

APPENDIX II

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(See Chapter V, paragraph 97)

Rules regulating personal matters affecting Divisional Accountants

1. Accountants attached to divisional offices are members of the establishment of divisional accountants for the province. This establishment is under the control of the Principal Auditor and the sanctioned cadre provides usually for a trained accountant for each division or other independent executive charge, for certain appointments in the Audit office, and for the usual reserves for leave and training purposes. See also paragraph 97.

2. The establishment of divisional accountants is recruited by the Principal Auditor by selection from the following sources:

(1) Clerks employed in divisional and sub-divisional offices of the Public Works Department, who are recommended by the authorities of that department as suitable candidates.

(2) Clerks employed in the Principal Auditor's office.

(3) Graduates of Indian Universities and other persons who, on account of superior and special qualifications, may be considered suitable for direct appointment.

The examinations if any which these various classes have to pass are prescribed in appendix 3. Clerks in classes (1) and (2) have to pass the prescribed examination prior to selection. After selection they are permitted to retain lien on their substantive appointments until they are confirmed on the permanent establishment of divisional accountants. See also paragraph 11 of this appendix.

3. Recruitment from sources (1) and (2) is subject to the condition that the age of the clerk selected does not exceed 30 years at the time of his first appointment otherwise than in a leave vacancy, but the Principal Auditor may relax this rule in exceptional cases.

4. Direct appointment from source (3) shall, as a general rule, be limited to one-third of the vacancies in the permanent establishment of divisional accountants, the distribution of the remaining vacancies between the other two sources being made at the discretion of the Principal Auditor.

5. All appointments are made on the express condition that divisional accountants are liable for service anywhere within the jurisdiction of the Principal Auditor, including his office.

6. Every person appointed to the establishment of divisional accountants will be on probation. In the case of a person directly appointed from source (3), his position on appointment will be at the bottom of the list of permanent divisional accountants, and in the case of a person recruited from either of the other two sources, his position will if there are any temporary posts in the sanctioned cadre, be that of the most junior man in the temporary establishment.

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7. A divisional accountant on probation may be confirmed in the permanent or the temporary establishment, as the case may be, when all the conditions specified below are fulfilled:

(a) That he has at his credit—

(i) eighteen months' experience in the accounts work of divisional or sub-divisional offices;

(ii) six months' experience in the Works Audit Department of the Principal Auditor's office;

(iii) twelve months' continuous service on probation as divisional accountant.

NOTE—The Principal Auditor may, for special reasons, relax any of these conditions.

(b) That he has passed the divisional test prescribed in paragraph 9.

(c) That the Principal Auditor is satisfied that the probationer is competent to hold independent charge of the accounts of a division, and considers him (from reports received from the executive officers) fit to hold the position of the senior member of the office establishment of a divisional office.

The period of probation should ordinarily not extend beyond two years in the case of recruits from sources (1) and (2) and beyond three years in the case of those from source (3). Failure to fulfil conditions (b) and (c) within this period, will entail removal from the establishment of divisional accountants; but the Principal Auditor may, at his discretion, extend the period by not more than one year.

NOTE—If under note 1 to rule 9 below the Principal Auditor should, in any year, decide to hold one divisional test examination only instead of two, the period of probation may be correspondingly extended so as to ensure that the persons affected shall have the same number of chances to appear at the examination as they would otherwise have had.

8. Every divisional accountant on probation should, in spite of his previous experience (if any) as an accounts clerk, be given a regular course of practical training, for such period as may be considered necessary in each case. During this period he should be attached as an additional accountant to one or more divisional offices and to the Works Audit Department of the Principal Auditor's office and, except with the sanction of the Principal Auditor, his whole time should be occupied in learning the processes of compilation and audit of divisional and sub-divisional accounts and the rules and orders bearing on the subject. Whilst under training he should be required to keep a diary of the work done and of the progress made by him and to submit it monthly for the information of the Deputy Accountant General who will be generally responsible for the proper training of probationers.

