns 6 (Date of appointment to various posts or grades) and 17 (Remarks) of the Register of Temporary Employees should contain information as exhaustive as possible. Column 6 of the register should give detailed particulars in regard to the various posts held, the offices in which the posts were held, and the pay (and the scale of pay) drawn from time to time by the Officer who is recommended for quasi-permanency. Column 17 of the register should contain all information relevant to and helpful for the proper examination of the case which cannot appropriately be given under any other column of the register. This column for example should indicate whether in the case of posts, recruitment to which is made by the Union Public Service Commission the appointment of the Officer who is recommended for quasi-permanency has been approved or regularised by the Commission and if so, the number and date of the Commission's letter should be given in this column. The break in service, if any, and whether this was due to migration from Pakistan (this applies to Displaced Government servants only) or due to reduction in establishment or due to some other reason should be mentioned in detail. The fact whether the break has or has not been condoned by the Ministry of Home Affairs, and if condoned, the number and date of the reference in which it was done, should also be mentioned in this column. In the case of Assistants who may have qualified in any of the tests held by the Union Public Service Commission the fact that they have so qualified, and the test in which they did, and the rank obtained by them should appropriately be mentioned in the remarks column. If a temporary employee is recommended for quasi-permanency with effect from a crucial date later than the date on which he first became eligible for quasi-permanency, the reasons why he is not recommended from earlier crucial date (s) from which he was eligible should be clearly stated. Where the temporary employee may have held more than one post in a temporary capacity, the fact whether such an employee has already been declared quasi-permanent in any particular post and the date from which he has been so declared should also be mentioned. These are only instances of the type of information that should be given in the Remarks column.

(Government of India, Ministry of Home Affairs Memo No. 78/30/55-TS, dated 22nd September 1955, received with Comptroller and Auditor-General's letter No. 2068-NGE III 48-55 Pt. II, dated 14th October 1955 and Government of India, Ministry of Home Affairs Office Memorandum No. 78/30/55-TS, dated 2nd November 1955 received with Comptroller and Auditor-General's letter No. 2331-NGE III/48-55, Part II, dated 26th November 1955 in Establishment Case file No. 16-8/55-56).

Correction Slip No. 99, dated 13th December 1955.

C.S.99

Page 17.

Insert the following as para 26-B.

26-B. *Register of Temporary Employees.*—On the first week of July, every year the Appointing Authority should review the cases of all temporary employees who satisfy the conditions prescribed with a view to determine their eligibility for the issue of certificates of quasi-permanency. The Appointing Authority in respect of Class III posts is the Comptroller and in respect of Class IV posts, Deputy Comptroller. One of the steps to be taken *inter-alia* precedent to such cases being reviewed is that a Register of Temporary Employees (Annexure II to the Government of India, Ministry of Home Affairs Circular No. 2 issued under No. 1/49-TS., dated 10th June 1949) should be prepared showing accurately and in sufficient detail the age, qualifications, etc., of the candidates concerned. This Register should be put up to the Appointing Authority for consideration at the time of annual review. In order to ensure that the particulars entered in this Register are correct, it should be authenticated by the Deputy Comptroller. If the Register consists of more than one page, every page should be attested by that officer. Also, any corrections made in the Register should be duly initialled by the same officer.

(Government of India, Ministry of Home Affairs, Office Memorandum No. 78(30) 55-TS., dated 23rd May 1955, and Comptroller and Auditor-General's letter No. 1311-NGE. III/48-55, dated 5th July 1955), in Estt. case file No. 16-8/55-56.

No. 7 dated 20th August 1955.

Page 17.

Insert the following as a new para 26 A.:—

26A. *Resignation of S. A. S. Apprentices from S. A. S. Apprenticeship.*

When an S. A. S. apprentice submits resignation, it is necessary to obtain from him a declaration to the effect that during the period of his apprenticeship, he did not apply for any appointment elsewhere.

(Comptroller and Auditor General's letter No. 1437 N. G. E. III|193-55 dated the 20th July 1955 in Establishment case file 6-5|55-56).

No. 75 dated 5-8-1955.

J. R. SURI,
Comptroller,
Travancore-Cochin.

Trivandrum,
10-8-1955.

C. S. No. 51.

Page 17.

Insert the following as sub para (i) of para 26 treating the existing para as sub para (ii).

The service of a temporary Government servant who is not in quasi-permanent service shall be liable to termination at any time by notice in writing given either by the Government servant to the appointing authority or by the appointing authority to the Government servant. The period of such notice shall be one month unless otherwise agreed to by the Government and by the Government servant. The notice of termination of services shall be in either of the forms given below :—

Form I.

Mr.....is informed that his services are no longer required in this Ministry/Office. Under Rule 5 of the Central Civil Services (temporary service) Rules, he is accordingly hereby given one month's notice of termination of his services. This notice will take effect from the date on which it is served on Mr.....and his services will accordingly stand terminated at the expiry of the period of one calendar month from that date.

Form II.

Mr.....is informed that his services are no longer required in this Ministry|Office. His services will accordingly stand terminated with immediate effect from the date on which this notice is served on him. In lieu of the notice for one month due to him under Rule 5 of the Central Civil Services (temporary service) Rules, Mr.....will be given pay and allowances for that period. The payment of allowance will, however, be subject to the conditions under which such allowances are otherwise admissible.

(Office Order No. PA. 12 dated 19-1-1955)

(No. 51 dated 1-2-1955).

Correction Slip No. 233

Page 17—Paragraph 26-D.

Insert the following as a new paragraph 26-D below paragraph 26-C:—

26-D. (*i*) A permanent Government servant officiating in a higher post is not eligible to be declared quasi-permanent in the latter post.

(*ii*) A temporary Government servant will be declared quasi-permanent in one grade, normally in the post/grade to which he was initially appointed, provided he is eligible in all respects and is considered suitable. Further, temporary employees who, before they become eligible for quasi-permanency are transferred/reverted to posts lower than those to which they were initially appointed, will be considered for the award of quasi-permanency in such lower posts, if otherwise eligible.

[Government of India, Ministry of Home Affairs O.M. No. 54/75/51-TS. dated 21st December 1957, endorsed in C. and Ar. G's letter No. 377-A/385/57, dated 3rd March 1958. Estt. File 16-8/A/55-58 Vol. III.]

C.S. No. 233, dated 25th March 1958.

-NINTH LIST OF CORRECTIONS TO THE MANUAL OF ESTABLISHMENT SECTION

Correction Slip No. 172

Page 17—Para 26-A.

Cancel the 'Full stop' and add the following to the sentence 'or for any ination in respect of other posts'.

(Comptroller and Auditor-General's letter No. 2612 N.G.E. III/193-55 I, dated 19th December, 1956, in case file No. Estt. 6-5/56-57).

C. S. No. 172, 7th January 1957

NINTH LIST OF CORRECTIONS TO THE MANUAL OF ESTABLISHMENT SECTION

Correction Slip No. 172

Page 17—Para 26-A.

Cancel the 'Full stop' and add the following to the sentence 'or for examination in respect of other posts'.

(Comptroller and Auditor-General's letter No. 2612 N.G.E. III/1 Pt. II, dated 19th December, 1956, in case file No. Estt. 6-5/56-57).

C. S. No. 172, 7th January 1957

II. Training of Lower Division Clerks.

6. The course of training of Lower Division Clerks will be arranged according to needs.

7. The Comptroller and Auditor General has attached the greatest importance to the new recruits taking seriously to their training. There will be no hesitation to discharge recruits who are seen not benefitted by the training and who, in the course of training within six months thereafter, are found unsuitable for work in an Audit and Accounts Office.

(Letter No. 63|RS|6-51 dated 22-6-1951 from the Comptroller and Auditor General).

(Establishment Case File No. 160|1951).

25. **Discontinuance of signing of undertaking by temporary employees.** It has been decided that, in view of the provisions of Rule 5 of the Central Civil Services (Temporary Services) Rules, 1949, which apply to all temporary Government servants, ministerial and non-ministerial, it is no longer necessary to keep alive the orders relating to the signing of an [illegible]ertaking by temporary employees in the ministerial establishments [illegible] Central Government.

[illegible] No. 37|23|51- NGS dated 27th September, 1951 Government of [illegible] India, Ministry of Home Affairs).

(Establishment Case File 5-1|52-53).

[illegible] **Termination of Service of Temporary Employees.** [illegible] The [illegible]nment of India have decided that under Rule 5 of the [illegible]al Civil Services (Temporary Services) Rules, 1949, the appointing [illegible]rity can give one month's pay in advance, to a temporary [illegible]yee and send him off from service, and that it is not [illegible] to a temporary employee to give one month's pay in [illegible]of notice. If a temporary employee requests to be released im[illegible]iately, it is for the appointing authority to determine whether, having [illegible]rd to the circumstances of the case the provision for notice should [illegible]waived. If the appointing authority decides not to permit immediate [illegible]ase, the government servant must continue in service for the period [illegible]notice and if he remains absent from duty during that period, it is open [illegible] Government to take such disciplinary action against him as they may [illegible]em fit, in addition to treating the period of absence as extraordinary [illegible]ave without pay. If on the other hand, the appointing authority is [illegible]tisfied that sufficient cause exists for waiver of the notice provision [illegible]e government servant should be released forthwith.

(No. 734-NGE. II|494-51 dated 7-3-1952 from the Comptroller and Auditor General).

(Establishment Case File No. 5-1|52-53).

27. Employees to be retrenched. Grant of one month's notice or one month's pay in lieu thereof to temporary employees who are to be retrenched. The Government of India have decided that, if Government gave the notice they would be bound to pay the salary including the allowances for the period of notice and the amount to be paid in lieu of the notice should therefore be the full salary including the allowance subject to the usual conditions for the drawal of allowances being fulfilled.

If, however, an employee is discharged during the currency of the period of notice, the salary (including allowances) for the remaining period only need be paid.

(Government of India, Ministry of Home Affairs, Office Memorandum No. 20|49|48 dated 12-9-1949).

(Establishment Case File No. 5-1|52-53).

27A. Issue of Discharge certificates to retrenched Central Government employees:—The Government of India have decided that a discharge certificate in the following form should invariably be given by the authorities concerned to Central Government employees discharged from service on account of retrenchment, to enable them to have [illegible] mentary evidence establishing the fact that they are retrenched C[illegible] Government employees.

Ministry|Department|Office

Dated.....

No.....(Place)

DISCHARGE CERTIFICATE

Shri|Shrimati.....has|had been w[illegible] as ..... (Designation of [illegible] in the Ministry|Department|Office of.....from.. [illegible] to.....His|her services have|had been or are likely to be t[illegible] nated with effect from (date).....on acco[illegible] reduction in establishment. He|She is considered suitable for en[illegible] ment under Government.

Signature.....

(Designation of Officer and Office Se[illegible]

(Government of India, Ministry of Home Affairs, letter No. 58|3 [illegible] DGS dated 22-4-1953 communicated in Comptroller and Auditor Gene[illegible] endorsement No. 1471-NGE-II-200-53 dated 22-5-1953).

Correction Slip No. 178

.8—Para 27-B (as amended by Correction Slip No. 161, dated 27th tember 1956=Manual of Establishment Section).

Insert the following as a new sub-para below Para 27-B.

"Such appeals from Government Servants against the decisions of ical Officers declaring them unfit for Government Service should be pted after consultation with the Government of India in the Ministry of lth, New Delhi, who alone are in a position to advise, on the basis of the ence produced by the individual whether there is any possibility of an r of judgment on the part of the Medical Officer who first conducted the ical examination and whether the appeal would be accepted or not, and cepted by whom should re-examination be conducted."

(Government of India, Ministry of Health, O. M. No. F. 5 (II) 45/56-I, dated 26th October 1956 forwarded as per Comptroller and Auditor-eral's No. 64-NGE. III/19-56, dated 14th January 1957—Estt. File 5/56-57.)

C. S. No. 178, dated 30th January 1957.

Correction Slip No. 174

ge 18—Para 27—

Insert the following sub paras to Para 27, numbering th
as as 1 and 2 respectively.

(3) Where a Central Government servant whose ser
minated on payment of pay and allowances in lieu of a
able to secure another appointment under the C
hin that period, the break in service may be-condon
thority and service in the new appointment treate
the previous appointment for all purposes,
niority leave and gratuity or other retireme
hall refund to Government the pay and allo
he unexpired portion of the notice after his
ratuity for other terminal benefits in respect

(4) In the case of a person who was in
lischarge, the condonation of break will e
uasi-permanent service for pension in full
uasi-permanent service with effect from
nd is confirmed in continuation of su
owever, he is treated as a temporary emp
e previous quasi-perman
mporary service would
ally without

C. S. No. 97

Page 18, Para 27A of the Manual of Establishment Section.

Substitute the following revised form of discharge certificate deleting the old form.

Ministry/Department/Office

No.....(Place) Dated.....

Discharge Certificate

Shri/Shrimathi .....has/had been working as.....in the Ministry/Department/Office of .....from.....to.....He/she was drawing Rs.....annas.....as pay with/without allowances and his/her services have been or are likely to be terminated with effect from.....on account of reduction in establishment. His/her work and conduct was satisfactory.

(O. M. No. 58/3/53-DGS (c), dated the 28th October. 1955 from the Government of India, Ministry of Home Affairs communicated in Comptroller and Auditor-General's endorsement No. 5010-NGE. II/323-55, dated the 12th November, 1955).

C. S. No. 97, dated 3rd December 1955.

nt, i.e., t

examination contemplated in Government of India's decision (2) under S. R. 4.

(Ministry of Finance letter No. F45 (15) Ev/55 dated 21st January 1956 forwarding Government of India Ministry of Health O. M. No. 5-35/55-M II dated 13th December 1955 and Comptroller's orders dated 10th February 1956 and Deputy Comptroller's order dated 10th March 1956 in case Estt. 14-95/54-56).

Correction Slip No. 121, dated 21st March 1956.

Correction Slip No. 121

Page 18.

Insert the following as a new para below para 27 A:

"27 B. Medical examination—Appeals against the decisions of Civil Surgeons and individual medical officers:—Normally an officer should be medically examined before his appointment. In certain cases however, where an officer is required to join immediately for work or for training the appointment may be made without first obtaining the medical certificate, though the appointment should be subject to the Officer's being declared medically fit. In all such cases if an officer is declared unfit on medical examination and he prefers an appeal against such decisions with the requisite evidence in support of his case within one month from the date of issue of communication in which the findings of the medical officers are communicated to him he should be retained in service till the case is finally decided.

Similarly, in the case of a Government servant whose appointment made on a temporary basis on the strength of a medical certificate issued a lower authority or without such a certificate it may be necessary to get a certificate of fitness from the appropriate medical authority. If the appropriate medical authority finds that the person is not fit for retention in service at all and if an appeal for a second medical examination from the Government servant concerned is accepted, the person concerned should be allowed to continue in service till the verdict of appropriate medical authority is known. In case it is decided not to accede to the request for further medical examination, the services of the officer should be terminated forthwith.

Intimiation regarding unfitness should immediately on receipt be communicated to the person concerned with a note that appeal, if any, must be made by the candidate/Government servant concerned within one month of the communication of the findings of the Civil Surgeon/Medical Officer/Medical Board and that if any medical certificate is produced as a piece of evidence about the possibility of an error of judgment in the decision of the Civil Surgeon/Medical Officer/Medical Boards who examined him in the first instance, the certificate must contain a note by the medical practitioner concerned to the effect that it has been given in full knowledge of the fact that the candidate has already been rejected as unfit for service by a Civil Surgeon/Medical Officer/Medical Board.

In case no appeal is preferred within one month of the date of communication to him of the findings of the Medical Officer/Board his services should be terminated forthwith on the expiry of the period of one month and ordinarily no appeal should be allowed after the expiry of that period.

N. B. "The appropriate medical authority is the authorised medical attendant defined in S. R. 4 (3) read with para 89 of the Manual of General Procedure. Medical examination by Civil Surgeons in respect of male candidates and by the Superintendent, Women and Children's Hospital, Trivandrum in the case of female candidates is, in practice, insisted on their first appointment itself so as to obviate the necessity of a second medical

Correction Slip No. 174

Page 18—Para 27—

Insert the following sub paras to Para 27, numbering the existing sub-paras as 1 and 2 respectively.

(3) Where a Central Government servant whose services have been terminated on payment of pay and allowances in lieu of a period of notice is able to secure another appointment under the Central Government within that period, the break in service may be-condoned by the appointing authority and service in the new appointment treated as continuous with that in the previous appointment for all purposes, including fixation of pay, seniority leave and gratuity or other retirement benefits; provided that he shall refund to Government the pay and allowances of the former post for the unexpired portion of the notice after his re-employment as well as any gratuity for other terminal benefits in respect of his previous service.

(4) In the case of a person who was in quasi-permanent service before discharge, the condonation of break will entitle him to count his previous quasi-permanent service for pension in full only if he is declared to be in quasi-permanent service with effect from the date of such re-employment and is confirmed in continuation of such quasi-permanent service. If, however, he is treated as a temporary employee not in quasi-permanent service the previous quasi-permanent service will count only to the extent that purely temporary service would so count, *i.e.*, to the extent of half, if he is confirmed finally without a break in service.

(5) In the case of a person who held only a temporary appointment before retrenchment and who is re-employed within the period of notice, only one half of the earlier period of temporary service will be counted for pension on subsequent confirmation.

(Government of India, Ministry of Home Affairs letter No. 9/154 R.P.S., dated 9th October 1956, forwarded with Comptroller and Auditor-General's Endorsement No. 2668 NGE. III/KW-194-55, dated 28th December 1956. Estt. case file 16-8/56-57).

Correction Slip No. 174, dated 28th January 1957.

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C. S. No. 84

Page 19, Para 30.

Delete correction slip No. 1, dated the 11th August 1953 as it has ceased to be operative with effect from 24th October 1952 as per Comptroller and Auditor-General's letter No. 2959-NGE II/107-States 51-Pt.II, dated the 24th October 1952.

(No. 84, dated the 10th September 1955)

C. S. No. 44.

Page 19—Para 30.

Insert the words "or Divisional Test" after the words "or Part I of the S. A. S. Examination" occurring in first and last sentences of para 30.

(Comptroller and Auditor General's letter No. 351/NGE. II/10-48/Pt. I dated 11-2-1950 in Estt. case file 12-6/52-53.)

No. 44 dated 23-12-1954.

C. S. No. 24.

Page 19 Para 29 (a) as inserted by Correction Slip No. 15.

Insert the following as note 2 to this Para numbering the existing note as 1.

2. The Special pay of Rs. 15 allowed to the Comptometer Operator will be treated as duty allowance Counting for pension under Article 486 (j) of the C. S. Rs.

(Comptroller and Auditor-General's letter No. 701 NGEI/93-53 dated 7-4-54 in file No. Estt. 10.6|54-55).

(No. 24 dated 17-7-54.)

Correction Slip No. 225

Page 18—Paragraph 27-B.

Substitute the following for the existing sub-paragraph 27-B (inserted as per C. S. No. 213, dated 13th November 1957) :—

Before issuing a final appointment order, a candidate selected for appointment will be informed that he is proposed to be employed subject to his being found medically fit and if he accepts the offer, his medical examination will be arranged by the appropriate medical authority. On receipt of acceptance of the offer by the candidate, requisition will be issued to the appropriate medical authority requesting him to examine the candidate and to forward the medical certificate and declaration (Form appendix ' F ') signed by the candidate in his presence and his bill for such examination directly to this office. On receipt of the fitness certificate and declaration, the final appointment order will be issued to the candidate.

[Government of India O. M., dated 27th September 1957, endorsed in Comptroller and Auditor-General's letter No. 1778-A/3-57, dated 1st November 1957, (Page 183 of file Estt. 14-95/Vol. III) and Comptroller and Auditor-General's letter No. 259-Admn. II/186-57, dated 12th February 1958. File Estt. 14-95/57-58/Vol.IV].

C. S. 225, dated 4th March 1958.

Correction Slip No. 109

Page 19—Para 29 (a) as inserted by Correction Slip No. 15.

Insert the following as note 3 to this para.

Note 3.—The special pay of Rs. 15 granted to Assistant Superintendents counts towards average emoluments for pension under Article 486 (J) of the Civil Service Regulations.

The special pay given to unpassed clerks who are put in charge of S. A. S. posts owing to the non-availability of S. A. S. passed clerks is of the nature of charge allowance and should not count for pension.

These orders should be kept in view at the time of making posting arrangements in case of persons due to retire.

(Auditor General's letters No. 1026-NGE-1/12-51, dated 28th April 1951 and No. 206-NGE/42-46, dated 5/7-2-46 in Estt. Case file 10-3/55-56, (Pension Case of Sri S. Sitarama Iyer).

C. S. No. 109, dated 2nd February 1956.

Chapter III.

SCALES OF PAY.

28. Grant of Central Scales of Pay. The Central Government scales of pay and allowances and conditions of service have been extended to the staff of this office from 1st April 1951.

(Order No. F5 (14) Est. 111|51, Government of India, Ministry of Finance dated 12th June, 1951).

(Est. Case File 195 of 1951).

29. Special pay for Lower Division Clerks who pass S. A. S. Part I. Lower Division Clerks who qualify for promotion to the upper division by passing Part I of the S. A. S. will, on promotion to the upper division, be eligible to get the pay of Rs. 100 per mensem from the date of ·ıch promotion if their pay at that time is less than Rs. 100.

(Comptroller and Auditor General's letter No. 351-NGE-II|104-48| Pt. I., dated 11th February, 1950)

30. Higher initial start for candidates passing the Departmental Con- mation Examination or Part I of the S. A. S. Examination. Temporary nd officiating upper division clerks who pass the departmental confirma- on examination or Part I of the S. A. S. examination will be entitled immediately to get a minimum of Rs. 100 per mensem in the clerical scale. This higher minimum will be admissible only to those who have elected the Central Scales of Pay and Conditions of Service. Those who have been exempted from passing the above exami- nation for purposes of confirmation, (*vide* para 45 infra) will however, be eligible for this minimum pay only if they pass this examination or Part I of the S. A. S. Examination. The increased rate of pay will be ›wed from the date following the last day of the examination in which : clerk is successful, and further increments will accrue on the dates which they would have normally accrued otherwise. The clerks who ss Part I of the S. A. S. Examination will have their pay raised to . 100 per mensem with effect from the date of passing the examination, *e.* the date following the date on which the examination ends.

(Accountant General's Order No. 364|51 dated 18-9-1951-Est. Case File No. 223|51).

31. Additional Increment for passing the S. A. S. Examination. lerks who pass the S. A. S. Examination are allowed an enhanced incre- ıent of Rs. 10.

(Government of India (Finance Department) letter No. F. 11(7)| E-III|48 dated the 19th March, 1948).

32. Date from which additional increment can be given. The differ- nce in increments may be allowed from the date following the date on /hich the examination ends.

(Auditor General's endorsement No. 4875-NGE|75-48, dated the 1st September, 1948).

Chapter IV.

POSTINGS AND TRANSFERS.

33. Postings. All postings of Superintendents of Sections (whether S. A. S. Accountants or Divisional Accountants) should be submitted to the Comptroller for his approval. Those of Upper Division Clerks, Lower Division Clerks, Typists and others are arranged for under the orders of the Deputy Comptroller. No clerk should ordinarily be retained in one section or in the same seat for more than two years. The posting of S. A. S. passed clerks should as far as possible be so arranged that each section will contain at least one such clerk, if available. The postings of Class IV servants are done by the Assistant Accounts Officer (Office).

34. Limit of Retention of Upper Division Clerks in the same section. No audit clerk should be allowed to remain in the same seat for more than five years without the personal concurrence of the Comptroller and consistently with the interest of the public service, relaxation of this rule should particularly be avoided during the two years preceding a clerk's retirement. In no case should the close supervision enjoined by the rules be relaxed on the ground that an individual subordinate is exceptionally competent or trustworthy.

(Auditor General's letter No. 753-Admn.|30-Admn. I|40 dated the 18th November, 1941).

35. Limit of retention of Lower Division Clerks in the same Section. The Lower Division Clerks also should not ordinarily be retained for more than three years in a section.

36. Transfer of sanctioned posts of clerks from one section to another. Transfer of posts of clerks from one section to another for a period in excess of four months should be reported to the Comptroller and Auditor General and justified. A transfer of clerks together with their work need not, however, be reported.

(Controller of Civil Account's letter No. 1-993|NGE-413-28 dated 18th August, 1928).

37. Professional History and Transfer History Card. With a view to facilitate the posting of persons with experience of particular sections and also to give an all round training to the assistants, the administration should know the professional history of every Assistant or Superintendent. For this purpose Index sheets should be maintained in the form shown in Annexure 'C'. Similarly, in the case of Divisional Accountants, it is necessary to keep Index sheets to show the stations and divisions including the main office.

The sheets should show the chronological sequence of the sections in which the official has worked. To facilitate quick preparation of Index sheets each Assistant or Superintendent should be supplied with a blank

card in which entries should be made by each and returned on completion, to Establishment Section. Every one should be held responsible for supplying correct information.

(No. 39-SP|Admn. 19|49-50 dated 12-6-50 from the Comptroller and Auditor General).

(Establishment Case File 14-21|52-53)

8. **Posting of newly recruited Upper Division Clerks.** Every Upper ion Clerk freshly recruited to the office should begin his career in Treasury Audit Section and must be moved from that section to us other sections in some logical order so that he gets a compre- ve and clear picture of all the ramifications of Government accounts udit. The Deputy Comptroller and the Comptroller should pay l attention to this matter and rosters should be kept of all new its in order to see that their training is reasonably complete.

Assistant Auditor General's D.O. letter No. 2103-NGE-I|K.W.|408, dated the 5th August, 1949).

Model Scheme of posting of new recruits. As far as circumstances the first four years of a recruit should be spent in the following ns to enable him to understand the work of the branches:

reasury Audit Section	1 year.
azetted Audit Section	1 year.
count Current, Provident Fund and Pension Audit Sections	1 year.
rks Audit Section	1 year.

e completion of the periods in the several branches should be d through a quarterly review of the professional history cards on t of April, July, October and January.

Liability of S. A. S. Members and S. A. S. passed Clerks for trans- other Offices. A permanent member of the Subordinate Accounts e or a Subordinate Accounts Service passed Clerk may be called to accept transfer to the office of the Comptroller and Auditor al or the Government of India, Ministry of Finance on terms to be ibed by the Comptroller and Auditor General in each individual *vide* paragraph 148 of the Manual of Standing Orders.

Conditions regulating voluntary transfers. The Comptroller and or General has decided that applications from the staff (Upper and r Division Clerks) containing requests for transfer from one audit accounts office to another should first be considered by the Account- General, etc., and if they are agreeable to the transfer, they should sult the Heads of the Offices to which the transfers are desired about eir willingness to take the men in their offices and the conditions on hich they are prepared to take them. It should be made clear to the clerks concerned that the transfers, if effected, will not be treated in the

C.S.62 public interest, and that they shall have to accept whatever seniority position is assigned to them in the new office to which they are transferred. The transfers may then be effected after obtaining the formal approval of the Comptroller and Auditor General.

(Comptroller and Auditor General's letter No.759-NGE.II|18-50. Pt. I., dated the 22nd March, 1950).

