

For ~~STP~~ ~~ADP~~ ~~COAST GUARD~~ ~~TDG~~
AGRA

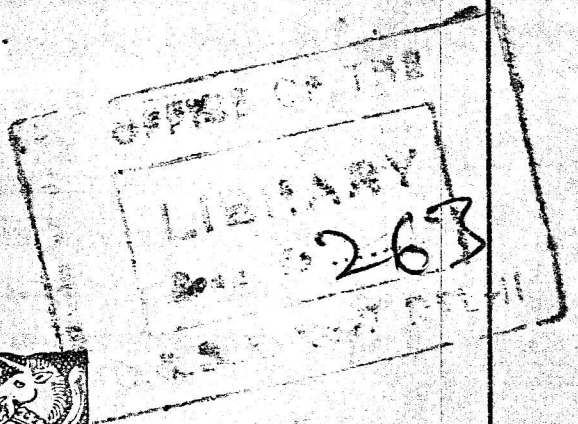
MILITARY ACCOUNTS DEPARTMENT

OFFICE MANUAL

PART I

DEPARTMENTAL REGULATIONS

Library



CALCUTTA: GOVERNMENT OF INDIA
CENTRAL PUBLICATION BRANCH
1930

PREFACE.

THIS manual contains information regarding the organization of the Military Accounts Department, and general instructions in respect of the procedure to be followed in the several military accounts offices. All officers and members of the establishment are expected to make themselves fully conversant with the contents of the manual, and ignorance of its provisions will not be accepted as an excuse for any departure from rules, or failure to comply with them.

The instructions in the manual are supplementary to the rules in the Civil and Military Audit and Account Codes, Civil Service Regulations, Financial Regulations, etc., and should not be quoted to officers outside the Military Accounts Department.

Alterations or additions to the manual will be notified from time to time as may be necessary.

Nothing in this manual will be held to supersede any standing rule or order of the Government of India with which it may be at variance.

Register of Correction Lists entered.

Year.	Serial Nos.	Initials.	Year.	Serial Nos.	Initials.
1931	1 to 71	} <u>Am</u> <u>12.</u>			
	Corrected				
1932	1 to 23.	} <u>Am</u> <u>12.</u>			
"	33 to 49				
1933	1 to 32	} <u>Am</u> <u>12.</u>			
"	33 to 65				
1934	9 to 13	<u>Am</u>			
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1935	49-50				

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General

No. 5 of 1932.

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Delete item (iii)—Controller of Military Pension accounts and the entries against it under "Constitution of the offices of the Military Accounts Department" and renumber the remaining items as (iii), (iv) and (v), respectively.

Substitute "Deputy Controller of Military Pensions 24" for "Controller of Military Pension accounts 24-25" against item (iv) under "General duties of officers of the Military Accounts Department".

(Amendments to Office Manual, Part I.)

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Stenographers.

No. 1 of 1930.

Page (ii), Table of Contents, Chapter III—

Under Clerical service, against item (iii), insert "Stenographers and" before "typists".

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(Amendment to Office Manual, Part I.)

No. 36 of 1932.

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*Insert the following below all entries under Chap-
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Amendment to Office Manual, Part I.)

No. 26 of 1931.

Page V, Chapter IX—Contents—

In columns 1 and 2 below "Inspection Reports" add the following :—

"System of filing".....Appendix.

(Amendment to Office Manual, Part I.)

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No. 46 of 1935.

Delete "Note 1" under para. I and renumber
existing "Note II" as "Note".

[Authority :—F. D. (Military) letter No.
Accts., dated 17th September 1935.]

OFFICE MANUAL

PART I.

Departmental Regulations.

CHAPTER I.

GENERAL.

General.

1. The Military Accounts Department is solely under the administrative control of the Finance Department (Military Finance) of the Government of India. This control is exercised through the Financial Adviser (Military Finance) who functions in the dual capacity of Joint Secretary to the Finance Department of the Government of India and as the 'Accounting Officer' for Army, R. A. F., Marine, and M. E. S. expenditure. He is also responsible for the production and correctness of the Appropriation Accounts, and for the financial control of the expenditure to which those accounts relate.

2. The Military Accountant General is the Head of the Department and functions for the Financial Adviser (Military Finance) as the chief authority in all matters affecting internal audit and accounting in respect of expenditure from Army, R. A. F., M. E. S., and Marine Funds.

3. The Military Accounts Department is charged with and is responsible for the following duties :—

(1) Payment of the Army in India, including the Royal Air Force, its establishments and departments; the preparation of the pay accounts of British troops, including Royal Air Force personnel, and of Indian troops; the preparation of store and manufacturing accounts, including those of Army Factories; the collection, audit, and compilation of all Army expenditure in India or in the Field.

(2) The accounting for and adjustment of receipts, and of all expenditure which may be incurred in connection with the Army in India, whether in the United Kingdom or elsewhere.

(3) The preparation and maintenance of certain accounts on behalf of the M. E. S.; the collection, audit, and compilation of the accounts of all M. E. S. expenditure, as also the disbursements connected therewith.

(4) The payment of the Royal Indian Marine, and the departments and establishments subordinate thereto; the maintenance of the store and manufacturing accounts of the Royal Indian Marine Dockyard; the collection, audit, and compilation of the accounts of all Marine expenditure.

Offices of the Military Accounts Department.

4. The following are the designations of officers of the Military Accounts Department holding charge of offices under the control of the Military Accountant General :—

1. Controller of Military Accounts, Northern Command.
2. Controller of Military Accounts, Southern Command.
3. Controller of Military Accounts, Eastern Command.
4. Controller of Military Accounts, Western Command.
5. Controller of Military Accounts, Lahore District. *Pension Lahore*
6. Controller of Military Accounts, Presidency and Assam District.
7. Controller of Military Accounts, Madras District.
8. Controller of Military Accounts, Burma District.
9. Controller of Military Pension Accounts, Northern and Eastern Commands.
10. Controller of Military Pension Accounts, Southern and Western Commands.
11. Controller of Army Factory Accounts.
12. Controller of Royal Air Force Accounts.
13. Controller of Marine Accounts.

Constitution of the Offices of the Military Accounts Department.

(i) MILITARY ACCOUNTANT GENERAL.

5. The office of the Military Accountant General is divided into the following sections :—

1. Record or General.
2. Administration.
3. Audit.
4. Accounts.
5. Pay.
6. Army List.
7. Inspection.

(ii) COMMAND OR DISTRICT CONTROLLER.

6. The office of a Command or District Controller is divided into the following sections :—

1. Record.
2. General.
3. Accounts.

No. 6 of 1932.

Page 2, paragraph 4—

"and In item 5 *delete* "Lahore District" and *insert*
Pensions, Lahore".

(Amendments to Office Manual, Part-1)

ert "7"

No. 7 of 1932.

Page 2, paragraph 4—

Expunge items 9 and 10 and *renumber* the *remaining* items as "9, 10 and 11" respectively.

(Amendments to Office Manual, Part I,

No. 8 of 1932.

Page 3, paragraph 6—

Reconstruct Note 1 as under :—

“NOTE 1.—In addition to the above sections, the Controller of Military Accounts and Pensions, Lahore, has a branch office at Simla attached to the office of the Director of Contracts, which deals with all bills for supplies arranged by the Director of Contracts and also a Pension Branch at Lahore, which deals with the grant and audit of Military Pensions”.

(Amendments to Office Manual, Part I.)

No. 9 of 1932.

Page 3, paragraph 7—

Delete clause (iii) and paragraph 7 thereunder and number the subsequent clauses accordingly.

(Amendments to Office Manual, Part I.)

4. Estimate.
5. Compilation.
6. Disbursement.
7. Units (British Troop and Indian Troop).
8. Officers.
9. Establishment and Miscellaneous.
10. Stores.
11. Transportation.
12. Military Engineer Services.

NOTE 1.—In addition to the above sections, the Controller of Military Accounts, Lahore District, has a branch office at Simla, attached to the office of the Director of Contracts, which deals with all bills for supplies arranged by the Director of Contracts.

NOTE 2.—The Controller of Military Accounts, Presidency and Assam District, has also in his office the following sections, in addition to the sections referred to above:—

1. Railway.
2. Fund.
3. Passage Accounts.
4. Pension Payment.

NOTE 3.—In the office of the Controller of Military Accounts, Burma District there is also a Pension section which deals with pension claims in that District.

(iii) CONTROLLER OF MILITARY PENSION ACCOUNTS.

7. The office of a Controller of Military Pension Accounts is divided into the following sections:—

1. General and Record.
2. Accounts (including Disbursement and Compilation).
3. Grant.
4. Audit.
5. Inspection and Review.

(iv) CONTROLLER OF ARMY FACTORY ACCOUNTS.

8. The headquarters office of the Controller of Army Factory Accounts is divided into the following sections:—

1. Record.
2. General.
3. Accounts (including Budget, Compilation and Funds).
4. Stores.
5. Establishment (including Officers, Transportation, Pension and Miscellaneous).
6. Production.
7. Disbursement.

9. In addition to the establishment employed in the main office of the Controller of Army Factory Accounts at Calcutta, there is a staff of accountants and clerks in each Factory; under a Deputy Assistant Controller of Army Factory Accounts, who are concerned with the preparation of cost accounts and wages sheets of the Factory locally. There is also a small branch office, under a senior accountant, attached to the Assembly Factory at Rawalpindi. These branch offices are divided into the following sections :—

1. General (including Record).
2. Labour.
3. Material.
4. Costing.

(v) CONTROLLER OF ROYAL AIR FORCE ACCOUNTS.

10. The office of the Controller of Royal Air Force Accounts is divided into the following sections :—

1. General (including Record and Disbursement).
2. Pay (including Pension).
3. Stores (including Compilation).
4. Accounts.
5. Local Audit.

(vi) CONTROLLER OF MARINE ACCOUNTS.

11. The office of the Controller of Marine Accounts is divided into the following sections :—

1. General (including Record and Disbursement).
2. Pay (including Pension).
3. Bills and Stores.
4. Accounts (including Compilation).
5. Cost Accounting—
 - (a) Wages.
 - (b) Labour Record.
 - (c) Material.
 - (d) Cost Accounting.

General Duties of Officers of the Military Accounts Department.

(i) MILITARY ACCOUNTANT GENERAL.

12. The Military Accountant General is responsible for the efficiency of the audit of expenditure from Army, R. A. F., M. E. S., and Marine

No. 7 of 1930.

Page 5, para. 12—

After the word "India" in line 7 of this paragraph *delete* comma
insert "or the" and *delete* the words "or General Officers Com-
 manding-in-Chief of Commands," in lines 7 and 8 thereof.

No. 12 of 1932.

Page 5, paragraph 15—

Insert an asterisk against "C. M. A., Western
 Command, Quetta" and connect it with the following
 foot-note:—

"The appointment of C. M. A., W. C., will be held by an
 officer in Class I of the Superior Staff of the Military Accounts
 Department".

(Amendments to Office Manual, Part I.)

No. 11 of 1932.

Page 5, paragraph 16—

After "Command Controller" in first line insert "Except the C. M. A. and P., Lahore". After "area" add "The C. M. A. and P. is Financial Adviser to the Commander, Lahore District, and in pension matters adviser to all Commands and Districts except Burma District".

(Amendments to Office Manual, Part I.)

No. 10 of 1932.

Page 5, paragraph 15—

After C. M. A., E. C., add :—

The Controller of Military Accounts and Pensions, Lahore.	{	1. Lahore District. 2. Pensions—All Com- mands.
---	---	---

Add as Note :—

The C. M. A., W. C., has the status of a District Controller,
Class I.

(Amendments to Office Manual, Part I.)

Funds. To secure this object, and to secure uniformity of procedure in all Military Accounts Offices, he will personally or through a Deputy Military Accountant General, inspect the several offices of the Department, may, on his own motion, and shall, on reference being made to him by the Government of India, ^{of the} Army Headquarters, or General Officers ~~Commanding-in-Chief of Commands~~, review any audit decision of any audit officer of the Military Accounts Department, and if he thinks fit, overrule it.

13. The Military Accountant General is in charge of the head office of Army (including R. A. F., M. E. S., and Marine) accounts. He issues necessary instructions to Controllers in matters relating to audit, accounts, accounts procedure, etc., either on his own responsibility, or after taking orders of the Government of India, as the case may be.

He assists the Government of India with advice on all questions of audit and accounts procedure relating to Army expenditure which may be referred to him.

He prepares and, after approval by the Financial Adviser (Military Finance), forwards to the Auditor General each year those portions of the Finance and Revenue accounts of the preceding financial year for which he is responsible.

It is his duty to obtain information as regards the monthly receipts and outgoings for Army, R. A. F., M. E. S., and Marine, and to keep the Government of India informed of their progress.

For this purpose he is required to submit monthly statements of progressive actuals to the Financial Adviser (Military Finance).

14. The Military Accountant General is entrusted with the duty of audit and payment of pay bills of officers and establishments of Army Headquarters, India. The payments are compiled in an account forwarded to the Controller of Military Accounts, Lahore District, for inclusion in his monthly accounts.

(ii) COMMAND CONTROLLERS OF MILITARY ACCOUNTS.

15. For the Headquarters of each of the four Army Commands there is a Command Controller of Military Accounts. The Districts and Brigades, for the accounts of which the Command Controllers are immediately responsible, are given below :—

Controller of Military Accounts, Northern Command, Rawalpindi.	Rawalpindi, Peshawar, Kohat and Waziristan Districts.
Controller of Military Accounts, Southern Command, Poona.	Deccan, Bombay and Mhow Districts and Poona (Ind.) Brigade.
Controller of Military Accounts, Eastern Command, Meerut.	Meerut and Lucknow Districts and Delhi Brigade.
Controller of Military Accounts, Western Command, Quetta.	Baluchistan District, Sind (Ind.) Brigade and Zhob (Ind.) Brigade Area.

16. Each Command Controller acts as the Financial Adviser to the G. O. C.-in-C. of the Command, as well as to the District and Independent Brigade Commanders in his audit area.

He also assists the G. O. C.-in-C. and the District and Independent Brigade Commanders in the preparation of all estimates, and furnishes them regularly with such statistics relating to accounts as they may require for controlling expenditure against grants placed at their disposal.

17. The Command Controllers are the chief authority for accounts and for internal audit in their respective Commands; they have also the power of overruling an audit decision given by a District Controller in their Command.

18. When a Command Controller desires to overrule an audit decision or interpretation of Government orders given by an officer who preceded him in office, he will first ascertain the views of the other Command Controllers, who may be similarly situated in the matter of audit, and if he disagrees with them, or if there are differences of opinion, he should refer the question to the Military Accountant General for orders.

Similar action should be taken if he is unable to give a decision on a case referred to him by a District Controller in his Command.

19. Command Controllers exercise the following powers as regards District Controllers within the Command:—

- (a) inspect their offices;
- (b) give orders as regards—
 - (i) internal administration and
 - (ii) audit; and
- (c) transfer temporarily (up to a limit of six months) clerical establishment from one Controller's office to another, but not into their own offices.

NOTE.—Except in regard to clause (b) (ii), this rule also applies to the case of the ~~Controller of Military Pension Accounts~~; the Controller of Royal Air Force Accounts and the Controller of Marine Accounts.

20. The above powers are to be exercised wisely and, in order to safeguard the District Controllers, they shall have the right of appeal to the Military Accountant General, through their Command Controller, against any action taken under (b) (i) and (c) above, where such a course is considered absolutely necessary.

(iii) DISTRICT CONTROLLERS OF MILITARY ACCOUNTS.

21. The offices of the District Controllers of Military Accounts are given below:—

Controller of Military Accounts, ^{Pension} Lahore District, Lahore.

Controller of Military Accounts, Presidency and Assam District, Calcutta.

Controller of Military Accounts, Madras District, Bangalore.

Controller of Military Accounts, Burma District, Maymyo.

No. 13 of 1932.

Page 6, paragraph 19—

In the note under this paragraph *delete* the words
“the Controller of Military Pension Accounts”.

(Amendments to Office Manual, Part I.)

urse

No. 14 of 1932.

Page 6, paragraph 21—

Delete the existing item ‘C. M. A., Lahore District’
and *substitute* ‘C. M.* A. and P., Lahore’.

* See paragraphs 15 and 16. The appointment is held by an officer of the status of a Command Controller.

Also *delete* the items ‘C. M. A., P. and A. District, Calcutta’ and ‘C. M. A., Madras District, Bangalore’.

(Amendments to Office Manual, Part I.)

No. 16 of 1932.

pages 7 and 8, paragraph 25—

Paragraph 25 is cancelled.

(Amendments to Office Manual, Part I.)

Page 7, paragraph 24—

The heading and the subject of this paragraph are *reconstructed* as under :—

(iv) Deputy Controller of Military Pensions, Lahore.

The grant, payment, audit and adjustment of all claims to pension in the various Commands and of the personnel under the audit of the Controller of Royal Air Force Accounts are dealt with in the office of the Deputy Controller of Military Pensions, Lahore, which forms part of the office of the Controller of Military Accounts and Pensions, Lahore.

Pension claims in Burma District are dealt with in the office of the C. M. A., Burma District. The pension claims of personnel under the audit of the Controller of Army Factory Accounts and the Controller of Marine Accounts are finally dealt with in those offices ”.

(Amendments to Office Manual, Part I.)

The Controller of Military Accounts, Lahore District, the Controller of Military Accounts, Madras District, and the Controller of Military Accounts, Presidency and Assam District, are in the areas of, and subordinate to the Command Controllers of Military Accounts, Northern Command, Southern Command and Eastern Command, respectively.

The Controller of Military Accounts, Burma District, is subordinate to the Command Controller, Eastern Command, for purposes of inspection, but corresponds direct with the Military Accountant General on matters of audit or interpretation of Government orders.

22. Each District Controller acts as the Financial Adviser to the G. O. C., the District and to the Brigade Commanders within the area of the District. He also assists the G. O. C. the District and Brigade Commanders in the preparation of all estimates, and furnishes them regularly with such statistics relating to accounts as they may require for controlling expenditure against grants placed at their disposal.

23. When a District Controller is in doubt about any question of audit, or interpretation of Government orders, he will refer the matter to his Command Controller, or to the Military Accountant General through the Command Controller.

He may not refer such questions to the Military Accountant General direct; nor may he overrule a decision given by a predecessor in office, without previous reference to his Command Controller.

NOTE.—References in connection with Passage and Fund accounts and Railway audit which are dealt with solely in the office of the Controller of Military Accounts, Presidency and Assam District, Calcutta, may, however, be made by that Controller direct to the Military Accountant General.

(iv) CONTROLLERS OF MILITARY PENSION ACCOUNTS.

24. There are two Military Pension Accounts Offices one at Lahore and the other at Mhow. The Controller of Military Pension Accounts, Lahore, deals with the grant, payment, audit and adjustment of all claims to pension in the Northern and Eastern Commands; the Controller of Military Pension Accounts, Mhow, deals with the grant, payment, audit and adjustment of similar claims in the Southern and Western Commands. The pension claims in Burma District are dealt with in the office of the Controller of Military Accounts, Burma District. The pension claims of personnel under the audit of the Controller of Army Factory Accounts, Controller of Royal Air Force Accounts and Controller of Marine Accounts are finally dealt with in their respective offices. The functions of the Controllers of Military Pension Accounts, in regard to personnel employed under them are similar to those of a District Controller.

25. The Controllers of Military Pension Accounts, Lahore and Mhow, are subordinate to the Controllers of Military Accounts, Northern Command and Southern Command, respectively, so far as the general administration of their offices is concerned. The Controllers of Military Pension

Accounts refer direct to the Military Accountant General all audit cases requiring decision, as also all cases in which it is desired to reverse decision given by a predecessor in office.

(v) CONTROLLER OF ARMY FACTORY ACCOUNTS.

26. The Controller of Army Factory Accounts has a central office at Calcutta, with subordinate offices attached to the various Army Factories. He is responsible for the preparation, audit and compilation of the store and manufacturing accounts of Army Factories and of the pay accounts of the establishments employed therein. The Inspectors of Lethal Weapons and General Stores and the Clothing Depots at Shahjahanpore and Madras are also under his audit control.

27. The Controller of Army Factory Accounts is not subordinate to any Command Controller but works directly under the orders of the Military Accountant General. His functions, in regard to the personnel employed under him, are similar to those of a District Controller.

28. The Deputy Assistant Controllers, subordinate to the Controller of Army Factory Accounts, located at the Factories render financial advice to the Superintendents and Officers in charge of the Factories on all general questions, except in matters relating to pay and allowances, leave, pension, etc., of permanent and temporary establishments which are referred direct to the Controller.

(vi) CONTROLLER OF ROYAL AIR FORCE ACCOUNTS.