1. The conditions of this rule may also be relaxed in the following cases:

(a) if the sanctioned cadre of divisional accountants includes no provision for a training reserve, or

(b) if, at any time, the number of probationary accountants still under training exceeds the provision in that cadre for the training reserve.

9. A departmental examination in divisional accounts should be held twice a year by the Principal Auditor. This examination should be in

two parts: written and *viva voce*. The former should be a severe practical test of the candidate's knowledge of the rules and processes connected with (1) the preparation and examination of initial accounts, stock and tools and plant returns, contractors' bills and other bills and vouchers and (2) the classification and compilation of divisional accounts. The *viva voce* part of the examination is intended to show whether the probationer can promptly give appropriate advice to the executive officers of the Public Works Department when consulted by the latter in matters concerning the accounts and the financial arrangements of divisional and sub-divisional offices. The examination should be conducted under the supervision of a divisional officer or of a gazetted officer of the Audit office. The candidate should not be allowed access to any books; and to pass the examination he must obtain not less than 66 per cent. marks in either part.

NOTE 1.—The Principal Auditor shall have discretion to hold only one examination in each year instead of two when he considers that the second examination will merely have the effect of swelling to an undue extent the number of accounts clerks qualified for posts as divisional accountants under Rule 7 above, but not promoted owing to lack of vacancies.

NOTE 2.—In order to fix a common standard the candidate's answers to the *viva voce* paper should be taken down by the officer conducting the examination and the answer papers are of all candidates of both the parts of the examination should be marked by one and the same officer of the audit department.

10. Besides divisional accountants on probation, men of the following classes who have passed the public admission examination prescribed in Appendix 3 may also be permitted by the Principal Auditor to sit for the departmental examination referred to in paragraph 9 above:

(i) officiating divisional accountants;

(ii) clerks, serving either in the Audit office or in divisional or sub-divisional offices, who have been employed for at least two years on accounts duties in divisional and sub-divisional offices;

(iii) other clerks of the Principal Auditor's office who have been employed for at least two years on audit and accounts duties in the Works Audit Department and whose qualifications are so superior that the required experience of divisional and sub-divisional accounts may, in the opinion of the Principal Auditor be dispensed with. This permission should, however, be granted sparingly and with discretion.

NOTE 1.—Individuals will not ordinarily be permitted to appear more than three times for the divisional test examination under this rule, but the Principal Auditor may, in special circumstances, allow two additional chances to individuals whom he considers deserving of the concession. The loss of a chance under this rule owing to failure to pass the examination will entail a corresponding reduction in the number of chances allowed under rule 7 if and when the individual concerned should eventually be selected for the post of probationary divisional accountant under Rule 2.

NOTE 2.—An officiating divisional accountant or a clerk should not be permitted to appear at the divisional test examination under this rule unless he is certified by his superior officer being either a Public Works officer not lower in rank than a divisional officer or a gazetted officer under whom he is at the time serving, to be regular in his attendance, energetic, of good moral character and businesslike, to give indication of possessing aptitude for the work of a divisional accountant and to have a reasonable prospect of passing the examination.

11. The passing of the divisional test does not entitle the candidate to claim an appointment to the cadre of divisional accountants.

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- (i) officiating divisional accountants;
- (ii) clerks, serving either in the Audit office or in divisional or sub-divisional offices, who have been employed for at least two years on accounts duties in divisional and sub-divisional offices;
- (iii) other clerks of the Principal Auditor's office who have been employed for at least two years on audit and accounts duties in the Works Audit Department and whose qualifications are so superior that the required experience of divisional and sub-divisional accounts may, in the opinion of the Principal Auditor be dispensed with. This permission should, however, be granted sparingly and with discretion.

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11. The passing of the divisional test does not entitle the candidate to claim an appointment to the cadre of divisional accountants. In the

case of clerks of divisional and sub-divisional offices, however, the passing of the divisional test will be considered a special qualification. All appointments to the cadre of divisional accountants are made by selection (*vide* paragraph 2), but the relative seniority for appointment to this cadre, of clerks of divisional and sub-divisional offices who have passed the examination, should ordinarily be determined by the date of passing.