41A. C.S.40

41B C.S.56 & 74×86

41C. C.S.112

(iii) *Applications from temporary employees who may have good prospects of being made permanent in due course.*

An employee of this type falls some where between the types mentioned under (i) and (ii) above and an application from him should therefore be dealt with on its own merits, with reference to the circumstances in each case.

(iv) *Applications of employees who have been given some special technical training at Government expense after commencement of service.*

The State is justified in demanding that, in return for the training given to him at State expense, an employee of this category should continue to give his service to the State, in the post or service in which such training was given. He cannot justifiably complain of hardship if he is not allowed to capitalise the special qualifications so gained by seeking other better employment. With-holding of application in such a case is, therefore justifiable.

(v) *Application of Government servants for emyloyment in private business and industrial firms etc.*

The Rules quoted above do not specifically deal with applications of this category. On general grounds, however, it is highly improper for a Government servant to apply, without permission for employment in a private business or industrial firm etc. Where a Government servant seeks permission to apply for such employment, he should first offer to resign or retire from Government service. He cannot complain of hardship if he is not granted permission to apply for such employment or if his application is with-held. While a person remains in Government service the State can legitimately refuse to surrender its claim on his services in favour of a private employer.

(vi) Notwithstanding anything contained in the preceding paragraph, in a case in which a particular employee cannot be spared without serious detriment to important work in hand, public interest would justify with-holding of his application even if otherwise the application would have been forwarded.

(Government of India, Ministry of Home Affairs O. M. No. 170/51-Ests. dated 21-10-1952 forwarded along with the Comptroller and Auditor General's letter No. 2788-NGE II/K. W. 56-N. G. E. III/54 dated 25-8-1954 in Establishment case File 12-8/54-55).

(No. 40 dated 17-11-1954.)

C. S. No. 40.

Page 22.

Insert the following as a new para 41 A.

41 A. Principles to be observed in considering the question of forwarding of applications of Central Government Servants for employment elsewhere.

A Government servant who is an applicant for appointment to a post under the Central Government shall not be eligible for it unless he has applied with the permission of the Ministry—Head of the Department in which he is serving. Permission to apply for appointment or transfer to a post in another Department or office shall not be granted except in such cases and in such circumstances as may from time to time be specified by Government. The administrative authorities should ordinarily not refuse to forward applications submitted by Government servants serving under them for employment else where, which are in response to advertisements issued by the Union Public Service Commission or requests officially received from other Departments or where the applicant is a temporary Government servant and is likely to obtain permanent employment elsewhere. Applications in such cases may be with-held only where the Public interest demands it. In cases not covered by the above description the forwarding of application is entirely in the discretion of the competent authority. In taking a decision whether an application should be forwarded or not the authority has to balance the interests of the State against the necessity of avoiding hardship to the individual. The general principles to be observed in dealing with such applications are stated below.

(1) *Applications from permanent Government Servants.*

When a person has been offered and has voluntarily accepted a permanent post or a permanent appointment to a regular service, which offers him the chance of an honourable career with prospects of earning promotion on merits, he is under a moral obligation to devote his energies wholeheartedly to the performance of his duties in that post or service and not to divide his attention and efforts in search for employment elsewhere. He cannot justly complain of hardship or harsh treatment if his application for any other post or employment is with-held.

(ii) *Applications from purely temporary employees.*

A temporary employee, who has no reasonable prospects of being made permanent, can hardly be blamed if he is on the look out for better and longer lasting employment, with-holding of this application would result in hardship. Applications from such employees should therefore be readily forwarded unless there are compelling grounds of public interest for with-holding them.

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C. S. No. 62.

Page 22.

Delete the last sentence of Para 41 and substitute the following:

When the two Accountants General/Comptrollers agree and the person concerned accepts the terms of the transfer, the transfer may be accepted without further reference to the Comptroller and Auditor General.

(Comptroller and Auditor General's letter No. 1818-NGE. II|190-55 dated the 10th May 1955 in Estt Case file 7-5|54-55).

(No. 62 dated the 18th May 1955)

Insert the following as a new para 41 B.

41 B. Forwarding of applications for appearing in the competitive examinations conducted by the Union and State Public Service Commissions.

As it is not conducive to the efficiency of the Department that the men working in the Indian Audit and Accounts Department should be permitted to try for all kinds of competitive examinations while still drawing pay from Government the Comptroller and Auditor General has decided that the applications of men working in the Indian Audit and Accounts Department for taking Indian Administrative etc. Service Examinations conducted by the Union Public Service Commission should be forwarded to the Commission only when the applications are for the I. A. & A. S. branch and not for any other branch of the examination. It has also been decided that the applications for appearing in the competitive Examinations held by the State Public Service Commissions should not be forwarded.

(Comptroller and Auditor General's letter No. NGE II/209-51 dated 18-8-1951 and letter No. 513-NGE II/64-55 dated 16-2-1955 in Establishment Case file 12-8/54—55).

(No. 56 dated 15-3-1955).

Page 22 (First Edition)

Insert the following as a new para 41 B :—

Deputation of S. A. S. Accountants and Divisional Accountants to the State Government.

Prior approval of the Comptroller and Auditor General is usually required to the deputation of supervisory staff—S. A. S. or Divisional Accountants. In cases of real urgency the deputation may be approved by the Comptroller in anticipation of Comptroller and Auditor General's orders, but the case may subsequently be referred to the Comptroller and Auditor General for formal orders.

C. S. No. 86

Page 22 (First Edition)

Insert the following as a sub-para of para 41 B of the Manual of the Establishment Section.

Deputation of clerks to other offices

Prior approval of the Comptroller and Auditor-General is not necessary in the case of deputation of Upper Division Clerks, Lower Division Clerks and Stenographers (both permanent and temporary) to other offices.

(Comptroller and Auditor-General's letter No. 1756-NGE. iii/255-54, dated 3rd September 1955 in Estt. file 8-17/55-56)

No. 86, dated 19th September 1955.

Correction Slip No. 112

Page 22.

Insert the following as a new para 41 C.

Deputation of staff to the State Government

The Travancore-Cochin State Government have agreed to route their requests for deputation of staff from this office through Finance Department. They will specify invariably the maximum probable period of deputation at the start itself, as requests for piece-meal extensions of the periods of deputation create difficulties in making arrangements. (Government of Travancore-Cochin Finance Department Circular No. Fin. (*e*) 3-31846/55 dated 6th January, 1956 in Estt. file 8-26/55-56.)

Correction Slip No. 112, dated 9th February 1956.

C. S. No. 88

nsert the following as a new para 42 A.—

42 A. Officiating appointments for short periods

he Comptroller who is the Head of Department in his sphere will e the power to fill vacancies for two months' duration or less in accor- with the procedure laid down below:

(*a*) Short-term vacancies, the duration of which exceeds one month, : filled in the normal manner, at the discretion of the Head of the nent, and

(*b*) Officiating promotions in vacancies of one month's duration or ould not, as a rule, be made, save in very exceptional circumstances, e prior personal approval of the Head of the Department.

overnment of India, Ministry of Finance Office Memorandum No. 5) Estt. III/51, dated the 8th June, 1955 received with Comptroller ditor-General's letter No. 6487-GE/569-55, dated 12th September n Establishment Case File No. 6-4/55-56).

No. 88, dated 27th September 1955.

C. S. No. 66.

Page 23—Para 43.

Substitute the following as note No. 5 deleting the existing note 5.

The following principles will be observed in setting questions in the first paper. The paper will contain questions on precis and office procedure, the marks being allotted as 60 for precis and 40 for General Office Procedure.

For the purpose of passing in Paper I, a candidate must obtain 40% of marks separately in each of the two parts of the paper and not merely in the aggregate as at present. The present practice under which 25% of the marks for the "Precis" paper are reserved for hand-writing will be discontinued. Instead, the Examiner may deduct up to 5 marks for bad hand-writing. This modification will take effect from the examination to be held in November 1955.

(Comptroller and Auditor General's letter No. 1072-NGE. III/156-55 dated the 23rd May 1955—Estt. Case file No. 12-6/52-53).

(C. S. No. 66 dated the 16th June 1955)

Page 23—Para 43.

Substitute the following for the sentence beginning with "All the clerks will be given 2 chances etc....." occurring in Para 43.

Candidates for the Confirmatory examination should be given four chances in all to pass the examination. Each successive examination held after the completion of one year's service in the Upper Division Cadre will count towards this number. If the candidate fails to appear in 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. No application for the relaxation of this rule will be entertained.

C. S. No. 55.

Page 23 Para 43.

Substitute the following for the sentences—"Condonation of deficiency in the prescribed service of one year may however, be granted at the discretion of the Comptroller in deserving cases upto a limit not exceeding one month. Cases in which the deficiency in service exceeds one month, will be referred to the Comptroller and Auditor General" occurring in para 43.

"Condonation of deficiency in the prescribed service of one year may, however, be granted at the discretion of the Comptroller in deserving cases upto a limit not exceeding two months. But condonation of periods in excess of one month should be made only in exceptional cases. Deficiencies of more than two months will not be condoned and therefore no recommendation involving condonation of deficiency of more than two months should be made to the Comptroller and Auditor General.

(D. O. No. 274-NGE III|K. W—42—55 dated 12-2-1955 in Estt. Case file 12-6/54—55)

(No. 55 dated 2-3-1955)

Chapter V.

PROMOTIONS AND CONFIRMATIONS.

42. General. All proposals for promotions whether substantive or temporary other than those relating to promotion to the rank of Divisional Accountants, should be submitted to the Comptroller by the Assistant Accounts Officer (Office) through the Deputy Comptroller. Ordinarily no proposal should be made for the promotion of a clerk whose pay has been attached, but the fact that the indebtedness of such a clerk was beyond his control should be brought to the notice of the Comptroller if such a clerk is proposed to be promoted. Proposals for promotions, officiating, temporary or permanent, to the cadre of Divisional Accountants are submitted to the Comptroller through the Deputy Comptroller. C.S. 86

43. Departmental Confirmation Examination. All temporary and [illegible]ciating clerks who have been categorised in the upper division (subject [illegible]he exemption stated below) and those who have been recruited already [illegible] are recruited in future direct to the upper division should pass the [illegible]artmental Examination in order to render them eligible for confir[illegible]on in the upper division. This Departmental Examination will be held in the office once in six months, and will consist of three papers, the first on precis and draft and office procedure, the second on General Government Accounts and Audit, and the third on the detailed accounts and audit procedure in the various groups in the office intended to test the clerk's practical knowledge of the work of the group or groups in which he has been working. The syllabus and scope of the examination are given below. All temporary and officiating clerks in the upper division who have rendered at least one year's service continuous or otherwise on the 1st day of the month in which the examinations are held, are eligible to appear in the examination. Condonation of deficiency in the prescribed service of one year, may however be granted at the discretion of the Comptroller, in deserving cases, up to a limit not exceeding one month. Cases in which the deficiency in service exceeds one month, will be referred to the Comptroller and Auditor General. All the clerks will be given two chances and in cases in which there may be special justification, an extra chance will be allowed. Those who fail to pass the examination within the chances allowed will be considered for discharge at the earliest opportunity. C.S. 55 C.S. 65

(Circular letter No. 351|NGE. II|104-48. Pt. I dated 11th February 1950 and No. 827-NGE. II|90-50|Pt. III dated the 20th March, 1952 from the Comptroller and Auditor General).

(Establishment Case File No. 12-6 of 1952-53).

Syllabus for the Departmental Examination in Civil Audit Offices qualifying for Confirmation of Clerks in the Upper Division, the passing of which will also immediately entitle them to a Pay of Rs. 100 per mensem in the Upper Division Scale.

I Paper.

2½ Hours. Marks. 100.

A. Precis writing and drafting.
B. General Office Procedure (Simple Questions).

II Paper.

2½ Hours. Marks 100.

Government Accounts and Audit. (Two papers).

General questions on the matter dealt with in:

Group A.—(i) Compilation of Treasury Rules, Volume I.
Part I—(Pages 1—14).
Part V—Chapters I to V.

(ii) Account Code—Volume I—Chapters 1 to 3.

Group B.—Audit Code—Sections I and II. Section III—Chapters 1, 2, 3 and 4.

(Six questions to be answered, three from each group).

III Paper.

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 questions 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, Audit Code and Audit Manual:—

(a) Compilation of Treasury Rules, Volume I—Parts IX and X.

(b) Audit Code—Section IV Chapters 2 to 6 Section V—Chapter I.

C. S. No. 36.

Page 24.

Substitute the following for Section A of Paper I under the Syllabus for the Departmental Examination.

A. Precis.

(Comptroller and Audit General's letter No. 2356-NGE. III| or 244-NGE. II|53 Pt. III dated 17-9-1954 in Establishment Case file 12-6|54-55.)

(No. 36 dated 10-11-1954.)

(c) Audit Manual—Chapters 1, 3 to 8, 10 to 12, 17 to 20, 23 and 27 to 29.

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. The questions in all the papers are mainly intended to test the candidate's general knowledge on the broad principles of accounting and audit and practical knowledge of the work of the section or branch in which he|she has been working. A liberal choice of questions should be allowed.

Note 2. Candidates will be declared to have passed, if they obtain 40 per cent in each of the papers. A candidate who fails to pass the examination but obtains in any paper more than 60 per cent of the marks will be exempted from appearing again in that subject at a further examination.

Note 3. Books will be allowed to be consulted by the candidates in answering papers II and III.

Note 4. The II paper will be set by the Comptroller and Auditor General.

Note 5. The following principles will be observed in setting questions in the 1st paper.

C.S. 66 on p.23

(a) the paper will contain questions on all three branches, *Viz* Precis, Draft and Office Procedure, marks being allotted as 60 for the first two items and 40 for the third.

(b) the subject matter of the Precis will not be on highly technical or involved discussions, with which an average clerk of about a year's standing cannot be expected to be familiar.

(c) the draft will be on the same subject as the precis, generally requiring the putting of the conclusion reached in the precis, into a suitable form (Letter, or U. O. or D. O.).

(Comptroller and Auditor General's letter No. 2406|NGE. II|946-50 dated 8-8-1950. No. 1305-NGE. II|90-50 Part III dated the 30th April, 1952 from the Comptroller and Auditor General.

Office Order No. 364|51 dated 18-9-1951 and Establishment Case File No. 12-6|52-53).

44. **Exemption.** Those who have passed a confirmatory examination corresponding to the present examination (e. g. Departmental Tests of erstwhile Travancore and Cochin) and those who pass Part I of the S. A. S. Examination will be exempted from the above examination for purposes of confirmation as U. D. C.

(Office Order No. 364|51 dated 18-9-1951)

(Establishment Case File No. 223|51)

45. Determination of seniority among passed candidates. Subject to orders regarding reservation of vacancies for certain classes, confirmations 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. If, however, when the occasion for confirmation arises, the senior man is not qualified by passing the examination, a junior qualified man will be confirmed, no vacancy will be kept open for any particular individual. But the senior man when confirmed will resume his original position above any juniors confirmed earlier, provided he qualifies within the normal prescribed number of chances in consecutive examinations.

(Comptroller and Auditor General's letter No. 2256|NGE. II|104-48 Pt. I dated 25th July, 1950).

(Establishment Case File No. 223|51).

C.S. 67

46. Promotion from Lower Division to Upper Division in the clerical cadre. Lower Division clerks who have completed 6 years of service (3 years in the case of graduates), whom the Comptroller may, on the basis of merit, recommend to be specially deserving of this concession, will be eligible to appear for the S. A. S. Examination. On their negotiating successfully Part I of the examination, in accordance with the ordinary standard, they will be eligible for promotion to the upper division in the earliest vacancies arising thereafter. (Vide also para 56).

C.S. 69 & 96

C.S. 28

(Comptroller and Auditor General's letter No. 351-NGE. II|104-48| Pt. I. dated 11th February, 1950).

C.S. 115

47. Promotion of graduate lower division clerks to the upper division on basis of merit. The Comptroller and Auditor General has ordered that he has no objection to promoting to the upper division, graduate lower division clerks whose service records are good and who happen to apply for appointment to the Upper Division. He has also ordered that age limit may be relaxed in their cases upto 3 years over and above the maximum age limit prescribed for recruitment to Upper Division. But once the prescribed age limit has been relaxed to the extent as indicated above such graduate lower division clerks will have to compete on equal terms with the other applicants for appointment to the upper division. In comparing their cases with the outsiders no consideration will be given as regards their work in the lower division.

(Letter No. 3449-NGE. II|311-50 dated 28-10-1950 from the Comptroller and Auditor General and letter No. 1607-NGE. II|77-5 dated the 18th June, 1951 from the Comptroller and Auditor General).

C.S. 95

(Establishment Case File No. 61|1951).

48. Reservation of vacancies in the upper division to qualified lower division clerks. In view of the general principles followed in the matter of recruitment to the Upper and Lower Divisions, no specific percentage

C. S. No. 28.

Page 26. Para 46.

Substitute '57' for '56' occurring in the last sentence of the para.

(No. 28 dated 17-7-1954)

C.S-96

C. S. No. 69.

Page 26.

Substitute the following for para 46. *Promotion from Lower Division to Upper Division in the Clerical Cadre.*

In Civil Audit and Accounts Offices, as well as in the Railway and Defence Services Test Audit Offices, a certain number of Upper Division posts may be filled by promoting Lower Division Clerks, who have displayed conspicuous ability. Promotions are to be made solely on merit.

Detailed instructions will be issued by the Comptroller and Auditor General from time to time regarding the maximum number of posts that can be filled by promotion, and the manner in which persons are to be selected for promotion. Every promotion will be on a provisional basis. A promoted Lower Division Clerk shall have to pass the Confirmatory test within a year of promotion. If he fails to do so, he shall be reverted at once and shall not again be considered for promotion. No additional time or chances will be allowed for passing the test.

(Corrections No. 35 and 36 to Comptroller and Auditor General's Manual of Standing Orders, First Edition (Reprint) received with Endorsement No. 1304-NGE. III/KW. 157-55 dated 2-7-1955 and Endorsement No. 1340-NGE. III/KW. 157-55 dated 4-7-1955 from the Comptroller and Auditor General of India in Establishment Case file No. 6/4-55-56).

(No. 69 dated 18th July 1955.)

Correction Slip No. 182

e 27-28/Para 50.

Make the following corrections in Para 50-A as inserted by C. S. No. 149, ed 29th August 1956.

(*i*) Add the words "or has died while in service or" between "who has red from service" and "who has been granted Refused leave" occurring he heading.

(*ii*) Add the words "*or death*" with underline at the end of the first tence after the words "*before the date of his actual retirement*".

(*iii*) Add the words "or death" in the following places—

(*a*) In the second sentence in clause (*b*) after the words "date of al retirement" and "of an officer" and at the end of the same sentence r the words "after his retirement".

(*b*) In the last sentence between the words "before his retirement" "or proceeding on leave preparatory to retirement".

(Government of India, Ministry of Home Affairs O. M. No. 32/1-55-s(A), dated 27th November 1956 received with Comptroller and Auditor neral's letter No. 267 A/204-55, dated 13th February 1957—Estt. File -6/55-56.)

C. S. No. 182, dated 4th March 1957

C. S No. 87

Page 26, Para 45.

Insert the following as a sub-para to para 45 below the provision introduced as per Correction Slip No. 3, dated 4th September 1953.

"The fact that Upper Division Clerks have been allowed four chances to pass the Departmental Confirmatory Examination (Vide Comptroller and Auditor-General's letter No. 1069-NGE III/156-55, dated 23-5-55) will not alter the above position."

(Comptroller and Auditor-General's letter No. 1710-NGE III/156-55, dated 31st August 1955 Case file 12-6/52-53)

No. 87, dated 23rd September 1955.

C. S. No. 95

Page 26, Para 47.

Add the following as a sub-para under this para.

It was ordered in Comptroller and Auditor-General's letter No. 1769-NGE. II/341-52 dated 13th June 1953 that such of the Graduate Lower Division Clerks as had put in not less than 3 years' service on the date of the letter (Viz. 13th June 1953) could be permitted, on their giving an undertaking for liability of transfer to an outstation, if necessary, to sit for the departmental confirmatory examination and on passing the examination could be promoted as upper Division clerks subject to availability of vacancies.

These orders are no longer in force.

(Comptroller and Auditor-General's letter No. 2146-NGE. III/157-55 Pt. III dated 27th October 1955. Est. file No. 12-6/55-56).

(C. S. No. 95, dated 26th November 1955)

Page 26, Para 46.

Delete the sentences after the words "A promoted Lower Division Clerk etc.," occurring in Para 46 as amended in C. S. No. 69, dated 18th July 1955.

Every promotion will be on probation. A promoted Lower Division clerk shall have to pass the confirmatory test within one year of his promotion. This period will ordinarily give him two 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 two 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 and shall not again be considered for promotion. No additional time or chances shall be allowed for passing the test.

(C. S. No. 45 to Comptroller and Auditor-General's Manual of Standing Orders—First edition—Reprint received with T. M. Section endorsement No. T. M. 12-8/1718, dated 1st November 1955 Case file No. Est. 6-4/55-56).

C. S. No. 96, dated 29th November 1955.

Correction Slip No. 115

Page 26—Para 46.

Insert the following as a new sub para to para 46 as amended in C. S. No. 96, dated 29th November 1955.

Such promoted Lower Division clerks who are required to pass the Departmental Confirmatory test within a year of their promotion to Upper Division may be allowed pay of Rs. 100 P. M. with effect from the date following the last date of Confirmatory Examination in which they are declared successful.

(Letter No. 179-N.G.E. 1/19-56, dated 2nd February 1956 from the Comptroller and Auditor-General of India in case file Estt. 6-4/55-56 Vol. II)

C. S. No. 115, dated 27th February 1956.

Correction Slip No. 115

Page 36—Para 46.

Insert the following as a new sub para to para 46 as amended in C. S. No. 96, dated 29th November 1955.

Such promoted Lower Division clerks who are required to pass the Departmental Confirmatory test within a year of their promotion to Upper Division may be allowed pay of Rs. 100 P. M. with effect from the date following the last date of Confirmatory Examination in which they are declared successful.

(Letter No. 179-N.C.E. 1/19-56, dated 2nd February 1956 from the Comptroller and Auditor-General of India in case file Est. 6-4/55-56 Vol. II)

C. S. No. 115, dated 27th February 1956.

C. S. No. 67.

Page 27—Para 48 (a).

Promotion of Class IV employees to Class III posts.

(1) The promotion of Class IV employees to Class III posts, even though such persons are educationally qualified, is not permissible. Educationally qualified class IV employees should, however, be issued "No objection" certificates to enable them to register their names with the Employment Exchange for Class III posts.

(2) On registration with the Employment Exchange, these persons should be nominated in their turn to vacancies notified to the Exchanges subject to the order of priorities laid down; *i. e.*, they should be grouped among with the persons registered under category "others."

(3) On their selection for Class III posts as a result of nomination by the Employment Exchange, the Ministry/Department in which such persons are employed should relieve them to take up their new appointments without causing any break in service.

(4) The Class IV employees registered with the Employment Exchanges should be allowed to deduct from their actual age the period spent by them in Government service. If, after deducting this period, they are within the maximum age limit prescribed for the service or posts for which they are registered, they should be considered eligible.

(Government of India, Ministry of Home Affairs, O. M. No. 71/75-55.CS(c) dated 29th April 1955 received with Comptroller and Auditor General's letter No. 3019-NGE. II/67-55 dated the 17th June 1955).

(No. 67 dated the 30th June 1955).

Correction Slip No. 218

Page 27—Paragraph 48 (a).

Delete C. S. Nos. 67 and first sentence of sub-paragraph (6) as introduced as per C. S. No. 196 of the Manual of Establishment Section.

Insert the following as sub-paragraph (1) of paragraph 48 (*a*) and *renumber* sub-paragraphs (5) and (6) as sub-paragraphs (2) and (3) :—

(1) The Comptroller and Auditor-General has ordered that Class IV employees who possess the necessary educational qualifications for Class III posts of their own offices should be permitted to take their chance along with the outsiders.

[Comptroller and Auditor-General's Lettter No. 4460—NGE II/177-57, dated the 4th December 1957].

C. S. No. 218, dated 23rd December 1957.

of the vacancies in the upper division need be reserved for promotion from the lower division. Such promotions should continue to be subject to the established condition of passing Part I of the S. A. S. Examination as stated above. A relaxation has however been made in that, the minimum educational qualification required for recruitment to the upper division is a IInd Class Degree has been waived in the case of recruitment from the lower division.

(Comptroller and Auditor General's letter No. 351-NGE-II|104-48 Pt. dated 11-2-1950).

(Establishment Case File No. 5-1|52-53).

C.S. 67

49. **Promotion to Selection Grade.** Promotion, whether in an officiating or permanent vacancy, to a post or grade classified as a "Selection" post or grade should, as the word signifies, normally be made by selection on the basis of merit and not by seniority. In connection with such a selection grade, the following case has arisen for consideration. An officer was selected for officiating promotion thereby superseding another officer senior to him in lower grade. The superseded officer, however, was at a later date considered fit to be given officiating promotion in the higher grade. Subsequently when a permanent vacancy in the higher grade occurred the question to be decided was which of the two officiating officers should be confirmed in it. After careful consideration of the matter in consultation with the Union Public Service Commission it has been decided that the junior officer selected first for officiating promotion to the higher grade in preference to his senior should not lose the advantage he had thus gained, and should be confirmed in the vacancy provided that he has continued to maintain his efficiency.

Exceptions to this general rule should be few and really exceptional. An example is the case of a Government servant on deputation, in foreign service, or lent to a State Government, when a vacancy in a grade higher than his, arises. Obviously in such cases the absentee should be considered and the question decided whether, if he had been available, he would have been promoted. If this question is decided in the absentee's favour, provision should be made for his regaining his temporarily lost seniority on his return to his cadre and, if the vacancy is permanent, he should be promoted thereto, officiating or provisional substantive arrangements in his stead being made during his absence.

(Government of India, Home Department Office Memorandum No. 97|44, Establishments, dated the 13th June, 1944).

50. **Confirmation in Selection Grade.** The Government of India, Home Department have, in consultation with the Union Public Service Commission, considered the question whether in cases in which two or more officers are appointed to officiate to posts in a selection grade and a permanent vacancy subsequently occurs in that grade, the officer who was promoted earlier and who is considered fit to continue in that grade should

be confirmed or the officer who on a review of the work of all the officers is considered to be the best for appointment in that grade. In accordance with the advice tendered by the Commission, it has been decided that the question, which one of the several officers should be confirmed in the selection grade, should remain an open question until a vacancy occurs in which one of the officers can be confirmed and that the officer who at that time is considered to be the most competent should be confirmed.

The decision does not modify the instructions contained in the Home Department Office Memorandum No. 97|44-Ests., dated the 13th June, 1944. For, while confirmation in a selection grade should normally follow the order of officiating promotions to that grade, this is subject to the condition that the relative merits of the officers concerned remain the same. If the officer promoted earlier maintains his relative superiority, he should be confirmed first. If, on the other hand, the officer promoted earlier deteriorates, or the one promoted later improves, so that the latter is adjudged to be better of the two by the competent authority at the time when confirmation is to be made in the selection grade, latter officer should be confirmed first.

(Government of India, Home Department letter No. 97|44-Ests., dated 22nd December, 1944).