29. The office of the Controller of Royal Air Force Accounts is located at Ambala. He is responsible for the preparation, audit and compilation of the pay accounts of R. A. F. personnel stationed in India. The priced store accounts in respect of the Aircraft Depot, Drigh Road, and the Royal Air Force Park at Lahore are also prepared under his orders by a Deputy Assistant Controller, Royal Air Force Accounts, and an accountant (designated as Park accountant) respectively.

The Controller of Royal Air Force Accounts also acts as Deputy Financial Adviser, Royal Air Force, and assists the Air Officer Commanding, Royal Air Force with his advice in all financial matters.

30. The Controller of Royal Air Force Accounts is subordinate to the Controller of Military Accounts, Northern Command, so far as the general administration of his office is concerned, but he refers direct to the Military Accountant General all cases requiring audit decision, or those in which he desires to reverse a decision given by an officer who preceded him in office. In regard to the personnel employed under him his functions are similar to those of a District Controller.

(vii) CONTROLLER OF MARINE ACCOUNTS.

31. The Controller of Marine Accounts has his office in Bombay. He is responsible for the payment and audit of all expenditure in respect

No. 37 of 1932.

Page 10, paragraph 35 (as amended by correction slips
Nos. 6 of 1930 and 18 of 1932) —

Add at the end of paragraph :—

The general duties of Group Officers are laid down
in Appendix I to this manual.

(Amendment to Office Manual, Part I.)

No. 18 of 1932.

re 9, paragraph 35—

After the word 'offices' in line 1 insert "and in office of the C. M. A. and P., Lahore".

(Amendments to Office Manual, Part I.)

No. 6 of 1930.

para. 35—

At the end of this paragraph *insert* the word “ordinarily” *between* is “will” and “himself”.

insert the following after the first sentence of this paragraph :—
Controllers may, however, at their discretion, employ fully trained Service officers as Group Officers without giving them direct command of any section. Junior officers should, however, remain in charge of sections in addition to their group work, until they are trained.”

No. 6 of 1930.

para. 35—

At the end of this paragraph *insert* the word "ordinarily" *between* "will" and "himself".

insert the following after the first sentence of this paragraph :—
Controllers may, however, at their discretion, employ fully trained Service officers as Group Officers without giving them direct command of any section. Junior officers should, however, remain in charge of sections in addition to their group work, until they are needed."

of Royal Indian Marine, including salaries, establishment charges, etc., of officers and offices ashore, including the Dockyard, cash and ledger accounts of Royal Indian Marine vessels and store accounts of vessels, Dockyard, etc. He also arranges for the preparation of wages sheets of labourers employed in the Dockyard and for the disbursement of their wages as well as for the maintenance of priced ledgers of Dockyard stores and preparation of cost accounts of Dockyard workshops. He is the Financial Adviser to the Flag Officer Commanding and Director, Royal Indian Marine, and assists him in all matters concerning the Marine finances.

32. The Controller of Marine Accounts is directly under the Military Accountant General as regards audit matters and refers to him all cases in which he disagrees with a ruling given by an officer who preceded him in office. His functions in regard to the personnel employed under him are similar to those of a District Controller.

As regards the general administration of his office he is subordinate to the Controller of Military Accounts, Southern Command.

Distribution of Duties.

(i) MILITARY ACCOUNTANT GENERAL'S OFFICE.

33. The Military Accountant General disposes of all important items of work relating to any section, and no section is under his direct control. The Deputy Military Accountant General, Senior, is in charge of the Audit and Pay Sections, assisted by a Deputy Assistant Military Accountant General; the Deputy Military Accountant General, Junior, is in charge of the Accounts, Army List and Inspection Sections, assisted by a Deputy Assistant Military Accountant General; the Assistant Military Accountant General is in charge of the Record or General and Administration Sections.

(ii) COMMAND CONTROLLERS' OFFICES.

34. In Command Controllers' offices, as a general rule, no section will be under the direct control of the Command Controller. His time will usually be fully occupied in dealing with his work as Financial Adviser, the organisation of the work under his control, important cases that demand his personal attention, disciplinary cases, and in visiting Command and District Headquarters; also in paying occasional visits to Brigade Headquarters and periodically inspecting his outlying offices.

35. The various sections in Command Controllers' offices will be divided into groups, each group being under the direct control of a Superior Service officer, who, in addition to exercising control over sections under the immediate charge of another superior service officer, or Deputy Assistant Controller of Military Accounts, and dealing with all important cases in the group, will himself be in immediate charge of an important section or portion of work in that group. It is desirable

to arrange the division of work into groups so that interviews with outside officers, etc., will be distributed amongst all the Superior Service officers.

36. In Command Controllers' offices, the General Section will be under the immediate and personal control of a Superior Service officer assisted, if necessary, by a Deputy Assistant Controller of Military Accounts; the other sections will work under the orders of officers of the Superior Service, or Deputy Assistant Controllers of Military Accounts who are in immediate charge of the sections.

(iii) DISTRICT AND OTHER CONTROLLERS' OFFICES.

37. The distribution of work in the District Controllers' offices, and in those of the Controllers of Military Pension Accounts, Controller of Army Factory Accounts, Controller of Royal Air Force Accounts and Controller of Marine Accounts will depend on the number of officers of the Superior and Subordinate Services serving in each office. Where more than one Superior Service officer, in addition to the Controller, is employed, the group system should, as far as practicable, be adopted. In all cases the General Section will be under the immediate control of the Controller, or of an officer of the Superior Service assisted, if necessary, by a Deputy Assistant Controller of Military Accounts.

General Duties of Controllers.

38. The posting and transfer of Controllers are made by the Government of India. At the time of transfer, the relieved Controller should hand over to his successor all keys, the imprest money, and all valuable and secret documents in his personal charge. The relieving Controller should sign the prescribed forms and registers in token of having received them.

All reports of taking and giving over charge should be submitted to the Military Accountant General on the day the transfer of charge is effected.

39. When a Controller is being relieved, either permanently or temporarily, of the charge of his office, he will bring to the notice of his successor any items of importance in connection with the working of the office, or items of work which are pending and likely to call for his special attention or scrutiny. The relieved officer is, in short, expected to place the results of his special knowledge and experience of the office at the disposal of his successor, in order that the latter may not start handicapped by ignorance of the state of the office, or of such matters as require his special and personal supervision, and that, as far as possible, any breach of continuity in procedure or practice may be avoided in regard to cases and matters actually under settlement.

40. All communications on matters affecting the administration of the Department, or connected with the interpretation of audit rules and accounts should be addressed to the Military Accountant General, even

No. 17 of 1932.

Page 10, paragraph 37—

In line 2, *delete* the words "Controllers of Military Pension Accounts".

(Amendments to Office Manual, Part I.)

No. 38 of 1932.

age 10, paragraph 37 (as amended by correction slip No. 17 of 32)—

Add at the end of paragraph :—

The general duties of Group Officers and D. A. Cs are laid down in Appendix I to this manual.

(Amendment to Office Manual, Part I.)

though it may rest with the Government of India or the Auditor General to pass orders thereon.

41. Controllers are responsible that the requisite number of officers, subordinates and others are available for the duties of the Department, and that Departmental efficiency is maintained in the highest degree. They are also responsible for the punctual submission of all prescribed periodical statements, accounts, returns, etc., to the authorities concerned.

42. Controllers may correspond direct with the Government of India and Army Headquarters on matters which do not affect the personnel of the Department, or which relate to other than purely questions of accounts.

43. Controllers will not introduce any change in the prescribed account and audit procedure, nor will they permit any deviation therefrom, without obtaining the sanction of the Military Accountant General.

They have full power, however, to revise the rulings of their assistants who work under them. In all matters of account and audit, Controllers will carry out the instructions of the Military Accountant General and they will render their accounts to him and keep their books in such form as he may direct ; they must also be prepared to give any explanations he may require.

44. Controllers are responsible for communicating to the officers and subordinates under their control all orders affecting expenditure which may concern them, whether such orders are in the form of corrections to Army (or Marine) Regulations, Military Audit Code, Military Account Code or otherwise ; and it is further the duty of Controllers to issue thereon any detailed instructions that may be necessary or desirable.

45. Controllers will not give any audit decision on a hypothetical case ; they will take particular care to ensure that an audit decision is given only after full particulars of the concrete case, which gave rise to the question referred to the audit office, have been obtained.

46. Controllers will enforce the submission on the proper dates and in the prescribed forms, of all accounts and statements due by disbursing officers and others, and will report delays to the proper authorities, after taking all necessary action to correct the irregularities. The non-receipt on due date of a statement will not absolve a Controller from responsibility for the omission of necessary information from any return rendered by him, unless he is able to show that he took all possible precautions for the due submission of the statement in question.

47. Controllers will co-operate with General Officers Commanding heads of Departments and with the executive officers, in all matters of account affecting the duties of their appointments and, as far as practicable, will bring to the notice of the General Officers Commanding, or heads of Departments, every question of financial importance which either comes to their knowledge in the course of their work, or which they may be able to investigate independently. Whenever a Controller

is consulted by a General Officer Commanding or the head of a Department regarding the necessity for the sanction of the Government of India, or of the Secretary of State, to any proposal involving expenditure, he will submit a reasoned answer showing why he holds one view or another. A mere dogmatic pronouncement in the matter is not sufficient.

48. Controllers will render every assistance to General Officers Commanding and heads of Departments, or other authorities responsible for controlling expenditure, to enable them to carry out a systematic review of expenditure under every head of the budget estimates under their control, with the object of restricting expenditure within reasonable limits, of avoiding unnecessary expenditure, and of utilisation of savings towards objects of paramount importance in maintaining the efficiency of the Army.

49. When proposals relating to expenditure, or in connection with economies, are made by General Officers Commanding or heads of Departments, Controllers will assist them in recording their opinions as to the advisability of proceeding with the course of action suggested, and will check the financial effect of such proposals, as estimated by the authority with whom the proposal originates.

50. Controllers are empowered to call on the heads of military executive Departments for any information they may require, either to elucidate a charge, or to examine a proposal involving expenditure; but, while a careful scrutiny of the financial results of executive departmental administration is essential, Controllers must not exceed the limits of this duty, and will strictly observe the broad distinction between financial and administrative control. They may call for an explanation of any unusual charge or questionable entry in the accounts and claims submitted to them; if this affects the acts of heads of Departments, the enquiry should be made by the Controllers personally.

51. Controllers will enforce the punctual submission of budget estimates, which are due to be submitted to them for check, from executive Departments, and annual estimates of cash requirement from military disbursing officers. They will arrange for the grant of cash assignments on civil treasuries in favour of military disbursing officers for military services, where necessary. They are also charged with the duty of examining the cash estimates, to ensure that these are for sanctioned services.

52. Controllers are responsible that all receipts and expenditure that appear in the accounts of military disbursing officers and others, as well as receipts and expenditure appearing in their own accounts, are adjusted in the accounts of the month in which they have been brought forward. Receipts and expenditure appearing in the Exchange and Central Adjusting Accounts will be adjusted in the month's account open at the time of their receipt.

53. Controllers will carefully watch the progress of Army expenditure (i) by seeing that expenditure is not diverted from the purpose

or which it was sanctioned, (ii) by observing how new measures sanctioned during the course of a year affect military expenditure, and (iii) by reviewing expenditure at the time it is incurred, and periodically, by comparison with the sanctioned estimates.

NOTE.—The above rules will apply only in the case of those heads of accounts, the budget estimates for which heads are checked or prepared by controllers, and in the case of M. E. S. expenditure.

54. Controllers will enforce the prompt settlement of all advances or other outstandings against individuals or departments. They will see that the balances in the hands of military disbursing officers, and balances of stores (including reserves) with units or store depots are kept within the lowest possible limits compatible with the necessities of the service. They will enforce timely adjustment of all outstanding balances, and ensure that deposits received from contractors and subordinates are promptly brought to account. They will also see that emergent advances are not taken without due necessity.

55. Controllers will see that all claims against the British and Colonial Governments are supported by the necessary vouchers and documents, and that they are promptly forwarded through the proper channel for final settlement. They will at all times but especially in the case of field operations or other special services, take such steps as may be necessary to ensure that all claims against Government are paid and adjusted as soon as incurred.

56. Controllers will arrange for periodical inspections locally, by officers attached to their offices, of the accounts of all units and formations in their audit areas. They will issue detailed instructions to the inspecting officers for their guidance and will dispose of the inspection reports at their discretion. They will similarly arrange for the local audit of the accounts of units and formations in their audit areas, as prescribed from time to time.

57. Controllers will exercise the prescribed check over new contracts to see that they are in order and consistent with the rules in Financial Regulations for the Army in India, Part I, and that no articles are included therein which should, under rules, be obtained through the Home authorities, and that no local purchases of stores are arranged, supplies of which are made by a Central purchasing authority, except with the concurrence of that authority.

58. If a Controller desires to relax audit temporarily in a matter which concerns his own office, he should invariably consult the Deputy or Assistant Director of Army Audit concerned. If agreement cannot be reached the case should be referred to the Military Accountant General. If the proposed relaxation of audit is liable to affect procedure generally, no action should be taken until the case has been finally decided and agreed to by the Director of Army Audit and the Military Accountant General.

59. A Controller may not (1) propose increases in establishment or other expenditure in departments other than his own; or (2) on any account join in protesting against any retrenchment or economy which

a competent authority may order ; or (3) suggest expedients for the evasion of the natural operation of a rule, when reporting on claims to pension or allowances of any kind, his duty being merely to report how a claim is affected by the rules ; or (4) on his own motion suggest relaxation of leave or pension rules, except in the case of officers and subordinates of his staff ; or (5) advise upon any questions relating to pensionary claims (other than wound or injury pensions) until a Government servant absolutely retires, or is about to retire from the service, except upon a reference from the Government of India, Army Headquarters or the Military Accountant General.

No. 22 of 1932.

page 15, paragraph 60—

In lines 5, 6 and 7 for the existing entry "Deputy Assistant Controllers of Military Pension Accounts in the offices of the Controllers of Military Pension Accounts" substitute "Deputy Assistant Controllers of Military Pensions in the pension sections of the office of the Controller of Military Accounts and Pensions, Lahore".

(Amendments to Office Manual, Part I.)

CHAPTER II.

SANCTIONED ESTABLISHMENTS AND RATES OF PAY, ETC.

Gazetted Staff.

60. The gazetted staff of the Military Accounts Department consists of military and civilian officers of the Superior Service, and of officers of the Subordinate Service designated Deputy Assistant Controllers of Military Accounts (Deputy Assistant Military Accountants General in the office of the Military Accountant General, Deputy Assistant Controllers of Military Pension Accounts in the offices of the Controllers of Military Pension Accounts, Deputy Assistant Controllers of Army Factory Accounts in the office of the Controller of Army Factory Accounts, Deputy Assistant Controllers of Royal Air Force Accounts, in the office of the Controller of Royal Air Force Accounts and Deputy Assistant Controllers of Marine Accounts in the office of the Controller of Marine Accounts).

Non-Gazetted Staff.

61. The non-gazetted staff consists of members of the Subordinate Accounts Service designated Accountants, and members of the Clerical Service designated Clerks, Stenographers and Typists. The establishments fixed for each office also include sanctioned establishments of Record Clerks and Menials.

Sanctioned Establishments and Rates of Pay and Duty Allowances.

62. The sanctioned establishments and rates of pay and duty allowance, of officers of the Superior and Subordinate Services, and members of the Subordinate Accounts and Clerical Services of the Military Accounts Department are given in the succeeding paragraphs.

(i) SUPERIOR SERVICE OFFICERS.

(a) Rates of Pay.

63.

	No.	Pay per mensem.
		Rs.
Military Accountant General	1	2,750
Command Controllers	4	2,250 *
Class I Appointments	7	1,500—60—1,800
Class II Appointments	47	350—50—1,400† (Efficiency bar at Rs. 1,000).

* Rs. 200 per mensem additional, if held by a military commissioned officer.

†The rate of pay for officers appointed before the 21st July 1920 is Rs. 300—50—1,250—50—1,500.

2

NOTE.—Officers of Non-Asiatic domicile are eligible for overseas pay at the rates and under the conditions laid down in the Superior Civil Service Rules, 1924, in addition to the above rates of pay.

(b) *Duty Allowance.*

64. Officers holding the appointments specified below are also granted duty allowances, in addition to the above rates of pay, in consideration of the important and responsible nature of the duties which devolve on them, or other special circumstances connected with their appointments:—

	Per mensem.
	Rs.
D. M. A. G., Senior	250
D. M. A. G., Junior	150
C. M. A., Presidency and Assam District, Controller of R. A. F. Accounts, Controller of Marine Accounts	150
A. M. A. G.	100
C. M. A., Madras District	
C. M. A., Burma District	
C. M. P. A., Northern and Eastern Commands	
C. M. P. A., Southern and Western Commands	
D. C. M. A., (Senior) Northern Command	
D. C. M. A., Southern Command	100
D. C. M. A., Western Command	

(ii) SUBORDINATE SERVICE OFFICERS.

(a) *Rates of pay.*

65.

	No.	Pay per mensem.
		Rs.
D. A. Os. M. A.	90	550—30—850

(b) *Duty allowances.*

	Rs.
D. A. M. A. G.	100

(iii) SUBORDINATE ACCOUNTS SERVICE.

(a) *Rates of pay.*

66.

	No.	Pay per mensem.
		Rs.
Accountants	467	210—20—410—30—500
(Efficiency bar at Rs. 410).		

No. 19 of 1932.

Page 16, paragraph 64—

The table under paragraph 64 is *reconstructed* follows:—

	Per mensem Rs.
D. M. A. G. (Senior)	250
D. M. A. G. (Junior)	150
Controller of R. A. F. Accounts	150
A. M. A. G.	} 100
C. M. A., Burma District	
Controller of Marine Accounts	
Deputy C. M. A. and P., Lahore	
Deputy C. M. P., Lahore	

(Amendments to Office Manual, Part I.)

Simla, the 30th June 1935

No. 16 pf 1935.

Page 16, para. 66—

Insert the following below the existing entries:

(b) *New Scales of Pay.*

	Pay per mensem Rs.
Accountants	190—15—400

For persons to whom the above rate of pay
applicable, see paragraph 69A.

(Amendment to Office Manual, Part

Part I.)

No. 17 of 1935.

17—
Paragraph 67 is reconstructed as follows:—

(c) *Duty Allowances.*

18
The following rates of duty allowances are
granted to accountants in *addition* to the rates of

ay admissible under clause (a) of paragraph 66
 while holding the appointments specified below:—

Per mensem.

- (i) Senior Superintendent, Medical
 Store Depot and accountants
 in independent charge of the
 accounts sections of forma-
 tions including M. E. S. forma-
 tions but excluding accounts
 sections of S. D. Os' offices
 and units Rs. 15
- (i) Accountants employed in the office
 of the Military Accountant
 General (except those attached
 to the Pay Section of that
 office) 20 per cent. on salary.

NOTE 1.—Accountants employed in the offices of
 e D. A. Cs. A. F. A., under the control of the
 A. F. A. are not eligible to draw duty allowance.

2. The above allowance is subject to reduction or
 withdrawal by the Controller if, in his opinion, the
 accountant does not carry out his duties satisfac-
 tory.

3. Duty allowances are not admissible to account-
 ts in receipt of M. E. S. rates of pay.

4. Duty allowances not admissible to accountants passed S. A. S. clerks granted officiating promotion to the accountant's grade, in independent charge of the accounts sections of units.

5. The duty allowances at (i) above will be given subject to the condition that the pay of an individual is not above the stage of Rs. 350 p. m.

(d) Duty Allowances—New Scales.

Rate per mensem.

- (i) Senior Superintendent, Medical Store Depot and accountants in charge of the accounts sections of formations including M. E. S. formations Rs. 15
- (ii) All accountants employed in the office of the M. A. G. excepting those employed in the Pay Section of that office 20 per cent. on salary

NOTE 1.—For persons to whom the above rates are applicable, see paragraph 69A.

2. The duty allowance at (i) above will be given subject to the condition that the pay of an individual is not above the stage of Rs. 340 per mensem.

(Amendment to Office Manual, Part I.)

No. 18 of 1935.

Page 17, paragraph 68—

Insert the following at the end of the paragraph:—

(b) *New Scales of Pay.*

	Pay per mensem. Rs.
Stenographers	100—10—200
Clerks who pass the Subordinate Accounts Service Examination .	90—6—150—180 (Efficiency bar at Rs. 150 stage).
Clerks ordinary	50—4—70—5—150 (Efficiency bar at Rs. 70 stage).

For individuals to whom the above rates are applicable, see paragraph 69A.

(Amendment to Office Manual, Part I.)