12. Divisional accountants are borne on a time-scale of pay Rs.100-10-270-30/5-300, and when placed in charge of the accounts of a divisional office, are entitled to a special pay of Rs.20 a month, which is reduced to Rs.10 on attainment of the Rs.140 stage and ceases altogether at the Rs.150 stage.

NOTE—The scale of pay in the case of divisional accountants appointed on or after July 16, 1931, is Rs.80-8-200-25/5-225 with a special pay in the case of accountants holding charge of the accounts of a divisional office of Rs.20 subject to the condition that the pay and special pay do not exceed Rs.132.

13. The grant of annual increments on the time-scale of pay rests with the Principal Auditor. It may be assumed that he has sanctioned an increment unless an order withholding the increment has been received.

14. Members of the divisional accounts' establishment are eligible for promotion to the Subordinate Accounts Service of the Audit office under the rules given in the Audit Code. To assist them in qualifying themselves for the examination for promotion prescribed therein, a limited number of them will, from time to time, be attached to the Audit office.

15. To enable the Principal Auditor to maintain the confidential register of divisional accountants in his office, each divisional officer will forward to him a confidential report in form no. 98 on the work and conduct of his divisional accountant—

- (1) on April 1, each year, and
- (2) when himself vacating the charge of the division.

A separate report should be written on each divisional accountant who has served under the divisional officer since the submission of the last report. The report should be written in the Divisional Officer's own handwriting and should be forwarded by him confidentially to the Principal Auditor by name, no copy being kept in the divisional office. Any point in which the accountant is specially good should be mentioned specifically, as also any defects of character or other shortcomings. It should be mentioned specially if the accountant is reliable in all respects, can manage the staff well and exercise healthy influence over his subordinates.

1. It is not necessary that when the divisional officer makes adverse comments on the work or conduct of a divisional accountant, he should tell him so, but it is necessary, that ordinarily, at some time or other during the period under report, the divisional accountant should have been made acquainted with the opinion of the divisional officer and told that he must endeavour to effect an improvement. Only those defects need be pointed out which can be remedied and great attention should be paid to the manner and method of communication in order to ensure that, having regard to the temperament of the accountant, the advice given and the warning administered shall be most beneficial to him. It is important that the effect of the admonition should be mentioned in the confidential report.

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16. Transfers of divisional accountants from one office to another are ordered by the Principal Auditor.

1. The Principal Auditor will, as far as possible, endeavour to meet the wishes of the Superintending Engineer in regard to the removal of divisional accountants from divisions in their circles, but he is not required to obtain their concurrence to such transfers.

17. The rules regarding examination in the Vernacular, which are applicable to subordinates in the Public Works Department, will apply to divisional accountants also.

18. The following rules of the Audit Code are reproduced for the general information of divisional accountants:

68. The grant of leave to all persons on the establishment lies with the Principal Auditor. In cases of illness, medical certificates should ordinarily be accepted only from recognised medical attendants according to the leave procedure rules applicable to establishments under the control of the Government of India.

74. Government servants of and below the rank of senior accountant and divisional accountants are not at liberty to take up the audit of accounts or other similar private work otherwise than under the rules framed by the Government of India under Rule 47 of the Fundamental Rules.

Principal Auditor should act in accordance with the following principal in exercising the powers conferred by those rules :

(1) The remuneration granted for such work in the case of any official year to any particular government servant should not exceed one-third of his pay for that year;

(2) The previous sanction of the Auditor General should be obtained before any such government servant is allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution.

75. "The Government Servants' Conduct Rules" * * * are applicable to all members of the establishment. Copies of the rules should be kept available for general reference in each office.

93. Every * * * accountant should be supplied with a copy of this Code and of general books of reference, e.g., the Civil Service Regulations, the Fundamental Rules, the Account Code, the Civil Account Code, the Public Works Department Code and the Public Works Account Code (with the Book of Forms) * * *

* Books so supplied will be treated as personal copies and may be carried away by an officer on his transfer to another office. Corrections issued from time to time will be supplied by the Principal Auditor, but the officers concerned will be personally responsible for the proper maintenance of the books.