51. Extension of War Service Concessions. War Service concessions cannot be extended to Ex-service men employed in Part 'B' States. The benefits of war service for purposes of pay, seniority and other privileges were given only to those non-gazetted personnel who were specially recruited through the Regional Recruitment Boards against reserved permanent vacancies in the Centre and Part 'A' States.

(Comptroller and Auditor General's letter No. 2426-NGE. I|253-5 dated 11th September 1950).

(Establishment Case File No. 103|50).

C. S. No. 50.

Page 28.

Insert the following as para 50. A.

50 A. Cancellation of erroneous confirmation of Government servants.

(a) An order of confirmation which is clearly contrary to the relevant statutory rules may be cancelled by competent authority straightaway.

(b) An order of confirmation which is contrary to executive orders or administrative instructions may be cancelled by the competent authority, if such erroneous order of confirmation has operated to the prejudice of some identifiable person who would otherwise have been confirmed, if the orders had been correctly applied.

A notice to show cause why the orders of confirmation should not be cancelled should, however, be given to the effected party in both the types of cases specified above.

(Government of India, Ministry of Home Affairs O. M. No. 32/5/54-Ests (A) dated 24-11-1954 forwarded with Comptroller and Auditor General's letter No. 3273-NGE. III/290-54 dated 4-1-1955 in Estt. Case file 6-6/54-55.)

No. 50 dated 28-1-1955.

(c) *Treatment to be accorded to probationary Accountants*

Probationary Divisional Accountants who were recruited for appointment as Divisional Accountants will not be eligible for absorption as Upper Division Clerks.

(d) *Training of S. A. S. candidates and S. A. S. passed clerks in P. W. Accounts*

After the transfer of the cadre of P. W. Divisional Accountants to the State Government the training in P. W. Divisions of the personnel of the Indian Audit and Accounts Department will be arranged by creating additional temporary posts for the period of training.

(Comptroller and Auditor-General's letters No. 577-NGE-II/318-53, dated 15th April, 1954 in File 19-21/53-54 and No. 1749-NGE-III/159-54, dated 12-7-1954) Estt. File 19-21/53-54 Vol. II).

C. S. No. 78, dated 26th August 1955.

(7) Creation of posts of Divisional Accountants

Under para 330 of the Comptroller and Auditor-General's Manual of Standing Orders, the Comptroller can sanction the creation of posts of Divisional Accountants for newly created Public Works Divisions, including the following cases:

(*i*) Temporary posts required for the non-Public Works Divisions,

(*ii*) Additional posts required either to cope with the increase of work or for the clearance of arrears in Public Works and non-Public Works Divisions.

Additional posts mentioned as (*ii*) above may be sanctioned by the Comptroller when their creation or continuance has been approved by the State Government. Such cases should be reported to the Comptroller and Auditor-General.

(Comptroller and Auditor-General's letters No. 3698-NGE. I/262-52, dated 3-11-1953, as modified by No. 897-NGE. III/262-NGE 1/52 Pt. II, dated 7-4-1954, No. 1981-NGE II/262-NGE 1/52 Pt. II/5-7-54 in Estt. 19-27/53-54).

(8) Transfer of the cadre of Divisional Accountants

(*a*) *Exercise of option to return to the Indian Audit and Accounts Department*

When the transfer of the cadre of Divisional Accountants is effected the incumbents concerned will not have any option in this respect. The officiating Divisional Accountants having lien on permanent posts of Upper Division Clerks in the Indian Audit and Accounts Department shall, however, retain their liens on such posts, and are, therefore, entitled to revert to their permanent posts, till such time as they are confirmed as Divisional Accountants under the State Government and their lien in the Indian Audit and Accounts Department terminated. Those U. D. Cs. who have no lien in the I. A., and A. D., and who have fully qualified themselves as Divisional Accountants, by passing the Divisional Test, will not be allowed the option to return to the Indian Audit and Accounts Department. Such of the temporary U. D. Cs. who have not fully qualified themselves by passing the Divisional test for absorption in the cadre of Divisional Accountants and who are likely to be discharged on their failure to pass the Divisional Test, will however, be given an option in the matter. If they opt to continue as probationary Divisional Accountants they will have no right in future to come back to the Indian Audit and Accounts Department even if they fail to qualify in the Divisional test.

Right of Divisional Accountants to appear for the S. A. S. Examination.

(*b*) The existing Divisional Accountants will be eligible to appear for the S. A. S. Examination even after the transfer of the cadre to the State Government. They will also be entitled to absorption in the S. A. S. cadre on passing the examination. The Division Officer under whom the D. A. is working will have to certify that the D. A. will be released for appointment in the S. A. S. in case he passes the examination. This facility will not, however, be admissible to the D. As. appointed in the cadre after the transfer of its control to the State Government.

Page 28.

Insert the following as Chapter V-A.

CHAPTER V-A

Divisional Accountants

(1) Recruitments to the posts of Divisional Accountants will be made in accordance with the orders contained in Chapter VII of the Manual of Standing Orders.

(2) In modification of Rule 6 of annexure 1 of the Chapter VII—of the M. S. O. Accountants-General/Comptrollers may themselves allow a third chance in deserving cases, to departmental candidates appearing for the initial recruitment examination.

(Comptroller and Auditor-General's letter No. 993/NGE. III/6-55 Part II, dated 12th May 1955).

(3) Clerks, Managers, etc., of the P. W. and Electricity Departments and Upper Division Clerks including (Selection Grade) of the Comptroller's Office with sufficient experience in the W. A. D. who are considered fit for holding charge of Divisions may be placed in charge of the duties of the Divisional Accountants.

(Comptroller and Auditor-General's letter Nos. 4 NGE. III. K. W 103/54, dated 8th January 1955 and 224 NGE. III/103-54 Pt. II, dated 9th March 1955 and Estt. Section case 255/51 Vol. IV).

(4) Such unpassed clerks when appointed to officiate as Divisional Accountants may be allowed a special pay equal to 20 per cent of their pay as clerks subject to a maximum of Rs. 25 P.M. in addition to their pay in the clerical grade or the pay admissible in the scale applicable to Divisional Accountants under the normal operation of the rules whichever is less.

(Government of India Ministry of Finance letter No. P2 (63) EII/48 dated 18th May 1948) Case Estt. 255/51 Vol. I.

(5) As Divisional Accountants are Central Government servants dearness allowance at Central Government rate is to be paid to them irrespective of the fact that some of them may be unqualified men drawn from P. W. D. and draw pay on State scales plus 20% thereon.

(Comptroller and Auditor-General's letter No. 942-NGE I/10-53, dated 17th March 1953)

(6) Grant of Project and Special Project allowance to Divisional Accountants.

As the Divisional Accountants belong to the Central Service having conditions entirely different from those of the State Government, they cannot be paid the Project or special project allowance sanctioned to the staff of the State Government in particular Divisions (T. C. State Government Order D. Dis. 11582/52/P. W. C., dated 15th January 1954 in File 19-6/52-55).

Correction Slip No. 119

Page 29—Para 53 (2).

Add the following as sub-para under this para.

Stenographers who intend to appear at the S. A. S. Examination and who hold reasonable promise to do well as Auditors should be appointed to the Upper Division Clerical grade in the first instance provided *they possess the requisite qualification for such appointment* and thereafter they may be allowed to take the S. A. S. Examination on completion of three years' service as Upper Division Clerks.

(Comptroller and Auditor General's letter No. 54—Exam/270-NGE. I/55 dated 1st March 1956. Est. Case file 12/5/55-56),

Correction Slip No. 119, dated 21st March 1956.

C. S. No. 89

MANUAL OF THE ESTABLISHMENT SECTION

Page 29, Para 53 (2).

Delete the sub-para to para 53 (2) beginning with "A Lower Division auditor".....and ending with "Otherwise".

(Case file PA (C) 78/55)

C. S. No. 83

Page 29, Para 53.

Add the following as item (*iii*) under sub para (1) under this para.

The Comptroller and Auditor-General has delegated to the Comptroller the power to permit a candidate to appear in any branch of the S. A. S. Examination except the Commercial S. A. S. Examination subject to the various instructions which may be issued from time to time on the subject.

(1) In permitting a candidate to appear in the examination the Comptroller should satisfy himself that the candidate is regular in attendance, energetic and business-like and has aptitude for the work of an Accountant and good prospects of passing the examination.

(2) The statement of candidates permitted to appear in the examination should be sent to the Comptroller and Auditor-General of India on the dates prescribed [vide Correction Slip No. 80, dated 6th September 1955 to para 53 (8)—Page 30] in the form annexed.

(3) The Comptroller should take care that the particulars furnished in the statement are correct especially with regard to the number of chances availed of by the candidates and the exemption marks obtained by them. For this, the statement should be got checked by an Accountant and Officer other than those responsible for its preparation.

(4) A list of candidates from this office, if any, who will sit for the examination in another office, should be sent to the Comptroller and Auditor-General along with the statement of candidates and a copy of the list should also be sent at the same time to the Accountant-General/Comptroller concerned to enable him to make necessary arrangements.

(5) A summary of the number of candidates appearing in each Part and Branch of the examination separately under complete and compartmental system should be sent along with the letter forwarding the statement of candidates.

(6) The answer books relating to each question paper the examinations on which are conducted on the same day should not be despatched in a single cover; they should be despatched in separate sealed double covers and the number of the answer books and the subject should be noted on the top of the inner cover.

FORM 4

Referred to in paragraph 152

Name of candidate	Date of birth of candidate	Date of appointment if the candidate is an S. A. S. apprentice	Number of examinations at which he has already appeared	Total service		As accounts clerk in Divisional or Sub-divisional Office of the P. W. Department		Year and month in which already appeared in this part of the Examination and the Index No. then allotted	Subject of examination in which already exempted, the marks secured, the year and month of the Examination in which the exemption was secured, and the Index No. then allotted	Remarks
				As clerk of the Audit Office	As Divisional Accountant					
				Y M	Y M	Y	M			
1	2	3	4	5	6	7		8	9	10

Certified that I have personally satisfied myself as to the fitness of each candidate to sit at the examination (vide paragraph 161).

N. B.—Separate statements should be submitted for the candidates appearing in different parts and branches (vide paragraph 138).

(Comptroller & Auditor-General's letter No. 1577-N.G.E.I /191-55, dated the 17th August 1955—Case file 12-5/52-53) C. S. No. 83, dated 6th September 1955

C. S. No. 82

Page 29—Para 53-1 (i)

Substitute the following for the present clause.

"The S. A. S. Examination will in future be held in May and November."

(Comptroller and Auditor-General's letter No. 186-NGE. I/40-55 dated the 27th January 1955—Estt. Case file 12-5/52-53 Volume I)

C. S. No. 82 dated 6th September 1955

FOURTH LIST OF CORRECTIONS TO THE MANUAL OF THE ESTABLISHMENT SECTION OF THE OFFICE OF THE COMPTROLLER TRIVANDRUM.

C. S. No. 58.

Page 29—Para 53.

Insert the following as clause III of sub-para 2 of para 53 numbering the existing clauses as (i) and (ii).

(iii) The Comptroller may at his discretion condone the deficiency in the minimum service required for eligibility to appear in the S. A. S. examination up to a limit not exceeding two months. In case where the deficiency has been condoned a remark to that effect should be added in the statement in Form 4 while forwarding the names of the candidates to the Comptroller and Auditor General.

(Comptroller and Auditor General's letter No. 489-N. G. E. I/80-55 dated 10-3-1955 in the Estt Case file 12-5/54-55.

(No. 58 dated 28-3-1955.)

Chapter VI.

SUBORDINATE ACCOUNTS SERVICE.

52. **General.** In the Indian Audit and Accounts Department the pointment and promotion to the Subordinate Accounts Service is made ·ough the Subordinate Accounts Service Examination. The rules and ·ulations regarding the eligibility etc. of the candidates to appear at examination are contained in Section II of Chapter V of the Auditor eral's Manual of Standing Orders. The recent changes in the conduct f the examination, which have been necessitated in order to cope with ne new set up, are detailed in the subsequent paragraphs.

53. **Conduct of S. A. S. Examinations.** With a view to build up quickly the depleted cadre of S. A. S. Accountants, the Auditor General has decided to introduce the following changes in the regulations for the S. A. S. Examinations:

(i) The S. A. S. Examination will, in future and until further orders be held every half year in the months of July and January each year. C.S.82 83

(ii) The candidates will have the option of taking the Examination in compartments i. e. they can take one or more subjects of a part at a time instead of appearing in all the subjects in a part at the same time.

2. [1] In the case of candidates who wish to take the examination in compartments, the minimum total service to be rendered either as an Upper Division Clerk in an Audit Office or as a Divisional Accountant, is two years. The periods of service prescribed in paragraph 155 of the Auditor General's Manual of Standing Orders, will continue to apply to the candidates who intend to take all the subjects of Part I at a time.

[2] A Lower Division Auditor must have put in at least 6 years service before he can be allowed to appear for Part I of the S. A. S. under the compartmental system or otherwise. C.S.89 C.S.58 C.S.119

(Comptroller and Auditor General's letter No. 1882-NGE. I (S) 205-50 dated 1·7-1950.)

(Establishment Case File No. 12-7|52-53)

3. The candidates who take the examination in compartments will be deemed to have passed in a subject if they obtain the following minimum percentage of marks in that subject and will not be required to appear in those subjects, under the compartmental system.

Precis and Draft	45%	
Other subjects	50%	Separately in each paper where there are two papers in any subject one theoretical and the other practical.

The percentage of pass and exemption in marks, for the candidates who appear in all the subjects of a Part of the Examination will remain

the same as prescribed in para 184 of the Auditor General's Manual of Standing Orders.

4. Only two chances in each subject will be allowed to a candidate who takes the examination under the compartmental system. A candidate who fails in any subject after availing of the two chances in that subject will not be allowed to take any further chance under the compartmental system. The further chances should be taken by him under the existing rules i. e. he should take the examination of a Part as a whole except in those subjects in which he may have secured exemption marks i. e. 66%. If a candidate fails in a subject or subjects and wishes to appear in all the subjects of a Part of the examination, the larger number of chances taken by him in one or more subjects will count against the permissible number of chances of the complete examination of that Part. For example if a candidate has already availed of two chances in "Precis and Draft" and one in Fundamental Rules and Civil Service Regulations etc. of Part I under the compartmental system and desires to take the Part I as a whole, he will be deemed to have exhausted two chances in that Part.

5. No candidate will be allowed to take any subject of Part II of the examination unless he has passed in all the subjects of Part I thereof.

6. No candidate after having passed Part I of the examination will be allowed to take under the compartmental system the "Public Works Accounts Rules and Procedure" paper of Part II thereof unless the first spell of his six months training in P. W. Divisional Accounts is completed. He can, however, be allowed to appear in other subjects of Part II under the compartmental system.

The condition of completion of the first spell of Public Works Accounts training before a candidate takes Part II of the Examination as a whole, should be strictly enforced in future.

7. The crucial date for determining the age of a candidate for the purposes of applying the Lower and Upper age limits and also for the purpose of calculating the minimum qualifying service will be the 15th July|15th January, for the examination to be held in July|January each year.

8. The candidates should at the time of giving their names for the examination, make their intention clear as to whether they wish to take the examination in all the subjects of a Part or in particular subjects under the compartmental system. They will not be allowed to alter their election at the time of the examination. This information should be included in the list of candidates to be forwarded to the Auditor General under para 152 of his Manual of Standing Orders. Separate lists should be prepared for candidates who intend to take the examination under the compartmental system. The lists of candidates for the S. A. S. Examination to be held in July|January should be sent to the Auditor General by the 15th May|15th November, respectively every year.The results of

C. S. No. 80

Page 30—Para 53 (8)

Substitute the following for the sentence beginning with "the list of candidates for the S. A. S. Examination.....etc, in the above para.

The statement of candidates permitted to appear for the examination to be held in May should reach the Office of the Comptroller and Auditor-General of India by the 15th March and that for the examination to be held in November by the 15th September every year.

(Comptroller and Auditor-General's letter No. 1577-N. G. E. 1/191-55 dated the 17th August 1955—Case file 12-5/52-53)

C. S. No. 80, dated 6th September 1955

C. S. No. 81

Page 30—Para 53 (7)

Substitute the following for the existing paragraph:

The date for determining the age and length of total service qualifying for admission to the examination is the 15th May and 15th November in respect of examinations to be held in May and November respectively.

(Comptroller and Auditor-General's letter No. 1577-NGE. I/191-55 dated 17th August 55—Case file No. Estt. 12-5/52-53)

C. S. No. 81 dated 6th September 1955

C. S. No. 92

Page 30, Para 53(4).

Insert the following as a sub-para under Para 53 (4).

The chances taken by a candidate in Part I in any branch of the S.A.S. examination before appearing in Part I of the Commercial S. A. S. examination will be counted against the permissible number of chances in Part I of the latter branch. This principle will also apply to similar other cases of change from one branch to another if the permissible number of chances in the former are not already exhausted.

(Comptroller and Auditor-General's letter No. 2137-NGE. I/13-55 dated 1st November 55—Establishment Case File No.12-5/55-56 Volume II).

(C. S. No. 92, dated 21st November 1955)

Correction Slip No. 180

ge 31—Para 53.

Add the following as sub para 10 under this para.

Only persons who are Graduates in Commerce or hold the following nercial Accounts Diplomas and are otherwise eligible will be permitted by mptroller and Auditor-General to appear in Part I of the Commercial . Examination.

(1) Intermediate Examinations of the Institute of Chartered Account- India, England and Wales, Scotland or Ireland.

(2) Intermediate Examinations of the Institute of Cost and Works tants, Calcutta or London.

(3) Intermediate Examination of the Society of Incorporated Account- England.

rsons who do not possess the above qualifications but have to their commercial audit work for a period of not less than 3 years, either in rector of Commercial Audit's Organisation or in an Accountant- 's Office, and are otherwise eligible will also be considered for permis- take the examination.

he cases of persons who do not possess the qualifications prescribed but have passed other examinations which may be treated as equivalent B. Com. Examination, will also be considered on their merits.

(Comptroller and Auditor-General's letter No. 20-Exam/19-56, dated January 1957 in Case File No. 12-12/56-57.)

C. S. No. 180 dated 9th February 1957.

C. S. No. 94

Page 31, Para 56.

Delete this para and substitute the following.—

A candidate for the S. A. S. Examination can be allowed six chances to appear in each part of the examination and no additional chances shall be allowed under any circumstances, whatsoever.

The concession granted to candidates who fail in "Precis and Draft" paper but pass in all other subjects of Part I securing an aggregate of 45% in those subjects to take the "Precis & Draft" paper along with the subjects for Part II (Vide Comptroller and Auditor-General's letter No. 883-NGE. I/111-54 dated 28th April 1954 in case file No. 12-5/52-53) does not entitle such candidates to take more than six chances to pass Part I of the examination in full. The "Precis and Draft" paper may be taken by such a candidate along with Part II of the examination for the number of times by which the chances taken by him in Part I fell short of six.

These orders will take effect from the S. A. S. Examination to be held in November 1956.

(Comptroller and Auditor-General's letter No. 550-NGE. I/162-54-Pt. V dated 15th March 1955—Case file No. 12-5/52-53 and 2210-NGE. I/13-55 dated 10th November 1955 in Estt. Case file No. 12-5/55-56).

(C. S. No. 94, dated 25th November 1955)

C. S. No. 93

Para 55, Page 31.

Delete the existing para 55 and substitute the following:—

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

As regards the S. A. S. Examination to be held in 1956 the relaxed age limit fixed in Comptroller and Auditor-General's letter No. 2019-NGE. I/96-54-Pt. II dated 15th September 1954, *viz.*, 37 years and 45 years, will apply.

(Comptroller and Auditor-General's letter No. 1880-NGE. III/157-55-Pt. I dated 19th September 1955 forwarding copy of draft correction to para 155 of Auditor-General's Manual of Standing Orders Case file 12-5/55-56).

(C. S. No. 93, dated 25th November 1955)

C. S. No. 90

MANUAL OF THE ESTABLISHMENT SECTION

Para 57.

Delete this para.

(Case file PA (C) 78/55)

Page 31.

Insert the following as para 54.

54. Grant of leave to Candidates for the S. A. S. Examination.

There is a tendency on the part of candidates for the S. A. S. Examination to force the hands of the Head of the office by producing a medical certificate when they require leave to study for the Examination. The Comptroller and Auditor General has observed in this connection that if a Candidate applies for medical leave before the S. A. S. Examination it will be presumed that he will not be fit enough to sit for the Examination and his name will be removed from the list of Candidates.

(Comptroller and Auditor General's letter No. 359. N.G.E.| 229-37 dated 9th March 1938).

NOTE. The Comptroller and Auditor General however, observes that a strict application of the above orders may operate as a hardship in genuine cases of leave on M. C. taken for very short periods well in time before the actual dates of the Examination and he has accordingly been pleased to agree that the heads of offices may be allowed to relax the orders in deserving cases.

Comptroller and Auditor General's letter No. 977-N.G.E| 120-38 dated 5-7-1938.)

(No. 19 dated 15-4-1954.)

Correction Slip No. 227

Page 31—Paragraph 53.

Add the following as sub-paragraph 12 under this paragraph:—

Persons who have appeared for Part I or Part II of the Commercial S.A.S. Examination up to and including the Examination held in November 1957, but have not passed and have not yet exhausted all their chances will be allowed to change over to the S.A.S. Examination appropriate to the establishment in which they are serving. Persons who have completely passed the Commercial S.A.S. Examination will also be permitted to take the S.A.S. Examination of their appropriate branch. Persons of all these categories will be treated as fresh candidates for the examination of their appropriate branch and will thus be allowed six chances for both the parts taken together and more than four chances for Part I, normally admissible. Any chance or chances, if any, already taken by such candidates in the examination of their appropriate branch before the date of issue of these orders will count towards the number of chances admissible.

The lower age-limit prescribed for appearing in the S.A.S. Examination will not apply in the cases mentioned above but the upper age-limit will apply except in the case of persons who have completely passed the Commercial S.A.S. Examination—vide para 155 of the Comptroller and Auditor-General's Manual of Standing Orders.

Such of the persons as are unable to take full advantage of the concession of being treated as fresh candidates for the examination of their appropriate branch owing to the operation of their upper age-limit would be well advised to pass first the Commercial S.A.S. Examination completely in the admissible number of chances and then take the examination of their appropriate branch, since in that case, the age-limits will not apply when they appear in the examination of the new branch.

Persons who switch over to the S.A.S. Examination appropriate to the establishment in which they are serving will be required to pass in the following subjects:—

(*i*) Candidates who have appeared in Part I of the Commercial S.A.S. Examination, but have not yet passed it, will have to appear in all the subjects of Part I and Part II of the examination of their appropriate branch.

(*ii*) Candidates who have passed Part I of the Commercial S.A.S. Examination, but have not passed Part II of Examination, will have to appear in all the subjects of Part I, except Precis and Draft, and in all the subjects of Part II of the Examination of the appropriate branch. Such candidates taking the S.A.S. Examination of the Local Audit Branch or the Customs Revenue Audit Branch will also be exempted from appearing in the paper on "Commercial Book Keeping" of Part I.

(*iii*) Candidates who have passed both the parts of the Commercial S.A.S. Examination will have to pass in all the subjects of Part I, except "Precis and Draft", and in all the subjects of Part II except "Advanced Book-keeping with Elementary Costing and Stores Control", and the "Constitution of India", of the S.A.S. Examination of the appropriate branch. Candidates for Part I of the Local Audit and the Customs Revenue Audit

Branches will also be exempted from appearing in the paper on "Commercial Book-keeping".

Candidates will not be allowed to take both the Parts simultaneously. They must pass Part I before sitting for the subject or subjects of Part II.

Candidates who have completed two months' training in a Public Works Division before taking Part I of the Commercial S.A.S. Examination will have to undergo only four months' further training in Public Works accounts before appearing in Part II of S.A.S. Examination of the Ordinary Branch.

[Comptroller and Auditor-General's letter No. 13-Exam/45-57, dated 17th February 1958]

C.S. No. 227, dated 28th February 1958.

the preceding half yearly exemination as well as the statement of marks of the failed candidates will be despatched before that date. Candidates who apply for extra chances may have to skip one examination as the Auditor General's permission would not have been obtained before the due date for sending the list of candidates for the next examination.

9. The S. A. S. Apprentices will not be allowed to take the examination in compartments. As the Apprentices will be eligible to appear at the half yearly examinations the period of their apprentice-ship of five years prescribed in para 142 (ii) of the Auditor General's Manual of Standing Orders, has been reduced to three years. C.S.19.

(No. 3166-NGE. I|27-49 dated 29-12-1949 from the Auditor General).

(Establishment Case File No. 12-7- of 52-53).

55. Relaxation of Age Limit. It has been ordered that the lower and upper age limits, i. e. 32 and 40 years prescribed in para 155 of the Auditor General's Manual of Standing Orders as modified by Auditor-General's No. 323-NGE. I|481|48 dated 23-10-1948 will not apply to candidates of Part B and C States for a period of three years with effect from the Examination held in July 1951. C.S.93

(Comptroller and Auditor General's letter No. 7-NGE. I|169|50 dated 3-1-1951).

(Establishment Case File No. 12-7- of 52-53).

56. Conditions under which fourth chance can be allowed. In relaxation of para 158 of the Auditor General's Manual of Standing Orders a fourth chance can now be allowed to a candidate to appear at either Part of the Examination if he, in his third attempt, secures 35% marks in the aggregate and passes at least in one subject. For the grant of further chances the sanction of the Comptroller and Auditor General will be necessary. C.S.94

(Auditor General's letter No. 323-NGE. I|481|48 dated 23-10-1948).

57. Permission to Lower Division Clerks to appear in the S. A. S. The Comptroller and Auditor General has decided that third class graduates appointed to the lower division clerical grade, may be allowed to appear at Part I of the S. A. S. Examination after completing three years service in the lower division in order to qualify for promotion to the upper division. On passing Part I they will not, however be allowed to appear at Part II of the S. A. S. Examination unless they have put in atleast one year's service in the upper division. deleted C.S.90

No. 944-States|315-50 dated the 11th September, 1950 from the Comptroller and Auditor General.

(Establishment Case File No. 12-7|52-53).

58. Modification in Syllabus. The syllabus of Part I and Part II of the Ordinary Branch of the Examination is stated in para 169 of the Auditor General's Manual of Standing Orders and the Notes thereunder as modified by correction No. 89 dated the 2nd June, 1941. The travelling allowance rules of the Union Government as contained in Division VI of Part II of the Section IV of the Supplementary Rules have also been included in the syllabus of subject (2) namely Fundamental Rules and Civil Service Regulations etc. of Part I of the examination with effect from the examination to be held in November, 1950, Vide Comptroller and Auditor General's letter No. 1277-NGE. I|232-49 dated the 10th May, 1950. Th nomenclature of subject (3) of Part I of the Examination has been changed to "Civil Accounts and Audit, etc." and its syllabus has been revised as indicated in the Comptroller and Auditor General's No. 5007-NGE|279-43 dated the 9th September, 1948.

(No. 1882-NGE. I|(S)|205-50 dated 14-7-1950 of the Comptroller and Auditor General).

(Establishment Case File No. 12-7 of 52-53).