(b) *Duty Allowances.*

67. The following rates of duty allowance are also granted to accountants, in addition to the above rates of pay, while holding the appointments specified below :—

	Per mensem. Rs.
Senior Superintendent in charge of the Accounts Section of an Arsenal	50
Senior Superintendent, Medical Store Depot, and Unit Accountants in independent charge of the Accounts Sections of units and formations including M. E. S. formations, but excluding the Accounts Sections of S. D. Os. offices	30
Accountants employed as Superintendents on the Local Audit Staff and as Senior Superintendents on the staff of the Audit officers (M. E. S.), when not serving in the Controller's office	30
Junior Superintendents in charge of groups on the staff of the Audit Officers (M. E. S.) when not serving in the Controller's office, Junior Superintendents and Stock Verifiers in Arsenals and Medical Store Depots, and Junior Superintendents in charge of groups in the Accounts Sections of C. R. E. and G. E.'s offices	20
Accountants employed in the office of the M. A. G., on the same conditions governing the grant of a similar duty allowance to Accountants employed in the office of the Accountant General, Railways	20 per cent. on salary.

NOTE 1.—Except the accountant of the Assembly Factory, Rawalpindi, who draws a duty allowance of Rs. 30 per mensem, accountants employed in the offices of the D. A. Cs. A. F. A., under the control of the C. A. F. A., are not eligible to draw duty allowance.

NOTE 2.—The above allowances are subject to reduction or withdrawal by the Controller if, in his opinion, the accountant does not carry out his duties satisfactorily.

NOTE 3.—Duty allowances are not admissible to accountants in receipt of M. E. S. rates of pay.

(iv) CLERICAL SERVICE.

(a) *Rates of Pay.*

68.

	No.	Pay per mensem. Rs.
Clerks	3,736	55—6—115—5—170—5—200
		(Efficiency bars at Rs. 115 and Rs. 170).

The rate of pay sanctioned for clerks who pass the Subordinate Accounts Service examination, and for stenographers employed in the offices of Controllers is Rs. 115—10—225.

Page 18—

Paragraph 69 is reconstructed as follows:—

(c) Duty Allowances.

69. The following rates of duty allowance are also admissible in addition to the above rates of pay, to clerks employed on the duties specified below:—

	Per mensm. Rs.
(i) Unit accountants in independent charge of the Accounts Sections of units and formations including M. E. S. formations but excluding the Accounts Sections of S. D. Os' offices	15
(ii) Senior clerks in charge of the Workshop accounts in Arsenals	15
(iii) Clerks attached to Treasure Chest Officer, Malakand and Chitral Section	10

NOTE 1.—Duty allowances are not admissible to clerks in receipt of M. E. S. rates of pay.

2. Duty allowances are not admissible to passed clerks granted officiating promotions to the Accountant's grade while in independent charge of Accounts Sections of units.

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(v) RECORD CLERKS AND MENIALS.

70. The rates of pay fixed for Record Clerks vary in different localities. The existing scales of pay are as under:—

Scale of pay
per mensm.

Rs.

25—1—50

30—1—50

25—1—40—1—45

No. 10 of 19

Page 18, para. 70—

Put a comma after Poona, delete 'Quetta' after Meerut.

(ii) Delete "Quetta," before Bombay.

employed. They receive the same rates of pay admitted to similar establishments of the Civil Department, employed in the same localities, and are fixed accordingly by the Government of India.

72. In the absence of any special orders to the contrary in isolated cases, the rates of pay sanctioned by the Government of India for the menials of the various Controllers' offices should be held to apply to all the permanent menials, irrespective of whether they are serving at the headquarters office or at outstations.

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3. In the case of clerks who are employed as unit accountants in small units and formations in which their work is not full time and where two or more such units cannot be combined so as to employ them as full time unit accountants, Controllers should at their discretion fix the rate of duty allowance either at Rs. 5 or Rs. 10 according to the amount of work and responsibility such unit accountants have to bear.

4. The above allowances are subject to reduction or withdrawal by the Controller if in his opinion the clerk does not carry out his duties satisfactorily.

(d) Duty Allowances—New Scales.

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Rs. |
|--|-------------------------------|-------------------------------|
| (i) Unit Accountants in independent charge of the Accounts Sections of units and formations including the M. E. S. formations but excluding the Accounts Sections of S. D. Os' offices | 15 | 30 |
| (ii) Clerks attached to the Treasure Chest Officer, Malakand and Chitral Sections | 10 | 20 |

NOTE 1.—For individuals to whom the duty allowances in this Section are applicable, see paragraph 69A.

(Amendment to Office Manual, Part I.)

of pay.

(v) RECORD CLERKS AND MENIALS.

70. The rates of pay fixed for Record Clerks vary in different localities. The existing scales of pay are as under :—

Scale of pay
per mensem.

No. 10 of 1930.

Page 18, para. 70—

Put a comma after Poona, delete "and" before Meerut and add "and Quetta" after Meerut.

(ii) Delete "Quetta," before Bombay.

employed. They concern similar establishments of the Civil Department, employed in the same localities, and are fixed accordingly by the Government of India.

72. In the absence of any special orders to the contrary in isolated cases, the rates of pay sanctioned by the Government of India for the menials of the various Controllers' offices should be held to apply to all the permanent menials, irrespective of whether they are serving at the headquarters office or at outstations.

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(b) *Duty Allowances.*

69. The following rates of duty allowance are also admissible, in addition to the above rates of pay, to clerks employed on the duties specified below :—

	Per mensem. Rs.
Unit Accountants in independent charge of the Accounts Sections of units and formations, including M. E. S. formations, but excluding the Accounts Sections of S. D. O.s Offices	30
Clerks employed as Superintendents on the Local Audit Staff and as Senior Superintendents on the staff of the Audit officers (M. E. S.) when not serving in the Controller's office	30
Clerks employed as Junior Superintendents or Stock Verifiers in Arsenal and Medical Store Depots or as Junior Superintendents in charge of groups on the staff of the Audit Officers (M. E. S.), when not serving in the Controller's office or as Junior Superintendents in charge of groups in the Accounts Sections of C. R. E.'s and G. E.'s Offices	20
All other clerks employed away from the Controllers' headquarters office (other than those on temporary duty or deputation) who are not entitled to any higher rate of duty allowances	10

NOTE 1.—Clerks employed in the offices of the D. A. Cs. A. F. A. under the control of the C. A. F. A., are not eligible to draw duty allowance. Clerks employed in the Accounts Section of the Assembly Factory, Rawalpindi, will however, draw a duty allowance of Rs. 10 per mensem.

NOTE 2.—The above allowances are subject to reduction or withdrawal by the Controller if, in his opinion, the accountant or clerk does not carry out his duties satisfactorily.

NOTE 3.—Duty allowances are not admissible to clerks in receipt of M. E. S. rates of pay.

(v) *RECORD CLERKS AND MENIALS.*

70. The rates of pay fixed for Record Clerks vary in different localities. The existing scales of pay are as under :—

	Scale of pay per mensem. Rs.
Military Accounts offices at Rawalpindi, Lahore, Ambala, Mhow, Bangalore, Poona and Meerut	25—1—50
Calcutta	30—1—50
Quetta, Bombay and Maymyo	25—1—40— $\frac{1}{2}$ —45

71. The rates of pay for Dufftries and other menials of the Military Accounts Department also vary with reference to the localities in which employed. They conform generally to the rates of pay admitted to similar establishments of the Civil Department, employed in the same localities, and are fixed accordingly by the Government of India.

72. In the absence of any special orders to the contrary in isolated cases, the rates of pay sanctioned by the Government of India for the menials of the various Controllers' offices should be held to apply to all the permanent menials, irrespective of whether they are serving at the headquarters office or at outstations.

are in accordance with the rates of pay of the Civil Department

- (iv) persons who entered service as a result of a competitive examination held before 16th of July 1931, provided that they were specifically warned before or at the time of the examination that the rates of pay for the posts or services for which they were candidates were under revision.

(Amendment to Office Manual, Part I)

No. 21 of 1935.

Page 18—

Insert the following as para. 70-A :—

Record Clerks—New Scales of Pay.

	Rs.
Record clerks employed at Calcutta . . .	30—1—50
Record clerks at all other stations . . .	25—1—45

NOTE.—For persons to whom the above rates are applicable, see paragraph 69A.

Amendment to Office Manual, Part I

Insert the following as paragraph 69A:—

69A. The rates of pay, duty and local allowances laid down in paragraphs 66 (b), 67 (d), 68 (b), (d), 70-A, 77 (b) and 78-A will apply to:—

- (i) all persons who enter or have entered or have been re-employed in Government service, whether in a permanent or other capacity, on or after the 16th July 1931;
- (ii) persons who were in service, whether in permanent or other capacity on the 16th July 1931, if there is a break in their service after that date;

NOTE.—A person re-employed under any of the Re-employed Personnel (Conditions of Service) Rule will be regarded as having had a break in his service.

- (iii) persons who were on probation on the 15th July 1931, and who are subsequently confirmed in the service or post for which they were on probation, provided that they were specifically warned at the time of appointment on probation that they would be brought on to the revised scales of pay when introduced; and

No. 23 of 1935.

Graph 77 is reconstructed as follows:—

(a) Local Allowances.

The following rates of local allowances are also to accountants and clerks employed in towns or localities specified below:—

<i>Accountants.</i>	Rate per ensem.
Rs.	
District, Trans-Indus stations	
at District, Waziristan and Baluchistan	
except Bannu and Kohat	20
and Kohat	15
and Karachi	20
district	40
except those attached to the Pay	
of the M. A. G.'s office, see	
At the rates laid down in the Simla Allowances Code.	

Cantonment	} Full year.	15
Abbottabad,		
Almora,	} 6 months during a year (i.e., from October 16th to April 15th).	
Rani,		
Shillong,		
Jalapahar,		
Kasauli,		
Bakloh,		
Solon,		

NOTE.—Local allowance is not admissible to
 assistants serving actually at Peshawar, D. I. Khan
 Nowshera.

Clerks.

Peshawar District, Trans-Indus stations
 in Kohat District, Waziristan and Balu-
 chistan except Bannu and Kohat

Rs. 10 to those
 drawing a
 salary of from
 Rs. 55 to
 Rs. 170 p. m.
 Rs. 15 to
 those draw-
 ing a salary
 of from
 Rs. 171 to
 Rs. 200 p. m.
 Rs. 20 to
 those draw-
 ing a salary
 of Rs. 201
 and above.

Bannu and Kohat

Rs. 10

Bombay and Karachi

Rs. 10 to those
 drawing a
 salary of
 from Rs. 55
 to Rs. 200
 p. m.

Rs. 15 to those
 drawing a
 salary of
 Rs. 201 p. m.
 and above.

Simla District
 Simla (except those attached to the Pay
 Section of the M. A. G.'s office, see para.
 76)

Rs. 20

At the rates
 laid down in
 the Simla
 Allowances
 Code.

Risalpore	}	Full year.	}	Rs. 10
New Delhi Cantonment				
Muzaffargarh, Abbottabad,	}	6 months dur-	}	
Chakrata, Almora,				
Lansdowne, Rani-	}	ing a year	}	
Khari, Shillong,				
Lebong, Jalapahar,	}	(i.e., from	}	
Dharamsala, Kasauli,				
Dagshai, Bakloh,	}	October 16th	}	
Dalhousie, Solon,				
Patnagarh,	}	to April	}	
Patnagarh,				
Patnagarh,	}	15th).	}	
Patnagarh,				

RE.—Local allowance is not admissible to clerks
 only serving at Peshawar, D. I. Khan and
 Nowshera.

(b) Local Allowances—New Scales.

Stations or localities.	Rates of local allowances per mensem.	
	Accountants. Rs.	Clerks. Rs.

Peshawar District, Trans-Indus
 stations in Kohat District,
 Waziristan, and Baluchistan
 (excepting the stations Peshawar,
 D. I. Khan, Risalpur, Nowshera,
 Bannu and Kohat),
 Bombay and Karachi

20

10

Page 19, Para. 76—

Insert the following below the existing entries:—

Accountants and clerks employed in the Pay Section of the Military Accountant General's Office which remain in Simla throughout the year are eligible to draw compensatory allowance at the following rates:—

1. Accountants Rs. 80 per mensem.
2. Passed S. A. S. clerks in the scale of Rs. 115—10—225 Rs. 60 p. m. *plus* Winter Allowance calculated on pay *plus* compensatory allowance under the rules in the Simla Allowances Code.
3. Other permanent clerks of the Military Accounts Department (Scale of pay Rs. 55—6—115—5—170—5—200) Rs. 50 p. m. *plus* Winter Allowance calculated as at 2 above.
4. Temporary clerks (Para. 78) Rs. 35 p. m. in addition to the ordinary rates of pay admissible under para. 78 *plus* Winter Allowance calculated as at 2 above.

(Amendment to Office Manual, Part I.)

Stations or localities.	Rates of local allowances per mensem.	
	Accountants. Rs.	Clerks. Rs.
Bannu, Kohat, Risalpur and New Delhi Cantonment	15	10
Burma District	40	20
Murree, Abbottabad, Chakrata, Almora, Lansdowne, Ranikhet, Shillong, Lebong, Jalapahar, Dharamsala, Kasauli, Dagshai, Bakloh, Dalhousie, Solon and Jutogh	15	10

(For 6 months during a year, i.e., from October 16th to April 15th).

(Amendment to Office Manual, Part I.)

No. 13 of 1931.

Page 19, paragraph 77 (a)—*Accountants*—

The first entry under the heading "Station or Locality", is reconstructed as follows:—

Peshawar District, Trans-Indus Stations in Kohat District, Waziris-
and Baluchistan."

No. 14 of 1931.

Page 19, paragraph 77—

In the note under heading "(a) *Accountants*" change the full stop after the word 'Peshawar' into a comma and add "D. I. KHAN, Risalpore and Nowshera."

73. Temporary menials employed in the various stations in each Controller's area should be allowed the minimum pay sanctioned for permanent menials, irrespective of the rates of pay prevailing in the Civil offices at the same stations.

74. The sanctioned strength of Record Clerks and menials authorised for the various Controllers' offices (except the C. A. F. A.) is laid down in Finance Department (Military) letter, No. 490-Accts., dated the 3rd August 1925, as amended from time to time. The strength authorised for the C. A. F. A. is laid down in Finance Department (Military) letter, No. 119-Accts-Camp, dated the 6th February 1929.

Compensatory, House Rent and Burma Allowances.

75. Officers of the Superior and Subordinate Services are eligible to draw the sliding scale of Compensatory Allowances sanctioned in Finance Department Resolution, No. D-5067-C.S.R., dated the 10th October 1924, while stationed in Bombay and Calcutta. House Rent Allowances are also granted, under the conditions laid down in the above Resolution, to officers stationed in Madras, Bombay, Karachi and Calcutta. Officers employed in the office of the Controller of Military Accounts, Burma District, Maymyo, or as L. A. Os., serving in Burma, receive Burma Allowances under the Rules in the Burma Allowance Scheme.

76. Officers of the Superior or Subordinate Services are eligible to draw Compensatory Allowances, when holding the following appointments, at the rate given against each below:—

	Per mensem. Rs.
L. A. Os. in the Frontier Districts of Peshawar (2, i.e., excluding the officers employed on local audit at Peshawar) Kohat (1) Waziristan (3) and Baluchistan (2, i.e., excluding the officers employed on local audit at Quetta, and in the Sind (India) Brigade Area)	100
L. A. O., R. A. F.	
Audit Officer (M. E. S.), Waziristan District	

Local Allowances.

77. The following rates of local allowances are also admissible to accountants and clerks employed in the stations or localities specified below:—

(a) Accountants.

Station or locality.	Rate of local allowances per mensem. Rs.
Peshawar District, Trans-Indus stations in Kohat, Dist Waziristan and in Baluchistan District	20
Bombay and Karachi	20
Burma District	40
Simla	At the rates laid down in the Simla Allowance Code.

NOTE.—Local allowance is not admissible to accountants serving actually at Peshawar, J. Khan, Rialpore and Nowshera.

No. 15 of 1931.

Page 20, paragraph 77 (b)—*Clerical Service*—

The first entry under the heading "Station or Locality" is reconstructed as follows:—

"Peshawar District, Trans-Indus Stations in Kohat District, Waziristan and Puchistan."

No. 16 of 1931.

Page 20, paragraph 77—

In the note under heading "(b) *Clerical Service*" change the full stop after the word 'Peshawar' into a comma and add "D. I. KHAN, Rillpore and Nowshera."

(b) Clerical Service.

Station or locality.	Rate of local allowance per mensem.
Peshawar District, Trans-Indus Stations in Kohat, Waziristan , and in Baluchistan District <i>Kashmir, Waziristan</i> .	Rs. 10 to those drawing a salary of from Rs. 55 to Rs. 170 per mensem. Rs. 15 to those drawing a salary of from Rs. 171 to Rs. 200 per mensem Rs. 20 to those drawing a salary of Rs. 201 and above.
Bombay and Karachi	Rs. 10 to those drawing a salary of from Rs. 55 to Rs. 200 per mensem. Rs. 15 to those drawing a salary of Rs. 201 per mensem and above.
Burma District	Rs. 20.
Simla	At the rates laid down in the Simla Allowance Code.

NOTE.—Local allowance is not admissible to clerks serving actually at Peshawar, *Risalpore and Nowshera*.

Temporary Clerks.

78. Temporary clerks are ordinarily entertained at Rs. 50 per mensem; in addition they are eligible to draw duty allowance as admissible to permanent clerks. Local allowance, if admissible to permanent clerks, may also be drawn by temporary clerks, but not if they are serving at the station at which, or in the locality in which they were entertained. Temporary clerks are also eligible to draw an increment of Rs. 5 raising their pay to Rs. 55 per mensem on completion of three years continuous and approved service.

NOTE.—Temporary Clerks serving in Burma District are entitled to the Burma Allowance of Rs. 20 per mensem, while serving in Burma, irrespective of whether they are transferred from other offices of the Military Accounts Department or entertained locally.

Classified List of Officers.

79. The names of officers of the Superior and Subordinate Services of the Department, the appointments held by them, and the rates of pay, etc., drawn by them are given in the "List of Officers of the Military Accounts Department." This list is prepared in the office of the M. A. G. and issued half-yearly corrected up to the 1st January and 1st July respectively.

Page 20—

Insert as para. 78-A.—

Temporary clerks—New Scales of Pay.

Temporary clerks entertained on or after 16th July 1931 are entitled to pay at Rs. 45 p. m.; in

addition, they are eligible to draw duty allowance admissible to permanent clerks, *vide* para. 6. Local allowance, if admissible to permanent clerks, see para. 77 (b), may also be drawn by temporary clerks, but not if they are serving at a station at which, or in the locality in which they were entertained. Temporary clerks are also eligible to draw an increment of Rs. 5 raising them to Rs. 50 on completion of three years' continuous and approved service.

No. 46 of 1931.

Page 21, paragraph 81—

*Insert "31st March" for "1st April" appearing in
the fourth line of this paragraph.*

(Amendment to "Office Manual, Part I".)

History of Services.

80. A "History of Services" of all officers of the Superior Service, corrected upto the 1st July, is also published annually.

Establishment Lists.

81. A printed Establishment List, giving in detail the sanctioned strength, and other particulars in connection with the Subordinate Accounts and Clerical Services, Record clerks and menials, corrected upto the 1st April of each year, is published by each Controller as soon as possible after that date. Copies of this Establishment List will be supplied to the M. A. G. and to all other Controllers by the 20th June of each year.

82. A General Roster of accountants of the Subordinate Service of the Military Accounts Department is prepared half yearly in the office of the M. A. G. corrected upto the 31st December and 30th June of each year. Printed copies are supplied to all Controllers.

83. A Seniority List of clerks who have passed the Subordinate Accounts Service examination is also prepared annually in the office of the M. A. G. after the results of the Subordinate Accounts Service examination are published. Printed copies are supplied to all Controllers.

CHAPTER III.

RECRUITMENT, APPOINTMENTS AND PROMOTIONS.

Superior Service Officers.

(i) RECRUITMENT.

84. The Superior Service of the Military Accounts Department is ordinarily recruited by direct appointment of Indians in India, and by promotion of officers of the Subordinate Service. Assistant Financial Advisers, Military Finance, and Superintendents employed in the Military Finance Branch of the Finance Department are also eligible for promotion to the Superior Service of the Military Accounts Department. Direct recruitment of Indians is generally made from among the successful candidates at a competitive examination held by the Public Service Commission, with due regard to the claims of minority communities. In special cases, appointments are made in England by the Secretary of State for India.

85. The acceptance of an appointment in the Superior Service of the Military Accounts Department carries with it a definite liability for service in any part of India and Burma, as well as for field service in or out of India.

86. Detailed instructions for the training of officers appointed direct as probationers of the Military Accounts Department, and rules for their Departmental examination are contained respectively in Annexures "A" and "B" to this Chapter.

(ii) APPOINTMENTS.

87. The appointments in the Superior Service of the Military Accounts Department are given below :—

Military Accountant General.

Controller of Military Accounts	{ Northern Command. Southern Command. Eastern Command. Western Command.
---	--

Appointments in Class I.

Deputy Military Accountant General, Senior.

Deputy Military Accountant General, Junior.