59. Temporary suspension of the examination for the selection of candidates for the S. A. S. Examination. Since a Departmental Confirmation Examination is being conducted the Comptroller and Auditor General has decided that, as an experimental measure the practice of holding the preliminary examination for selecting candidates to the S. A. S.may be discontinued until further orders. An upper division clerk who has passed the confirmation examination or a lower division clerk who has completed six years service may be permitted to sit for the S. A. S. Examination after a review of his experience in the various branches in which he has worked and on the basis of the reports of the various Branch Officers and the specific recommendation of the last Branch Officer that he has the necessary supervisory talent, i. e. the capacity of extracting work from others and there are reasonable chances of his getting through the examination.

A list of candidates who are thus permitted to take the S. A. S. Examination will be compiled every year by the end of March and September so as to enable them to take the examinations in July and January respectively. These candidates will be given special training in Precis and Draft as it is in this paper that candidates mostly fail in Part I of the S. A. S. The Training Accountant will give them two graded Precis and Draft papers of previous S. A. S. Examinations, and those who pass in the second and more difficult paper will be automatically permitted to sit for the S. A. S. Examination.

(Comptroller and Auditor General's letter No. 472-NGE. I|2-50 dated 27-2-1950).

(Establishment Case File No. 12-7|52-53).

Correction Slip No. 181

e 32—Para 58,

Add the following as sub-para No. 2 under this para.

From the S. A. S. Examination to be held in November 1957, Paper I art I, *viz.*, the paper on "Precis and Draft" will be remodelled as ws :—

		Marks
Question 1.	Precis of a correspondence or of notes on an official subject ..	70
Question 2.	The drafting of an official letter or office memorandum bearing on the subject matter of question No. 1 ..	40
Questions 3 & 4	will be framed with a view to test the candidates' ability to write in grammatically correct form the English which he is required to use for his daily 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. ..	40
	Total ..	150

(Letter No. 27-Exam/84-56, dated 9th February 1957 from th roller and Auditor-General in Case File No. 12-5/56-57.)

C. S. No. 181, dated 2nd March 1957

C. S. No. 79

Page 32—Para 58

Add the following as sub para under this para. With effect from the S. A. S. Examination to be held in May 1956, the syllabus for the Commercial S. A. S. Examination has been revised as given below:

PART I

Maximum Marks 550

paper		
I	Precis and Draft (same as for Ordinary Branch)	150
II	Introduction to Government Accounts and Audit, Treasury Rules and General Financial Rules	100
III	Fundamental Rules, Pension Rules, etc.	100
IV	Account Code, Audit Code and C. P. W. Account Code	100
V	Theory and Practice of Single and Double Entry Book-keeping and Elementary costing	100

PART II

Maximum Marks 500

I	Business Organisation, General Commercial Knowledge and Industrial and Mercantile Law, and specified Government Factories, Government Industrial and Commercial organisations and Statutory Corporations	100
II	Advanced Book keeping	100
III	Auditing	100
IV	Cost Accounting and Factory Organisation	100
V	The Constitution of India	100

The paper on Constitution will be a common paper for all branches of the Part II S. A. S. Examination.

The candidates who will have passed Part I of the Commercial S. A. S. Examination with the existing syllabus by November 1955 will be exempted from appearing in the paper on the "Constitution of India" under Part II under the revised syllabus.

(Comptroller and Auditor-General's letter No. 1550-NGEI/67-55 dated 9th August 1955—File No. 12-12/55-56).

No. 79, dated 5th September 1955

C. S. No. 85

Page 32, Para 58.

Insert the following as sub-para under this para:

With effect from the examination to be conducted in May 1956, the syllabus for Part II of the Ordinary, Supply Audit and Railway Audit Branches of the S. A. S. and S. R. A. S. Examinations will be revised as follows:—

(1) Instead of the two theoretical papers on "Advanced Book-keeping with costing and Stores Control" there will be only one paper called "Advanced Book-keeping with Elementary costing and Stores Control" of 3 hours duration and carrying 150 marks. The syllabus for the paper are as follows:—

(*i*) "Principles and practice of Auditing" by J. R. Batliboi.

(*ii*) "Cost Accounts" by L. W. Hawkins.

(*iii*) "Advanced Accounts" by R. N. Carter—IV Edition 1950—Chapters I, II, V, VI, X and XVII. If there is any change in the numbering of these chapters in subsequent editions, the candidates should read the chapters containing the same subject matter, in later editions. 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 papers.

(2) The papers at present prescribed on 'Public Works Accounts Rules and Procedure" for the ordinary branch and "Supply Accounts Rules and Procedure" for the Supply Audit Branch will be modified as below:—

P. W. Accounts Rules & Procedure	*Maximum Marks*
Theoretical 1½ hours	100
Practical 3 hours	150
Supply Accounts Rules & Procedure	
Theoretical 1½ hours	100
Practical 3 hours	150

(Comptroller and Auditor-General's letter No. 1709-NGE I/205-55, dated 27th August 1955 Est. case file No. 12-5/52-53—Vol. II.)

No. 85, dated 15th September 1955.

Correction Slip No. 118

Page 32—Sub para introduced by Correction Slip No. 79 under para 58.

Add the following under the above sub-para.

The papers on Parts I and II of the Commercial S. A. S. Examination will be divided into the following 3 groups for the purpose of appearing in the examination compartmentally:—

PART I

1. Precis and Draft.
2. (*a*) Fundamental Rules, Pension Rules, etc.
   (*b*) Theory and Practice of Single and Double Entry Book-keeping and Elementary Costing.
3. (*a*) Introduction to Government Account and Audit, Treasury Rules, and General Financial Rules
   (*b*) Account Code, Audit Code and C. P. W. A. Code.

PART II

1. Business Organisation, etc.
2. (*a*) Advanced Book-keeping
   (*b*) Auditing
3. (*a*) Cost Accounting and Factory Organisation
   (*b*) The Constitution of India.

Groups 1 and 2 in Part I above can be taken by the candidates before they complete the prescribed 4 months training. Group 3 can be taken only after completing the training.

For part II of the examination, the candidates should complete the prescribed course of 6 months' training before they are allowed to appear in any group.

(Comptroller and Auditor-General's letter No. 25-Exam/12-56, dated 16th February 1956 Establishment Case File No. 12-12/55-56).

Correction Slip No. 118, dated 21st March 1956.

C. S. No. 41.

Page 33.

Insert the following as a new para below 61 as 61 A.

61 A. Treatment of the period of Examination and the period spent in the to and fro journey to appear in the S. A. S. Examination.

In the case of candidates for S. A. S. Examination who have not already qualified in any branch of the S. A. S. Examination the period of Examination and the period spent in the to and fro journey to appear in the Examination will be treated as duty but in the case of those who have already qualified in another branch of the S. A. S. Examination the period of Examination and the period spent in the to and fro jurney to appear in the Examination will not be treated as duty. T. A. is admissible to all candidates for tours for purposes of training for qualifying themselves to appear in the Examination.

(Comptroller and Auditor General's letter No. 2298-NGE. I| 207-54 dated 5-11-1954 in Estt. case file 17-8/54-55).

(No. 41 dated 19-11-1954.)

C. S. No. 32.

Page 33. Para 61.

Insert the following as a sub para to para 61 just below sub para 2.

As the scheme for the training of candidates for S. A. S. Examination provides for only Assistant Accounts Officers and Superintendents being given the honorarium for delivering lectures to such candidates an Indian Audit and Accounts Service Officer should not be selected for delivering lectures to S. A. S. candidates.

(Comptroller and Auditor General's letter No. 1952-NGE. I| 198-54 dated 11-9-54 in Establishment case file 12-5|54-55.)

(No. 32 dated 10-11-54.)

60. Preliminary selection of candidates. Under para 153 of the Auditor General's Manual of Standing Orders a preliminary selection of the candidates will be made as early as possible after the results of the last examination are published. But before sending the names of the candidates to the Comptroller and Auditor General, the candidates for Part I of the Examination will be tested in Precis and Draft in the manner indicated in his letter No. 472-NGE. I|2-50 dated the 27th February, 1950 quoted above.

(Comptroller and Auditor General's No. 1882-NGE. I(S)|205-50 dated 14-7-1950).

(Establishment Case File No. 12-7|52-53).

61. Training of the candidates for the S. A. S. Examination. Consequent on the introduction of half-yearly S. A. S. Examinations the Comptroller and Auditor General, has decided that arrangements may be made for holding training classes in the office for the benefit of the candidates for the S. A. S. Examination as indicated below:—

(i) For examinations to be held in July—1st April to 30th June.

(ii) For examinations to be held—1st October to 31st December. in January.

There may be two lectures a week on each subject of Part I and Part II of the Examination, during the above Periods. The Comptroller and Auditor General has also decided that the classes should be held outside office hours.

Honoraria may be paid to the lecturers at the rates of Rs. 6 and Rs. 5 per lecture to the Assistant Accounts Officers and Accountants respectively who are selected to give training to the S. A. S. candidates (Para 2 of Auditor General's letter No. 1388-NGE|76-46 dated 23-7-1946).

(No. 1663-NGE. I|81|50 dated 17|19-6-1950. from the Comptroller and Auditor General).

(Establishment Case File No. 12-7|52-53).

The Comptroller and Auditor General has decided that candidates who fail to secure a minimum of 20% marks in the aggregate in their first attempt in Part I or II of the S. A. S. Examination, should not be allowed to take the second chance till after one year. This condition will not apply to candidates taken over from Part B and C States for a period of 3 years commencing from the examination conducted in July 1951.

(Comptroller and Auditor General's letter No. 3611-NGE. I|324-50 dated 2-1-1951).

(Establishment Case File No. 12-7|52-53).

62. Promotions to S. A. S. Cadre. The promotion to the S. A. S. Cadre is regulated with reference to the provisions of paragraph 139 of the Manual of Standing Orders and the instructions in paragraphs below.

63. Relative seniority of S. A. S. passed clerks for promotion to the S. A. S. The grant of an advance increment to a clerk in the time-scale should not be taken to involve as an incidental advantage, the credit of one year in reckoning seniority among S. A. S. passed clerks for promotion to the S. A. S.

(Auditor General's letter No. 1834-NGE|394-30, dated 8th October 1930 to Accountant General, Posts and Telegraphs).

The only factors that initially decide the seniority in the S. A. S. are the total length of service and the year of passing the S. A. S. Examination, as laid down in paragraph 143 of the Manual of Standing Orders. Accordingly relative seniority in the clerical grade has no bearing in fixing the seniority in the S. A. S. waiting list of those who pass the examination in the same year.

(Auditor General's letter No. 899-NGE|62-47, dated the 9th April, 1947).

64. Service in temporary posts of S. A. S.—Counting for increments etc. The Governor General is pleased to decide in terms of the "exception" below Fundamental Rule 22 that a person who has held temporary posts of S. A. S. in an office under the Comptroller and Auditor General's control will be allowed to count service in these temporary posts for fixation of pay and increment in the S. A. S. scale on an identical scale of pay in any other office under him (including the Government Servant's parent Office) to which he may have to be transferred in the exigencies of public service.

(Government of India Ministry of Finance letter No. 12(13)-E-III|49 dated the 1st December, 1949 to the Auditor General of India).

C.S. 25

65. Promotion to Assistant Accounts Officer's Grade. The Departmental Promotion Committee consisting of the Comptroller, Chairman and two senior-most General List Officers will meet in April or May each year and prepare a list in order of merit and by categories, of the Accountants whom the Committee considers fit for promotion to the Assistant Accounts Officer's Grade during the course of the year. Officiating promotions arising during the year should be made from this approved list. Substantive and provisional appointments made by the Comptroller and Auditor General will be dealt with by a Central Department Promotion Committee consisting of the Comptroller and Auditor General of India, the Deputy Comptroller and Auditor General and a member of the Union Public Service Commission, as and when recommendations for such promotions are received.

(Auditor General's D. O. No. 2772-GBE|371-46, dated the 23rd July 1947).

C.S. 54 110 C.S. 63 108

C. S. No. 25.

Page 34.

Insert the following as a new para 64 A :—

64 A. Suspension of liens of S. A. S. Accountants sent on deputation to the Indian Missions abroad.

The liens in the permanent posts of the S. A. S. Accountants may, when sent on deputation as Accountants in the Indian Missions abroad be suspended under F. R. 14(b) as they are normally retained in service with the Ministry of External Affairs for periods varying from 3 to 5 years. The suspended liens will however, revive on their return and the provisional arrangements reversed.

(Comptroller and Auditor-General's letter No. 1493. NGEIII/NGEII 208.50-II dated 4-6-54 in Estt., case file 8-22/54-55)

(No. 25 dated 20-7-54)

e.s.110

C. S. No. 54.

Page 34.

Insert the following as new para 65—A.

65.—A. **Seniority and Promotion of S. A. S. men recruited as Apprentices.**

Seniority and promotion of S. A. S. men recruited as Apprentices will be fixed on a All-India basis. For their promotion to the Assistant Accounts Officer's cadre also they will be considered on an all-India basis. They will be considered for promotion only after completing five years of regular charge in the S. A. S. The character Rolls of the Apprentices will be, as usual maintained by each office. In the Civil Audit and Accounts Offices, when the Departmental Promotion Committee considers any of them, as fit for promotion to the Assistant Accounts Officer's cadre, he should be suitably categorised and his character roll sent to the Comptroller and Auditor General for further action regarding postings. When the Comptroller and Auditor General accepts the recommendation for promotion, he may direct the person to be appointed either in the same office in which he is serving or in any other office in which there is a vacancy. The liability for all-India transfer of these men will be enforced at that stage. This is, however, without prejudice to such liability at any other time.

(Comptroller and Auditor General's letter No. 62-NGE. III|257-54-Pt. II dated 17-1-1955 in Estt. case file 6-5|54-55).

No. 54 dated 26th February, 1955.

confirmation in the S. A. S. They will also have to pass another examination in Hindi (which will be specified by the Comptroller and Auditor General) for earning increment after the stage of Rs. 245 in the S. A. S. scale.

(Comptroller and Auditor General's letter No. 837-NGE. III/145-54 Pt. II dated the 3rd May 1955 in Estt Case file 6-5/55-56).

(No. 63 dated 28-5-1955.)

Page 34.

Insert the following as a new para 65 B.

65 B. Passing of an examination in Hindi of the Matriculation Standard by the S. A. S. apprentices of 1954 Batch before confirmation in the S. A. S. It has been decided by the Comptroller and Auditor General that the S. A. S. apprentices of 1954 Batch who may be posted to this office will be required to pass in the Hindi papers of the Local S. S. L. C. examination before they are confirmed in the S. A. S. Apprentices who have already passed in Hindi in the Matriculation or High School Examination are exempted from passing this test *for the purpose of their*

Correction Slip No. 108

Page 34.

Insert the following as para 65 B.

Intimation regarding the promotions, transfer or reversion of a gazetted officer or any change in the sections under the control of a gazetted officer, should be sent to the Treasury Miscellaneous Section as soon as such changes occur.

Estt. Case file 14-96/55-56.

C. S. No. 108, dated 28th January 1956.

Correction Slip No. 232

Page 34—Paragraph 65.

Insert the following as paragraph 65-E below paragraph 65-D inserted as per C.S. No. 150:—

65-E. The proforma promotions allowed to the S.A.S. Accountant, deputed to the London and Washington Audit Offices should be notified in the Gazette. Necessary draft notification in such cases should be sent to the Office of the Comptroller and Auditor-General.

[Comptroller and Auditor-General's Letter No. 713-GEII/234/56, dated 13th March 1958, in Estt. 6-20/57-58.]

C.S. No. 232, dated 25th March 1958.

Correction Slip No. 110

ge 34.

Delete the existing para 65-A introduced by C. S. No. 54 dated 26th bruary 1955 and insert the following as a new para 63-A.

Principles to be applied in the fixation of seniority of S. A. S. men, ruited as Apprentices, vis-a-vis other S. A. S. personnel.

Each establishment of the Indian Audit Department should have a orma seniority list of all the S. A. S. passed men borne on that Establish- t including those who were recruited as apprentices. The following ructions are laid down for determining their relative position in the orma lists which should be brought up to date immediately after the ouncement of the results of each S. A. S. examination. The proforma current at the time should also find a place in the Gradation list prepared y year—showing the position as on the first of April.

2. (a) *Relative seniority of S. A. S. men directly recruited as apprentices a-vis S. A. S. passed clerks officiating in the S. A. S.*

Although an S. A. S. apprentice may be confirmed earlier than an A. S. passed clerk with a longer period of officiating service in the A. S.—the former will not on that account automatically rank senior to the er in the proforma list. A directly recruited S. A. S. man shall rank mediately below the last S. A. S. passed clerk officiating in the S. A. S. on date on which he takes over charge as an Accountant. If, due to the eration of para 143 of the Comptroller and Auditor General's Manual Standing Orders, as it stands at present, an upper division clerk bsequently passing the S. A. S. Examination goes above any S. A. S. ssed clerks already officiating in the S. A. S. on the date of his passing, he all automatically rank above those directly recruited S. A. S. Accountants hose position is below such passed clerks.

(Events of this type will cease when the revised para 143 comes into peration after the holding of the 1st S. A. S. Examination in 1956).

If an upper division clerk officiating in the S. A. S. reverts at any time his substantive post—but for the reason of his proceeding on leave—he hall at once lose his seniority vis-a-vis all directly recruited S. A. S. apprenices who are appointed as Accountants up to the date on which he again begins to officiate continuously.

(*Note.*—The names of those persons, who have been exempted from passing the S. A. S. Examination either temporarily or permanently are not to be included in the proforma seniority list).

(b) *Inter-se seniority of directly recruited S. A. S. Accountants.*

(i) One who passes Part II of the S. A. S. Examination on a particular date shall rank senior to all those who pass such examination at a later date. This is irrespective of the date of recruitment as S. A. S. apprentice as well as of the date of passing Part I of the S. A. S. Examination.

(ii) When the date of passing Part II of the S. A. S. Examination is the same, relative seniority shall be determined according to the year of recruitment (*i.e.*,) apprentices belonging to an earlier batch shall be senior to those belonging to a subsequent batch).

Corrections Slip No. 119

[illegible]

Page 44.

Delete the existing para 65-A introduced by C. S. No. 91 dated 26th [illegible] 1943 and insert the following as a new para 65-A.

Provision is to be repeated in the Rounds of service of S. A. S. men, [illegible] as depositions, alternate other S. A. S. personnel.

Each [illegible] of the Indian Army Dispensary should have a [illegible] list of all the S. A. S. personnel from time-to-time Establishment [illegible] and those who were recorded as appointed. The following [illegible] are laid down for determining their relative position in the [illegible] which should be brought up to date immediately after the [illegible] of the results of each S. A. S. examination. The procedure [illegible] of the units should also find a place in the Credentials list prepared [illegible] year—showing the position as on the 1st of April.

(a) Officers serving of S. A. S. men directly recruited as opportunities [illegible] S. A. S. special above serving in the S. A. S.

Although on S. A. S. opportunities may be considered earlier than an [illegible] S. A. S. special clerk with a longer period of continuous service in the [illegible] S. A. S.—the former will not on that account automatically rank senior to the [illegible] in the preceding list. A directly recruited S. A. S. man shall rank [illegible] below the last S. A. S. special above serving in the S. A. S. on [illegible] which he takes over charge as an Accountant. If due to the [illegible] of para 145 of the Compiled and Auxiliary General's Manual [illegible] Orders, so it stands at present, an upper division clerk [illegible] promoted the S. A. S. Examination goes above any S. A. S. [illegible] already serving in the S. A. S. on the date of his passing, he [illegible] automatically rank above the directly recruited S. A. S. Accountants [illegible] position is below such general clerks.

Exempt of this type will come when the revised para 145 comes into [illegible] after the holding of the 1st S. A. S. Examination in 1950.

If an upper division clerk officiating in the S. A. S. leave at any time [illegible] pensionary grant—but for the reason of his proceeding on leave—he [illegible] of year, loses his seniority over all directly recruited S. A. S. appointees [illegible] are promoted to Accountants up to the date on which he again [illegible] to officate continuously.

(Note.—The names of those persons, who have been promoted from [illegible] passing the S. A. S. Examination either temporary or [illegible] permanently are not to be included at the previous seniority [illegible] list.)

(b) Inter-se seniority of directly recruited S. A. S. Accountants.

(a) One who passes Part II of the S. A. S. Examination on a [illegible] date shall rank senior to all those who pass such examination at a [illegible] date. This is irrespective of the date of recruitment as S. A. S. accountant [illegible] as well as of the date of passing Part I of the S. A. S. Examination.

(b) When the date of passing Part II of the S. A. S. Examination [illegible] the same, relative seniority shall be determined according to the year of [illegible] recruitment (i.e. appointment) between the two or more [illegible] shall be given to [illegible] belonging to a subsequent batch.

(iii) If the date of passing Part II as well as the year of recruitment . A. S. apprentices happen to be the same, the one who secured nk at the time of selection for appointment shall be senior to the (The rank may be ascertained by making a reference to the er and Auditor General). If, by chance, their ranks coincide, the o is older shall be the senior.

oforma All-India seniority list for a limited number of direct the S. A. S. shall be maintained by the Office of the Comptroller tor General for the purpose of equalising, as far as possible, the omotions to the rank of Assistant Accounts Officers in the different ces all over India.

Head of each office should send confidentially to the Comptroller or General once every year in the month of April a list of directly S. A. S. men in his office, who,

(i) have put in at least five years service as Accountant;

(ii) are of superior merit and adjudged eminently suitable for appointment as Asst. Accounts Officers; and

(iii) are prepared to go elsewhere for securing promotion to the rank of Asst. Accounts Officers.

indication of option mentioned in item (iii) above is without o the Comptroller and Auditor General's right to transfer directly . A. S. Accountants to anywhere in the public interest.

ptroller and Auditor General's letter No. 23-NGE. III/67-55. ated 6th January 1956 in Estt. case file No. 6-12/55-56).

. C. S. 110 dated, 3rd February 1956.

66. Submission of periodical reports regarding permanent vacancies to the Comptroller. At the beginning of each quarter, i. e. on the 5th April, July, October and January, a report should be submitted to the Comptroller through the Deputy Comptroller without any recommendation from office of the permanent vacancies existing on that date together with a list of officiating clerks and their confidential reports. The confirmation of clerks and their order of seniority when confirmed is entirely within the discretion of the Comptroller.

Chapter VII.

LEAVE.

67. General. It has been ordered in communication F. No. 59 (12) Administration—I. T.|49 dated 9-5-1951 from the Government of India (Ministry of Finance) that pending final decision, the staff of offices taken over by the Central Government may be allowed to be governed by the Revised Leave Rules of 1933 as liberalised by the Leave Rules of 1949.

Accountant General's Order No. 463|51 dated 17-11-'51.

68. Recognition of Medical Certificates for purposes of Grant of leave. The matter of recognition of medical certificates granted by Ayurvedic, Unani or Homeopathic Medical Practitioners of the State for purposes of grant of leave, fitness to return to duty etc. is under the consideration of the Government of India.

Until receipt of final orders in the matter, Medical Certificates granted only by the "authorised Medical Attendants" or Registered Allopathic Medical Practitioners will be accepted in support of applications by Government servants, for leave on medical grounds, || (S. R. 229 (a) || or for purposes of S. R. 212.

O. M. No. 38|3|52-Ests., dated the 1st February, 1952 and No. 38|3|52-Ests. dated the 17th April, 1952 from the Government of India, Ministry of Home Affairs, forwarded in No. 505-A|47-51 dated the 26th May, 1952 from the Comptroller and Auditor General of India.

(Establishment Case File No. 9-4|52-53).

69. Conduct of Medical Examinations by State Medical Authorities. It has been decided by the Government of India (Ministry of States) that, without prejudices to any general decision that may be reached on the subject of providing medical arrangements for Central Government servants stationed in States and Unions, medical examinations for purposes of appointments, leave, invalidment commutation of pensions, etc. of such personnel may be carried out with the help of the respective state authorities concerned, subject to the condition that the Chief Medical Officer of the State should invariably be a member of the Examining Medical Board. The other members of the Board should be officers in the employ of the State Government possessing qualifications included in one of the Schedules to the Indian Medical Council Act, 1933.

(Letter No. F16(10)-S|49 dated the 27th March, 1950 from the Government of India (Ministry of States)

(Establishment Case File No. 5-1|52-53)

C. S. No. 48:

Page 36.

Insert the following as a new para 67 A.

67 A. Leave to Divisional Accountant apprentices. The direct recruits to the Cadre of Divisional Accountants should be governed by the leave rules applicable to the temporary Government servants from the commencement of their appointment.

(Comptroller and Auditor General's letter No. 2899 NGE. III/103-54 dated 10-11-1954 in Estt. case file 31/51.)

No. 48 dated 15-1-1955.

Correction Slip No. 100

Page 37.

Insert the following as a new para 71 A.

71 A. *Certificate of fitness to return to duty—Recommendation of specialists for light work for ex-T. B. patients.*

It has been observed that T. B. Specialists while issuing certificates of fitness for return to duty in respect of ex-T. B. patients who have not been discharged from service and are on leave on medical grounds, often recommend light work "for some time after their resumption of duty". The rules, as they stand, do not make any special provision for such recommendation or the manner in which they should be dealt with. The certificate prescribed in S. R. 212 contemplates that the Officer should be fit to resume duty fully and in all respects. However, having regard to the special nature of the disease it has been decided that inclusion of such a recommendation in the fitness certificate should not debar the ex-T. B. patient from resuming duty. Subject to the exigencies of service, efforts should be made as far as possible to give effect to the recommendation of the certifying Officer but the possession of a certificate with such a recommendation will not confer on the officer concerned a right to be transferred to a different post or to be absolved from the performance of the duties of the post in which he is employed.

(Government of India, Ministry of Home Affairs, Office Memorandum No. F. 13/8/55-RPS, dated 3rd November 1955 received with Comptroller and Auditor-General's letter No. 2369-NGE III/229-55 dated 1st December 1955 in Estt. Case File 14-95/55-56.)

Correction Slip No. 100, dated 23rd December 1955.

70. Responsibility of the Medical Officer. The entire responsibility for deciding whether an Officer does or does not require leave on account of ill-health, rests with the Medical Officer who grants the certificate. The Medical Officer has no right to transfer this responsibility to the administrative officer by entering in his certificate such qualifying statements as "leave is advisable" or "if leave is due". The question whether leave is due or if so, what kind of leave is due does not concern the Medical Officer granting the certificate. His duty is to advise, with reference to the state of the applicant's health, whether leave is absolutely necessary and if so for what period. No medical certificate should, therefore, be accepted in which the Medical Officer does not accept the responsibility placed upon him both as to the absolute necessity of the leave applied for and as to the period for which absence from duty is required.

71. Return from leave. A Government servant who has taken leave on medical certificate should produce the original certificate and statement of the case on which the leave was granted or extended before the authority asked to certify fitness to return to duty.

In order to facilitate this procedure, the original medical certificate and the history of the case should be prepared in duplicate, one copy of which the officer proceeding on leave should take with him for presentation to the Medical Officer who examines him for fitness before he returns to duty, so that mention may be made by the latter on the fitness certificate of the fact that the original medical certificate and the history of the cases were gone through.

(Government of India, Finance Department No. F. 7(35)-R. I|34 dated 21st May, 1935).

Note. Medical Certificate of fitness to return to duty signed by the authorised medical attendant may be accepted by the Assistant Accounts Officer (office).

C.S. 100

72. Communication to the Comptroller and Auditor General of the leave out of India of non-gazetted Government servants. When a non-gazetted Government servant employed in this office is granted leave out of India, the fact should be intimated to the Comptroller and Auditor General with the approximate amount of the leave salary that the Government servant would draw out of India during each financial year.

(Auditor General's letter No. 2472-GBE|497-39 dated 2nd December 1939).

73. Leave Reserve. The leave reserve is under the control of the Deputy Comptroller. An absentee for whom a substitute was given should on return from leave, report himself to Establishment Section and await orders of his posting.

No portion of the leave reserve should be absorbed into the permanent strength of any particular section of the office. It is, of course, essential that all members of the leave reserve should be attached to sections; and it may at times happen, when comparatively few clerks are on leave, that the temporary result will be to raise the number of men working in a section beyond the sanctioned strength. This is, however, quite a different thing from a permanent enlargement of particular sections at the expense of the leave reserve. If a permanent enlargement is necessary sanction should be obtained to it in the ordinary way. It should not be achieved by sacrificing the leave prospects of members of the establishment.

(Auditor General's No. 5924-E-1174-26, dated 23rd November,1926).

When on account of the grant of leave on medical certificate the number of absentees in the office exceeds the strength of the leave reserve and training reserve taken together, outsiders can be entertained as officiating clerks in leave vacancies subject to the condition that the extra cost on this account is met by reappropriation within the budget appropriation of the office for temporary establishment, or the Civil Accounts Offices as a whole.

(Government of India, Finance Department letter No. 819-F. E. dated the 28th April, 1922).

74. Recall from leave. Recall from leave requires the sanction of the Deputy Comptroller concerned in all cases.

75. Extension of leave. The practice of applying for extension of leave will be strictly discouraged and all leave required, should be applied for in the first instance. Extensions of leave should be applied for only in cases of unforeseen circumstances. Applications for extensions of leave should reach the office at least 10 days before the termination of the sanctioned leave.

Establishment Section should deal with such applications expeditiously and intimate in time to the applicants whether the extension applied for have been sanctioned or not.

(Office Order No. 129|52-53 dated 4-6-1952).

76. Responsibility of Cashiers during their absence on leave. When a person is appointed substantively as a cashier in a Civil Accounts Office, he should be required to execute a security bond which should contain a specific provision to the effect that he will remain responsible for any loss that may be caused during his absence on leave by the action or neglect of his substitute, if the latter, though appointed by the Head of the Office, be the cashier's own nominee. If this course is found impracticable for any reason, the Head of the Office should take such measures, when a cashier goes on leave, as seem to him best calculated to secure Government against loss by the action or neglect of the substitute cashier.

(Auditor General's No. T-262-Admn. 114-31 dated 20-5-1932).

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e.5.22

C. S. No. 22.

Page 36.

Insert the following as a new para below 76 as 76 A :—

76 A. Grant of permission to Government servants on leave other than leave preparatory to retirement to accept employment in an office under the Government of India or under a State Government.

A Government servant on leave, other than leave preparatory to retirement, should not ordinarily be permitted to accept employment in any office under the Union Government (in or outside India) or under a State Government. If grant of such permission is considered desirable in any exceptional case, the Government servants concerned may either be required to resign his appointment or to have his services transferred temporarily from his parent office.

(Government of India, Ministry of Home affairs O. M. No. F. 29/14/53-Estt., dated 19-5-1954 forwarded with Comptroller and Auditor-General's letter No. 699-A|158-54 dated 10-6-1954 in Case file Estt. 9-5|54-55).

(No. 22 dated 17-7-1954)

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Chapter VIII.

INCREMENTS AND EFFICIENCY BARS.

77. Sanction of Increments. In view of the provisions of Fundamental Rule 24, the Head of an Office is not required to adopt the elaborate procedure of requiring each case of annual increment to be put up to him for orders as to whether the increment should be passed or not. If the work or conduct of any assistant was so bad as to justify the increment being with-held, orders to this effect would have been issued separately as occasion arose. The annual increments in all cases (excepting those where efficiency bars have to be crossed) will, therefore, be passed by the Deputy Comptroller on the recommendation of the Assistant Accounts Officer (Office) who will satisfy himself that no special stoppage orders exist and that there are no default entries requiring stoppages of increments. At the foot of the increment certificate attached to the establishment bill the Assistant Accounts Officer (Office) will certify as follows:—

> "I certify that I have satisfied myself by reference to the Character Rolls written up to date and the register in which stoppages of increments are noted that the above increments are admissible and can be sanctioned".

78. Increment Register. An increment register in the prescribed form, (form 6) should be maintained, separate pages being allotted for different months. All increments which are due to be sanctioned in a month should be recorded in the proper pages. If for any reason the dates of increments of any of the staff are changed to another month, the names of the persons concerned should be scored through on the page where they are originally written and notes made against them showing the folios (months) to which the names have been transferred. In order to facilitate work, the names may be written according to categories of staff i. e., S. A. S. Accountants, Upper Division Clerks, Lower Division Clerks, etc. Sufficient space should be left after each category to accommodate the addition of more names.

Names of persons newly appointed or promoted to the higher grades should be entered immediately on appointment or promotion in the relevant folios.

Well before the preparation of monthly bills this register should be consulted in order to ensure that prompt action is taken in regards to increments that are due in that month. Sanctions to the increments should be obtained and the increments so approved should be drawn in the monthly bill. The Officer who passes the bill should see that increments have been duly drawn for all those whose increments are due in that month.

79. Report of stoppages of increments. To enable the Assistant Accounts Officer (Office) to discharge his responsibility in the matter, the Gazetted Officers and Superintendents will see that all orders regarding stoppages of increments and entries in the Character Rolls are promptly sent to the Establishment Section for note and necessary action. They should also see that Character Rolls of those under their charge are written up to date as prescribed. The Gazetted Officer under whom a subordinate happens to be working must report on him unless the latter had not worked under him for 3 months and more, when the previous Gazetted Officer under whom he has worked for the minimum period of 3 months prescribed will report.

80. Stoppage of increments of Divisional Accounts. Office Orders on the stoppage of increments to Divisional Accountants should be sent to the Executive Engineer with a specific request that a note should be made of them in the service books of the men concerned and the fact of such note reported to the Comptroller.

81. Advance Increments. The Comptroller and Auditor General had laid down that the following general principles should be observed in the matter of any proposal submitted to him for the grant of an advance increment to any individual in the office:

(1) No application for an advance increment should be supported if it emanates from the individual concerned. Such proposals must emanate from the Comptroller himself and will not be accepted by the Comptroller and Auditor General unless there are any strong reasons.

(2) Recommendations for advance increments should only be made when the Comptroller is prepared to say that the man concerned is fit to supersede his senior. Otherwise, the grant of any remuneration must be warranted by "exceptional circumstances or other personal considerations", and in such cases it would be appropriate to recommend the grant of personal pay under Fundamental Rule 9 (23).

(Auditor General's Circular letter No. 5559-E-1320-24 dated 2nd January, 1925).

At the desire of the Government of India, the Comptroller and Auditor General has agreed that, when he sanctions advance increments in future, he will definitely state the fact if it is intended that a full year's benefit should be given. Whenever this is not stated in an order the recipient must serve for a full year on the new rate before he can earn another increment.

(Controller of Civil Accounts' Circular letter No. 730-NGE-721|29, dated 4th April, 1930).

EFFICIENCY BARS.

82. **General.** Generally Class III Government servants of the Indian Audit Department should be allowed to cross the efficiency bars 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.

83. **S. A. S. Accountants.** In the case of S. A. S. Accountants, their fitness to hold charge of important sections efficiently should also be tested, whenever possible, before they are allowed to cross the efficiency bar. Similarly the Divisional Accountants should also be tried in heavy Public Works Divisions before allowing them to cross the bar.

The cases of men about to cross the bars should be considered 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.

84. **Crossing of efficiency bars.** All cases of the crossing of efficiency bars are scrutinised and passed by the Deputy Comptroller and the Comptroller. The reports for a series of years should be taken into account and not merely those of the last reporting officer. Assistant Accounts Officer (Office) should consider and draw attention to the general tenor of the reports and the decision to allow the crossing of bar or not will be considered by the Deputy Comptroller and approved finally by the Comptroller.

The case of each member of the office passing the efficiency bar should be considered well ahead, before he is due to cross the bar, so that the Assistant Accounts Officer (Office) and the Deputy Comptroller (Works) through the Branch Officer concerned might consider and advise the Comptroller whether it is necessary to arrange for any special steps to be taken to watch the work of the member in question.

85. **Efficiency bar in the Clerical Service.** For crossing the bar, a clerk must be capable of discharging the duties of an auditor in any of the audit sections or in other sections involving work of not less responsibility; besides discharging the aforesaid duties he should be able to put up useful notes and drafts and capable of discharging Superintendent's duties for short periods. The criterion for crossing the bar will be continuous good reports and performance of important work in audit or other business sections (excluding routine or merely correspondence). The last reporting officer should record his view as to the character of the clerk's service under him and leave it to the Assistant Accounts Officer (Office) to review the clerk's reports as a whole with reference to character rolls, personal files, etc., and to put up the case to the Deputy Comptroller through the Branch Officers concerned.

All cases of crossing of efficiency bars should, however, be submitted to the Comptroller for orders through the Deputy Comptroller together with the Character Rolls and the Register containing orders for stoppage of increments.

86. Grant of Quinquennial increments to clerks stopped by an efficiency bar. The Comptroller may grant two quinquennial increments of Rs. 5 each to a clerk stopped by an efficiency bar so as to prevent him from losing interest in his work and from having no further prospects.

(Auditor General's No. 373-E-1-27 dated the 21st January, 1927).

87. Counting of periods of leave for increments in officiating appointments. In cases in which leave is sanctioned under F. R. 26(bb) to persons officiating in a post, a certificate that the Government servant concerned, would have actually continued to officiate in the post but for his proceeding on leave, should always be embodied, if admissible, in the orders sanctioning the leave, if such period of leave is to count for increment. The fact whether such leave would count for increment should also be noted in the service book.

No. 2875-GE|201-52 dated the 27th June, 1952, from the Comptroller and Auditor General, O. M. No. F2(2) Ests.(Spl.) 52 dated the 19th April, 1952 from the Government of India, Ministry of Home Affairs and orders of the Comptroller dated the 9th July 1952.

(Establishment Case File No. 14-39|52-53).

C. S. No. 30.

Page 43.

Insert the following as a new para 89 A.

89 A. Alterations in dates of birth, recorded already,

Requests for alteration of date of birth made within a year or two of the date of superannuation will not be countenanced. Where, however, such requests are *not time-barred*, they should be supported by satisfactory documentary evidence (such as the Matriculation or equivalent certificate or a duly attested extract of the birth Register or baptismal certificate in original) together with a satisfactory explanation of the circumstances in which the wrong date came to be entered and statement of any previous attempts made to have the record amended. It should also be examined whether the Government servant concerned would have been within the age limits prescribed for Government service at the time he entered service with reference to the different date later claimed by him as the correct date. If he would not have been so eligible, it should be examined whether the date actually accepted then was given by him *bonafide* and did not give him some advantage in securing admission into service at that time and the change proposed later on is for *bonafide* reasons and not merely to gain some fresh advantage.

(O. M. No. 55|3|54 Ests., dated 5-6-54 forwarded with Comptroller and Auditor General's letter No. 1663-N. G. E. III|276, N. G. E. II|53 dated 28-6-1954 in case file 13-17|54-55).

(No. 30 dated 17-11-1954.)

Chapter IX.

SERVICE BOOKS AND CHARACTER ROLLS.

88. **Maintenance of Service Books and Leave Accounts.** Detailed instructions on the above subject are given in paragraph 121 of the Compilation of General Financial Rules of the Central Government and Government of India Supplementary Rules 197-203. The service books of all members of the office are kept in the personal custody of the Superintendent, Establishment Section, or in the custody of the Assistant Accounts Officer (Office) if the Superintendent is not a Senior Accountant. The Clerks who are responsible for the proper maintenance of the service books record therein all changes of appointments, leave, etc., and submit them for attestation to the Assistant Accounts Officer (Office).

They also maintain leave accounts in which the necessary entries are ıde whenever a clerk or Superintendent goes on or returns from leave. ınishments such as censures, etc., may be noted in the service books of ıe men concerned under the special orders of the gazetted officer conerned or of the Comptroller, as the case may be.

'ote. 1. For convenience the service books are submitted for the attestation of the Assistant Accounts Officer (Office) in batches every Monday.

ote. 2. The leave accounts of persons transferred from other offices should be checked and attested as soon as they are received.

89. **Record of Date of Birth.** At the time of opening the service oks, the date of birth of the individuals concerned, should be verified om their School Leaving Certificates or from attested copies of the tries in the College Admission Register, and entered in the service oks. The entries should be attested by a Gazetted Officer.

The entries in the opening page of every service book should be enewed or reattested atleast every five years.

For Class IV staff, service books are maintained by the Establishment Section. The Establishment Section submits the papers relating thereto to the Assistant Accounts Officer (Office) through the Manager. C.S. 30

90. **Permission to examine service books.** Every Government servant in this office will be permitted on application to the Assistant Accounts Officer (Office) to examine his service book in the latter's presence, should he at any time desire to do so, in order that he may see that the book is carefully kept up and that no entry has been omitted or wrongly made (See Government of India, Supplementary Rule 202 prescribing the duty of the Government servants in this respect).

Every member of the office for whom a service book is maintained should be asked to sign in the column prescribed in the service book at least once a year in token of having examined his service book.

91. Confidential reports of the members of the staff. Under para 222 of the Manual of Standing Orders, a Character Roll in the prescribed form which will be in the nature of a Confidential Report is to be maintained for each member of the staff. The reports are intended to supply such information as to make them a really reliable means of arriving at a full and proper judgment of the character and capacity of the members concerned and the reports must therefore be based on careful observation and be carefully and conscientiously framed.

All adverse remarks should be based on facts and vague generalisations should be avoided. It is not necessary that when an adverse comment on the work and conduct of an incumbent is made, the incumbent should be informed of it, but it is necessary that ordinarily at sometime or other during the period under report, the member should have been made acquainted with the opinion of the officers and told that he must endeavour to improve. The adverse remarks may therefore be communicated orally to the persons concerned by their Branch Officers to the extent they are accepted by the Comptroller in regard to Superintendents, while in respect of Auditors to the extent they are accepted by Deputy Comptroller.

The reports will be written up by the Sectional Superintendent in respect of Auditors and will be submitted to the Gazetted Officer in charge of the Section who will sign them after adding such remarks as he may consider necessary. The reports of Superintendents will be written up by the Officers under whose supervisory control they are.

The entries should be treated as strictly confidential except to the extent indicated in para 2 and the greatest care should be taken in regard to this by the Superintendents and Officers concerned.

The Deputy Comptroller will inspect the Character Rolls periodically to see that they are kept up-to-date and that the work of outstanding and promising men is brought to the Comptroller's notice.

(Accountant General's Order No. 234|50 dated 16-9-1950) (Establishment Case File No. 105|50).

92. Communication of adverse remarks in Character Rolls. Adverse remarks made in the character rolls of Accountants and Clerks should be communicated orally to the persons concerned after they have been reviewed by the head of the office. In the case of Accountants, the Deputy Comptroller in charge of administration may communicate the remarks verbally and record "Communicated" in the character Rolls over his dated signature. Similarly, Assistant Accounts Officer (Admn.) should communicate the adverse remarks relating to the clerks concerned and record as such under his dated signature in the Confidential Rolls of the persons concerned. Adverse comments in the confidential rolls of Divisional Accountants should similarly be communicated by Executive Engineer concerned or by the Assistant Comptroller (works) when they are working in the main office. In the case of Assistant

Accounts Officers, the Comptroller will show the persons concerned their confidential reports if they contained other than trival adverse comments and get their dated signature on them.

(Comptroller and Auditor General's Confidential letter No. 688-GE|80-50, dated 10th March, 1950).

93. Confidential Reports on Gazetted Officers. The instructions in paragraphs 99, 99A and 127 of the Manual of Standing Orders in regard to the preparation and submission of confidential reports on Gazetted Officers should carefully be observed. The report for officers of the Indian Audit and Accounts Service should be in form 2A of the Manual of Standing Orders while those for Assistant Accounts Officers should be in form '5' of this Manual.

94. Custody of Confidential reports on Gazetted Officers and Character Rolls of Subordinates. The confidential reports on Gazetted Officers will be in the custody of the Comptroller. The character rolls of the members of the Subordinate Accounts Service and those relating to Divisional Accountants in divisions as well as in the office will be in the custody of the Deputy Comptroller. All other rolls including those of S. A. S. passed clerks will be in the custody of the Assistant Accounts Officer (Office).

The Establishment Section should see that the reports are stitched properly in serial order and are written up by the officers concerned. This review will be carried out in the month of February. Any defects should be brought to the notice of the Deputy Comptroller.

Note. In the case of Divisional Accountants, in Divisions, their confidential reports, received both from the Divisional Officers and the Inspecting Accounts Officers, are filed in original in their Character Rolls kept by the Deputy Comptroller (Works), after taking suitable action on unsatisfactory reports.

95. Review of Character Rolls. A regular and systematic review of character rolls should be conducted periodically by Section Officers and the Deputy Comptroller to enable action being taken in regard to specific instances of bad work reported in the confidential rolls. The rolls so reviewed should be submitted to the Comptroller in convenient batches. The review should be so arranged that the Comptroller sees a sufficient number of reports periodically and in a period of two years he may see all reports atleast once.

96. Period of preservation of Character Rolls. Confidential rolls of Government servants who have died may be destroyed on the expiry of six months after the date of death or settlement of claims whichever is later. Those of men who have been discharged or who have resigned may be destroyed after one year.

97. Personal Files. Personal files of all clerks and Superintendents are kept in the Establishment Section, while those of the accountants working in divisions will be in their respective divisional offices.

Chapter X.

PUNISHMENT, DISCHARGE, DISMISSAL AND RETIREMENT.

98. Punishment. Gazetted Officers are authorised to administer official reprimands to clerks and Class IV servants and allot additional work in the case of clerks under them. Deputy Comptroller is authorised to administer official reprimands and allot additional work in the case of Divisional Accountants, but all important cases requiring warnings to be recorded in character rolls should be submitted to Comptroller. Other punishments can only be inflicted under the orders of the Comptroller.

C.S. 59
C.S. 105 & 107

99. Dismissal in cases of conviction in a Criminal Court. Dismiss etc., in cases where a departmental penalty is to be imposed on a Gover ment servant on the basis of facts which have led to his conviction a criminal court is not to be automatic. Each such case should be exami ed on its merits and orders imposing the appropriate penalty passed or when the charges against the Government servant, on which his co viction is based show that he was guilty of moral turpitude or gra misconduct which is likely to render his further retention in servi undesirable or contrary to public interest.

100. Report of Conviction. In order that the departmental auth rities of a Government servant who has been convicted by a court law may be in a position to consider his case and pass suitable orde thereon, it shall be the duty of a Government servant who may be co victed in a criminal court to inform the official superiors of the fact his conviction and the circumstances connected therewith as soon as is possible for him to do so.

101. Failure to report conviction. Failure on the part of any Gove ment servant so to inform his official superiors will be regarded as su pression of material information and will render him liable to disciplina action on this ground alone, apart from the penalty called for on t basis of the offence on which the conviction was based.

(Comptroller and Auditor General's letter No. 477-NGE. II|121 dated 13-2-1952).

102. Departmental action in cases of conviction. When a Gove ment servant is convicted by a competent court of a criminal offe involving moral turpitude, the question whether appropriate orders dismissal, etc., may be passed in such cases should be examined as so as the first trial court has passed orders of conviction.

(Government of India, Ministry of Home Affairs Office Memorandum No. 7|13|50-Ests., dated the 9th June, 1950 forwarded with Comptroller and Auditor General's endorsement No. 2354-NGE. II|201-50 dated the 2nd August, 1950.

(Government of India Ministry of Home Affairs O. M. No. 39/59/54-Ests-(A) dated 25-2-1955 forwarded with Comptroller and Auditor General's letter No. 566-NGE. III/105-55 dated 18-3-1955 in Estt Case file 13-20|54-55).

(No. 59 dated 7-4-1955.)

Page 46.

Insert the following as a new para 98 A.

98 A. Report of arrest of Government Servants.

It shall be the duty of a Government servant who may be arrested for any reason (whether on a criminal charge or for a debt) to intimate the fact of his arrest and the circumstances connected therewith to his official superiors promptly even though he might have subsequently been released on bail. On receipt of the information from the person concerned or from any other source the departmental authorities should decide whether the facts and circumstances leading to the arrest of the person call for his suspension. Failure on the part of any Government servant to so inform his official superiors will be regarded as suppression of material information and will render him liable to disciplinary action on this ground alone apart from the action that may be called for on the outcome of the Police case against him.

102-3376 B

but pending such amendment the provisions of this clause as judicially interpreted must be strictly followed. According to judicial pronouncements, these provisions are mandatory and the words italicized contemplate that after the enquiry against the accused officer has been completed and the competent authority has come to provisional conclusions regarding the action to be taken against him, he should be given an opportunity of showing cause against such action, if it is dismissal, removal or reduction in rank. For this purpose, he should be supplied with a copy of the report of the enquiring authority and be called upon to show cause within a reasonable time against the action proposed to be taken. Any representation submitted by him in this behalf should be duly considered before final orders are passed. Failure to observe these statutory requirements renders the orders passed null and void and therefore legally inoperative. In case of such failure the Government servant concerned is deemed to have continued in service, or in the grade from which he was reduced and subject to compliance with the provisions of any rules regarding allowances, he is entitled to the pay and allowances he would have drawn if such action had not been taken. According to the ruling of the Supreme Court in the case of Abdul Majid it would be open to him to obtain a decree from a civil court against the Government for payment of these amounts. It is, therefore, necessary for the competent authority to observe strictly the statutory requirements of Article 311 (2) in all cases in which it is attracted. This should be impressed on all concerned. Compliance with these requirements is not, however, required in cases covered by clause (*a*), (*b*) or (*c*) of the proviso to that Article. Where, however, action is taken under clause (*a*) of this proviso on the basis of the conviction of a person in a court of law and the conviction is set aside on appeal, the orders passed under the proviso automatically become inoperative. If departmental action against him is considered desirable it will be necessary to follow the provisions of the relevant disciplinary rules and, where necessary, the substantive provisions of Article 311 (2).

(Government of India, Ministry of Home Affairs O.M. No. 39/30/54/Estt., dated the 7th June, 1955 and Endorsement on T. M. 10-274/1157 dated the 8th September, 1955 in case file Estt. 13-20/55-56).

Correction Slip No. 105, dated 2nd January 1955.

C.S.107

Correction Slip No. 105

Page 46—Para 98.

Insert the following as a new para 98 B under para 98 A as inserted by C. S. No. 59.

Para 98 B.—Departmental proceedings and prosecution when Government servants are involved in Criminal misconduct.

2. As soon as sufficient evidence is available for the purpose in the course of investigation in cases of misconduct, whether such investigation is conducted departmentally or through the Police (including the Special Police Establishment) action should be taken under the Civil Services (Classification, Control and Appeal) Rules or other appropriate disciplinary rules, and disciplinary proceedings should be initiated forthwith. Such departmental proceedings need not interfere with the Police investigation, which may be continued, where necessary. After the departmental proceedings are concluded, and the penalty, if any, imposed as a result thereof, the question of prosecution should be considered in the light of such materials as may have become available as a result of the investigation.

3. In suitable cases criminal proceedings should thereafter be initiated. Before initiating such proceedings advice on evidence should be obtained from Government Counsel and in more important cases from the Attorney-General or the Solicitor-General. Where the conduct of an officer disclosed a grave offence of a criminal nature, criminal prosecution should be the rule and not the exception. Where the competent authority is satisfied that there is no criminal case which can be reasonably sustained against such an officer, criminal prosecution should not of course, be resorted to, but prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

4. Should the decision of the trial court or the appellate court, as the case may be, lead to the acquittal of the accused, it may be necessary to review the decision taken earlier as a result of the departmental proceedings. A consideration to be taken into account in such review would be whether the legal proceedings and the departmental proceedings covered precisely the same ground. If they did not, and the legal proceedings related only to one or two charges, *i.e.*, not the entire field of departmental proceedings it may not be found necessary to alter the decision already taken. Moreover, it should also be remembered that while the court may have held that the facts of the case did not amount to an offence under the law, it may well be that the competent authority in the departmental proceedings might hold that the Government servant was guilty of a departmental misdemeanour and he had not behaved in the matter in which a person of his position was expected to behave.

5. In this connection, attention is invited to the requirements of Article 311 (2) of the Constitution in regard to penalties of dismissal or removal or reduction in rank. This Article provides that no person, who is a member of the Civil Service of the Union or holds a civil post under the Union, shall be dismissed, removed or reduced in rank *until he has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.* A proposal to amend Article 311 (2) is under consideration

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Correction Slip No. 107

Page 46—Para 98 B as inserted by C. S. No. 105.

Insert the following as sub-para 6 to para 98 B.

"All earlier instructions issued by the Ministry of Home Affairs on the subject should be deemed as superseded to this extent".

(Government of India, Ministry of Home Affairs O. M. No. 39/30/54—Estt. (A), dated 20th October 1955, and Endt. No. T. M. 10-274, dated 26th December 1955 in the case file Estt. 14-96/55-56).

C. S. No. 107, dated 28th January 1956.

Correction Slip No. 231

Page 47—Paragraph 104.

Insert the following as paragraph 104-A :—

104-A. *Retirement of a Gazetted Government Officer.*—The retirement of a Gazetted Officer should be notified in all the three cases mentioned below :—

(*i*) Who on attaining the age of superannuation is "re-employed" from the same date and time ; or

(*ii*) who proceeds on leave preparatory to retirement ; or

(*iii*) who retires on attaining a specific age or after completing a specified period of service.

Note.—When the leave preparatory to retirement has been notified, a second notification that the Officer is retiring on a particular date after enjoying the leave will not be necessary.

[Government of India O.M. No. 33/6/56-Ests (A), dated 9th April 1957, in Estt. File 9-3/57-58.]

C.S. No. 231, dated 18th March 1958.

FIFTH LIST OF CORRECTIONS TO THE MANUAL OF THE ESTABLISHMENT SECTION OF THE OFFICE OF THE COMPTROLLER, TRIVANDRUM

C. S. No. 76

Page 47, Para 103.

Insert the following as a new sub-para below para 103.

Ministerial Government servants governed by F. R. 56 (*b*) (*i*) and allowed to continue beyond the age of 55 years should undergo an annual medical examination to determine their physical fitness and mental alertness. In cases where the medical examination is carried out at a station other than the head-quarters of the Government servant, the person concerned should be allowed travelling allowance as admissible to a Government servant on tour and the amount of fee charged, if any, for such examination should also be re-imbursed.

(Government of India, Ministry of Home Affairs, Office Memorandum No. 33/3/55-Ests(A), dated the 31st May 1955, in Estt. case file 10-9/55-56).

No. 76, dated 19th August 1955.