Controller of Army Factory Accounts.

Controller of Military Accounts, Lahore District.

Appointments in Class I.

Deputy Military Accountant General, Senior.
Deputy Military Accountant General, Junior.
Controller of Military Accounts, Western Command.
Controller of Army Factory Accounts.
Junior Controller of Military Accounts, Northern Command.
Junior Controller of Military Accounts, Southern Command.
Junior Controller of Military Accounts, Eastern Command.

Appointments in Class II.

Controller of Military Accounts, Burma District.
Controller of Royal Air Force Accounts.
Controller of Marine Accounts.
Assistant Military Accountant General.
Deputy Controllers of Military Accounts.
Deputy Controller of Army Factory Accounts.
Deputy Controller of Military Pensions.
Deputy Controller of Military Accounts and Pensions, Lahore.
Assistant Controllers of Military Accounts.

(Amendments to Office Manual, Part I.)

No. 21 of 1932.

Pages 22 and 23, paragraph 87—

The paragraph is *reconstructed* as follows :—

“The appointments in the Superior Service of the Military Accounts Department are given below :—

Military Accountant General.

Controller of Military Accounts.	{	Northern Command.
		Southern Command.
		Eastern Command.

Controller of Military Accounts and Pension
Lahore.

Junior Controller of Military Accounts, Northern Command.
 Junior Controller of Military Accounts, Southern Command.
 Junior Controller of Military Accounts, Eastern Command.

Appointments in Class II.

Controller of Military Accounts, Presidency and Assam District.
 Controller of Military Accounts, Madras District.
 Controller of Military Accounts, Burma District.
 Controllers of Military Pension Accounts.
 Controller of Royal Air Force Accounts.
 Controller of Marine Accounts.
 Assistant Military Accountant General.
 Deputy Controllers of Military Accounts.
 Deputy Controller of Army Factory Accounts.
 Assistant Controllers of Military Accounts.
 Assistant Controller of Army Factory Accounts.

(iii) PROMOTIONS.

88. Promotions to the appointments of Military Accountant General, Command Controllers of Military Accounts and to those in Class I are made by strict selection. Appointments as Deputy Military Accountants General, Senior and Junior, and as Controller of Army Factory Accounts are made by special selection, irrespective of seniority. Ordinarily all superior appointments in the Department are filled by officers of the Military Accounts Department, but the Government of India reserve to themselves the right of appointing, under special circumstances, to any post included in the cadre of the Department an officer not belonging to the Department.

(iv) GENERAL.

89. All time spent by officers of the Superior Service on leave with allowances, on foreign service, or on deputation or special duty counts, in the absence of special orders to the contrary, as service towards increment.

90. The grant of leave and leave allowances, etc., is regulated by the Civil Service Regulations. The travelling allowances of officers of the Department are regulated by the Supplementary Rules, and their pensions by the Civil Service Regulations and the Superior Civil Services Rules, 1924.

91. The arrangements described in this chapter and salaries laid down in the preceding chapter are subject to revision according to the requirements of the service.

92. Appointments, promotions, and postings of gazetted officers of the Department, and the grant to them of leave are notified in the Gazette of India, as shown below :—

I. In Part I, above the signature of the Financial Adviser (Military Finance).

(a) All permanent and officiating appointments to the following offices or appointments and the grant of leave to the officers holding charge of such offices or appointments :—

(i) Military Accountant General, Deputy and Assistant Military Accountants General.

(ii) Command Controllers of Military Accounts.

(iii) Junior Controllers of Military Accounts (Command offices).

(iv) Other Controllers of Military Accounts, including the Controllers of Military Pension, Army Factory, Royal Air Force and Marine Accounts.

(b) All permanent appointments to and promotions of officers in Class I and II, all officiating appointments to Class I and above, and all permanent appointments of and the retirements of permanent Deputy Assistant Controllers of Military Accounts.

(c) All postings of officers of the Superior Service.

II. In Part II, above the signature of the Military Accountant General.

All notifications affecting the grant of leave to officers other than those mentioned in clause I (a) above ; as well as all provisionally permanent and officiating appointments of Deputy Assistant Controllers of Military Accounts, and the retirements of such provisionally permanent and officiating officers.

93. When a gazetted officer is transferred, placed on special duty, or when he proceeds on or returns from leave, or when a probationer is confirmed in the Department, information under the following heads will be communicated by post to the Military Accountant General by the officer under whom such officer is serving at the time :—

- | | |
|---|--|
| | (1) Name of Officer. |
| | (2) Whether relieved in the forenoon or afternoon and date. |
| (i) On relinquishing duties on departure on leave (including privilege leave) or on transfer to another office or special duty. | (3) Name of officer by whom relieved. |
| | (4) Date of embarkation in the case of officers granted leave out of India (except privilege leave taken by itself). |
| | (5) Date of commencement of leave. |
| | (1) Name of officer. |
| (ii) On assumption of duty on transfer or return from leave. | (2) Whether duty was assumed in the forenoon or afternoon and date. |
| | (3) Name of the officer relieved. |
| | (1) Name of officer. |
| (iii) On confirmation in the Department of probationers. | (2) Whether duties were assumed in the forenoon or afternoon and date. |
| | (3) Name of officer relieved. |

NOTE.—Copies of the office orders issued on the subject will suffice for the purpose of communicating the above information to the Military Accountant General.

No. 20 of 1932.

Page 24, paragraph 92—

Delete the words "Military Pension", appearing in line 2 of clause I (a) (iv) of the paragraph.

(Amendments to Office Manual, Part I.)

Subordinate Service Officers.

(i) RECRUITMENT BY SELECTION.

94. Officers of the Subordinate Service are recruited by selection from members of the Subordinate Accounts Service (accountants). The selection is made on the recommendation of a Selection Board consisting of the Military Accountant General as President and a few selected Controllers as members.

95. The Board select certain accountants for promotion in the near future when either permanent or provisionally permanent vacancies occur.

In the matter of selection, the Board work on the following general principles :—

(1) The Board will sit at the time of the annual Controllers' Conference, or at such times as may be deemed convenient and necessary.

(2) The President will have a casting vote.

(3) The choice for promotion will be made, taking into consideration—

(a) *Merit*.—In this respect the Board will be guided by the past confidential reports on accountants, and the personal knowledge of the President and members.

(b) *Seniority*, so far as it affects officers of approximately equal merit.

(4) The names of the accountants so selected will be maintained confidentially by the Military Accountant General, and will be considered for promotion in the order of selection, as vacancies occur, provided the work and conduct of the selected accountants have remained satisfactory.

(5) The Military Accountant General will also furnish Controllers with a list of the accountants of their respective offices, who are considered by the Board to be suitable for appointment as officiating D. A. Cs., M. A.

(ii) RECRUITMENT BY SPECIAL PROMOTION.

96. Controllers will be asked by the Military Accountant General, usually once a year, to submit the names of one or more accountants who are specially recommended for accelerated promotion to the grade of Deputy Assistant Controller of Military Accounts. In making such recommendations the following points should be kept prominently in view by Controllers :—

(1) Special promotions are made solely with the object of accelerating the promotion of accountants whose services are definitely required as officers in the interests of Government, and who are considerably more efficient in every way than those

appeared, reaches the Head of the office in which the candidate is serving. Every person appointed direct must appear at the first and, if he fails, at the second and, if necessary, third examination held after his appointment, unless the first examination is held within six months of the date of his appointment; in the latter case, if he does not appear at that examination, he may be allowed to appear at the second, third and fourth examinations instead.

Except with the special sanction of the M. A. G., failure to pass in three attempts will entail loss of his appointment as accountant.

(ii) APPOINTMENT BY PROMOTION.

102. The normal method of appointment to the Subordinate Accounts Service will be by promotion, as vacancies occur, of clerks who have passed the Subordinate Accounts Service examination. Other qualifications being equal, clerks will ordinarily be selected for promotion in the order of the dates of their passing the examination; but, in order to allow for length of service and experience, every three complete years of the excess in length of substantive service in the Department will be treated as compensating for one year's delay in passing the examination.

103. The passing of the Subordinate Accounts Service examination does not in itself establish a right to be promoted to the Subordinate Accounts Service. No one will be appointed to that service, unless he is considered fully qualified by ability and experience to discharge the duties of an accountant.

(iii) SPECIAL PROMOTIONS.

104. Permanent clerks with superior educational qualifications, and of exceptional merit, may, in special cases, be appointed probationary or supernumerary accountants as a reward for meritorious services. Such appointments will be subject to the conditions laid down in paras. 99 to 101 for persons appointed direct.

105. Clerks who have passed the Subordinate Accounts Service examination and who have shown outstanding ability and marked superiority over others, may, in very special cases, be selected for accelerated promotion to the Subordinate Accounts Service. When forwarding the names of clerks recommended for such special promotion, Controllers should submit the fullest particulars of the qualifications, service, etc., of the clerks concerned.

(iv) OFFICIATING PROMOTIONS.

106. Officiating promotions as accountants, in leave or other authorised vacancies, within the sanctioned strength of accountants, may be made by Controllers locally from amongst the passed clerks serving under them, subject to the conditions prescribed in F. D. (M. F.) letter No. 741-Accts., dated the 19th September 1925, as amplified by F. D. (M. F.)

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letter No. 467-Accts. Camp, dated the 16th February 1927. Such promotions will normally be made according to seniority, if the prescribed conditions are fulfilled.

(v) SUBORDINATE ACCOUNTS SERVICE EXAMINATION.

107. Permission to appear at the Subordinate Accounts Service examination will be granted by the M. A. G. to those who fulfil the prescribed conditions, and who are recommended by Controllers to appear for the examination.

A list of such candidates will be submitted by Controllers to the M. A. G. in the prescribed form and should reach the M. A. G. by the date fixed by him.

An additional list may also be submitted for clerks, who, though not possessing the necessary aptitude for appointment as accountants, are considered to have reasonable prospects of obtaining the requisite percentage of marks necessary for crossing the efficiency bar at Rs. 17 (see para. 134).

108. Detailed rules relating to the examination for admission to the Subordinate Accounts Service are contained in Annexure "C" to this Chapter.

Clerical Service.

(i) APPOINTMENTS.

109. Permanent appointments to the Clerical Service of the Military Accounts Department are made by the M. A. G. on an all-India basis as vacancies occur, either from among the qualified temporary clerks or from the list of candidates who have passed the prescribed Clerical Service examination.

110. Every clerk on first appointment in a permanent vacancy will be considered as on probation for the first year, and at the expiration of that period will be confirmed in his appointment only on the condition that he has passed the Clerical Service examination, and is reported to be fully qualified in all respects for permanent retention in the Department.

111. No clerk will be appointed as a provisionally permanent or permanent clerk unless he has passed the Clerical Service examination and has been declared by the Civil or Staff Surgeon to be physically fit for general and field service in or out of India. He will, before appointment, also sign an agreement in I. A. F. Z.-2055 expressing willingness to proceed on general or field service anywhere in or out of India, whenever called upon to do so. The rule regarding the production of a physical fitness certificate and signing of an agreement on I. A. F. Z.-2055 applies also to stenographers and typists.

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(ii) CLERICAL SERVICE EXAMINATION.

112. Examinations for admission to the Clerical Service will be held by Controllers under the orders of the M. A. G. A Committee to conduct the examination will be appointed by the Controller and will ordinarily be composed of a Superior Service officer and two D. A. Cs., M. A.

113. The minimum qualifications required for admission to the examination will be the School Final Examination, the European High School Examination, the Full Senior Commercial Examination of the London Chamber of Commerce or the Cambridge Senior Local Examination, or the Matriculation Examination.

114. The minimum qualifications mentioned in the preceding paragraph shall be held to apply only in the case of those already holding appointments as temporary clerks in Controllers office, or in such other special cases as may be decided by the M. A. G. In other cases, only those possessing University degrees, or other high educational qualifications, should be admitted to the examination.

115. The rules relating to the Clerical Service examination are contained in Annexure "D" to this Chapter.

stenographers
(iii) TYPISTS.

116. A certain number of appointments will be set apart in each office exclusively for typists, who are exceptionally good at typing. These men will be exempted from passing the Clerical Service examination, but they will in no case be allowed to cross the efficiency bar at Rs. 115 unless they qualify by passing the examination. The number of typists to be appointed in each office will be fixed by the M. A. G.

117. Typists will ordinarily be selected from amongst those who have passed the Matriculation or other equivalent examination and have qualified at one of the Government Examinations in typing; in other cases the Controller should hold an examination in his own office before recommending the men for confirmation as permanent typists. The speed required will be a minimum of 35 words per minute.

Record Clerks and Menials.

(i) RECORD CLERKS.

118. ~~Permanent appointments as record clerks are made by the Military Accountant General on an all-India basis on the recommendation of Controllers.~~ *locally by the C.M.A.* Such appointments will usually be made by the promotion of duffries who possess the necessary educational qualifications for appointment as record clerks (but who should be required to pass a suitable test examination before they can be considered as eligible for such promotion) or by selection from deserving clerks who have served the department well in a temporary capacity for some years but do not

No. 9 of 1930

Page 29, Para, 118 —

*Delete the first sentence and substitute the following —
Permanent appointments as record clerks are made locally by the Controller of Military Accounts concerned.*

possess the necessary educational qualifications for admission to the clerical service. Temporary appointments as record clerks may be made by Controllers locally in existing vacancies within the sanctioned strength.

119. All permanent record clerks on appointment as such are required to execute an agreement on I. A. F. Z-2055 which renders them liable for field and general service in and out of India. Their service is regarded as "Superior" for the purpose of the rules in the Civil Service Regulations, and service books should be maintained for them.

(ii) MENIALS.

120. Permanent and temporary appointments as duffries and office menials are made by Controllers within the sanctioned strength as vacancies occur. Agreements on I. A. F. Z-2055 should be executed by permanent men and posted in their service sheets.

No. 45 of 1935.

Page 31, Annexure "A"—

Existing para. 1 is *substituted* as under :—

1. On first appointment to the Department, a probationer will be posted to the Headquarters office of the Controller of Military Accounts of a Command for instruction. He will remain attached to that office for such period as the Controller concerned may, with the

approval of the Military Accountant General, consider necessary. After he has acquired a thorough knowledge of the work done in that office, the probationer will be posted in turn to the offices of the Controller of Military Accounts and Pensions (Pension Sections), Controller of Royal Air Force Accounts, Officer in Charge, Central Compilation Office, Controller of Army Factory Accounts, Controller of Naval Accounts for training in special tasks peculiar to those offices. The order in which a probationer should be posted to these offices will be determined by the Controller of the office to which he has been posted for training with due regard to administrative convenience and economy in travelling expenses.

[Authority :—F. D. (Mily.) letter No. 170-Accts., dated 17th September 1935.]

No. 23 of 1932.

Re 31, Annexure "A" paragraph 1—

In lines 6 and 7 substitute "the Controller of Military
Accounts and Pensions, Lahore (Pension Sections)" for
"Controller of Military Pension Accounts".

(Amendments to Office Manual, Part I.)

Instructions for the Training of Probationers of the Military Accounts Department and Rules for their Departmental Examination.

1. On first appointment to the Department a probationer will be posted to the headquarters of a Command or District Controller's Office for instruction. He will remain attached to that office for such period as the Controller of Military Accounts, with the Military Accountant General's approval may consider necessary. After he has acquired a thorough knowledge of the work done in that office, the probationer will be posted in turn to the offices of a Controller of Military Pension Accounts, the Controller of Marine Accounts, the Controller of Royal Air Force Accounts and the Controller of Army Factory Accounts.

NOTE I.—Probationers posted to offices other than that of the Controller of Military Accounts, Presidency and Assam District, will, after completion of training in the office to which attached, also be posted for a short period to the office of the Controller of Military Accounts, Presidency and Assam District, for training in Funds, Railways, Passage Accounts and other special work peculiar to that office.

NOTE II.—When a probationer proceeds to another station for the purpose of his training, his travelling allowance will be regulated as for a journey on tour and he may, in addition, be granted a halting allowance at $\frac{1}{4}$ ths of the rate to which he would ordinarily be entitled under the Supplementary Rules upto a maximum period of two months at any particular station.

2. During the period of training the probationer will be attached in turn to the different sections of the Controller's office, not for the purpose of performing regular duties there, but in order that he may gain a thorough knowledge of departmental procedure and of the regulations dealt with in each section. A probationer should also be trained in audit and accounts duties outside the main office, such as local audit, accounting and audit of M. E. S. accounts, preparation of accounts in units and formations, etc.

3. The duration of the course of training in each section must necessarily vary, at the Controller's discretion, with the industry and ability of the probationer. The programme for a probationer's training shall be so framed that he may complete his entire training in the work of the Department within a period of one year from the date of his joining the Department.

4. No probationer shall be transferred from one section to another until the Controller is satisfied, by the report of the officer in charge and by his own observation, that he has acquired a thorough knowledge of the duties of the section in which he has been employed.

5. A probationer posted to a section for training shall be required to study the procedure of the section (as laid down in the Manual) and be trained concurrently or subsequently in the actual working of the section.

6. As soon as the probationer has thus acquired a general knowledge of the working of a section he shall be required to perform clerical duties therein without assistance. His work shall be subject to the same supervision as that of the clerical establishment and shall, in all cases, be placed before the Controller, after review by a Superior Service officer.

7. After this stage, the probationer shall be required to suggest orders on selected cases sent up from the office. These notes will be dealt with by the officer in charge of the section and will be submitted to a superior service officer, who will point out mistakes and omissions, and will then submit them to the Controller for information. The probationer shall also be required to prepare the drafts of letters to issue on the cases which he has dealt with.

No. 47 of 1935.

Page 32, Annexure "A"—

Existing para. 9 is substituted as under :—

Probationers who joined about the same time ordinarily be examined simultaneously. The mental examination will be conducted at the head office of the Controller of Military Accounts to which the probationer was originally posted for training with the exception of subject (e) the examinations will be set and the answer papers corrected by the Controller of Military Accounts of one of the Commands or Districts. The answer papers will be forwarded to the Military Accountant General examining Controlling under sealed cover and report thereon, which will show the number of marks secured by the probationer in each subject, the of efficiency or otherwise attained by him, general aptitude for the discharge of duties of department. The Controller of Military Accounts whose office the probationer was originally posted to will be the examiner for subject (e) vouchers, etc., for the examination in this subject the dates of examination should be fixed by him marks allotted to the probationer on this subject also be forwarded to the Military Accountant together with a report similar to the one relating

12

above for subjects other than (e). The Military Accountant General will then decide whether the probationer has passed the examination.

[Authority :—Finance Department (Mily.)
No. 170/Accts., dated 17th September 1935.]

No. 48 of 1935.

33, Annexure 'B'—

Subject (b) (2).—Theory and practice of Government Book-Keeping.

Insert the following below existing entries :—

This subject is intended to test a probationer's general knowledge of the method of keeping Government accounts and the booking of transactions passing through the subject, apart from the Account Codes and "Introduction to Indian Government Accounts and Audit". The answer paper on this subject will also contain a few questions on mechanical accounting.)

[Authority :—Finance Department (Military)
letter No. 170/Accts., dated 17th September 1935.]

CMA(Pub)—4,820—24 12-35—GIPS

(The questions in subject (c) will be set in three papers of suitable length in each case. Those in subject (d) will also be in three papers: the first two papers dealing with Army and Civil Regulations will contain 15 questions each and the third dealing with Factory, Marine and Royal Air Force subjects will contain 7 questions each on Factory and Marine subjects and 6 questions on the Royal Air Force Accounts.)

(e) The candidate will also be required to audit :—

- | | |
|---|-----|
| (i) Twenty to twenty five selected store vouchers | 100 |
| (ii) The pay list of a regiment or battery, British or Indian, as may be determined upon without the knowledge of the candidate | 100 |
| (iii) Thirty selected Staff and Miscellaneous vouchers including Contractors' bills, Military Engineer Services, and Travelling Allowance bills | 100 |

TOTAL . . . 1,300

For (d) and (e) the candidate will be allowed at the time of examination to refer to any books of regulations and his own notes made during his tour of probation. With this exception no books or notes are permitted in any of the papers.

Three hours will be allowed for each paper in subjects (a) to (d); in the case of

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8. On the completion of the above training the probationer will have to appear for examination in the subjects detailed in Annexure " B."

9. Probationers who joined the Department about the same time will ordinarily be examined simultaneously. The Departmental Examination will be conducted at the Headquarters of the Command or District in which the probationer has been serving and, with the exception of subject (e), the examination questions will be set and corrected by the Controller of Military Accounts of one of the other Commands or Districts. The examination papers will be forwarded to the Military Accountant General, under sealed cover with the Controller's report thereon, which will show the number of marks gained by the candidate in each subject, the degree of efficiency or otherwise attained by him, and the general aptitude of the candidate for the discharge of duties of the Department. The Military Accountant General will then decide whether the candidate has passed the examination.