Page 47—Insert the following as a new para 108 A.

108 A. Re-employment after retirement of superannuated persons and grant of extension of service.

Proposals in the case of superannuated persons for purposes of re-employment should be scrutinised carefully and no such persons should be re-employed except where it is clearly in the public interest to do so. These instructions shall apply to cases of grant of extensions of service also. Proposals for the grant of extensions of service should be made only in cases where the expedient of re-employment after retirement, is for some exceptional and unavoidable reasons (to be stated) not found practicable. Proposals for the re-employment of, or the grant of extensions of service to superannuated officers should be sent to the Ministry well in advance of (say 3 months from) the crucial date.

The above instructions regarding grant of extension of service apply to both the gazetted and non-gazetted Government servants. In the case of extension of service of Ministerial servants in the Indian Audit Department the cases are to be referred to the Comptroller and Auditor-General of India for approval.

(Government of India O. M. No. 30|61|48 dated 25-5-1948 O. M. 33|20|49|Estt., dated 12-8-1949, and Comptroller and Auditor-General's letter No. 1496.N.G.E,II|10|53 dated 7-6-54 in case file 10-13|54-55)

(No. 26 dated 4-8-1954)

Correction Slip No. 184

47—Para 103 as substituted by Correction Slip No. 126.

Insert the following as Note 2, numbering the existing Note to the fo
Note 1'.

Note 2.—The grounds for the rejection of a candidate should be brie—
stated.

(Government of India, Ministry of Home Affairs Corrigendu
o. 38/4/55-Estt.(A), dated 24th January 1957 forwarded with Comptroll—
nd Auditor-General's Endorsement No. 362 NGE II/83-56, dated 11—
ebruary 1957 in Estt. File No. 14-95/56-57-Vol. II.)

C. S. No. 184, dated 30th March 1957

Correction Slip No. 176

Page 47—Para 103 (as amended by C. S. No. 162, dated 29th Sept 1956—Manual of Establishment Section).

Substitute the following for the authority quoted below sub-para 5 Para 103 as amended by the above Correction Slip.

"Government of India Ministry of Health O. M. No. F 5 (II 56-M II, dated 31st August 1956 forwarded with Government of Ministry of Finance No. F 43 (16) EV/56, dated 27th December 1956– File Case 14-95/54-56".

C. S. No. 176, dated 28th January 1957.

No mention should, however, be made in order of dismissal or discharge, of a legal adviser's opinion taken, if any.

(Auditor General's No. 6606-E-933-26 dated the 18th December, 1926).

103. Retention of Ministerial Government Servants governed by F. R. 56 (b) after attaining the age of 55 years. A ministerial Government servant who is governed by F.R. 56 (b) (i) is ordinarily entitled ›e retained in service till the age of 60, and his retention up to that is not to be regarded as case of extension of service. If it is desir- ‹o retire such a ministerial Government servant between the ages of ınd 60 years, the requirements of Section 240 (3) of the Government ndia Act, 1935, must be complied with, whatever the reasons for which s desired so to retire him.

Government of India, Ministry of Home Affairs Official Memorandum No. 26|6|48-Ests. dated 9-12-48).

4. Date of retirement and conditions of service of staff who have d the Central Scales of pay and allowances. The permanent staff ıis office in service on the date of Federal Financial Integration, who e elected the Central scales of pay and allowances and other conditions ·ervice, will be governed by the Government of India Rules and Con- ·ns of service in all matters.

For the above purpose, "Central Scale of pay and allowances and · conditions of service" will mean such scales of pay and allowances conditions of service as are applicable to the post-31 entrants to the tral Government services. In regard to pension, the Revised Pension es promulgated by the Ministry of Finance Office Memorandum No. F3 Est. (Spl)|47 dated the 17th April, 1950 as amended from time to time be applicable as for post 1938 entrants.

For the purpose of determining the age of retirement of ministerial vernment servants the provision of F.R. 56 (b) ii will apply.

(No. F5 (14)-E. III|51 from the Government of India, Ministry of Finance dated 13-6-1951 as clarified by No. F5 (14)|III|51 from the Government of India, Ministry of Finance dated 10-12-1951).

(T. M. Case File No. 10-101|51-53)

105. Review of Cases of retention after 55 years of age. A periodical review should be conducted regularly, at annual intervals, of the cases of all such officers between the ages of 55 and 60 to ensure that their efficiency has not deteriorated so as to render their further retention as contrary to the public interest and action should be taken to retire officers, after following the requisite procedure, when the review discloses this to be necessary.

(Government of India, Ministry of Home Affairs Office Memorandum No. 26|6|48-Ests. dated 9-12-1948).

106. Restriction of leave to ministerial servants about to retire. The Comptroller and Auditor General has ruled that F.R. 56 (b) (i) does not

Correction Slip No. 173

Page 48—Para 107 of the Manual of the Establishment Section.

Insert the following as para 107-A.

"*Sub*:—Compulsory retirement as a penalty.

An officer compulsorily retired from srevice as a penalty may be granted by the authority competent to impose such penalty, pension at a rate not less than two-thirds and not more than full invalid pension and special additional pension, if any, admissible to him on the date of his compulsory retirement:

Provided that in the case of an officer mentioned in Article 349-A, other than an officer mentioned in article 474-A (i) of the Civil Service Regulations who has completed, before such compulsory retirement, 25 years of qualifying superior service or more, the pension shall be not less than two-thirds and not more than the full retiring pension and special additional pension, if any, to which he would have been entitled if he retired on that date:

Provided further that in the case of an officer mentioned in Arti 474-A (i) who has rendered, before such compulsory retirement 20 y of qualifying service or more, the pension shall be not less than two-' and not more than full retiring or invalid pension and special add pension, if any, whichever is less."

Government of India, Ministry of Finance Notification No. EV/56, dated 28th December 1956 in Estt. File 14-96/56-57.

C. S. No. 173, dated 25th January 1957.

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108. Age of compulsory retirement, etc., for Class IV servants. The age of compulsory retirement in the case of Class IV Government servants in permanent service is normally 60 years. Such temporary Class IV servants as are entitled to pension or gratuity should be subject to the same conditions in this respect as permanent Class IV servants and not ordinarily be allowed to serve beyond the age of 60 years.

In special cases, however annual extensions may be given by the Head of the Office up to the age of 65, provided that they are certified by the competent authority to be mentally and physically fit for further service. Class IV Government servants in temporary service who are not entitled to pension or gratuity should also ordinarily be retired from service after they have attained the age of 60, but may, under the certificate of the kind referred to above, be retained by annual extension up to age of 70.

(Office Memorandum No. F3(5)|R. II|45 dated 10th February, 1945 from the Government of India, Finance Department).

C.S. 26

Chapter XI.

ADDITIONAL ESTABLISHMENT

109. Procedure to be followed when submitting proposals for Additional Gazetted Officers. The Comptroller and Auditor General has issued the following instructions for guidance whenever proposals for additional Gazetted Officers are submitted to him for sanction:—

"Whenever an application is received for an additional Gazetted Officer, and the need for the same is accepted by the Comptroller and Auditor General, it will be presumed that the Officer to be given will be of the status of an Assistant Accounts Officer. To rebut the presumption it should be proved:—

(i) that there are certain sections in the office (to be specified) the work in which is of such importance that it should ordinarily be under the control of an Officer of the General list, and

(ii) that after arranging, wherever possible, for two of these sections to be under the control, of one officer of the General list, it is still impossible with the number of Officers of the General list already sanctioned for the office to arrange for all these important sections to come under the control of officers of that list.

"These instructions are not meant to interfere in any way with the discretion vested in the Accountant General under paragraph 13 of the Manual of Standing Orders in the matter of distribution of work among the Gazetted Officers under his control. It would be a wise precaution to entrust the work of one important section to a capable and experienced Assistant Accounts Officer rather than to a very junior officer of the General List. But the intention of the above instructions is to show that a request for an Additional Officer of the General List must be justified by a consideration of the importance of the work in certain sections of the office, it being recognised that sections of the office in which the work is of real importance should ordinarily be under the control of an Officer of that List".

(Auditor General's letter No. 2441-E|457-25, dated 4th June, 1925).

110. Procedure to be followed when submitting proposal for additional Gazetted Officers and Non-Gazetted Establishment. As under the system of distribution of work in the Comptroller and Auditor General's Office, cases concerning Gazetted Officers and Non-Gazetted Officers Establishment are dealt with in two different sections, proposals regarding Gazetted and Non-gazetted establishment should be submitted to the Comptroller and Auditor General in separate letters. If it happens that the proposals are correlative, the letters should contain cross reference to each other.

(Auditor General's letter No. 1057-G. B. E . 13-16-27 dated 13th March, 1928).

A statement showing details of all items of temporary establishment giving full particulars with reasons or statistics of work to justify each item, whether old or new and irrespective of amount of cost, for which provision is proposed to be made in the Budget Estimate should be sent to the Comptroller and Auditor General beforehand, i. e. on the 15th July of each year. Provision in the Budget Estimates will not be allowed by the Comptroller and Auditor General for items which are not included in tht statement unless it is satisfactorily explained why they could not be so included, and full justification is given for making provision for those items.

(Auditor General's letter No. 351-GBE|59-39 dated 27th February, 1939).

111. Demand for extra establishment. (a) In submitting statistics of vouchers in support of demands for additional staff, the unit adopted in each case should be specified quite clearly. The statistics submitted should be as accurate as they can be made.

(Letter No. 1-768-NGE|727-28 dated the 12th July, 1929 from the Controller of Civil Accounts).

(b) When it is found necessary to ask for any large increase of establishment, a time-test should be conducted in accordance with the standards prescribed from time to time.

(c) It is important that the statistics collected in an Account Office for report to higher or outside authorities should be accurate, especially when on these statistics depends the decision regarding the requirements of staff in an Account Office. To secure the accuracy of statistics prepared by Accounts Offices, the following procedure should be adopted:—

(i) when applications are made for additional establishment on the basis of statistics of work, the statistics should be thoroughly cheked by a responsible person, say a Superintendent, and then reviewed by a Gazetted Officer who should satisfy himself that the statistics prepared are *prima facie* correct.

(ii) both the preparer and the examiner of these statistics should set their initials in the statement in token of their having done so.

(iii) all papers (including the detailed statements leading to these statistics) in connection with the revision of establishment should be preserved permanently.

(Auditor General's letter No. 121-Amdn. 1|26-35 dated 25th February 1935).

(d) All proposals for additional permanent establishment should be submitted to the Comptroller and Auditor General early enough in the year to be thoroughly examined before the budget of the next year is framed, otherwise, they can be effective only for the next budget.

(Auditor General's letter No. 575-NGE|566-40, dated 7th April, 1941).

Correction Slip No. 47

ge 50—Appendix I—Calendar of Returns (A.A.D.) Section 1.

Insert the following:—

	Name of Return	To whom due	When due	Authority	Remarks
A	Statement of guarantees, etc., given by Central Government	A.G., C.R.	15th April	F.A. 25-1/KW-8/331, dated 2nd February 1957.	

(A.G. C.R's. letter No. FA. 25-1/KW-8/331, dated 2nd February 1957, led in AA. 52 (8)/56-57.)

C.S. No. 47, dated the 26th February 1957.

112. Applications for additional staff to issue from the Establishment Section. Applications for additional staff or for the continuance of such temporary staff after the expiry of their sanction (required for all sections of the office) will issue only from the Establishment Section. All the information necessary to justify such establishment together with detailed statistics, verified by T. M. in the case of T. A. D. Sections, and approved by the concerned Section Officer, should be handed over to the Establishment Section in a complete shape to enable that section to address the Comptroller and Auditor General for sanction to the required additional staff.

113. Proposals for expenditure on temporary establishments not provided for in the Budget. Proposals for expenditure on temporary establishments not provided for in the budget should invariably be accompanied by a definite application in the prescribed form for reappropriation to the head "Pay of Establishment." The details showing how the extra cost in each case has been calculated should also be indicated at the time when the application is made. It should be noted that the extra cost only should be shown in the form. For example, when calculating the extra cost of a temporary Subordinate Accounts Service post, the minimum pay of the Subordinate Accounts Service scale should not be taken into account but the extra cost should, however, be calculated in the manner indicated below:—

(a) The pay to which a passed Subordinate Accounts Service Clerk or Divisional Accountant would be entitled for holding the Subordinate Accounts Service post;

(b) **Minus** his own pay as a clerk or Divisional Accountant as the case may be;

(c) **Plus** the pay of the outsider to be appointed in the resulting arrangements.

(Letter No. 718-GBE|835-28 dated 18th April, 1928 from the Controller of Civil Accounts).

In all applications for additional temporary establishment, the actual cost involved and the details working up thereto should be furnished. In case this is not possible at the time the additional staff is applied for, the information should be furnished, as soon as possible, after the temporary staff is entertained.

(Auditor General's letter No. 791-NGE|234-33, dated the 20th May, 1933).

Chapter .XII.

PREPARATION OF BILLS ON ACCOUNT OF PAY, TRAVELLING ALLOWANCE, ETC., OF ESTABLISHMENT AND THEIR DISBURSEMENT.

114. Preparation of Bills. The Establishment Section prepares the pay bills and after detailed scrutiny by the Superintendent with reference to the data for the claims and to the sanctions, scales, orders, etc., submits them to the Deputy Comptroller through the Assistant Accounts Officer (Office). The travelling allowance bills of the office including those relating to the Inspection Staff are submitted to the Deputy Comptroller direct after scrutiny by the Assistant Accounts Officer (Office). After the bills are signed they are made over to the pay clerk who will present them at the treasury for encashment.

115. Disbursement of Pay. To ensure the prompt disbursement of pay of the office establishment, the acquittance roll (Form T.R. 28) will be made out in parts by the Establishment Section, a separate roll being prepared (1) for each group, or section or department of the office, and (2) for Class IV staff. Each sectional acquittance roll will be made over to the Superintendent of the Section, who will arrange to have the names of clerks working under him entered in it and send the roll to the Establishment Section. The Establishment Section will note the amount of pay to be paid to each clerk against his name and return it to the section concerned.

The Superintendent who receives the roll will after checking it send a receipt to the payclerk and obtain through a responsible clerk of his section the actual amount required for disbursement in notes, rupees, small silver and copper. As soon as the money is obtained the Superintendent will see that each man's pay is paid in his presence and signed for, at the time of payment, with receipt stamps where necessary. The acquittance roll thus completed together with any sums that may remain unpaid will be returned the same evening to the payclerk. The payclerk will return the balance in hand to the Assistant Accounts Officer's (Office) safe every evening.

The amounts received on account of claims of the staff will be entered by the payclerk in the Cash Book, each item in which will be attested by the Assistant Accounts Officer (Office). The corresponding disbursements will be attested against each entry by the Assistant Accounts Officer (Office) after verification.

All the acquittance rolls will be finally stitched together and handed over by the payclerk with a memorandum of the undisbursed pay to the Establishment Superintendent, who will check them and note the undisbursed pay for deduction in the next pay bill.

Page 52.

Insert the following as paragraph 114-B renumbering the existing paragraph 114 as 114-A.

114-B. To satisfy the conditions laid down by the Government of India in their O. M. No. 43/1/55-Est (A) —Pt. II, dated 11th October 1956, in respect of travel concession, the following certificates will be recorded by the controlling officer and the officer entitled to the concession :—

1. Certificates by the controlling officer

(*i*) (when only the members of the officer's family and not the officer himself enjoy the leave travel concession in the event of refusal of leave to him),

that the leave (nature to be also indicated) applied for from.... .....to.....was refused in the interests of public service and that the officer was informed in writing that no leave would be granted to him at any time in the calendar year in the exigencies of the public service;

(*ii*) that the concession was not availed more than once in two calendar years ;

(*iii*) that the journey(s) was (were) performed actually to the declared "Home" of the Government servant as recorded in his service book;

(*iv*) that Sri (Name of Government Servant)..... has rendered continuous service for one year or more on the date of performing this journey;

(*v*) that the above certificates tally with the entries made in the service book of Sri.....as recorded—vide paragraph 3 of the Ministry of Home Affairs O.M. No. 43/1/55-Ests-(A) Part II, dated 11th October 1956;

(*vi*) that the husband/wife of the Government servant is not employed in Government service or that the husband/wife of the Government servant is employed in Government service and the concession has been drawn only once, for the family.

Note.—The certificates (i) (ii) and (vi) are applicable in the case of both gazetted and non-gazetted officers, where as certificates from (iii) to (v) are applicable in the case of non-gazetted officers only.

2. Certificates by the officer entitled to the concession

In addition to the usual certificates a certificate to the effect that the journey(s) was (were) made actually to the declared "Home" town or "village" as the case may be, should be recorded on the T. A. bill.

[No. 2857-Admn. I/304-57, dated 20th November 1957 from the Comptroller and Auditor-General and Endt. on TMI./12-28/4111, dated 5th December 1957 Estt. case 17-10.]

C. S. No. 219, dated 2nd January 1958.

C. S. No. 60.

Page 53.

Insert the following as a new para 115-A.

115-A. Disbursement of pay etc., before the 1st of next month. Government of India have ordered that as soon as the State Government sanction payments of pay, allowances and pension for a particular month to their staff in advance of the due date of payment which is normally the first working day of the following month, with a view to enable their staff to meet expenses connected with the celebration of some important festivals etc., falling immediately before the pay day, the fact of such sanction should be intimated to the Ministry of Finance immediately to enable them to take necessary action immediately in respect of Central Government employees.

(Government of India Ministry of Finance O. M. No. 980-B II/55 dated 25-3-1955 in the Estt Case file 13-22/55-56.)

(No. 60 dated 16-4-1955.)

Persons who are absent on leave, casual or regular, may nominate any member of the office to receive pay or leave salary which will be paid to the nominee if the Assistant Accounts Officer (Office) is satisfied that the receipt (stamped whenever the payment exceeds Rs. 20) given by the absentee may be accepted.

The nomination should be made by means of a specific endorsement on the receipt itself as "Pay to....." and the endorsement separately signed by the absentee.

The nominee will be required to sign on the back of the receipt in token of his having received the payment on behalf of the absentee. Such payment will, however, be made at the risk of the proper payee and no claim for loss, etc., will lie against Government or the office. These receipts will be filed with the acquittance rolls to which they relate with the remarks "separate receipt attached" in the receipt column of the acquittance rolls.

The pay and travelling allowance of Local auditors who have to stay for considerable period at places far away from treasuries and sub-treasuries may be remitted by postal money order at Government expense.

(Auditor General's endorsement No. 671-Admn. II| 145 - 35, dated 9th November, 1935).

116. Review of Acquittance Rolls. The acquittance rolls should be examined in detail by one of the following Superintendents by turns and a report submitted to the Assistant Accounts Officer (Office) not later than the 28th of a month or the 25th in the month of February and he will conduct a test check.

1.	Superintendent.	T. M.
2.	Do.	W. M.
3.	DO.	H. A. D.
4.	Do.	G. A. D. 1.
5.	Do.	Book & Budget.
6.	Do.	A. A. D.
7.	Do.	G. A. D. 2.

The scope of the check by the Superintendents should be to see:—

(1) that the amounts drawn on bill are completely accounted for by payments made and balance held as undisbursed,

(2) that there is proper acquittance for each amount disbursed,

(3) that the amounts noted in the acquittance rolls agree with the claim for each person as shown in the office copy of the bills,

(4) that there is a proper certificate by the person disbursing the amount to the effect that the amount has been disbursed to proper persons,

(5) that the list of undisbursed amounts has been correctly prepared, and

(6) that the undisbursed balance including other receipts agree with the cash balance shown in the cash book on the first day of the month.

The reviewing Superintendent should see that the acquittances cover all the entries in the Cash Book maintained by the pay clerk and furnish a certificate that a proper acquittance has been obtained for each payment and that undisbursed amounts have been properly adjusted by short-drawal in the next bill.

The acquittance rolls should be examined by the Assistant Accounts Officer (Office) daily and it will be his duty to see that all undisbursed pay is refunded by short-drawal in the pay bill of the next following month. The acquittance rolls should also be submitted to the Deputy Comptroller along with the next month's bill. They will then be bound in monthly files and handed over to the Record Section for file.

117. Arrear Bills. In cases where pay has been revised with retrospective effect, bills on account of arrear claims should be submitted to the Audit Officer concerned for pre-audit before payment; in such cases and where the amount involved is considerable, the fact that the requisite appropriation exists, or whether additional appropriation has been applied for, should invariably be stated in the letter forwarding the bills for pre-audit.

(Auditor General's letter No. 833-Admn. 243-24, dated the 24th May, 1924).

118. Audit by Accountant General, Bombay. After payment, all bills including travelling allowance, contingent, special pay bills, bills for advances under paragraphs 254 to 263 and 265 of the Compilation of General Financial Rules of the Central Government and bills for honoraria to the staff are sent to the Accountant General, Bombay for final audit and record, as he is the audit officer.

(Auditor General's letter No. 367-Admn.|61-50 dated 27th February, 1950).

119. Verification of services and period of preservation of pay bills and acquittance rolls. The pay bills and acquittance rolls of the office establishment should be preserved for six years. The following procedure should, however, be observed:—

(1) Before the bills are destroyed, the periods of temporary and officiating service should be verified from the pay bills concerned and the fact of verification recorded under proper attestation in the service books.

(2) The service books should be taken up for verification at a fixed time in the year, say in April, and after it is seen that the services of the

C. S. No. 98

Page 54. Para 118.

Insert the following as a new para 118 A.

118 A. Prompt settlement of audit objections.

Audit objections relating to "26—Audit" should be settled promptly so that there may not be any occasion for their being figured in the half yearly returns submitted to the Ministry of Finance. Heads of audit offices should see that there is no room for any report relating to delays by them in settling objections raised by their Audit Officer and they should set the example to Administrative Offices in this respect. The Comptroller and Auditor-General of India will take serious notice of any laxity in this regard.

(Comptroller and Auditor-General's letters No. 2160-Admn-1/182-55Pt.V dated the 19th October, 1955 and No. 2244-Admn-1/627-55, dated 18th November, 1955 in Estt. Case file 17-1/55-56).

C. S. No. 98, dated 3rd December 1955.

Government servant concerned are correctly recorded in his service book, a certificate in the following form should be recorded in it over the signature of the Deputy Comptroller or the Assistant Accounts Officer (Office) as the case may be:—

"Service verified up to.....(date) from .....(the record from which the verification is made)."

In according the annual certificate of verification in the case of any portion of service that cannot be verified from the office records, it should be distinctly stated that for the excepted periods (naming them), a statement in writing by the Government servant as well as a record of the evidence of his contemporaries is attached to the book.

Note. 1. As regards the temporary and officiating service referred to in sub-paragraph (1) above necessary particulars with reference to article 370 and 371 of the Civil Service Regulations should invariably be given in the service book with a view to enable the audit office to decide later on by reference merely to such particulars, whether that service will qualify for pension or not; for example in the case of officiating service, the nature of the vacancy in which the Government servant is officiating and in the case of temporary service whether the temporary post was subsequently made permanent, should be stated. These orders are not intended to be applied with retrospective effect. So far as past service is concerned, the former procedure should continue, that is an *ad hoc* verification should be made when the pension claim arises or is about to arise, in such individual cases in which there is any doubt and the current verification should be made according to the present orders.

Note. 2. In the case of large offices, the non-combination of pay bills and acquittance rolls is allowed. But the verification of service books referred to in paragraphs 120 and 121 of the Compilation of General Financial Rules of the Central Government should be made annually.

(Government of India, Finance Department letter No. D. 2689-A dated 18th September, 1929. No. D. 7869-F., dated 1st December, 1930 and No. D. 3988-F|31 dated 25th June, 1931 and Government of India, Finance Department letter No. D. 5240-F., dated 29th August, 1935).

Note. 3. The instruction regarding the period of preservation of pay bills and acquittance rolls is applicable to those of Class IV servants also as their services are also verified annually and a record of such verification is made in their service books.

(Government of India, Finance Department letter No. D. 8445-F dated the 19th November, 1936).

120. Claims for travelling allowance. Ordinary claims on account of travelling allowance should be made on completion of a tour; but where the tour is a prolonged one, they may be made monthly. Only in very special cases, a claim for travelling allowance otherwise than for a whole month or on completion of a tour will be passed by the Comptroller at his discretion.

121. Office Cash Book and its maintenance. The pay clerk maintains the office cash book in Form T. R. 4. The amounts received on account of pay and allowances of the office staff and other cash receipts will be entered by the pay clerk in the cash book. All receipts and disbursements will be attested against each entry by the Assistant Accounts Officer (Office). The daily totals of the transactions relating to office contingencies whether met out of the permanent advance or from the amounts drawn for disbursing pay of menials or payment to suppliers, should also be entered in the cash book from the contingent register or the acquittance roll relating to pay of menials as the case may be. Contingent bills endorsed in favour of suppliers and the value of service postage stamps obtained on contingent bills from the Trivandrum District Treasury need not be entered in the cash book. The cash book should be closed each day and submitted to the Assistant Accounts Officer (Office) with the following details for the closing balance.

	Rs.	A.	P.
Cash balance with the pay clerk			
Balance of permanent advance with the Assistant Accounts Officer (Office)			
Other balance with Assistant Accounts Officer (Office).			
Total			

C. S. No. 20.

Page 56. Para 120.

Insert the following as Sub para 2 of Para 120 numbering the existing sub para as 1.

2. Travelling allowance as on transfer may be granted to Part I and Part II passed S. A. S. men in respect of their journeys to undergo training in a Public Works Division and back. The concession of drawing T. A. as on transfer, will be admissible only in cases where the period of training is for three months and more.

(Comptroller and Auditor General's letter No 2255-N.G.E. II| 299-51 dated 30th August 1951 in File No. Estt. 17-6-1953—54.)

(No. 20 dated 15-4-54.)

C. S. No. 64.

Page 56—Para 120.

Substitute the following for the existing sub-para of para 120 as inserted by Correction Slip No. 13 dated 19-10-1953.

Travelling allowance may be granted for the to and fro journey to appear in the S. A. S./S. R. A. S. Examination under S. R. 132 to candidates only in respect of their first and second attempts at each part of the examination.

(Comptroller and Auditor General's letter No. 956-NGE I/29-55 dated the 17th May 1955 in Estt: Case file 17-8/55-56.)

(No. 64 dated the 31st May 1955.)

The obligation undertaken by the Surety shall not be discharged or in any way affected by an extension of time or any other indulgence granted by the Government to the said Borrower.

The Government have agreed to bear the stamp duty, if any after this document.

Signed and delivered by the said..... ..... at.. ..... this..... day of..... 195....	..... (Signature of Surety)..... (Designation) .... Office to which attached.....
Signature, address and occupation of the witness	In the presence of..... 1. .... 2. .....

Letter No. F. 16 (10)-E. II-A/55, dated 23rd November 1955 from the Government of India, Ministry of Finance, in Establishment Case file No. 14-96/55-56.

C. S. No. 106 dated 6th January 1956.

Correction Slip No. 106

Page 56—Para 120.

Insert the following as a separate paragraph 120 A.