10. Candidates at the Departmental examination are expected to show a competent knowledge of all the prescribed subjects, and to obtain not less than half marks in the aggregate.

11. As a rule, a candidate failing in one of the subjects specified is re-examined in all ; but in case of marked excellence in a subject, the Military Accountant General may exempt the candidate from re-examination in that subject.

12. After appearing at the Departmental examination the probationer, whether he has passed or not, will be employed on regular duties of the Department. A probationer who has failed in an examination will be allowed further time in which to pass the examination, subject ordinarily to a period of about six months between each occasion on which he appears for examination. Failure to pass the Departmental examination within 2 years of the date of appointment will involve loss of appointment.

ANNEXURE "B."

Departmental Examination of Probationers.

Subjects for Examination.

	Marks.
(a) <i>Precis and Draft</i>	200
(b) (1) <i>Book-keeping-Text Book-Dicksie's "Book-keeping for accountant students" and Chapters I, II and VI-XI of the same author's "Auditing"</i>	100
(2) <i>Theory and practice of Government Book-keeping</i>	100
(c) <i>General Procedure</i>	300
(Fifty questions will be given with a view to proving that the candidate is familiar with and has a good knowledge of the accounts dealt with in audit, account and disbursing branches of the Department and the powers of the various sanctioning authorities.)	
(d) <i>Army, Civil and Marine Regulations, India</i>	300
(Fifty questions on Army, Civil, Factory and Marine Regulations. The questions to be framed with a view to testing the candidate's capabilities for practically applying his knowledge of Military accounts procedure to the rules laid down in the regulations for the submission of Military Accounts and to the conditions under which the different allowances laid down therein are admissible.)	
(The questions in subject (c) will be set in three papers of suitable length in each case. Those in subject (d) will also be in three papers; the first two papers dealing with Army and Civil Regulations will contain 15 questions each and the third dealing with Factory, Marine and Royal Air Force subjects will contain 7 questions each on Factory and Marine subjects and 6 questions on the Royal Air Force Accounts.)	
(e) The candidate will also be required to audit:—	
(i) <i>Twenty to twenty five selected store vouchers</i>	100
(ii) <i>The pay list of a regiment or battery, British or Indian, as may be determined upon without the knowledge of the candidate</i>	100
(iii) <i>Thirty selected Staff and Miscellaneous vouchers including Contractors' bills, Military Engineer Services, and Travelling Allowance bills</i>	100
TOTAL	1,300

For (d) and (e) the candidate will be allowed at the time of examination to refer to any books of regulations and his own notes made during his tour of probation. With this exception no books or notes are permitted in any of the papers.

Three hours will be allowed for each paper in subjects (a) to (d); in the case of audit (e) the time may be fixed by the Examiner but it should not exceed one day for each portion of the examination.

ANNEXURE " C."

Rules relating to the Examination for admission to the Subordinate Accounts Service of the Military Accounts Department.

1. An examination for admission to the Subordinate Accounts Service will be held annually in April in each accounts centre. It should be conducted on the dates and according to the programme prescribed by the Military Accountant General under the personal supervision of an officer of the Superior Service of the Military Accounts Department, assisted, if necessary, by one or more Deputy Assistant Controllers of Military Accounts, and only when no officer of the Superior Service other than the Controller is available, should the entire supervision be entrusted to a Deputy Assistant Controller. The officer conducting the examination will be held personally responsible that all proper precautions are taken to guard against irregularities.

2. The questions will be set by a committee composed of the Military Accountant General, and such other officers of the Department as may be selected by him. The question papers will be forwarded by the Military Accountant General to the officers concerned by registered and insured post in a sealed packet containing a separate sealed envelope for each set of papers. Their receipt should be acknowledged by the officers concerned immediately by telegram. The packet containing the examination papers and the several envelopes must not be opened until the papers are required for distribution. The packets and envelopes should be opened in the presence of the candidates.

3. An index number is assigned to each candidate ; this should be entered by him on each of his answer papers instead of his name, which should appear nowhere in those papers. The questions need not be written out by the candidate ; only the answer should be written in full with the number of the question prefixed. The candidates' answer papers must be surrendered to the presiding officer within the time allowed for each paper. Except in the cases of papers to be answered with books, no candidate shall be allowed to retain or use books or notes of any description during the examination. Paper previously ruled in the forms of the various books commonly used by a trader without headings or writing of any sort may, however, be used by the candidates in answering the Book-keeping paper.

4. At the close of each examination, the officer conducting it will personally collect the answer papers and attach thereto the following certificate "Certified that the examination of the candidates whose index Nos. are.....has been conducted strictly in accordance with prescribed rules." He will then place the papers and certificate in a double sealed cover and despatch them securely packed, by registered and insured post, to the Examiner concerned. He will personally tender the packet to the local post office for registration. Question papers will not be sent with the answers.

The examiner to whom the answer papers have been sent will forward the result of the examination to the Military Accountant General, together with a statement showing the marks allotted to each question and the number of marks obtained by each candidate arranged in the order of the roll numbers assigned to the candidates. 10 marks will be reserved for neatness and general excellence in each paper and will be allotted by the examiner, according to whether a candidate has done well, or fairly well, in a subject.

The result of the examination showing the marks gained in each subject and the total marks will be notified by the Military Accountant General to all concerned. The names of those who have passed will be given, in order of merit, but the examination index numbers only will be given in the cases of those who have failed.

5. All persons appointed direct to the Subordinate Accounts Service (including probationary accountants) should sit for the first examination after their appointment unless such examination is held within 6 months of the dates of their appointments. Graduates with not less than 5 years' permanent service and others with not less than 7 years' permanent service in the Military Accounts Department may be allowed to appear at the examination if they are certified by the Controller to be regular in their attendance, energetic, of good moral character and business habits, to give indication of possessing aptitude for the work of an accountant, and to have a reasonable prospect of passing the examination. Extreme care should be exercised by Controllers in granting the above certificate.

NOTE I.—Permanent service in the office of the late Chief Examiner of M. W. Services and M. E. Services will count as permanent service in the M. A. Department for purposes of this rule.

Permanent clerks who were originally serving in the office of the Director, Royal Indian Marine, Bombay, and were subsequently absorbed in the permanent establishment of the office of the Controller of Marine Accounts, and clerks who were holding permanent appointments in the Civil Accounts Department, Railway Audit, and other accounts offices prior to their permanent transfer to the Military Accounts Department or to the office of the late Chief Examiner, Military Works Service, or to the M. E. Service will be allowed to count their permanent service in their original offices, as permanent service in the Military Accounts Department for purposes of this rule.

NOTE II.—In the case of temporary clerks who have been serving in the Department continuously for some years and have been eventually confirmed, including temporary Divisional Accountants with no substantive appointments as clerks and temporary clerks of the office of the late Chief Examiner of M. W. Service and of the M. E. Service, who have been confirmed in the M. A. Department as clerks, half of their continuous temporary service will be allowed to count as permanent service for purposes of determining the period of permanent service under the above rules, subject to a maximum of three years in all.

This principle will also apply in the case of temporary clerks who were holding temporary appointments continuously in the Civil, Public Works Accounts, Railway Audit, and other Accounts Offices, and on pay accounts work in Military Offices prior to their joining the M. A. Department, the office of the late Chief Examiner of M. W. S. and the M. E. S. and in whose case such service has been taken into account by the M. A. G. for purposes of their standing in the all-India list of temporary clerks.

In the case of temporary clerks who were originally discharged and subsequently re-entertained in the Department, the date adopted by the M. A. G. for purposes of their standing in the all-India list of temporary clerks will be viewed as the date of commencement of their continuous temporary service for the purpose of this rule.

6. A probationary accountant or a member of the clerical service may be allowed to appear at three examinations and each permission to appear at any particular examination will count as one whether he actually sits for the examination or not unless he is specially allowed to withdraw his name. Such withdrawals will be allowed by the M. A. G. only when the circumstances of the case fully justify it. Except with the special sanction of the M. A. G. no probationer or a clerk will be allowed to appear at more than three examinations.

NOTE.—Withdrawals of name will not be sanctioned unless the clerk produces satisfactory evidence to show that his inability to attend an examination is due to circumstances beyond his control, otherwise he will be viewed as having lost one chance. In case where the candidate is unable to appear at the examination owing to his illness he will be required to produce a medical certificate from a registered medical practitioner in support of his application for withdrawal of candidature.

7. The Controllers of Military Accounts will submit to the Military Accountant General on the date prescribed by him a statement in the following form of the candidates who are recommended to appear at the next examination:—

Name of candidate.	If appointed direct, date of appointment and No. of examinations at which he has already been permitted to appear.	IF NOT APPOINTED DIRECT.		Whether regular in at- tendance or not.	CHARACTER.			Aptitude for work of an account.	Prospect of passing.	Remarks.
		No. of examina- tions showing the years at which he already appeared or was permitted to appear.	Total Permanent- service calculated on the lines indicated in para. 5 above.		Energy.	Business habits.	General.			
			Yrs. Mos.							

No. 35 of 1932.

Page 37, Annexure 'C' to Chapter III, Rule 8, Paper I.—

Add the following at the end of Note (1) :—

"1 question from the Accounts Manual War will be set in Paper II (a) only."

(Amendment to Office Manual, Part I.)

No. 4 of March 1933.

Page 37, Annexure 'C' to Chapter III, Rule 8, Paper I.—

i) In line 4 and after "Regulations for the Military Engineering Services", insert the following :—
"Regulations for the Auxiliary Force, India,
Regulations for the Indian Territorial Force,"

ii) Number the existing Note as 'Note (1)' and add the following as 'Note (2)' :—

Questions from the Regulations for the Auxiliary Force, and the Regulations for the Indian Territorial Force will in Paper III (a) only."

(Amendment to Office Manual, Part I.)

8. The subjects for examination and the marks allotted to each are given below:—

I. Precise writing and letter drafting—Marks—150 (3 hours).—The candidate will be expected to precise a file of correspondence of reasonable length, with connecting docketts or endorsements. The precis must furnish a single self-contained digest of the whole correspondence in which the facts and arguments shall be clearly and concisely stated in their natural sequence. The candidate will also be required to draft orders or replies on one or more cases relating to audit or other kindred matters.

II. The Military Account and Audit Codes including compilation and budget system and exchange and central adjusting accounts, and the priced store accounting system, the M. E. S. Account Code, the Civil Account and Audit Codes* so far as they lay down principles or procedure applicable generally to public accounting including Military Accounts:—

(a) A paper to be answered without books (15 questions) Marks 100 (3 hours).

(b) A detailed and practical paper to be answered with books (15 questions) Marks 100 (3 hours).

NOTE (1).—Out of the 15 questions to be set in each paper, 3 questions will be set on M. E. S. accounting procedure, and 3 questions on Priced Store Accounting.

NOTE (2).—Three alternative questions on Marine Accounts and three alternative questions on Factory Cost Accounting will be set for the clerks of the offices of the Controllers of Marine Accounts and Factory Accounts, respectively, in lieu of 3 questions on priced store accounting to be set for clerks of the Military Accounts Department in each of the theoretical and practical papers referred to above.

III. Pay and Allowance Regulations, Parts I and II, Pension Regulations, Regulations for the Army in India, Financial Regulations for the Army in India, Parts I and II (including the Military Engineering Services portion), Regulations for the I. A. O. C., Regulations for the Military Engineering Services, Civil Service Regulations so far as they relate to the pay, leave and pension rules which are to be applied in audit in Military Accounts Department (with subsequent amendments), and Supplementary rules regarding travelling allowance made under the Fundamental Rules, and revised Chapter II of Passage Regulations.

(a) A paper to be answered without books (15 questions) Marks 100 (3 hours).

(b) A detailed and practical paper to be answered with books (15 questions) Marks 100 (3 hours). Out of the 15 questions to be set in each paper, 3 questions will be set from M. E. S. Regulations.

NOTE.—Five alternative questions in Pay and Financial Regulations (Marine) will be set for the clerks of the office of the Controller of Marine Accounts in lieu of any five questions in each of the practical and theoretical papers in paper III referred to above.

The papers to be answered without books will deal with the more important orders laid down in the codes and regulations cited, and will be framed to test the candidate's general knowledge of the work of the department. The papers to be answered with books are intended to test the detailed and practical knowledge of a candidate and his grasp of the main principles involved in payment, audit, account and estimate work. For the papers to be answered with books, the candidate should bring with him a copy of each of the following books:—

1. The Military Account and Audit Codes.

2. M. E. S. Account Code.

3. Instructions for the preparation of priced store and cost accounts for the Army in India.

*Civil Account Code, Volume I, Chapter I.
Civil Account Code, Volume II, Chapter 27.
Audit Code, Chapters 5 and 10.
Account Code, Chapters 6 and 9.

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The auxy.
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+
Regn. for the
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4. Civil Account Code, Volumes I and II.
5. Account and Audit Codes (Civil).
6. Pay and Allowance Regulations, Parts I and II.
7. Pension Regulations.
8. Regulations for the Army in India.
9. Financial Regulations, Parts I and II.
10. Regulations for the I. A. O. C.
11. Regulations for the M. E. S.
12. Civil Service Regulations (with subsequent amendments).
13. Supplementary Rules.
14. Passage Regulations.
15. Compendium of Audit Decisions issued by the M. A. G.
16. Classification hand book of Receipts and Charges.

NOTE (1).—In addition, the candidates may take in note-books maintained by them for their regular office work, but not any manuscript notes prepared specially for the examination or worked out solutions of questions set at previous examinations.

NOTE (2).—The books mentioned above may be taken by the candidates in the examination for both papers II (b) and III (b).

IV. *Book-Keeping by single and double entry (12 questions) Marks 150 (3 hours)*—The candidates will be required to answer questions on the principles of book-keeping, to post given entries into a journal and ledger, and to prepare capital account and balance sheet. Ruled paper may be used by the candidates in this paper as provided in paragraph 3 above. The text book will be the latest edition of "The Students' complete Commercial Book-Keeping, Accounting and Banking" by Arthur Fieldhouse.

9. No candidate will be considered to have passed unless he has obtained 35 per cent. of the total marks allotted in Papers I and III, and 35 per cent. in the other two papers (separately in each paper where there is more than one paper in any subject) and 50 per cent. in the aggregate. A candidate who shows marked excellence in any subject by obtaining not less than 60 per cent. of the marks (separately in each paper where there is more than one paper in any subject) may also be exempted from further examination in that subject in subsequent examination if he so wishes. Marks obtained in one examination cannot, however, be utilised for the purpose of the minimum aggregate in another examination. A candidate who obtains more than the minimum aggregate but fails in one subject may be allowed to re-appear for examination in that subject only. He will not, however, be considered to have passed the examination unless he obtains 50 per cent. of the marks allotted to that subject.

10. The Government of India reserve to themselves the power of allowing exceptions to these rules in special cases, and of amending or revising these rules at their discretion.

ANNEXURE " D".

Rules relating to the examination for appointment to the Clerical Service of the Military Accounts Department.

1. Examinations for appointment to the Clerical Service of the Military Accounts Department will be held by Controllers on or about the 1st September of each year, or on such other dates as may be fixed by the M. A. G. in accordance with his instructions on the subject.

2. Notifications regarding the actual dates of the examinations and other particulars should be inserted in the leading newspapers two months before the dates of the examinations, and copies thereof communicated to the Principals of Universities and Colleges in or near the areas of the respective Controllers. Copies should also be sent to the Secretaries of the local Associations of the various communities.

3. Each candidate will be required to produce the following documents before he is permitted to present himself for examination :—

(a) Certificates or other evidence of any University degree or other educational qualifications possessed by him.

(b) Satisfactory evidence that he is not less than 18, and not more than 25 years of age on the first day of the month in which the examination commences.

(c) A certificate of good moral character attested by two trustworthy persons.

4. Candidates, including men already employed in the Department, will be required to pay a fee of Rs. 3.

5. Each candidate will be allotted a roll number which should be quoted in the answer papers by him. His name should not appear in the answer papers in any circumstances.

6. The subjects for examination and the marks allotted to each will be :—

	Marks.
(a) English orthography and handwriting, to be tested by writing from dictation	100 (1 hour)
(b) English language, paraphrasing of English and letter drafting	100 (3 hours)
(This paper is designed to test a candidate's knowledge of English and particular attention should be paid to this subject).	
(c) Arithmetic, 12 questions	100 (3 hours)
(The standard will be that adopted for the Matriculation or the School Final Examination in the University of the Province in which the Controller's office is located).	
(d) Elementary Book-keeping, by Ball and Hamilton	100 (3 hours)
(e) A <i>viva-voce</i> examination ordinarily to be conducted by the Controller himself	100

If it can be arranged, each paper will be valued before the commencement of the examination in the next subject and a candidate failing in any subject will not be permitted to appear in the remaining subjects.

7. Candidates in order to qualify will be required to obtain not less than 50 per cent. of the number of marks allotted to each subject, and not less than 60 per cent. of the aggregate number of marks in all subjects.

8. The names of those candidates who have passed the examination satisfactorily will be recorded in a confidential register in their order of merit but the passing of the examination will not give them any right to appointment. All appointments to the Clerical Service, whether temporary or permanent, will be made by the M. A. G. as vacancies occur. In the case of temporary appointments of less than six months duration, for work of a special nature, the M. A. G. may authorise Controllers to make such appointments locally.

CHAPTER IV.

INCREMENTS, EFFICIENCY BARS AND CONFIDENTIAL REPORTS.

Increments.

(i) OFFICERS.

121. Increments of pay of officers of the Superior and Subordinate Services may be drawn after the qualifying period has been completed, subject to the condition that, in any case of doubt, the orders of the Controller and, if necessary, of the M. A. G. are obtained.

122. An officer of the Superior Service in Class II, who is on probation, is not eligible to draw an increment of pay on the time scale until he passes the Departmental examination.

123. The Government of India reserve to themselves the right of withholding or withdrawing increments on account of inefficiency or misconduct.

(ii) ACCOUNTANTS AND CLERKS.

124. Each application for an annual increment to an accountant or clerk will be submitted on O. F. 1600, duly completed both as regards the entries on the front of the form, and the certificates on the reverse. The General Section will verify the entries from the individual's service book, and will note on the application whether the applicant was reported to be fit, or not fit to draw the next increment, in his last annual confidential report. The Superintendent of the Section in which the applicant is working, D. A. C. M. A., if any, and Superior Service officer in charge of the section or group will record their recommendations on the application for increment, which will be submitted to the Controller for orders.

125. Applications for increments from members of the establishment who are serving on the local audit or M. E. S. audit staff will be submitted to the Audit Officer or Audit Officer (M. E. S.) concerned,

No. 2 of 1934.

Page 41—

Paragraph 126 as amended is *reconstructed* as follows :—

26. Applications for increments from accountants and clerks serving with units and formations including E. S. formations will be submitted through the L. A. concerned who will record his recommendations. Applications will be received in the General Section after verification, will be forwarded to the Superior Service officers in charge of the sections or groups to which the units or formations render their accounts. Superior Service officer will record his recommendations on the applications prior to submission to Controller for orders.

(Amendment to Office Manual, Part I.)

clerks serving

1 Clerks serving
Store Depots and
Local Audit Officer
in the officers in

No. 37 of 1931.

Page 41, para. 126—

Insert the following as a sub-para. to this para. :—

Applications for increments from Accountants and Clerks serving with accounts sections attached to Arsenals, Medical Store Depots and M. E. S. formations will be submitted through the Local Audit Officer or Audit Officer (M. E. S.) concerned and not through the officers in charge of those formations.

Amendments to "Office Manual, Part I".

No. 36 of 1931.

Page 41, para. 126—

Delete the words "including M. E. S. formations" appearing in line 2 of this para. and *substitute* the words "but excluding those serving with accounts sections attached to Arsenals, Medical Store Depots and M. E. S. formations".

Amendments to "Office Manual, Part I".

CHAPTER IV.

INCREMENTS, EFFICIENCY BARS AND CONFIDENTIAL REPORTS.

Increments.

(i) OFFICERS.

121. Increments of pay of officers of the Superior and Subordinate Services may be drawn after the qualifying period has been completed, subject to the condition that, in any case of doubt, the orders of the Controller and, if necessary, of the M. A. G. are obtained.

122. An officer of the Superior Service in Class II, who is on probation, is not eligible to draw an increment of pay on the time scale until he passes the Departmental examination.

123. The Government of India reserve to themselves the right of withholding or withdrawing increments on account of inefficiency or misconduct.

(ii) ACCOUNTANTS AND CLERKS.

124. Each application for an annual increment to an accountant or clerk will be submitted on O. F. 1600, duly completed both as regards the entries on the front of the form, and the certificates on the reverse. The General Section will verify the entries from the individual's service book, and will note on the application whether the applicant was reported to be fit, or not fit to draw the next increment, in his last annual confidential report. The Superintendent of the Section in which the applicant is working, D. A. C. M. A., if any, and Superior Service officer in charge of the section or group will record their recommendations on the application for increment, which will be submitted to the Controller for orders.