120 A.—Surety Bond for the purpose of advances to temporary Government Servants—Standard Form.

Advances are granted to Government servants for various purposes such as for the purchase of conveyances, for medical attendance and treatment; for meeting expenses on journeys on tour or on transfer and at the time of floods. In the case of temporary Government servants, such advances are granted against an adequate surety from a permanent Government servant. The Standard Form of surety bond to be used in all cases of advances to temporary Government servants is given below:

FORM

KNOW ALL MEN BY THESE PRESENT THAT I..... son of ....a resident of.....in the District of.....at present employed as a permanent..... in the.....(hereinafter called "the Surety" am held and firmly bound unto the President of India (hereinafter called "the Government" which expression shall include his successors and assignees) in the sum of Rs.....(Rupees..... ..... only) to be paid to the Government FOR WHICH PAYMENT to be well and truly made I hereby bind myself my heirs, executors, administrators and representatives firmly by these presents. As witness my hand this.....day of..... one thousand nine hundred and fifty.....

WHEREAS.....son of.....a resident of.....in the District of.....at present employed as a temporary..... in the..... (Hereinafter called "the Borrower") has, at his own request, been granted by the Government, advances of Rs.....(Rupees.....only) for.....AND WHEREAS the Borrower has undertaken to repay the said amout in.....equal monthly instalments. AND WHEREAS in consideration of the Government having agreed to grant the aforesaid advance to the borrower the Surety has agreed to execute the above bond with such condition as hereunder is written.

NOW THE CONDITION OF THIS OBLIGATION is such that if the said Borrower shall, while employed in the said....., duly and regularly pay or cause to be paid to the Government the amount of the aforesaid advances owing to the Government by instalments until the said sum of Rs..... .....(Rupees.....only) shall be duly paid, then this bond shall be void, otherwise the same shall be and remain in full force and virtue. BUT SO NEVERTHELESS that the Borrower shall die or become insolvent or at any time cease to be in the service of the Government, the whole or so much of the said principal sum of Rs.....(Rupees ....only) as shall then remain unpaid shall immediately become due and payable to the Government and be recoverable from the surety in one instalment by virtue of this bond.

Correction Slip No. 230

Page 59—Para 125.

Add the following as a sub-paragraph *under this paragraph* :—

Payment of Railway freight charges can be made *in cash* only if the amount *involved in each case is less than Rs. 100*. In all other cases, Railway Credit notes should be used for payment of Railway freight charges.

[Government of India, Ministry of Finance O. M. No. D. 2312. B. 1/50, dated 9th March 1950 and No. 3973-B-1/49, dated 8th June 1949].

File Estt :

C. S. No. 230, dated 20th March 1958.

Correction Slip No. 221

Page 57—Paragraph 125.

Add this as paragraph 125-A.

125-A. Financial powers in regard to Contingent Expenditure.—The Comptroller and Auditor-General has delegated to the Heads of Departments of the I. A. and A. D. and the offices subordinate to them, the following powers in the matter of incurring recurring, and non-recurring expenditure on contingencies. This is in substitution of the general powers at present enjoyed by them under the provisions contained in the table below Appendix 8 to G.F.R., Vol. II.

Authority	*Monetary limits up to which expenditure may be sanctioned in each case*	
	Recurring	*non-recurring*
Accountant-General, Comptrollers and other Heads of Departments as classified under S. R. (10)	Rs. 500 per year	Rs. 5,000
Heads of offices when held by officers belonging to Class I of the I.A. & A.S.	Rs. 250	Rs. 2,500
Heads of offices when held by officers belonging to the senior scale of the I. A. & A. S.	Rs. 100	Rs. 1,000
Other heads of offices	Rs. 50	Rs. 500

The Heads of Departments under the Comptroller and Auditor-General have also been delegated the power of sanctioning petty local purchase of stationery and other allied stores up to Rs. 1,000 per annum, without any restriction to individual limits.

[Letter No. 2152-NGE. 1/66-57, dated 19th December 1957 from Comptroller and Auditor-General in File Esst. 13-13-/53-57.]

C. S. No. 221, dated 7th February 1958,

Chapter XIII.

OFFICE CONTINGENCIES.

122. **Permanent Advance for the Office.** A permanent advance of Rs. 200 is held for the office and is with the Assistant Accounts Officer (Office).

(Auditor General's letter No. 148-NGE. I|237|50 dated 19th January, 1951).

(Establishment Case File No. 16-12|52-53).

123. **Verification of permanent advance.** The balance of the permanent advance in hand will be verified by the Assistant Accounts Officer (Office) monthly on the last day, and by the Comptroller once a year on the last day of March and also whenever he makes over charge.

124. **Verification of cash retained by Manager.** The following procedure is laid down for the verification of cash available with the Manager and Pay Clerk to ensure that Government monies are not utilised for unauthorised purposes.

Two surprise checks will be made by the Assistant Accounts Officer (Office) during the first three weeks of a month and one check by another officer, selected by the Deputy Comptroller during the fourth week. The Comptroller and the Deputy Comptroller may also conduct surprise checks occasionally.

125. **Contingent expenditure.** No expenditure will be incurred without obtaining the previous sanction of the Assistant Accounts Officer (Office) in a requisition book in Form No. S. Y. 313 maintained for the purpose. In the case of large and unusual expenditure such as purchase of office furniture, etc., the sanction of the Comptroller should be obtained before the charge is incurred; it is the duty of the Assistant Accounts Officer (Office) to submit for the Comptroller's sanction all requisitions from Gazetted Officers which may seem to be unusual or excessive.

Under Rule 130(3) of the Compilation of General Financial Rules of the Central Government relating to contingencies, the Deputy Comptroller is authorised by the Comptroller to incur any contingent expenditure which the Comptroller can incur up to a limit of Rs. 50 in each case and the Assistant Accounts Officer (Office) up to Rs. 5 in each case. (*Vide* also para 4 *supra*).

Note. Whenever a postal article is received bearing a claim for further payment on account of insufficient stamps and there is any alteration or erasure in the entry showing the amount of postage due, application should be made to the Postmaster to have entry of the amount due verified.

126. **Purchase of Accounting Machine and Comptometers for use in Accounts Office.** Though the Comptroller has powers to sanction the purchase of accounting machines without any monetary limit under paragraph 334 of the Manual of Standing Orders read with paragraph 130 of the Compilation of General Financial Rules of the Central Government and Appendix 8 to the same rules, the Comptroller and Auditor General has decided that each case of such purchase should be sanctioned by him.

(Letter No. 2031-NGE|417-1936 dated 23-12-1936 from the Auditor General of India).

127. **Upkeep and repairs to Typewriters.** As per item No.49 (6) of Annexure 'A' of Appendix 8 to General Financial Rules Vol. II an expenditure of Rs. 2 per month per machine may be incurred for its upkeep under the sanction of the Comptroller.

In addition to the above, Government of India have delegated authority to the Comptroller to incur expenditure on repairs of typewriters, etc. upto Rs. 20 per machine on each occasion, subject to a maximum of Rs. 30 per year for each machine.

All proposals exceeding this limit should be referred to the Deputy Controller of Stationery, Calcutta.

(No. S. & P. 756(16)51 dated 3rd May, 1952 from the Ministry Works & Production and Supply forwarded in the Comptroller a Auditor General's letter No. 1707-NGE. I|53-52 dated the June, 1952).

128. **Annual statement of unserviceable typewriters and accountin machines.** An annual statement showing the machines condemned durin the year should be submitted in the first week of April for the informatio of the Comptroller and Auditor General of India embodying therein th following particulars:

i. Make and No. of machine.
ii. Year of supply.
iii. Price of machine and
iv. Date of Deputy Comptroller's letter sanctioning the c demnation.

(Endorsement No. 1552-NGE. I|269-51 dated 22-5-1952 from the Comptroller and Auditor General of India).

(Establishment Case File No.).

129. **Payment of the actual expenses incurred by Non-gazetted Govern ment servants in travelling to and from office.** When a Non-gazetted or Class IV Government servant is despatched on duty to a place at some distance from his office or is summoned to his office outside the ordinary hours of duty by special orders of a Gazetted Officer, the expenditure incurred for his journey may be paid by Government and charged to contingencies provided—

Correction Slip No. 183

e58—Para 127 as amended by Correction Slip No. 120.

Delete the last sentence of para 3(a) (ii) beginning with "the lists.....

Calcutta" and insert the following in its place.

"Every Ministry will be supplied with a copy of the price list of each by the Controller of Stationery, Calcutta, which could be consulted by arious attached and Subordinate offices of the Ministry when required. e this is not feasible, the Controller of Stationery should be consulted c in the matter".

Replace Para 3(a) (iii) by the following:—

(*iii*) "The cost of spare parts that could be incurred during the life e of a machine does not exceed Rs. 300 in any one case."

(Government of India Memorandum No. S. & P. 11-6(13)/54, dated h January 1957 from the Ministry of Works and Corrigendum . S. & P. 11-6(13)/54, dated the 4th February 1957 in General Section e 6- /56-57/ .)

C. S. No. 183, dated 20th March 1957

Correction Slip No. 228

Page 58—Paragraph 127 as amended by C. S. Nos. 183 and 224.

The limit of Rs. 300 referred to in paragraph 3 (*a*) (*iii*) thereof is exclusive of sales-tax if any.

[Com troller and Auditor-General's Endorsement No. 28-NGE I/109-57, dated 21st February 1958, on Government of India, Ministry of Works, Housing and Supply O. M. No. S & P II-8(41)/57; dated 4th February 1958, in General Section File No. 5-1/57-58].

C. S. No. 228, dated 13th March 1958.

Correction Slip No. 224

Page 58—Paragraph 127 as amended by C. S. No. 183.

Replace paragraph 3 (*a*) by the following :—

(iii) The cost of parts involved per typewriter does not exceed Rs. 300 during the lifetime of the machine. In the case of other office machines, the cost of parts involved per machine should not exceed Rs. 300 (Rupees three hundred only) in any one year provided that the total expenditure on purchase of spare parts for the lifetime of the machine does not exceed 10 per cent of the cost at which the machine was purchased.

[Comptroller and Auditor-General's Endorsement No. 109-NGEI 109/57, dated 20th January 1958, on O. M. No. S. & P. 11-8 (18)/57, dated 5th January 1958, from the Government of India, Ministry of Works, Housing and Supply, in General Section file No. 5-1/57-58.]

C. S. No. 224, dated 13th February 1958.

Correction Slip No. 229

Page 58—Paragraph 126.

Insert the following as paragraph 126-A :—

126-A. Supply of Typewriters, duplicators and other Office Machines.—

(*i*) All Ministries and Departments will henceforth themselves be responsible for the provision of necessary funds in their own budgets for all kinds of office machines including typewriters and duplicators whether as new additions or as replacement of condemned machines. The Government of India, Stationery Office will make no provision therefor in its budget.

(*ii*) Sanctions for replacement of the existing typewriters and duplicators will be issued by the Ministries and Heads of Departments after obtaining the condemnation certificates from the Deputy Controller of Stationery, Calcutta.

(*iii*) Sanctions for additional typewriters, etc., will henceforth be issued by the Ministries concerned in consultation with the Associated Finance where necessary. The Heads of Departments may also sanction purchase of one typewriter for each Stenographer, Stenotypist and wholetime typist in their office or offices under their control where sanction for the creation of such posts has been issued by the authority competent to sanction these posts. Further the Heads of Departments may sanction the purchase of a new typewriter in replacement of a typewriter condemned after scrutiny of condemnation certificates by the Deputy Controller of Stationery, Calcutta.

The Government of India Stationery Office, Calcutta, will arrange for the supply of the machines only against the above sanctions.

(*iv*) The existing procedure in regard to accounting and other machines whereby the indenting Departments will obtain appropriate sanction for their purchase will continue. No scrutiny regarding the make or type of the machines will be exercised by the Government of India Stationery Office unless there is any obvious irregularity or extravagance in the indenting of these machines. The cost of these machines will be borne and paid for by the Departments concerned ; and

(*v*) The Departments, etc., will place indents on the Deputy Controller of Stationery for the supply of these machines including typewriters and duplicators. A certificate that funds exist for the purpose and that the sanction of the competent authority as in (*ii*), (*iii*) or (*iv*) above has been obtained will accompany the indent. The Deputy Controller of Stationery will place supply orders with the selected supplier against the rate contract concluded by him. Bills will be submitted direct by the supplier to the indenting Department who will arrange payment.

[Government of India, Ministry of Works, Housing and Supply O. M. No. S & P. 756 (41) 1952, dated 19th September 1952 and O. M. No. S & P. 11-34 (1)/58, dated 10th February 1958, in General Section File No. 5-1/57-58].

C. S. No. 229, dated 10th March 1958.

Cases not covered by sub paras 2 and 3 above will require the sanction of the Administrative Ministry concerned with the concurrence of their associated Finance.

ANNEXURE.

List of Office Machines.

1. Typewriters.
2. Adding machines.
3. Accounting machines.
4. Calculating machines.
5. Cheque writing machines.
6. Varityper composing machines.
7. Cash registers, addressing printing machines.
8. Plate embossing machines.
9. Postal franking machines.
10. Book keeping machines.
11. Duplicators.

(Government of India Ministry of Works, Housing and Supply O. M. No. 5682|S. & P. II|54 dated 19-8-1954 forwarded with Comptroller and Auditor General's letter No. 2038-NGE. I/212-54 dated 22-9-54 in case file Gl. Sty. 6/54-55).

(No. 37 dated 16-11-1954.)

C.S.20

C. S. No. 37

Page 58.

Substitute the following for para 127.

127. Servicing, Maintenance and Up-keep of office Machines.

(1) The Heads of the holding departments|offices are authorised to incur expenditure on the Servicing and Maintenance of their office machines up to the limits of the current rates fixed by the Government of India Stationery Office Calcutta, in the annual Servicing and Maintenance Contracts entered into by that office with the different companies concerned, from year to year. In the case of such office machines for which Servicing Contracts have not been entered into by the Government of India Stationery Office, Calcutta, and where it is proposed by the holding departments themselves to enter into such a contract, the terms and conditions of the proposed contract must have the prior approval of the Controller of Printing and Stationery, India, and the associated Finance of the department concerned.

(2) The Heads of the holding departments|offices are authorised to incur expenditure on the repairs of the type-writers and other office machines as under.

(1) Heads of offices—Rs. 20 per machine on each occasion subject to a maximum of Rs. 30 per year for each machine.

(2) Heads of Departments—Rs. 50 per machine on each occasion up to a maximum of Rs. 80 per year per machine.

(3) The powers delegated in the above para are exclusive of the prices of the parts, if any, replaced by the firm concerned which shall be payable in addition as follows.

(a) Heads of offices and departments.

Up to Rs. 50 at a time for any one machine provided the prices so charged do not exceed the current rates for these parts in the price lists of spare parts submitted by the companies concerned and approved by the Government of India Stationery Office, Calcutta from year to year.

(b) Cases involving expenditure exceeding the above limit will be referred by the heads of departments/offices concerned—to the Deputy Controller of Stationery, Calcutta, for scrutiny of the prices of the parts proposed to be replaced and also for his advice whether or not the machine should be repaired at the estimated cost. Subject to the concurrence of the Deputy Controller of Stationery, expenditure on cost of parts of office machines may be incurred by the heads of departments/offices up to Rs. 500 in any one case.

P. T. O.

(*) Parts broken/ worn out requiring replacement.		Parts missing.		Other charges over-hauling etc.
Part.	Cost of re-placement.	Part.	Cost of re-placement.	
Total		Total		Total

Grand total cost of repairs, replacements etc. Rs.....

Expected period of service after repairs/replacements have been carried out.....Years.....

Any other remarks.....

Inspected by.....

on.....195

NOTE:—(*) 1. The broken and worn out parts should not be removed from the machine and should be sent along with the machine when sent for disposal if eventually condemned.

2. A copy of this report should accompany the condemned machine when transferred to the Office of the Controller of Printing and Stationery for disposal along with a certificate that the loss of missing parts have been investigated and necessary action taken to fix responsibility therefor.

(O. M. No. 8/20/53-P & S dated 3-8-54 from the Controller of Printing and Stationery forwarded along with Comptroller and Auditor General's letter No. 1850-NGE. I/212-54 dated 26-8-54 in case file No. Gl. Sty. 6/54-55).

(No. 39 dated 16-11-54.)

C. S. No. 39.

Page 58.

Insert the following as a new para 128 A.

128 A. Condemnation and auction of Typewriters.

When it is found that a typewriter is unserviceable and is to be got condemned by the Controller of Printing and Stationery the inspection reports of the firms concerned should be called for in the form annexed before the cases are referred to the Deputy Controller, Stationery, Calcutta, for condemnation or otherwise of the typewriters. When a machine has been condemned by the Deputy Controller, Stationery, Calcutta, the inspection reports from the firm concerned should be scrutinised and if any major parts are found missing from the machine, the matter should be investigated and responsibility fixed before the machine is sent to the Controller of Printing and Stationery for sale by auction. The mechanic's report and a certificate that necessary action has been taken for the fixation of responsibility for the missing parts should accompany the machine. Any machine found to have parts missing in addition to those shown in the firm's inspection report should not be sent until the necessary investigation is conducted and the discrepancy settled.

ANNEXURE.

Form of Report on condition of Typewriters etc., recommended for condemnation.

Name of Office|Department.

Description of Machine.

Machine No.	Make.	Model.	Size.

Date of original purchase.

General condition.

P. T. O.

Correction Slip No. 120

Page 58—Para 127 as inserted by C. S. No. 37.

Replace the paras 3, 3 (*a*) and 3 (*b*) of the C. S. No. 37 and substitute the following in their place—

3. (*a*) The powers delegated in the above para are exclusive of the prices of the parts, if any, replaced by the firm concerned which shall be payable in addition, *provided*:

(*i*) The replacement of parts is carried out in *Situ* or in the Local Branch of the Suppliers/Suppliers' agents, and does not involve sending the machine to the Suppliers' main workshops, and

(*ii*) The prices charged for the spare parts do not exceed the current rates for those parts in the price lists of spare parts submitted by the Companies concerned and approved by the Government of India, Stationery Office, Calcutta, from year to year. The lists may be obtained from the Stationery Office, Calcutta, and

(*iii*) The cost of parts involved per machine does not exceed Rs. 300 in any one case.

(*b*) Cases involving *major* repairs, i. e. those which cannot be done except in the Suppliers' main workshops, or repairs which involve expenditure exceeding the limit prescribed in para 3 (*a*) (*iii*) read with para 2 above will be referred by the Heads of Departments/Offices concerned to the Deputy Controller of Stationery, Calcutta, for scrutiny of the prices of the parts proposed to be replaced and also for his advice whether the machine should be repaired at the estimated cost or put up for condemnation and replacement.

(*c*) Subject to the concurrence of the Deputy Controller of Stationery, expenditure on cost of parts of office machines may be incurred by the Heads of Departments/Offices up to Rs. 500 in any one case.

(Endt. No. 2432-NGEI/33-55 Pt. II dated 17th December 1955 on Government of India, Memo No. S. & P. 11-6 (13)/54 dated 12th November, 1955 in Estt. Case File 14-96/55-56.)

Correction Slip No. 120, dated 21st March 1956.

(a) that the head of the office certifies that the expenditure was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used; and

(b) that the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey and that he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

The charges governed by these orders which are debitable to contingencies should be distinguished from those which are governed by the Government of India Supplementary Rule 89 and which are debitable to travelling allowance.

(Government of India, letter No. D. 2841-EX. II. Finance dated the 18th July, 1935).

130. Messages issued for reservation of accommodation in Inspection Bungalows, Rest Houses, etc. Telegrams postage and other charges in connection with the reservation of accommodation in Inspection Bungalows, Rest Houses, etc., for inspecting officers should not be incurred from Government funds.

(Letter No. 2219-NGE|417-38 dated 7-9-1938 from the Auditor General of India).

131. Economy in expenditure on advertisements. Advertisements inserted in newspapers for the purpose of inviting applications for appointments, calling for tenders etc., should contain no unnecessary detail. Words should be used sparingly with a view to cutting down the length of advertisements to the minimum necessary to serve the object for which they are inserted namely, invitation of inquiries from such members of the public as may be interested.

(Government of India's Finance Department letters Nos. F. 20(2) Ex. II-39, dated the 6th February, 1939 and F. 20(13) Ex. II|39 dated the 8th May, 1942).

132. Expenditure on mounting of photos. The expenditure incurred on enlargement and on mounting of photos of officers presented to the Department may be charged to "Office Contingencies".

(Auditor General's letter No. 993-GBE|88-47 dated the 12th March, 1947).

133. Security to be furnished by the Cashier. The Cashier attached to the Establishment Section should furnish a security of Rs. 5000, as the cash handled by him exceeds Rs. 10,00,000 per annum. In case, the security furnished falls short of this amount, fidelity bonds to the extent of such deficiency have to be obtained from the incumbent (*vide* also para 78 *supra*).

(Letter No. 1488-NGE. 1|310-50 dated 12-6-1950 from the Comptroller and Auditor General of India).

(Establishment Case File No. 14-29|52-53).

Chapter XIV.

BUDGET AND REVISED ESTIMATES CONTROL AND REVIEW OF EXPENDITURE.

134. General. In preparing the budget estimates of this office, the rules in paragraphs 67 to 75 of the Compilation of General Financial Rules of the Central Government as also the rules in paragraphs 281 to 290 of the Manual of Standing Orders should be observed. The Comptroller and Auditor General has issued the following further instructions in this behalf.

135. Annual Budget and Revised Estimates. These should be prepared in accordance with the procedure and general instructions laid down in Chapter 5 of the Central Government Compilation of the General Financial Rules Volume I and Chapter IX of the Auditor General's Manual of Standing Orders.

The additional statements required to be submitted (*vide* Para 136, C) below should also be completed along with the estimates and should be sent so as to reach the Auditor General's Office not latter than the 15th October of the year preceeding that to which they relate, for scrutiny and submission to the Ministry of Finance by the 15th November.

(No. 1221-BE. 153|50 dated 13-6-1950 from the Comptroller and Auditor General).

(Establishment Case File 69|50).

136. Instructions regarding preparation of Budget. (a) The main principles to be borne in mind when preparing the budget are that all standing charges are included in Part I of the budget, that all new items are included in Part II of the budget and that a summary of the proposals under the main headings in Parts I and II for the current year (budget), the revised estimates for the current year, and the budget proposals for the ensuing year are clearly shown to give an overall picture of the budget as a whole. Part II of the budget is intended to include not only the provision for purely temporary posts but also provisions for the temporary posts to be converted into permanent ones during the course of the year. Since the conversion is unquestionably a new item, it should invariably be shown in Part II and not in Part I. To facilitate the exhibition of permanent and temporary posts separately, an additional form "Part II B. New item statement as proposed by the Comptroller and as accepted by the Comptroller and Auditor-General" should also be sent in the form prescribed *Vide* Form 3. The expenditure on account of temporary staff of a casual and seasonal nature should be shown in Part I.

(b) The various items included in the budget should be supported by detailed statements which work up to the totals shown under these items. In regard to the items that are included in Part II, a separate

"New Items Statement" should be attached detailing the proposals under broad heads.

(c) In addition to the usual forms accompanying the budget, the forms noted below should also be completed and sent along with the budget proposals:—

1.	(a) Existing staff position and budget proposals regarding staff	Form 1.
	(b) Staff (casual employees)	Form No. 1a.
2.	Consolidated statement	Form No. 2.
3.	Part II-B. New items statement as proposed by the Comptroller and as accepted by the Comptroller and Auditor-General.	Form No. 3

In the consolidated statement, *i.e.* Statement 2 above, Columns 1 and 3 to 9 only should be filled up by this office. Column 2 will be filled up in the Comptroller and Auditor General's Office after orders are passed on the budget proposals. The budget heads to be listed in column 3 should be the same as those which appear in the Pink publication named "Details of demands and Appropriations". A sample list of budget heads with which Civil Audit Offices are concerned is given in Annexure 'D'

(d) In regard to the temporary posts provided for in the budget, sanctions should be quoted briefly against groups of posts, where the same sanction covers a number of posts.

(e) In submitting proposals for supplementary grants, the details of staff and expenditure to be included therein should also be shown in the same manner as in the original budget proposals. Posts which are likely to continue from year to year and the posts which are only of a casual nature should be shown separately.

(f) The lump cut of 3 per cent under "Pay of Establishment" and 2.5% under "Pay of Officers" made as a general rule on account of probable savings should also be made under "B2-Allowances and Honoraria."

(a) C2-Allowances and Honoraria.

(Comptroller and Auditor General's letter No. 818-B. E|74-50 dated the 1st May, 1950).

(Establishment Case File No. 69|50).

The budget estimates with the supporting statements shown below should be prepared well in time and submitted to enable the Assistant Accounts Officer (Office) and other Officers to scrutinise them properly. The estimates for contingencies should also be got approved well in advance. The estimates should be sent to the Comptroller and Auditor General on the 15th October of each year.

Statements due	(i) Budget estimates (in duplicate).
,,	(ii) Explanations for variations (in duplicate).
,,	(iii) Statement showing details of provision under 'Other Charges' under 'Contingencies' in duplicate).
,,	(iv) Details of provision for "Pay of Establishment Permanent".
,,	(v) Details of provision for "Pay of Establishment Temporary".
,,	(vi) Details of provisions under "Allowances".
,,	(vii) Details of provision under Part II-B (in quadruplicate).
,,	(viii) Memo explaining the necessity for provision in Part II-B.
,,	(ix) Details of Establishment charges recoverable from other Governments.
,,	(x) Statements mentioned in paragraph [136 'c'] above.

137. Cases requiring the prior approval of the Standing Finance Committee. The need for obtaining the prior approval of the Standing Finance Committee before entering into any financial commitment has been reiterated by the Government of India (Ministry of Finance). The following are types of cases where such prior approval is necessary:—

(a) All proposals for New Services;

(b) Expansions to existing Services involving expenditure exceeding Rs. 5 lakhs for non-recurring and|or Rs. 1 lakh for recurring in each case. (Certain proposals may involve large questions of policy with little initial financial outlay, while in other cases the ordinary normal growth of departmental expenditure may not in any way be due to a new departure of policy. In such cases it will be for the Finance Ministry to use its discretion in deciding what proposals should be referred to the Committee); and

(c) Proposals for additional expenditure likely to involve excesses over grants necessitating an application for a supplementary grant.

If, in any case, it becomes necessary in public interest to incur expenditure in anticipation of the approval of the Standing Committee the approval of the Honourable the Finance Minister should be obtained *before* any expenditure is incurred. In such cases it will be the responsibility of the Ministry concerned to approach the Finance Minister in his capacity as Chairman of the Standing Finance Committee, routing their

Correction Slip No. 45

e 62—Appendix II.

Insert the following in the Appendix as Serial Nos. 25 to 30 :—

Name of Officers	Finance Accounts	Appropriation Accounts
The Additional Accountant-General, Bombay, Rajkot ..	1	1
The Additional Accountant-General, Andhra Pradesh, Madras ..	1	1
The Deputy Accountant-General, Punjab, Patiala ..	1	
The Deputy Accountant-General, Madhya Pradesh, Bhopal ..	1	
The Senior Deputy Accountant-General, Madhya Pradesh, Rewa ..	1	1
The Deputy Accountant-General, Madhya Pradesh, Gwalior ..	1	1

(Letter No. 26-SR/109-56, dated 23rd January 1957 from the ıptroller and Auditor-General of India and Comptroller's orders, dated ı February 1957, filed in AA. 54-4(*a*)/50-54.)