125. Applications for increments from members of the establishment who are serving on the local audit or M. E. S. audit staff will be submitted through the Local Audit Officer or Audit Officer (M. E. S.) concerned, and the officer in charge of the General Section.

126. Applications for increments from accountants and clerks serving with units and formations, including M. E. S. formations, will be submitted through the Officer Commanding the unit or formation who will record his recommendation. The applications will be received in the General Section and, after verification, will be forwarded to the section to which the unit or formation renders its accounts. The section Superintendent, D. A. C. M. A., if any, and Superior Service officer in charge of the section or group will record their recommendations on the applications for increment, which will be submitted to the Controller for orders.

Delete the words "including M. E. S. formations" and "or Audit Officers (M. E. S.)" appearing in the third and fourth lines of this para.

Amendment to "OM Pt-I".

42

127. If there is any doubt, or difficulty in deciding whether an increment should be granted to an accountant or clerk serving with a unit of formation, including M. E. S. formations, a special report will be obtained from the L. A. O., or Audit Officer (M. E. S.) concerned.

(iii) RECORD CLERKS.

128. Applications for annual increments to record clerks will be verified with the entries in their service books, and sanctioned by the Controller if their work is reported to be satisfactory in all respects, and the applications are recommended by the officers under whom they are serving.

(iv) ADVANCE INCREMENTS.

129. The M. A. G. and Controllers are empowered to grant advance increments annually, at the following scale, to the clerks in their respective offices who have not passed the S. A. S. examination and who, in their opinion, have displayed the most marked efficiency all round during the year under review :—

Command Controllers, N. C., S. C., and E. C.	One advance increment to two clerks.
M. A. G. and all other Controllers.	One advance increment to one clerk.

(v) GENERAL.

130. The grant of annual increments to members of the establishment is subject to the rules in the C. S. Regns., and is contingent on the satisfactory discharge of the duties entrusted to them. No increment can be claimed as a matter of right, and no increment will be granted unless the work and conduct of the individual have been consistently good during the period under review.

131. The Controller has discretionary powers to sanction, withhold or defer the grant of increments. In all cases in which an individual is reported, in his last annual confidential report, to be unfit to draw the next increment, and in all doubtful cases, he will call for a special report from the Superior Service officer or D. A. C. M. A. under whom the individual is serving. Such reports will ordinarily be rendered after a period of three months has elapsed, but this period may be extended, if necessary, or further reports obtained, at the discretion of the Controller.

Efficiency Bars.

(i) OFFICERS.

132. An officer in Class II of the Superior Service will not be allowed to cross the efficiency bar at Rs. 1,000 until this has been sanctioned by the M. A. G.

No. 1 of March 1933.

3, paragraph 134, as reconstructed by Correction
No. 34 of 1932.

sert "subject" for the word "paper" in line 43
se 3.

(Amendment to Office Manual, Part I.)

Page 43, paragraph 134—

Substitute the following for the paragraph :—

“ Clerks will not be permitted to cross the efficiency bars at Rs. 115 and Rs. 170 unless the Controller is fully satisfied that the applicant is in every way qualified to cross the bar. Those fit for routine duties only and those who are holding special appointments as typists and who have not passed the Clerical Service Examination will not be allowed to cross the bar at Rs. 115.

No clerk will be allowed to cross the bar at Rs. 115 until he has proved his ability satisfactorily to keep the accounts of a Battery or similar Unit, or, alternatively, until he has proved his ability to carry out a complete, correct and independent audit of the more important pay lists, bills, cash or store accounts, etc., dealt with in the section or local audit group in which he has been employed during the greater part of the year prior to his reaching the bar. Section Officers must arrange for a test in regard to the latter alternative qualification during the six months prior to the date of reaching the bar. It will be the duty of the clerk concerned to ask for the test to be carried out when he is approaching the efficiency bar.

The crossing of the bar at Rs. 170 will also be subject to the condition that the clerk must have obtained at least 20 per cent. of the marks in each paper and not less than 25 per cent. of the aggregate in the Subordinate Accounts Service Examination.”

(Amendment to Office Manual, Part I.)

(ii) ACCOUNTANTS.

133. Applications from accountants to cross the efficiency bar at Rs. 410 will be very carefully considered, and no such application will be sanctioned unless the Controller records in writing that the applicant possesses the following positive qualifications:—

- (a) that the accountant expresses himself clearly and intelligently, and drafts notes and letters well ;
- (b) that he displays initiative in carrying out his duties ;
- (c) that he is thoroughly capable of organizing and managing any large section ; and
- (d) that his health is satisfactory and in no way interferes with his efficiency.

(iii) CLERKS.

134. Clerks will not be permitted to cross the efficiency bars at Rs. 115 and Rs. 170 unless the Controller is fully satisfied that the applicant is in every way qualified to cross the bar. Those fit for routine duties only, as well as those who are holding special appointments as typists and have not passed the Clerical Service examination, will not be allowed to cross the bar at Rs. 115. The crossing of the bar at Rs. 170 will also be subject to the condition that the clerk must have obtained at least 20 per cent. of the marks in each subject, and not less than 25 per cent. of the aggregate in the Subordinate Accounts Service examination.

(iv) GENERAL.

135. When an increment claimed operates to carry the applicant over an efficiency bar, the case will be very carefully considered by officers, when making their recommendations, and by the Controller, when the application is submitted to him for sanction. In all such cases, the Controller is required to sign a declaration, which will be recorded on I. A. F. A-456, that the applicant is fit in every respect to cross the efficiency bar.

136. The question whether an accountant or clerk may be allowed to cross an efficiency bar should be specially considered at the time when he reaches that bar, and a remark on this point should be recorded in his confidential report for that year. No remark about an individual's fitness or otherwise to cross an efficiency bar should ordinarily be made in his confidential report until he has reached the bar.

137. The cases of removal of efficiency bars already imposed on individuals should be carefully examined. An individual who is stopped at an efficiency bar for some years generally has attainments below the average, and, unless there is a marked improvement in his work, he should not be allowed to cross the efficiency bar at a later stage.

Page 44, paragraphs 139 and 140 are reconstructed as under :—

139. Annual confidential reports are submitted by Controllers to the M. A. G. in respect of all officers serving under them as soon as possible after the close of each calendar year.

The reports are written in narrative form in the case of Superior Service Officers and in the prescribed form (specimen given in Annexure A to this chapter) in that of D. A. Cs. M. A. (including the D. A. M. As. G.).

140. The M. A. G. submits annually to the Government of India a consolidated report on all the Superior Service Officers of the Department including those serving in his own office.

(Amendment to Office Manual, Part I.)

No. 35 of 1935.

Para. 141—

In the second line delete the words "either" and "or the Controllers in the case of officers serving under them", and change the comma after "M. A. G." into a fullstop.

No. 36 of 1935.

Para. 143—

(1) Substitute "1st October" for "1st December" in the second line of this paragraph.

(2) Substitute "1st January" for "1st April" in the last line.

Delhi, the 31st December 1933.

No. 48 of December 1933.

Page 44, paragraph 146—

Paragraph 146 is reconstructed as under :—

"In the case of accountants serving on the Local Audit, the reports will be written by the L. A. O. concerned and submitted to the General Section of the C. M. A.'s main office for submission to the Controller through the Group Officer in charge Store Section."

(Amendment to Office Manual, Part I.)

Page 45, paragraph 147—

Paragraph 147, as amended by Correction Slip No. 23 of June 1931, is *reconstructed* as under :—

“The confidential reports on accountants serving with units and formations will be written by Local Audit Officers concerned, who will take into consideration any commendations or complaints on the work

or conduct of the individuals made by their Officers Commanding, etc., and will submit them to the General Section of the C. M. A.'s main office. The General Section will hand these over to the officers in immediate charge of the Audit Sections, dealing with the accounts of the units or formations with which the accountants are serving, who will endorse these with their remarks with particular reference to the state of the individual's work received in the main office and will submit them to the Group Officer. The latter officer will embody any remarks he may desire to record as the result of his personal experience of the accountants concerned when visiting their units and formations or on their work as exhibited in their accounts and will submit the reports to the Controller.

NOTE.—To enable them to comply with the above instructions, Group officers should, on return from tours, record notes of their impressions of our accountants and clerks serving with units and formations visited by them for reference when dealing with their confidential reports.”

(Amendment to Office Manual, Part I.)

No. 50 of December 1933.

Page 45, paragraphs 148 and 149—

Paragraphs 148 and 149 are *cancelled*.

(Amendment to Office Manual, Part I.)

Page 45, paragraph 151—

Delete the penultimate and the concluding sentences of paragraph 151.

(Amendment to Office Manual, Part I.)

138. When an individual, who has been stopped at an efficiency bar, is subsequently allowed to cross that bar, there would ordinarily be no justification for giving him the rate of pay which he would have drawn but for the imposition of the bar. In such cases great caution should be exercised, and only in exceptionally deserving cases should the rate of pay of an individual be increased by more than one increment after crossing the bar.

Confidential Reports.

(i) OFFICERS.

139. Annual confidential reports are submitted by Controllers to the M. A. G. in respect of all officers serving under them.

The reports are prepared in narrative form and rendered as soon as possible after the 1st January of each year.

140. The M. A. G. submits annually to the Government of India a consolidated report on all officers of the Department, including those serving in his own office.

141. Adverse confidential reports will be communicated to the officers concerned, either by the M. A. G., or by Controllers in the case of officers serving under them. In other cases, there is no objection to the confidential reports being communicated unofficially to officers, and copies of confidential reports on all military officers should invariably be given to them.

142. If an officer has not served under the Controller concerned for at least three months, at the time of submission of the annual confidential reports, a special report from the Controller, under whom he served for the major portion of the year, will be obtained and furnished.

143. In order to avoid delay in the submission of annual confidential reports, a Controller handing over charge on or after the 1st December will leave on record a report on every officer who has served under him since the preceding 1st April.

(ii) ACCOUNTANTS.

144. Annual confidential reports on accountants, typed on the prescribed form (I. A. F. (C. M. A.) 74), will be submitted by Controllers to the M. A. G. on the 1st April of each year.

145. The confidential reports on accountants will be written by the Superior Service officer or D. A. C. M. A., in immediate charge of the section. In the former case, the reports will be submitted direct to the Controller; in the latter, they will be submitted through the Superior Service officer in charge of the group.

146. In the case of accountants serving on the local audit or M. E. S. audit staff, the reports will be written by the L. A. O., or Audit Officer (M. E. S.) concerned and submitted to the Controller through the officer in charge of the General Section.

147. The confidential reports on accountants serving with units and formations will, in the first instance, be written by the Officer Commanding the unit or formation and, on receipt in the General Section, will be handed over to the officer in immediate charge of the section to which the unit or formation renders its accounts. The latter officer will transcribe the remarks of the Officer Commanding and will add as full a report as possible, with reference to the state of the accounts submitted by the accountant, and the regularity and punctuality with which they are submitted. The reports will then be submitted to the Controller through or by the Superior Service officer concerned.

148. The confidential reports on accountants serving with the accounts sections of Arsenals and Medical Store Depots will be written by the L. A. O. concerned and, on receipt in the General Section, will be handed over to the Superior Service officer in immediate or general charge of the Store Section for submission to the Controller.

149. The reports on accountants serving with M. E. S. formations will be written by the Audit Officer (M. E. S.) concerned and submitted to the Controller through the officer in charge of the General Section.

(iii) CLERKS WHO HAVE PASSED THE SUBORDINATE ACCOUNTS SERVICE EXAMINATION.

150. The confidential reports on clerks, whose names are included in the first fifty of the Seniority List of clerks who have passed the Subordinate Accounts Service examination, will be dealt with in the same manner as those of accountants but will be prepared on I. A. F. (C. M. A.)

75. The reports on the other passed clerks will be disposed of similarly to those of unpassed clerks.

(iv) CLERKS.

151. The confidential reports on passed clerks, not included in the first fifty in the Seniority List of such clerks, and on all unpassed clerks, will be written by the officer in immediate charge of the section, on the prescribed form (I. A. F. (C. M. A.) 75) and finally dealt with by the Superior Service officer in charge of the group. In the case of clerks serving on the local audit, or M. E. S. audit staff, the reports will be written by the L. A. O. or Audit Officer (M. E. S.), as the case may be, and finally dealt with by the officer in charge of the General Section. The confidential reports on clerks serving with units and formations will be written by the Officer Commanding, and by the officer in immediate charge of the section to which the unit or formation renders its accounts, as in the case of accountants, and will be finally dealt with by the Superior Service officer in charge of the group.

152. The confidential reports on clerks serving with the accounts sections of Arsenals and Medical Store Depots and of M. E. S. formations, will be rendered similarly to those of accountants serving with those formations, *vide* paras. 148 and 149. They will be finally dealt with

No. 52 of December 1933.

Pages 45 and 46, paragraph 152—

Paragraph 152 is *reconstructed* as under :—

“The confidential reports on clerks serving on the Local Audit or in the Accounts Sections of units and formations will be written and dealt with in the same manner as those of accountants serving on the Local Audit or with units and formations, *vide* paragraphs 146 and 147, with the exception that reports on passed clerks, not included in the first fifty in the Seniority List of such clerks, and on all unpassed clerks will be finally dealt with by the Group Officer concerned.”

(Amendment to Office Manual, Part I.)

No. 39 of 1931.

Page 46, para. 157—

Delete the words “copies of his confidential reports for the last three years, together with the”.

Amendments to “Office Manual Part I”.

by the Superior Service officer in immediate or general charge of the Store Section or by the officer in charge of the General Section, as the case may be.

(v) TEMPORARY CLERKS.

153. Annual confidential reports on temporary clerks, who have completed two years service or more, will be written and kept on record, as in the case of permanent clerks.

(vi) GENERAL.

154. In Command Controllers' and other large offices, the confidential reports on accountants and passed clerks included in the first fifty of the Seniority List of such clerks will be dealt with personally by the Controller. The reports on the remaining clerks will be dealt with finally by the Superior Service Officers in charge of groups. In small offices, where the Controller is the only Superior Service officer, the confidential reports on all accountants and clerks will be dealt with by the Controller personally.

155. When confidential reports are finally dealt with by Superior Service officers in charge of groups, lists of the clerks, whose reports have been so dealt with, will be submitted to the Controller for formal acceptance of the reports. When submitting such lists, the names of any clerks, who have adverse remarks against them, or any unusual features in their reports, will be prominently brought to the notice of the Controller.

156. If an accountant or clerk has not served under the officer concerned for at least three months at the time of submission of his annual confidential report, a special report from the officer under whom he served during the major portion of the year will be obtained and furnished.

157. As soon as a clerk passes the Subordinate Accounts Service examination, copies of his confidential reports for the last three years, together with the necessary information on the prescribed form for fixing his seniority in the list of passed clerks, will be forwarded by the Controller to the M. A. G.

158. A copy of each adverse report will be furnished to the individual concerned, a note to this effect being entered in the original confidential report and his initials obtained thereto. He will, at the same time, be informed why he has been unfavourably reported on, and in what respects improvement is necessary. In other cases there is no objection to the confidential reports being communicated unofficially to the individuals concerned.

159. The confidential reports of accountants and clerks will be bound or filed together in one book or file. When an accountant or clerk is transferred to another Controller's office, his confidential report book or file will be sent to the Controller of the office to which he is transferred.

Paragraph 160 is reconstructed as under:—

"160. Confidential reports of accountants and clerks who resign their appointments or who are discharged from the service or become otherwise non-effective, should be destroyed three years after their resignation, discharge or retirement. Under no circumstances should the reports be handed over to the individuals concerned."

of the accountants and clerks and, in particular, in the case of those receiving praise or censure should, however, be invariably referred to at the time of writing the reports.

162. Controllers may refer to previous confidential reports when dealing with the reports on accountants and passed clerks coming within the first fifty of the Seniority List of such clerks or when dealing finally with the reports on other clerks. Similarly, Superior Service officers in charge of groups may refer to previous confidential reports on clerks whose reports are finally dealt with by them.

163. It is of the utmost importance that confidential reports should be framed with the greatest possible degree of care and precision. In giving an adverse report on an individual's work no charge sheets are required to be framed; such a report should be based on the general opinion formed by the officer in charge of the section in the course of his observations during the year.

164. If any difficulty is experienced by an officer in charge of a section

No. 6 of March 1933.

Page 47—

Insert below paragraph 165—

Annexure A.

Confidential report on..... of Military

is serving with
ained from the

of confidential
ast page of the

Accounts Department for the year ended 31st
December.....

1. Name of the Officer.
2. Report as to his :—
 - (a) Intelligence.
 - (b) Ability.
 - (c) Self-reliance.
 - (d) Tact.
 - (e) Efficiency.
3. Zeal and judgment in the discharge of his duties.
4. General conduct.
5. State of health.
6. Any other information affording the means to form a correct estimate of the officer's capabilities.

Controller of Military Accounts.

(Amendment to Office Manual, Part I.)

160. Confidential reports of accountants and clerks who resign their appointments or who are discharged from the service, should be destroyed two years after their resignation or discharge. Under no circumstances should the reports be handed over to the individuals concerned.

Re-constructed.

161. When writing confidential reports the Superior Service officer or D. A. C. M. A. in immediate charge of the section is not permitted to refer to the confidential reports for previous years. The personal files of the accountants and clerks and, in particular, any documents conveying praise or censure should, however, be invariably referred to at the time of writing the reports.

162. Controllers may refer to previous confidential reports when dealing with the reports on accountants and passed clerks coming within the first fifty of the Seniority List of such clerks or when dealing finally with the reports on other clerks. Similarly, Superior Service officers in charge of groups may refer to previous confidential reports on clerks whose reports are finally dealt with by them.

163. It is of the utmost importance that confidential reports should be framed with the greatest possible degree of care and precision. In giving an adverse report on an individual's work no charge sheets are required to be framed; such a report should be based on the general opinion formed by the officer in charge of the section in the course of his observations during the year.

164. If any difficulty is experienced by an officer in charge of a section in writing the confidential report on an accountant or clerk serving with a unit or formation a supplementary report should be obtained from the L. A. O. concerned.

165. Detailed instructions regarding the preparation of confidential reports and the dates of their submission, are given on the last page of the prescribed forms (I. A. Fs. (C. M. A.) 74 and 75).

CHAPTER V.

LEAVE AND ABSENCE.

CONDUCT AND DISCIPLINE.

Leave and absence.

(i) OFFICERS.

166. The grant of leave to the officers of the Superior Service of the Military Accounts Department, holding the appointments enumerated in para. 93 I^(a) requires the sanction of the Government of India. Leave applications from other officers of the Superior Service will be finally dealt with under the orders of the M. A. G.

167. Leave applications of officers of the Superior Service, accompanied by a certificate from the Audit Officer concerned, *viz.*, the Controller who audits the officer's pay that the leave is admissible under rule, will be submitted to the M. A. G. for disposal. The grant of leave will be notified in Office Orders on receipt of orders from the Government of India or the M. A. G., as the case may be.

NOTE.—Controllers should intimate to the M. A. G. whenever they propose to leave Headquarters on duty or casual leave, or during holidays. Copies of the Office Orders issued on the subject will suffice for this purpose.

168. Controllers should submit to the M. A. G., by the 1st September of each year, reports of the intentions of all officers, including themselves, to proceed on long leave during the next calendar year. Similar reports will be submitted by the 15th January of the intention of officers to take privilege leave during the calendar year.

169. Applications for leave from D.A. Cs. M. A., after its admissibility has been certified by the Audit Officer concerned, will be dealt with by the Controller, subject to approval by the M. A. G.

(ii) POSTING ORDERS OF OFFICERS.

170. All officers desirous of proceeding on leave will invariably furnish their leave addresses when submitting their leave applications for sanction.

171. Posting orders of officers returning from leave ex-India, will, when there is no time to send the orders to the officer's leave address, be sent to the officer C/o the Controller of Marine Accounts, Bombay, in the case of officers landing at Bombay or the C. M. A., Presidency and Assam District, in the case of officers landing at Calcutta, to be handed over to the officer on arrival.

All officers landing at Bombay or Calcutta, on return from leave ex-India, will call for their posting orders at the office of the Controller of Marine Accounts, Bombay, or the C. M. A., Presidency and Assam District, Calcutta, as the case may be.

No. 11 of 1930

Page 48, para. 166—

In the third line of this para. for "para. 93 I"
substitute "para. 92 I(a)".

No. 4 of 1934.

Page 48, Note to paragraph 167—

The Note is *reconstructed* as under:—

Controllers should intimate to the M. A. G. whenever they propose to leave headquarters on duty. Copies of their office orders issued on the subject, which should be sent to reach the M. A. G.'s office a few days before the date on which the Controller is to leave headquarters, will suffice for the purpose. When, however, Controllers desire to avail themselves of casual leave either at the headquarter station or at outstations, or to spend holidays away from their headquarters station, the previous concurrence of the M. A. G. should invariably be obtained.

(Amendment to Office Manual, Part I.)

To enable the M. A. G. to issue posting orders to the Controller at the correct port, officers concerned should report to the M. A. G. particulars regarding the date of sailing, the port of landing, the approximate date of arrival at the port of landing and the name of the vessel, etc., sufficiently in advance of the date of their leaving for India.

Officers who intend to land at a port other than those specified above, for instance at Colombo, Karachi or Madras, should, in addition to the particulars required above, furnish an address at the port of arrival to which their posting orders can be sent.

172. Whenever feasible, tentative posting orders will be issued to officers on leave as early as possible before their return to India. If, however, prior to the receipt of such orders, any officer requires information as to where he is likely to be posted, he should apply to the M. A. G. in sufficient time to permit of a reply being sent by mail. Officers who fail to do so will run the risk of bearing the cost of cablegrams when such are necessitated. It should, however, be borne in mind that in cases where posting orders have already been received while out of India, such orders are merely tentative and the necessity for calling for final posting orders at the port of landing will still exist, as, in view of any subsequent developments, the tentative posting orders may have to be changed in certain cases. Posting orders of officers on leave in India will be sent by the M. A. G. to their leave addresses in India.

(iii) ESTABLISHMENTS.

173. The rules in the succeeding paragraphs of this section apply to leave other than casual leave. As regards casual leave, see paras. 186 to 188.

All grants of leave, other than casual leave, will be notified in Part II, Office Orders.

174. A separate leave register on O. F. 22 will be maintained for each section of the office. All applications for leave, will be entered in the leave register, and, after scrutiny by the Superintendent of the section, will be sent, together with the leave register, to the General Section for verification of the title to leave of the applicant by reference to the entries in his service book. The result of such verification will be recorded in the leave register and the entry initialled by the Superintendent of the General Section. After verification of the applicant's title to leave, the application, together with the leave register, will be submitted by the section superintendent, with a definite recommendation, to the officer in charge of the section.

175. Leave to accountants will ordinarily be sanctioned by the Controller, but, in large offices, he may delegate to the Superior Service officers in charge of groups the power of sanctioning such leave. Leave

to clerks will ordinarily be sanctioned by the Superior Service officer in immediate charge of the section or in general charge of the group.

NOTE.—In small offices, in which the Controller is the only Superior Service officer, leave to Accountants will be sanctioned by the Controller, and leave to clerks by the D. A. C. M. A. in charge of the section.

(iv) LOCAL AUDIT STAFF, ETC.

176. In the case of a member of the Military Accounts Department employed on the local audit staff, or audit staff, M. E. S., his leave application will be submitted through the Local Audit Officer, or Audit Officer (M. E. S.) as the case may be.

The leave application of an accountant or clerk attached to a unit or formation, including M. E. S. formations, will be submitted through the Officer Commanding the unit or formation, and forwarded to the Controller's office through the L. A. O., or Audit Officer (M. E. S.), concerned.

177. When forwarding applications for leave, the L. A. O., or Audit Officer (M. E. S.), will invariably endorse his recommendation on the application and, in the event of the leave being recommended, will state what arrangements he proposes to make to carry on the work of the absentee.

On receipt of the application, the title of the applicant to leave will be verified by the General Section and the leave, if admissible, sanctioned by the officer in charge of the General Section, or, if necessary, by the Controller.

178. To enable the General Section to notify the grant of leave in Part II, Office Orders, the L. A. O., Audit Officer (M. E. S.), or Officer Commanding the unit or formation concerned will intimate to the Controller the date (fore or afternoon) on which an individual actually proceeds on leave.
rejoins from

179. When leave, other than casual leave is granted to an accountant or clerk, who is holding an appointment carrying duty allowance, the order granting the leave will state that the individual will cease to draw duty allowance from the date of his proceeding on leave, if it is the intention that he should not retain a lien on his appointment while on leave.

(v) LEAVE RESERVE.

180. The sanctioned establishment of Controllers' offices includes a leave reserve of 10 per cent. of the establishment including record clerks and menials. As far as possible, the establishment of each section should be fixed so as to include its own leave reserve. The leave reserve of record clerks and menials will ordinarily be attached to the Record Section.

181. The leave reserve of accountants and clerks serving on the local audit staff or with units and formations will be attached to the staff of the L. A. O. in charge of the area. Similarly the leave reserve for accountants and clerks serving on the staff of the Audit Officer (M. E. S.), or

No. 47 of 1931.

Page 50, paragraph 175—

Insert the following at the end of this paragraph :—

“ Leave to clerks of the office of the Controller of Army Factory Accounts, Calcutta, serving in the accounts sections attached to Army Ordnance Factories will be granted by the Deputy Assistant Controllers of Army Factory Accounts in charge of the accounts sections of those Factories.”

(Amendment to “ Office Manual, Part I ”.)

No. 3 of 1934.

Page 50, Paragraph 175—

Correction Slip No. 47 of 1931 to paragraph 175 is cancelled.

(To have effect from the 1st February 1934.)

(Amendment to Office Manual, Part I.)

with M. E. S. formations, will be attached to the staff of the Audit Officer (M. E. S.) of the area. In the case of certain large formations, such as Arsenal and Medical Store Depots and large M. E. S. Accounts Sections, the leave reserve is included in the establishment fixed for these formations.

182. The number of accountants, clerks, record clerks and menials on leave should ordinarily not exceed the authorised leave reserve for each section, L. A. O., etc., but, on the other hand, Controllers should see that the leave reserve is utilised for the purpose of granting leave to the fullest extent possible. If necessary, leave reserves may be transferred temporarily to other sections to meet emergencies, *e.g.*, unusual absence due to sickness, etc.

183. Leave should not be refused merely on the ground that the leave reserve of a section, etc., is exhausted. In such cases the matter should be referred to the officer in charge of the General Section who will endeavour to make arrangements for the relief of the applicant from the leave reserve of another section, etc.

(vi) LEAVE ROSTERS.

184. Each section of a Controller's office will maintain a leave roster, showing the names of all accountants and clerks in the section, and the dates of their last return from leave. The strength of the leave reserve allotted to the section, and the number of men actually on leave, will also be shown. Similar rosters will also be maintained by L. A. Os., Audit Officers (M. E. S.) and other officers or accountants to whom a leave reserve has been attached. The leave roster for record clerks and menials will be maintained by the officer in charge of the Record Section.

185. A report showing the number of accountants and clerks on leave will be rendered by officers in charge of sections, L. A. Os., etc., to the officer in charge of the General Section on the 1st day of each month. The report in respect of record clerks and menials will be rendered by the officer in charge of the Record Section. Such reports will be consolidated by the General Section and the consolidated report submitted for the Controller's information.

(vii) CASUAL LEAVE.

186. Subject to the restrictions laid down in Article 308, Civil Service Regulations, casual leave of absence may be allowed up to a limit of 20 days in the calendar year, but, as a general rule, not more than 10 days casual leave should be granted in the half year, or more than 4 days at a time. The leave may be prefixed or affixed to recognised holidays, with the permission of the officer sanctioning the leave, but any holidays coming between the days of leave will count as leave.

NOTE 1.—Controllers may, if circumstances warrant it, relax the conditions of this rule.

NOTE 2.—Leave to men summoned to attend Courts of Justice as witnesses or jurors will not be taken into account in calculating the period of casual leave admissible.

NOTE 3.—Casual leave granted under Article 309 of the Civil Service Regulations is also not taken into account in arriving at the maximum amount of leave admissible.

187. Subject to the above rules, the extent to which casual leave may be sanctioned by Superior Service officers, D. A. Cs. M. A., L. A. Os., Audit Officers (M. E. S.) and Officers Commanding units and formations, including M. E. S. formations, to which members of the Military Accounts Department are attached, is left to the discretion of Controllers. All grants of casual leave will be entered in the leave register and sanctioned by the officer empowered to sanction the leave.

188. The amount of casual leave already taken during a calendar year, in the case of men transferred from one office to another, whether within or outside the Command or District, should invariably be intimated to the latter office and will be brought on the leave register of that office.

(viii) COMPENSATION LEAVE.

189. Applications for compensation leave will be entertained only when a member of the establishment has been required, under the orders of the officer in charge of the section, to attend office on a Sunday, or on a day notified as a gazetted holiday under the Negotiable Instruments Act, for work of a special or urgent nature. Applications from those who attend office, either of their own accord, or under orders to clear off arrears pertaining to their legitimate work, will not be considered.

The restrictions in Article 308, Civil Service Regulations, will also be applicable in the case of the grant of compensation leave.

A register will be maintained by the Superintendent of each section to record the attendance of clerks on such holidays in respect of which compensation leave is earned.

(ix) GENERAL.

190. Leave cannot be claimed as a right and will not be granted unless arrangements can be made for the work of the applicant during his absence.

191. Every member of the establishment who applies for leave will ascertain before absents himself that the leave has been sanctioned, and on no account should he proceed on leave in anticipation of sanction. Members already on leave and desirous of obtaining an extension must submit their applications in sufficient time for them to be considered and the result communicated before the expiry of the original leave, so as to permit of their joining by the due date if the application is refused. Failure to comply with these instructions will render a member liable to be treated as absent without leave.

192. There is no objection to an officer or other member of the office establishment leaving the station after office hours, provided that doing so does not entail absence from office on the next succeeding working day. On no account should an officer or other member of the establishment, without obtaining prior permission in writing, in the case of an officer from the Controller or an officer acting for him and in the case of an

accountant, clerk or menial from the officer under whom he is directly serving, proceed to an outstation when there is any probability or likelihood that by so doing he will be unable to return to duty at the time the office opens on the next succeeding working day.

NOTE.—In view of the conditions prevailing in Waziristan, no officer or other member of the Military Accounts Department serving in that area is permitted to leave his station on gazetted holidays (including Sundays) without previous sanction of the officer under whom he is serving.

193. An individual who has been granted leave should await proper relief and make over charge of his appointment to the individual appointed to relieve him. This will also apply to an application for leave supported by a medical certificate unless such a certificate definitely states that the individual concerned should be immediately relieved from his duties in which case he will be relieved, if possible, the same day.

194. Whenever a member of the office is prevented by sickness or other unforeseen reason from attending office, he should invariably address the Controller by letter or by postcard the same day explaining the cause of absence. Any member absent through sickness for more than two days will be required to furnish a medical certificate from the Staff Surgeon or other commissioned medical officer of the station in which he resides, or, if this is not possible, from a recognised medical practitioner.

195. No member of the establishment, who wishes to apply for leave, other than casual leave, on medical grounds, should apply for a medical certificate direct to the Staff Surgeon or other medical officer authorised to grant medical certificates. In such a case he should obtain a requisition from the head office, L. A. O., or Audit Officer (M. E. S.), as the case may be, requesting the medical officer concerned to examine him and report upon the state of his health. A requisition directing an accountant or clerk to appear before a medical officer in connection with an application for an extension of leave should always be sent by registered post acknowledgment due.

196. Applications for leave from members of the establishment who have been granted extensions of service will only be considered when the necessity for the leave has been proved, the principle of the rules under which leave is admissible being that when an officer is allowed to continue in office after the date ordinarily fixed for his retirement, the prolongation of service is granted to enable him to work and not to take leave. A Government servant is, however, eligible to earn leave during his service after the ordinary date of compulsory retirement and during the period of prolongation of service.

197. No member of the establishment who has been granted leave on medical certificate will be allowed to return to duty unless reported by a qualified medical officer as fit for duty. Where possible the report should be sent by the Government Medical Officer concerned.

198. If a case of sickness of an infectious nature occurs in the house of any member of the establishment, he should at once report the matter

to the medical officer of the station and at the same time inform the office, in writing, of the fact of his having done so. In such cases he will be guided by the advice of the medical officer as to whether or not he should attend office.

199. Permission to leave the station at which serving is not required in the case of officers or members of the establishment granted leave, other than casual leave. All officers and others who intend to leave the station on being granted leave, will, however, notify their leave address to the General Section or, in the case of those serving at outstations to the officer under whom serving. They will also communicate immediately any change in address which may occur while on leave. In applications for casual or compensation leave it should be stated whether it is the intention of the applicant to leave the station or not; in the former case, the address while on leave should be given.

Conduct and Discipline.

(i) GENERAL.

200. No member of the establishment below the rank of a Gazetted Officer is to receive any strangers in the rooms in which the business of the office is carried on, nor is he permitted to give any official information to any one calling on a Gazetted Officer during the latter's absence from his room. This rule does not apply to members of the Controllers' office who are serving outside the main office, *e.g.*, on the local audit staff, or with units or formations, or to members of the Army Test Audit and Commercial Test Audit staff.

201. Access to official records is permitted to none but those entrusted with the duties of the office, and they are not to be made public nor communicated to the press.

202. Everything that comes to the knowledge of any member of the establishment in the performance of his official duty is to be treated as confidential, and no member of the establishment is at liberty to communicate information so gained to any one without the specific sanction of the officer in charge of the section.

203. No official documents are to be taken out of the office without permission and no books or official papers are to be taken on loan without the permission of the officer in charge of the section.

204. Except with the permission of the Controller, members of the establishment are prohibited from applying for employment elsewhere, nor are they permitted to have any other occupation which may divert their attention from their official duties, or to engage in trade, or to carry on any dealings of a speculative nature or to act in any manner contrary to the provisions of the Government Servants' Conduct Rules.

205. All members of the establishment should perform their allotted work with accuracy and neatness, and official hours must be devoted to

the regular, diligent and punctual discharge of duties connected with the office.

206. Every individual will be available for any duties for which he may be required without any claim to an allowance in addition to his fixed salary.

207. It should be the endeavour of every member of the establishment to qualify himself for promotion, and to strive to attain by every possible attention on his part a knowledge of the rules and regulations of the Army.

~~208. Members of the establishment are warned against the practice~~
No. 2 of 1932. letters. No

Page 55, paragraph 209—

Paragraph 209 is *reconstructed* as under :—

Accountants and clerks are prohibited from seeking interviews with officers at their residences. They are also prohibited from seeking interviews with officers either in or out of office when the object of such interviews is to secure their own advancement in office or to benefit their relatives or friends.

(Amendments to Office Manual, Part I.)

may prevail, and it is impossible for the persons on duty to dust the desks properly if papers are lying about on them.

(ii) REPRESENTATIONS AND APPEALS.

212. When an accountant or clerk has any complaint or representation to make to the officer in charge of his section, he will make it personally to his Superintendent who will enquire into the matter and, after ascertaining the facts, will accompany the accountant or clerk to the officer in charge of the section, and place the case before him. If the officer in charge of the Section or the officer in charge of the group, cannot settle the matter, the latter will bring the accountant or clerk to the officer in charge of the General Section, so that the accountant or clerk may be able to represent his case to that officer in the presence of the officer in charge of the group. If the officer in charge of the General Section is unable to settle the case satisfactorily, he will bring the matter personally to the notice of the Controller for orders. In such cases, no direct communication will be received by the Controller, officer in charge of the General Section or of the group or section.

213. Every member of the establishment has the right of appeal to the Controller and through him to the M A G also to the Government

No. 5 of 1930.

para. 213—

the end of this paragraph add :—

the practice of submitting advance copies of appeals is irregular and should not be resorted to."

Controller
of the

2

the regular, diligent and punctual discharge of duties connected with the office.

206. Every individual will be available for any duties for which he may be required without any claim to an allowance in addition to his fixed salary.

207. It should be the endeavour of every member of the establishment to qualify himself for promotion, and to strive to attain by every possible attention on his part a knowledge of the rules and regulations of the Army.

208. Members of the establishment are warned against the practice of making known their grievances by means of anonymous letters. No attention will be paid to any such communications.

209. Clerks are prohibited from seeking interviews with officers at their residences, specially when the object of such interviews is to secure their own advancement in office or to benefit their relatives or friends.

210. Clerks are not permitted to wander about the building during office hours. Communications between members of the same section during office hours should be confined to official matters.

211. Before leaving office, every member of the establishment is expected to arrange his papers, etc., neatly and to clear his desk of all superfluous documents. Superintendents should not allow any clerk to leave office until satisfied that this has been done. This order must be rigidly observed, as otherwise a careless system of keeping documents may prevail, and it is impossible for the peons on duty to dust the desks properly if papers are lying about on them.

(ii) REPRESENTATIONS AND APPEALS.

212. When an accountant or clerk has any complaint or representation to make to the officer in charge of his section, he will make it personally to his Superintendent who will enquire into the matter and, after ascertaining the facts, will accompany the accountant or clerk to the officer in charge of the section, and place the case before him. If the officer in charge of the Section or the officer in charge of the group, cannot settle the matter, the latter will bring the accountant or clerk to the officer in charge of the General Section, so that the accountant or clerk may be able to represent his case to that officer in the presence of the officer in charge of the group. If the officer in charge of the General Section is unable to settle the case satisfactorily, he will bring the matter personally to the notice of the Controller for orders. In such cases, no direct communication will be received by the Controller, officer in charge of the General Section or of the group or section.

213. Every member of the establishment has the right of appeal to the Controller, and through him to the M. A. G. also to the Government of India through the Controller and M. A. G. Appeals to the Controller should be submitted in writing, through the officers in charge of the section and groups, and the officer in charge of the General Section.

214. Nothing in the rules in this section shall be held to debar any member of the establishment from the right of direct access to the Controller, or to any other officer whom he may wish to see personally. The conditions under which such interviews will be granted may be fixed by Controllers locally.

215. It is desirable that Controllers and other officers should get to know the members of their establishments personally, so far as this is possible, and that they should be ready to assist and advise them, both in official and unofficial matters, when they can legitimately do so. The impression that the Controller, and the officers serving under him, are difficult or impossible of access should not exist amongst the members of the establishment of any office, but any tendency to abuse the right of direct access to officers should be promptly checked.

(iii) DISCIPLINARY ACTION.

216. Should the Superintendent of a section have cause to complain about the work or conduct of any accountant, clerk or other individual of the section, he will represent the matter to the officer in immediate charge of the section. If the latter is unable to deal with the case, he will report the matter to the Superior Service officer in charge of the group who, if unable to dispose of the case, will refer it to the officer in charge of the General Section with a view to the orders of the Controller being obtained.

217. In all cases in which complaints against the work or conduct of any individual cannot be immediately dealt with by instructing or warning him, a charge sheet on O. F. 1617 will be framed against him by the Superior Service officer concerned.

218. In framing charge sheets, care should be taken that only definite and specific charges are included therein; the inclusion of vague or general charges, such as inefficiency, slackness, etc., without specifying the particular points in which, or occasions on which the individual showed inefficiency or slackness, should be carefully avoided.

219. In all cases in which charge sheets are framed, the charge or charges should be committed to writing and, unless impossible for some reason, the charge should be in accordance with one or other of those set out in Clauses III and IV of Annexure "B." When framing charge sheets which may result in the removal or dismissal of a Government servant, the phraseology used in Clause IV of the above Annexure should be adopted and, unless impossible for some reason, an individual should only be charged with one of the offences which appear therein.

220. The explanation of the accountant or clerk, against whom the charge sheet is issued, will be obtained in writing and submitted to the Superior Service officer concerned, through the Superintendent and D. A. C. M. A., if any, in immediate charge of the section. The Superintendent, D. A. C. M. A., if any, and Superior Service officer will record their remarks on the charge sheet and, if the case is one in which the

See
567 No. 179
of 1935

Page 57, paragraph 220—

Add the following at the end of the paragraph: —

After the charge sheet has been finally dealt with and disciplinary action, if any, taken against the individual, it will be recorded in the personal file of the individual concerned.

(Amendment to Office Manual, Part I.)

No. 49 of 1935.

Page 56, paragraph 219—

This paragraph has been *reconstructed* as follows :—

"In all cases in which charge sheets are framed the charge or charges should be committed to writing and must be in accordance with one or other of those set out in Clauses III and IV of Annexure "B". When framing charge sheets which may result in the removal or dismissal of a Government servant, the phraseology used in Clause IV of the above annexure must be adopted and the individual concerned must be charged with one or more offences which appear therein and of which he may be considered to be guilty.

No order of dismissal, removal, or reduction shall be passed against any member of the department (other than an order based on facts which have led to his conviction in a criminal court) unless he has been issued with charge sheets, framed as above, and has been afforded an adequate opportunity of defending himself. There is, however, no objection to ordering the suspension of an individual pending enquiry, should such a course be considered desirable by the authority concerned. In all cases involving removal, dismissal or reduction, the individual concerned shall be required, within a reasonable time, to put in a written statement of his defence and to state whether he desires to be heard in person. If he so desires or if the authority concerned so directs, an oral inquiry shall be held. At that inquiry oral evidence shall be heard as to such of the allegations as are not admitted in his written statement and the person charged should be allowed to cross-examine the witnesses or to have such witnesses called as he may wish, provided the officer conducting the inquiry may, for special and sufficient reasons to be recorded, refuse to call a witness. When charges relate to errors or defalcations in accounts, the individual charged should be given access to all documents which he may require to see and which are relevant to the charges against him. To guard against the individual tampering with the documents, these may be shown to him in the presence of a responsible individual.