C.S. No. 45, dated the 21st February 1957.

Correction Slip No. 18

Ex. Memo/97/11

Insert the follows in the Appendix to Serial Nos. 3 to 10 :-

Name of Officers	Designation	Department
The Assistant Accountant General, Madhya Pradesh	1	1
The Deputy Accountant General, Andhra Pradesh, Madras	1	1
The Accountant General, Tamilnadu, Madras	1	1
The Deputy Accountant General, Madhya Pradesh, Bhopal	1	1
The Senior Deputy Accountant General, Madhya Pradesh, Gwalior	1	1
The Deputy Accountant General, Madhya Pradesh, Gwalior	1	1

(Letter No. 2/2/88-Ex. (Ex-Co-ordination) dated 23rd January 1997 from the Ministry of Finance (Department of Expenditure) and Controller's order, dated 3 January 1997, filed in No. 34-100/90-Ex.)

(C.M. No. 43, dated the 21st February 1997)

references through the normal channel, *viz.*, the Finance Division accredited to that Ministry, the Secretary, Revenue and Expenditure Department.

Unless it can be quite clearly established from facts and figures that savings in one head are likely to materialise and can be diverted to meet new expenditure in some other head under the same demand, all proposals for which a supplementary grant is likely to be required should be placed before the Standing Finance Committee *before* expenditure is actually incurred. If time does not permit the approaching of the Standing Finance Committee, or, for any other reason, it becomes necessary to incur expenditure in anticipation of the Committee's approval, the procedure outlined in the preceding sub-paragraph should be followed in these cases as well.

[Government of India (Ministry of Finance) Office Memorandum No. D. 36-S.F.C.|50, dated the 10th February, 1950 and Comptroller and Auditor General's Endorsement No. 343-BE|382-49, dated the 24th February, 1950].

(Establishment Case File No. 69|50).

138. Supplementary Grants. All proposals for additional funds required during the course of a year over and above the Budget grant should be submitted to the Auditor General by the 2nd week of August. These proposals should be based on the actual expenditure incurred from April to July and the probable requirements for the remaining part of the financial year giving full justification of the various items for which additional funds are required. The prior approval of the Standing Finance Committee should be obtained in all cases where the additional expenditure is likely to involve excesses over grants, before entering into any financial commitment. No such expenditure should therefore, be incurred in anticipation of the Parliament's approval of the Supplementary Grant and the demands for Supplementary Grants should be sent only in cases where the additional expenditure is absolutely essential and cannot be postponed till the next year, giving full reasons as to why the additional expenditure could not be anticipated at the time of preparing the original estimates.

(No. 1221-BE. 153|50 dated 13-6-1950 from the Comptroller and Auditor General).

(Establishment Case File No. 69|50).

(2) Proposals for additional expenditure should be carefully scrutinised before submitting them to the Auditor General for sanction. If the expenditure on a new item could be met from within the sanctioned budget grant of the office, the same should be mentioned clearly in the proposals for additional expenditure. In case it is not possible to meet the additional expenditure from within the sanctioned grant, very strong justification should be given and a cast iron case made out. Sanctions

can be given and expenditure authorised only on those new items of work which are of such a character that the expenditure on them is unavoidable and absolutely essential in the current year, for instance, expenditure on account of the staff, furniture, etc., required for sudden unanticipated additional items of work which cannot be postponed without serious detriment to the State.

(Auditor General's letter No. 2314|GBE|395-48, dated 23rd May, 1949)—(Establishment Case File No. 69|50).

139. Statements of Expenditure. In order that the Comptroller and Auditor General may be in a position to watch the progress of expenditure in the several Civil Audit Offices and to enable him to ascertain where an excess or saving is likely to occur, reports of expenditure through statements in Forms 6 and 7 should be sent monthly as required in para 299 of the Manual of Standing Orders.

(No. 1221-BE|153|50 dated 13-6-1950 from the Auditor General).

(Establishment Case File No. 69|50).

140. Review of Expenditure. Along with the submission of the statements of expenditure for the month of July and onwards, a comprehensive review of the progress of expenditure and its probable course during the remainder of the financial year should also be prepared as provided in para 301 of the Manual of Standing Orders. It should be in the form as revised in the Auditor General's Circular No. 778-BE|58-50, dated the 26th April, 1950, *vide* Form 4 and should be sent to the Auditor General's Office along with the Expenditure Statements.

(No. 1221-BE|153-50 dated 13-6-1950 from the Comptroller and Auditor General).

(Establishment Case File No. 69|50).

ANNEXURE. 'A'

(*Vide Para 5*)

Staff Disposition Chart.

G. A. I	*G. A. II*	*G. A. III*
O Superintendent O O O O O O Assistants O O O O O O in the Section.		
	Leave Reserve O O O O O O O O O O O	

ANNEXURE 'B'

(*Vide Para 5*)

Sanctioned Strength

Name of section _____ S. A. S. U. D. C. L. D. C.

Permanent
Temporary
.....
Total .....

Sl. No.	S. A. S.	U. D. Clerks	L. D. Clerks	Remarks

ANNEXURE C.

(*Vide Para 38.*)

Index sheet of Mr. . . . . showing the full history of his service in the Indian Audit Dept. . . . . .

Date of birth. . . . . .

Province of Domicile. . . . . .

Educational qualifications. . . . . .

Date of joining the department as a temporary clerk. . . . . .

Date of permanent appointment in the Department. . . . . .

Year of passing the S. A. S. Examination. . . . . .

Date of permanent promotion to the Accountant's grade. . . . . .

Sl. No.	Section in which employed	Nature of duties	Period of Service				Remarks
			From	To	Years	Months	

ANNEXURE 'D'

(Vide Para 136, c)

List of Sub-heads and Detailed heads.

Pay of Establishment.

Permanent Establishment.

(1) S. A. S. Accountants, Clerks, Divisional Accountants.

(2) Permanent Class IV employees.

Total

Deduct probable savings 3%

Total

Temporary Establishment.

(1) Superior seasonal and casual staff

(2) Superior Temporary Establishment.

(3) Class IV servants.

Deduct probable saving 3%

Total

Total pay of establishment

Allowances & Honoraria etc.

(1) T. A.

(2) Honoraria.

(3) Medical treatment.

(4) Compensatory, house rent, winter and other allowances.

(a) Permanent Establishment.

(b) Temporary Establishment.

(c) Deduct probable savings 3%

Correction Slip No. 46

ıge 39—Para 69 (vi)—Line 3.

Substitute a coma for the semi-colon after the words 'if any' and nsert the following:—

in the form of a tabular statement containing the following particulars:—

(*i*) Serial Number.

(*ii*) Name of public or other body for whom guarantee has been given.

(*iii*) Statutory authority, if any, for giving the guarantee.

(*iv*) Nature and extent of the guarantee.

(*v*) Rate of interest.

(*vi*) Maximum amount guaranteed.

(*vii*) Maximum permissible limit of the guarantee, if any, fixed by the Parliament.

(*viii*) Sums guaranteed outstanding on 31st March of each year.

(*ix*) Remarks regarding any other point of interest.

(A.G. C.R's. letter No. FA. 25-1/KW-8/331, dated 2nd February 1957, filed in AA. 52 (8)/56-57.)

C.S. No. 46, dated the 26th February 1957.

(5) Dearness allowance

(a) Permanent Establishment including Class IV.

(b) Seasonal and Casual Establishment

(c) Temporary Establishment including Class IV.

Deduct Probable savings 3%

Total

Other Charges.

Recoveries

Rent of Telephone Line and Trunk Calls

Service Postage and telegram charges.

Purchase of Books & Publications

Rents, rates and taxes

Office expenses and miscellaneous.

Total

Deduct Recoveries.

Total

ANNEXURE 'E'

(Vide Para 5 (ii)

Part I. CALENDAR OF RETURNS (Incoming Periodicals.)

Sl. No	Name of Return.	From whom due.	When due.	Authority	12 monthly columns.	Remarks.

PART II—CALENDAR OF RETURNS

(Out-going Returns).

Sl. No.	Name of Return	To whom due	When due	Authority	12 monthly columns	Remarks
	WEEKLY.					
1	Purport Register	G.O.	Each Monday	..	..	..
2	Calendar of Returns	G.O.	Every Tuesday	..	..	..
3	Position Register	Comptroller	..	..	..	..
	MONTHLY.					
1	Supply of monthly distribution list of Officers of the Indian Audit Department	Auditor-General	5th of the month	No.1168.GE 248-50 dated 1st May 1950 (Case No.37/25)	..	..
2	Statement regarding retrenchment of staff as being surplus to requirements	Do.	do.	No. 1213-States 136-50, dated 18th November 1950 from Auditor-General (Case file No. 153/50)	.. ..	Letter No.482/States/381/50, dated 13th July 1951 from the Comptroller & Auditor-General states that 'NIL' statement need not be sent hereafter.—Est.3430 dated 16th July 1951

PART II—CALENDAR OF RETURNS—(*contd.*)

(Out-going Returns).

Sl. No	Name of Return	To whom due	When due	Authority	12 monthly columns.	Remarks.
	MONTHLY—(*contd.*)					
3	Purport Register	T.M. Section	2nd Monday	..	..	..
4	Calendar of Returns	..	5th	..	..	..
5	Control of expenditure	Auditor-General	15th of each month commencing from July	Para 299 M.S.O. letter No.1221.BE-153-50, dated 13th June 1950 (Case file No. 69/50)	..	..
6	Statement of charges relating to Gazetted Officers attached to the office	Do.	do.		..	..
7	Review of Progress of expenditure	Do.	do.		..	..
8	Statement of expenditure relating to Gazetted Officers	Do.	10th	No.1322-BE.183-50, dated 26th April 1952 from Comptroller and Auditor-General	..	..
9	Staff Strength Return	1. Directorate-General of Resettlement and employment 2. Auditor-General	15th of the month	60.SP/NGE.II/143/50 dated 21st July 1950 from the Auditor-General (Case File No. 82/50)	..	..
10	Certificate that the file or case number has been noted in all indexed letters received during the previous month	General (Correspondence)	5th of the month	Office Order No. T.M.11/32/51-52/1194, dated 19th September 1951		

C. S. No. 47.

Page 77—Annexure E.

Insert the following as item No. 15 under the "Annual returns" under Part II of Annexure E.

Sl. No.	Name of Return.	To whom due.	When due.	Authority.	12 monthly columns.	Remarks.
15	Yearly statistics of machines and mechinists as on 1st April.	Comptroller and Auditor General	1st May.	Comptroller and Auditor General's letter No. 141-Rs/64-50 dated 23-12-1954.	...	...

No. 47 dated 11-1-1955.

11	Submission of reports and returns in respect of Army Personnel serving under the various Ministries of the Government of India	Auditor-General	5th of every month	No.172-RS/40-51, dated 24th November 1951 from the Auditor-General	..	This return need not be sent to the Auditor-General until any such appointment is made in this office, vide letter dated 24th November 1951 from the Comptroller and Auditor-General
12	Temporary employees eligible for Quasi-permanency under the Central Civil Services (Temporary service) Rules, 1949	Under-Secretary to the G.I., Ministry of Home Affairs, New Delhi	10th of every month	9/28/51 NGSS. dated 15th November 1951) GI. Home Ministry communicated with Auditor-General's No.72 RS/12-52, dated 6th March1952)	..	..
13	Statement of recoveries relating to house building and conveyance advance to the Non-gazetted staff of this office	Accountant-General, Bombay	5th of the month commencing from 5th April	Letter No.280-Admn. 1/22-51, dated 27th February 1952 from the Comptroller & Auditor-General and letter No.DA.XXV. Audit/State/2585,/ dated 18th January 1952	..	..
	QUARTERLY.					
1	Memorials and petitions addressed to the President withheld (every quarter)	Auditor-General	5th April 5th July 5th October 5th January	Case file 121(A)/50	..	Letter No. 620/ NGE/1 27-51, dated 7-3-1951 from the Comptroller & Ar. Gl. stating that 'NIL' returns need not be sent

PART II—CALENDAR OF RETURNS—(*contd.*)

(Out-going Returns).

Sl. No.	Name of Return	To whom due	when due	Authority	12 monthly columns.	Remarks.
	QUARTERLY—(*contd.*)					
2	Statement of sanctioned posts both permanent and temporary	Auditor-General	1st May 1st August 1st November 1st February	No.20-SP/29-50/ ARGEL, dated 25th March 1950. Case No. 40/25	..	..
3	Quarterly statement of payments to contractors and other non-officials	Assistant Director of inspection (I. T.) Collection Branch, Madras	1st January 1st April 1st July 1st Oct.	Government of india, Ministry of Finance letter No. C.15(132)/ IT. dated 14th July 1950 to the Chief Secretaries of all Part B States	..	..
	HALF YEARLY.					
1	Statement of salary and allowances of Officers attached to this office	Auditor General	10th May 10th Nov.	119 MSO (Case file No. 135/50)	..	...
2	Do. Final statement	Do.	31st May 30th Nov.			
3	Intention of I. A. & A. S. Officers regardi[illegible]	Do.	1st July 15th Oct.	92 M. S. O. 3509-CF-92-50 [illegible]ted [illegible] Cl. [illegible]	..	...

c.s. 114

Correction Slip No. 114

Page 74—Annexure E. Part II. Quarterly return.

Substitute the following against Serial No. 3 for the existing para.

Sl. No.	Name of return	To whom due	When due	Authority	12 monthly columns	Remarks
3	Quarterly statements of payments to contractors and other non-officials in respect of payments of Rs. 250 and above (Annas and pies may be excluded)	Assistant Director of Inspection (Incometax) Collation Branch, Madras	1st January 1st April 1st July 1st October	Comptroller & Auditor General's letter No. 2666-Admn. 1/16-55-PT XIII dated 29-12-55 forwarding copies of Government of India Ministry of Finance Memorandum No. 15 (22) IT/53 dated 2-11-1953 and No. F. 15 (259) A. D. I/55 dated 5-11-1955		

(Comptroller and Auditor-General's letter No. 2666-Admn. I/16-55. PT. XIII dated 29-12-1955 in Estt. Case File No. 16-17/52-53.)

C. S. No. 114, dated 25th February 1956.

Correction Slip No. 114

Page 4—Annexure E. Part II Quarters Rents.

Substitute the following against Serial No. 1 for the existing para.

Serial No.	Name of return	To whom due	When due	Authority	Remarks
1	Quarterly statements of payments to contractors and other non-officials in respect of payments of Rs. 250 and above (Annas and pies may be excluded)	Assistant Director of Inspection (Inspectors) Collector Branch, Madras	1st January 1st April 1st July 1st October	Comptroller & Auditor General's letter No. 3040-Admn. I/16-55, PT. XIII dated 29-12-55 forwarding copies of Government of India Ministry of Finance Memorandum No. 15(22)/(T)/53 dated 2-11-1953 and No. F. 15 (279) A. D. I/53 dated 5-11-1953	

(Comptroller and Auditor-General's letter No. 3040-Admn. I/16-55, PT. XIII dated 29-12-1955 in Ean. Case File No. 16-17/52-51)

C. S. No. 114, dated 25th February 1956.

Correction Slip No. 122

ANNEXURE E

Page 75.

Insert the following as item No. 10 under the half yearly Returns under Part II of Annexure E

Sl. No.	Name of return	To whom due	When due	Authori	Remarks
10	Half yearly statement showing particulars of non-Indians employed under the Government of India on 30th June and 31st December	Comptroller-and Auditor-General	7th July and 7th January	Comptroller and Auditor-General's letter No. 833. NGE. 11/87-56 dated 28th February 1956	The proforma in which the return is sent is given below

Ministry/Department.....

Half yearly statement showing particulars regarding Non-Indians employed under the Government of India on 30th June/31st December

(1) PERMANENT

Sl. No.	Name	Designation	Classification of post	Country to which the employee belongs	Pay and allowances	Date of appointment	Period of appointment	Remarks
1	2	3	4	5	6	7	8	9

Correction Slip No. 122

ANNEXURE E

Page 75.

Insert the following as item No. 10 under the half yearly Returns under Part II of Annexure E

Sl. No.	Name of return	To whom due	When due	Authority	Remarks
10	Half yearly statement showing particulars of non-Indians employed under the Government of India on 30th June and 31st December	Comptroller and Auditor-General	7th July and 7th January	Comptroller and Auditor-General's letter No. 893, NCE. 11.87-56 dated 28th February 1956	The proforma in which the return is sent is given below

Ministry/Department .....

Half yearly statement showing particulars regarding Non-Indians employed under the Government of India on 30th June/31st December

(1) PERMANENT

Sl. No.	Name	Designation	Classification of post	Country to which the employee belongs	Pay and allowances	Date of appointment	Period of appointment	Remarks
1	2	3	4	5	6	7	8	9

(2) TEMPORARY

Sl. No.	Name	Designation	Classification of post	Country to which the employee belongs	Pay and allowances	Date of appointment	Period of appointment	Remarks
1	2	3	4	5	6	7	8	9

Comptroller and Auditor-General's letter No. 833-NGE. 11/87-56, dated 28th February 1956 in Establishment Case file 16-43/55-56

Correction Slip No. 122, dated 24th March 1956

(2) TEMPORARY

Sl. No.	Name	Description	Classification of post	Complete name of the employee with parents	Pay and Allowances	Date of appointment	Period of appointment	Remarks
1	2	3	4	5	6	7	8	9

Consolidated Nominal Muster-Roll for the month of March 1959

Case No. 10-12/22-26

Commission Sub Div. I.T. Quota Zahir Ahmed 1959

C. S. No. 49.

Page 75—Annexure E.

Delete item No. 8 under the head " Half Yearly Returns " under Part II of Annexure E renumbering item No. 9 as No. 8.

(Comptroller and Auditor General's letter No. 143-R & S. 30/54 dated 31-12-1954 in Establishment Case file 16-20/54-55.)

No. 49 dated 18-1-1955.

C. S. No. 46.

Page 75—Annexure E.

Delete Serial No. 5 under the head "Half-yearly returns" under Part II of Annexure E and renumber Serial Nos. 6 to 9 as 5 to 8.

(Comptroller and Auditor General's letter No. 141-RS/64-50 dated 23-12-1954 in Establishment case file 16-26/54-55.)

No. 46 dated 10-1-1955.

4	attached to office.			No. 3058-NGE. II/ 69-50 dated 13-9-50 (Case 108/50).	..	..
5	Half yearly statistics of machine and machinists as on 1st April & 1st October.	Do.	1st May & 1st November	Ar. Gl's No. 40-RS-64-50 dated 2-5-51 (Estt. 1467).	..	..
6	Pay and telephone numbers of I. A. & A. S. Officers as on 1st April & 1st October each year.	Do.	Early in May and November	Auditor Gl's No. 567-GE-88-51 dated 17-2-1951.	..	..
7	List of candidates selected for the S. A. S. Examination	Do.	15th May and 15th Nov.	Auditor Gl's No. 556-NGE. I/ 325-50 dated 1-3-51	..	..
C.S. 49 8	No. of posts of various grades in and under the various Ministries of the Govt. of India	Do.	15th June 15th Dec.	Ar. Gl's No. 1673-NGE.II/250-51 dated 25-6-51 (Case file No. 81/51).	..	..
9	Personnel (including A. A. Os) on deputation within and without each Audit Office.	Do.	15th May (showing the position on 1st April) 15th November (showing the position on 1st October).	No. 51-RS/4-51 dated 16-2-52 with copy of letter 3-SP-3-49 dated 17-12-1949.	..	..
C.S. 122						
	ANNUAL.					
1	Statement of members on deputation outside office as on 1st March	Do.	15th April	Case File 86/50	..	..
2	Annual Returns.	A. G. Bombay.	15th May.	Case File 54/50.	..	..

PART II—CALENDAR OF RETURNS—(*contd.*)

(Out-going Returns.)

Sl. No	Name of Return	To whom due	When due	Authoirty	12 monthly columns.	Remarks.
3	Gradation List.	1. A. G. Bombay. 2 Auditor General	15th June.	..	..	..
4	Statement of permanent and temporary posts of gazetted officers likely to be on effective strength during the next Budget year (Budget Estimates Parts I & II in respect of the above.	Auditor General.	10th August.	2388-GE/437/50 dated 28-7-50 (Case file No. 79/50).	..	..
5	Statement in regard to tempotary establishments for the ensuing year.	Do.	15th August.	1495-BE/153/50 dated 15-7-50 (Estt. 665 25-7/50).	..	..
6	Statement of immovable property of Gazetted Officers.	Do.	1st October	..		
7	Office Budget Estimate.	Do.	25th October	No. 1710-BE/245/ NGE/II/51 dated 13-10-51.	..	..
8	Re-appropriation statement for the current year.	Do.	10th December.	Para 292 M. S. O. Case file No. 119/50.	—	...

Correction Slip No. 111

Page 77.

Add the following as a new annual item 16 under Part II—Calendar of Returns.

Sl. No.	Name of Return	To whom due	When due	Authority	12 monthly columns	Remarks
16	List of directly recruited S.A.S. Men	Comptroller and Auditor-General of India	April	Letter No. 23-NGE. III/ 67-55. Pt. II dated 6-1-1956		

(Comptroller and Auditor-General's letter No. 23-NGE III/67-55. Pt. II dated 6-1-1956 in Estt. Case file 6-12/55-56.)

Correction Slip No. 111, dated 3rd February 1956.

9	List of holidays.	Auditor-General	22nd December.	No. 1773/NGE./I (S) 194-50 dated 1-7-50 Para 35 (M. S. O.)	..	..
10	Supplementary Grants.	Do.	2nd week of August.	No. 1221. BE. 153-50 Auditor General dated 13-6-50.	..	..
11	Grant in aid for the provision ofAmenities to staff.	Do.	15-12-1951.	3045/NGE./II/10-50 dated 11-9-50 (Case file No. 116/50).	..	..
12	Statistics of retirements, casualities, etc.	Comptroller & Auditor General.	15th May.	Letter No. 82-Sp/49-50 dated 29-8-50 communicated in No. 52-RS/4-51 dated 14-2-1952.	..	..
13	Communal representation in services in respect of vacancies filled up.	Do.	1st Feb.	No. 958-NGE./II/50 52 dated 2-4-52 from Comptroller and Auditor General.	..	..
14	Administration Report	H. A. D.	10th May	H. A. O. O. No. dated	..	..

C.S. 47/
C.S. III

FORM 1

(*Vide Para 136 c.*)

Existing staff position of the current year and Budget proposals regarding.....

No.	Category of post	Current year and supply						Budget		
		Permanent			Tempy. Part II.	Supply budget		Total		
		Pt. I.	Pt. II.	Total	Tempy.	Pt.	Ty.	Pt.	Tempy.	Grand Total

FORM 1—(*contd.*)

(*Vide Para 136 c.*)

Existing staff position of the current year and Budget proposals regarding:.....

Proposal for the Ensuing year by the A. G.					Comptroller & A. G's. Orders.					Remarks
Permanent			Tempy. Part II	Grand Total	Permanent			Pt. II Tempy.	Grand Total	
Pt. I.	Pt. II.	Total			Pt. I	Pt. II	Total			

NOTE :—(1) Separate statements should be prepared for the main office and L. A. D.

(2) The details of each category of posts should be shown separately.

FORM 1 (a)

(*Vide Para 136 c.*)

Details of the staff position for the current year and the Budget proposals for the ensuing year in respect of Casual and Seasonal Temporary staff

No.	Category of staff	No. of posts sanctioned or required for										months	Remarks
		1	2	3	4	5	6	7	8	9	10	11	
1	S. A. S. Posts. Current year's budget Supply-Budget Total Proposed for the ensuing year Comptroller & Auditor General's Orders												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.
2	*U. D. C.* Posts (as under S. A. S.)												
3	*L. D. C.* Posts (as under S. A. S.)												
4	*Stenographers* (as under S. A. S.)												
5	*Class IV* (as under S. A. S.)												

FORM 2

(*Vide Para 136 c.*)

Consolidated statement

Budget estimates of the Office of.....for the year.....

No. of posts		Budget Heads	Actuals for last year	Budget Estimates current year	Revised Estimate current year	Budget Estimates for..... as proposed			Budget Estimates for..... as recommended by Auditor General			Remarks
Current year	Budget for ensuing year					Part I	Part II	Total	Pt. I	Pt. II	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13

NOTE.—Separate statements should be prepared for the main office and the L. A. D.

FORM 3.

(*Vide Para 136, c.*)

Part II-B. New Items Statement as proposed by the Comptroller and as accepted by the Comptroller and Auditor General.

	As proposed by the Comptroller.					As accepted by the Comptroller and Auditor General.				
	Permanent		Temporary		Remarks	Permanent		Temporary		Remarks
	No.	Amount	No.	Amount		No.	Amount	No.	Amount	
C. 1. PAY OF ESTABLISHMENTS										
Accountants ..										
Clerks (U. D. C.) ..										
Clerks (L. D. C.) ..										
Stenographers ..										
Divisional Accountants ..										
Class IV Establishments..										
C. 2. ALLOWANCES, HONORARIA, ETC.										
Travelling allowance										
House rent allowance										
Compensatory allowance..										
Dearness allowance.										
Other allowance ..										

NOTE: – The number of and amount for posts proposed to be converted into permanent ones should be shown under "Permanent".

FORM 4

(*Vide Para 140*)

Memorandum giving a full appreciation of the expenditure of the office of the.....
for the month of.....and of its probable course during the remaining months of the year.

Unit of appropriation	Budget grant	Modified allotment	Expenditure incurred up to.....	Probable expenditure during the remaining months of the year	Total probable requirements of the year	Excess (+) or Savings (−)	Full explanations of variations*
C1. Pay of Establishment Standing charge Specific new items							
TOTAL C1							
C2. Allowances, Honoraria, etc. Standing charges Specific new items							
TOTAL C2							
C3. Other charges							
TOTAL C3							
D. *Deduct*—Establishment charges recovered from other Governments, Departments, etc., unanticipated credits							
GRAND TOTAL							

*The explanations should be self contained and cross references to previous statements avoided as far as practicable.

FORM 5

(*See Para, 93.*)

Form of Confidential Report for Assistant Accounts Officers.

1. Name.

2. Period of report.

3. Whether he is officiating or permanent.

4. Branches of which he has been in charge.

5. Personality and bearing.

6. Physical health and fitness.

7. Industry and technical ability.

8. Tact, balance, initiative and judgment.

9. Capacity for administrative control and management—state of work of his Sections.

10. Special aptitude for any particular type of work.

11. Conduct and character.

12. Whether indebted and if so, how far his work is affected thereby.

13. Punishment, censure or special commendation in the period under report.

14. Fitness for—

    (i) Confirmation in the grade, if officiating.

    (ii) Further advancement, including crossing of the efficiency bar (Accountant's scale).

    (iii) Promotion to I. A. & A. S.

15. General remarks— Noteworthy features.

COMPTROLLER.

FORM No. 6.

(See Paragraph 78.)

Increment Register.

Sl. No.	NAME	Substantive or officiating	1950-51				1951-52			
			Present pay	Date of increment	Future pay	Orders of sanctioning authority	Present pay	Date of increment	Future pay	Orders of sanctionig authority
1	2	3	4	5	6	7	8	9	10	11

C

Lists of Corrections 2 to b posted on 10-4-57.