In exceptional cases, where it is impracticable or difficult to observe the above rule, all or any of the requirements of the rule may be dispensed with in consultation with the Government Legal Adviser and the Military Accountant General."

(Amendment to Office Manual, Part I.)

explanation of the individual cannot be accepted by the Superior Service officer concerned, or which cannot be disposed of by instructing or warning the individual concerned, the charge sheet will be forwarded to the officer in charge of the General Section for submission to the Controller for orders.

221. Accountants and clerks attached to units and formations are under the control, for disciplinary purposes only, of the Officer Commanding the unit or formation, who will bring to the notice of the Controller any cases which require disciplinary action. The Controller will be the sole authority to decide what disciplinary action is necessary in such cases.

(iv) PUNISHMENTS.

222. The forms of punishment which may be resorted to for the maintenance of discipline are official reprimand, addition to work, postponement of increment of pay, stoppage of promotion, reduction of existing pay, entry of misdemeanours in the service book, suspension and in the last resort discharge or dismissal from Government service.

In all cases in which the punishment of postponement of increment is inflicted, it should be specifically stated in the Office Order on the subject whether the postponement of increment is or is not to affect future increments.

223. The above orders do not apply to menial servants. The punishments suitable in their case are stoppage of pay, *e.g.*, for absence without leave, and fines for carelessness, inattention to duties, breakages, etc.

(v) DOCUMENTS CONVEYING PRAISE OR CENSURE.

224. Copies of all Office Orders or other documents conveying praise or censure to any individual will invariably be recorded in his personal file. To facilitate reference, when writing confidential reports, or when an individual is transferred from one Controller's office to another, it is advisable that an index should be pasted on the inside of the covers of personal files of all members of the establishment. A note of the number and date of all documents conveying praise or censure will be made in this index.

225. When a member of the establishment is transferred from one Controller's Office to another copies of any documents conveying praise or censure, which have issued since his last confidential report was written, should be sent, with his confidential report book, to the Controller of the office to which the individual is transferred.

(vi) PECUNIARY TRANSACTIONS.

226. Pecuniary transactions between members of the establishment are strictly prohibited. Members of the establishment are warned against the inadvisability of standing security when their financial

position does not admit of their doing so. An individual who is asked to stand security for another should consider what the effect will be if he has to pay the amount for which he renders himself liable, and unless he is definitely in a position to meet this obligation in full, without borrowing, he should have no hesitation in refusing to stand security.

227. An individual who is summoned to attend the Court, when a case of his indebtedness is being adjudged, should bear in mind the fact that failure to attend the Court will prevent the Court giving him any reasonable protection.

(vii) INDEBTEDNESS AND INSOLVENCY.

228. The orders of the Government of India and of the M. A. G. regarding the indebtedness of members of the Military Accounts Department are given in Annexure "A" to this Chapter.

Resort to the Insolvency Court may render a member of the establishment liable to the loss of his appointment and it must be understood that continued indebtedness will be viewed as seriously affecting official efficiency.

(viii) GOVERNMENT SERVANTS' CONDUCT RULES.

229. The rules and orders of the Governor General in Council regulating the conduct of public servants in respect of borrowing money, receipt of complimentary addresses, presents or illegal gratifications in money or in kind, engagements in prohibited extraneous employment and other similar matters are contained in the Government Servants' Conduct Rules.

(ix) SUSPENSION, REDUCTION, REMOVAL AND DISMISSAL.

230. The rules regarding the suspension, reduction, removal and dismissal of public servants are given in Annexure "B" to this Chapter.

ANNEXURE "A."

Rules regarding the Indebtedness of Public Servants.

Also see the rules contd. in the map's memo No 60 Cn/An/E of 27-5-35.

Extract from the proceedings of the Government of India in the Home Department (Public), No. 2/77-102 ; dated the 19th January 1884.

Read—

Home Department Resolution, No. 100, dated the 12th January 1856.

RESOLUTION.

In the resolution of January 1856 cited above, heads of offices having establishments in the pay of Government were directed to impress upon their subordinates the discredit attaching to a resort to the Insolvent Court and to warn them that such a proceeding would be considered as of itself constituting a sufficient cause for exclusion from the public service, unless it should appear that the embarrassments of the insolvent had been the result of unforeseen misfortunes or of circumstances over which he could exercise no control, and had not proceeded from dissipated and extravagant habits. By a circular Memorandum No. 67-2816 to 2821, dated the 19th November 1874, heads of departments under the Government of India were requested to hold the Registrar or head of the office responsible for reporting to the Secretary in charge, or to the chief of the department, the insolvency of clerks or other assistants.

As there is reason to believe that the operation of these orders has, to some extent, been lost sight of, the Governor General in Council in reproducing them desires to direct the attention of all local Governments and heads of departments to the imperative duty which devolves upon them, of taking severe notice of the misconduct of the clerks and other employees who allow themselves to fall into embarrassed circumstances. It is no valid excuse for hopeless indebtedness to show that it has been caused by standing security for friends, the plea which is frequently put forward in such cases. Assistants in Government offices should clearly understand that if they voluntarily contract debts or obligations which they are unable to meet, they render themselves liable to summary dismissal.

Extract from the Proceedings of the Government of India in the Home Department (Public), No. 29/1770-192, dated the 8th October 1889.

Read again—

Home Department Resolution, No. 2-77-102 (Public), dated the 19th January 1884.

RESOLUTION.

In the resolution of January 1884 cited in the preamble, the Governor-General in Council invited the attention of all local Governments and heads of departments to the imperative duty which devolves on them of taking severe notice of the conduct of clerks and other employees, who allow themselves to fall into embarrassed circumstances, and it was pointed out that assistants in Government offices should clearly understand that if they voluntarily contract debts or obligations which they are unable to meet, they render themselves liable to summary dismissal.

(59)

The intention of H.D. is that the extreme penalty of dismissal is not to be enforced as a matter of course but each case shd. be dealt with on its merits. Vide remarks of the H.D. on a Res. signed officially to them.

ANNEXURE "B."

Rules relating to the Suspension, Reduction, Removal and Dismissal of Public Servants.

I. Permanent servants should not be removed or dismissed except for a serious offence, which has been clearly proved.

II. Cases of physical incapacity should be treated according to rule; and as regards inaptitude for any particular branch or occupation, the difficulty may frequently be overcome by a readjustment of duties, so again, a man who is inefficient in one appointment may be capable of performing the duties of another.

III. Neglect of duty, inattention, or disobedience renders a servant liable to suspension, or reduction from a higher to a lower grade.

IV. Continued and wilful neglect, or disobedience, hopeless inefficiency, fraud, dishonesty, gross misconduct, and offences involving moral disgrace should be visited with dismissal, or removal according as it is considered necessary or not, to bar his future re-employment under Government.

V. Before a public servant (including a menial servant) is removed or dismissed, the charge against him, his defence, and the order thereon, should be committed to writing; and he should be furnished with a copy of the document showing the grounds on which his removal or dismissal was ordered. In the event of the removed or dismissed servant appealing, these documents, together with his character roll or service book, should be forwarded with the appeal.

NOTE.—This does not apply to cases of discharge on reduction of establishment, nor to cases in which an individual is dismissed in consequence of facts or inferences elicited at a judicial trial, or in the case of persons who abscond with accusations over their heads.

VI. A dismissed servant should not be re-instated or re-employed in any department of the State without the sanction of the Local Government or Administration or Head of a Department.

VII. A dismissal should only be notified in the Gazette (1) when it is necessary to notify the public of the removal from service of an officer whether because his appointment was previously gazetted or from any other cause, or (2) when it is specially desired to exclude from re-employment a public servant who has been dismissed for a heinous offence.

VIII. The authority who can appoint to a particular office has power to dismiss, remove, reduce or suspend from that office but an appeal lies from an order of dismissal or removal, etc., to the official superior to the officer who passes such orders.

No. 33 of 1932.

Appendix to Chapter IX (as inserted by correction slip
No. 35 of 1932)—

Paragraph 7—

Insert the following after the first sentence in this
paragraph :—

“In order to economise in labour and in record space, any papers on a file which are not material to the case (*e.g.*, casual notes or queries by the Controller of Military Accounts or other officer) will be destroyed as soon as they have served their purpose and will not be recorded finally with the file.”

(Amendment to Office Manual, Part I.)

No. 42 OF DECEMBER 1932.

Page 63, paragraph 232.

Paragraph 232 is cancelled.

(Amendment to Office Manual, Part I.)

L23MAG(Pub)

No. 43 OF DECEMBER 1932.

Page 63, Paragraph 233.

Paragraph 233 is *reconstructed* as follows :—

“The provisions of para. 231 do not apply to clerks who have been definitely classed as fit for routine duties only, and have been stopped at the first efficiency bar ; such men can usually be employed continuously in sections like the Record and Disbursement sections. Nor do they apply to Accountants and clerks close on retirement.”

(Amendment to Office Manual, Part I.)

General Outlook.

234. All members of the Military Accounts Department should look upon it as their duty to improve the work of the Department, to better the relationship between the Army and the Department, and generally to assist in making and maintaining the Department as a thoroughly efficient organisation, valuable to Government and appreciated by the Army. They should also realise that the work of the Department comes before considerations of personal convenience or their private concerns.

235. The adoption of a helpful attitude in all dealings with officers and establishments of the Army is necessary. It should be ensured that, while they do not get more than their entitlement, they are assisted in obtaining all that is due to them under the regulations governing their pay and allowances. It is incumbent on officers and members of the Department invariably to point out any short claim made by an officer or other individual of the Army, or any omission to submit a claim which is correctly due and payable by Government.

236. The importance of maintaining good relations between officers of the Army and those of the Department, in order to ensure close co-operation and smooth working, will be realised by Controllers and should be impressed on all officers serving under them.

237. In addition to the regular visits of Controllers to Command, District, and Brigade Headquarters, an officer of the Superior Service, should also visit, at least once a year, the Headquarters of all stations in the audit area of the office, and the units and formations in each station. Such visits are valuable in helping to settle accounts difficulties and outstanding cases, and they also enable officers of the Department to become acquainted personally with the staff and other officers with whom their official duties bring them into contact.

NOTE.—All movements to outstations should be regulated with due regard to economy in travelling and daily allowances. Under no circumstances should such visits be made an excuse for frequent or unnecessary journeys to outstations, involving considerable expenditure in travelling allowances. Audit officers should pay special attention to this matter when auditing such claims, and should promptly bring to the notice of the M. A. G. any case in which it appears that the spirit of this rule is not being observed.

238. Officers of the Army should be encouraged to write personally to the Controller, or to the officer serving under him concerned, whenever any unusual difficulty arises, or the settlement of a case is being unduly prolonged. Similarly, the Controller or other officers, by writing personally to officers who experience difficulty in rendering accounts, returns or claims, etc., in the correct form, and explaining the matter fully, can often give useful assistance and expedite work all round.

239. The L. A. Os. and Audit Officers (M. E. S.) perform an important function in representing the Department at outstations and are in a position to contribute to its efficient working. Without in any way relaxing the vigilance of audit, they should pay special attention to the following points:—

- (i) Getting to know personally all officers with whom they are concerned.

- (ii) Assisting officers to the fullest extent possible in all matters of accounts difficulties and in the settlement of outstanding objections, and in letting it be known to officers that such assistance is always available.
- (iii) Ensuring that all objections raised are couched in becoming and courteous language, that the reasons for raising the objections are fully explained, and that all objections raised are fully understood. The wording of objections in a court or imperative manner is not only calculated to give offence, but is also liable to retard their settlement, and should be scrupulously avoided.

NOTE.—The above applies equally to objections issuing from the main office.

- (iv) Keeping the main office in touch with any matters which it is desirable that the Controller or his officers should know.
- (v) Bearing the manner and appearance of responsible officers of the Department.

Instruction of Officers and Establishments.

240. The instruction of officers and establishments of the Department in their official duties is a matter of primary importance in relation to efficiency, and the Controller should pay special attention to it. He should also take adequate steps to ensure that all officers and superintendents in his office realise that it is their duty to impart such instruction to establishments serving under them as will ensure that they become efficient in their duties in the minimum time possible.

241. The manner in which the instruction of officers and establishments can best be carried out is left to the discretion of Controllers; the following means are, however, suggested for adoption :—

- (1) Short lectures, of about 10 or 15 minutes duration, by the Controller to his officers, and discussion with them on general subjects; *e.g.*, organisation of the Army and of its several branches, financial advice, higher audit, etc.
- (2) Short lectures by Superior or Subordinate Service Officers to superintendents, accountants and senior clerks of their sections on particular branches of the work and on their general duties.
- (3) Lectures by selected superintendents to candidates for the Subordinate Accounts Service examination on the subjects for that examination.
- (4) Verbal instruction by officers to junior clerks on such matters as the avoidance of common mistakes and incorrect expressions in drafting letters, a methodical system of work and disposal of correspondence, the importance of keeping work absolutely current, the upkeep of registers, or other subjects a knowledge of which will improve their general efficiency.

NOTE.—Except in the case of (3) above, such instruction should ordinarily be given during the normal office hours, but should not be allowed to interfere with the ordinary routine of work.

242. General knowledge of the Army organisation is of great value and advantage should be taken of any opportunity that offers of increasing such knowledge. For example, Controllers could arrange for a body of officers, accountants and clerks to be taken round an Arsenal, Medical Store Depot, or other formation, and have the work of the formation explained to them by an officer serving with it. General knowledge of this nature is particularly important in the case of the local audit staff, and each L. A. O. should ensure that the staff working under him are made fully conversant with the work of all the formations in his audit area.

243. It is possible in certain cases for officers to take work direct from one or more selected clerks in a section. This should be done to the extent possible as it relieves the superintendent of some of his work, and thereby enables him to devote more time to the instruction of the members of his section; it also affords an opportunity to the officer in charge of the section of giving individual instruction to one or more clerks in his section.

Transfers of Establishment.

(i) GENERAL.

244. The fundamental principles governing the transfers of members of the Department from one office to another are (1) to safeguard the interests of Government and to maintain the efficiency of the service in the highest possible degree, (2) to ensure equality of treatment for all, so far as it is possible to attain this, and (3) to meet the convenience and wishes of individuals when there is an opportunity of doing so with due regard to the interests of the service.

245. Transfers of establishment are divided into the following categories:—

- (1) transfers to and from the M. A. G.'s Office; ;
- (2) transfers from one Controller's office to another; ;
- (3) transfers within a Command or District, or within the audit area of a Controller; ;
- (4) transfers on compassionate grounds; ;
- (5) transfers by mutual exchange.

The general principles given in the succeeding paras. will be observed when dealing with transfers of the nature referred to therein.

(ii) TRANSFERS TO AND FROM THE MILITARY ACCOUNTANT GENERAL'S OFFICE.

246. As far as it is possible, consistent with the interests of Government, the tenure of appointments of accountants and clerks in the office of the Military Accountant General will be about 5 years.

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each accountant and clerk as in the example given below and two separate lists for accountants and clerks (including passed clerks) will be maintained shewing the individuals in order of length of continuous service.

(b) In calculating continuous periods of service, service outside the audit area of the office up to one year in each case will not count as an interruption of service but such service is not to be included in the period of continuous service. For example, an accountant with a total of 15 years' service has put in the first six years in Poona, the next four years' service in Quetta and the last five years' service in Poona. For the purpose of calculating his length of service for transfer outside the audit area of the C. M. A., Southern Command, the last five years only should be taken. Again, should this accountant during these last five years have spent a period of eleven months in Calcutta, his length of service in Poona would be taken as four years one month agreeably to the rule in clause (b) above.

(iv) Transfers with in a Command or District.

250. In lines 6 and 7 *delete* "greatest percentage of his service" and *insert* "longest period of continuous service".

In line 9 *delete* "percentage of such service" and *insert* "period of such continuous service".

(iii) TRANSFERS FROM ONE CONTROLLER'S OFFICE TO ANOTHER.

247. In selecting accountants or clerks for transfer from one Controller's Office to another, the general principle to be observed is that percentage of service is to be taken into consideration, or transfer of such

No. 45 of 1931.

Pages 67 and 68, paragraphs 247, 248, 250 and 252 are amended as follows :—

(iii) Transfers from one Controller's Office to another.

247. In selecting accountants or clerks for transfer from one Controller's Office to another, the general principle to be observed is that the accountant or clerk who has rendered the longest continuous service in the audit area of the office, should be selected for transfer in preference to those who have rendered less such continuous service.

Subject to the observance of the above general principle as far as possible, Controllers will exercise their discretion in selecting accountants and clerks for transfer outside the audit area of the office; and, except when it is necessary in the interest of Government, in no case will an accountant or clerk be transferred, unless as a volunteer, until a period of two years has elapsed since the date of his last interstation transfer within the area of the office to which he belongs, but such immunity from transfer will be given once only in the particular office in which he is serving under this exception.

248. (a) With a view to arranging the order of priority for transfer, the continuous period of service in the audit area of the office will be worked out for

years one month agreeably to the rule in clause (v) above.

(iv) Transfers with in a Command or District.

250. In lines 6 and 7 delete "greatest percentage of his service" and insert "longest period of continuous service".

In line 9 delete "percentage of such service" and insert "period of such continuous service".

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(iii) TRANSFERS FROM ONE CONTROLLER'S OFFICE TO ANOTHER.

247. In selecting accountants or clerks for transfer from one Controller's office to another, the general principle to be observed is that the accountant or clerk who has rendered the greatest percentage of his service in the audit area of the office in which he was entertained, or in the Province to which he belongs, should be selected for transfer in preference to those who have rendered a less percentage of such service.

Subject to the above general principle being observed as far as possible, Controllers will exercise their discretion in selecting accountants and clerks for transfer, and, except when it is necessary in the interest of Government, in no case will an accountant or clerk be transferred, unless as a volunteer, until a period of at least two years has elapsed since the date of his last inter-station transfer.

248. With a view to arranging the order of priority for transfer, the percentage of service in the audit area of the office of entertainment or in the Province to which he belongs to total service will be worked out for each accountant, passed clerk, and clerk, as in the example given below, and three separate lists prepared in the order of these percentages commencing in each case with the highest percentage. In the case of equal percentages, the names will be arranged in the order of total length of service. For example, an accountant entertained in Poona has a total length of service of 20 years, of which 15 years have been rendered in the audit area of the Military Accounts Office at Poona and 5 years on field, foreign or general service elsewhere. The percentage in this case will be 15-20 or 75 per cent.

249. When a transfer from one Controller's office to another is ordered by the M. A. G., and the name of the individual to be transferred is not specified, volunteers will be called for from amongst the accountants, passed clerks or clerks, as the case may be, who are serving in the Controller's main office. If a suitable volunteer with the requisite qualifications is forthcoming, he will be selected for transfer; if no suitable volunteer is forthcoming, the accountant, passed clerk, or clerk, as the case may be, whose name stands first in the priority list for transfer will ordinarily be selected for transfer.

(iv) TRANSFERS WITHIN A COMMAND OR DISTRICT.

250. The normal period of service with units and formations, or on the local audit or M. E. S. audit staff will not exceed 4 years; on the expiration of this period, accountants and clerks will ordinarily be withdrawn to the Controller's headquarters office. In selecting accountants and clerks for transfer to units, etc., the general principle to be observed is that the accountant or clerk who has rendered the greatest percentage of his service in the main offices of Controllers should be selected for transfer in preference to those who have rendered a less percentage of such service.

251. Subject to the above general principle being observed as far as possible, Controllers will exercise their discretion in selecting accountants and clerks for transfer to units, etc.; and, except when it is necessary in the interest of Government, in no case will an accountant or clerk be transferred, unless as a volunteer, until a period of at least two years has elapsed since the date of his last inter-station transfer.

252. With a view to arranging the order of priority for transfer to units, etc., the percentage of service in the main office to total service will be worked out for each accountant, passed clerk, and clerk, and lists prepared as in para. 248 above.

(v) TRANSFERS ON COMPASSIONATE GROUNDS.

253. Applications from accountants and clerks for transfers on compassionate grounds will be considered by the M. A. G. on their merits, in accordance with the principles laid down in his letter No. 6767/An., dated the 7th November 1924. All such applications should show the periods the applicants have served in their own Provinces, as well as the periods during which they have rendered field or general service in or out of India, during their entire service in the Military Accounts Department. It should also be stated whether the applicant is willing or not to travel at his own expense.

254. No application for transfer at the public expense on compassionate grounds, etc., will ordinarily be considered unless the applicant has rendered at least 5 years service in the Command or District except in the case of stations in Baluchistan, where the normal period has been fixed at 3 years.

(vi) TRANSFERS BY MUTUAL EXCHANGE.

255. Transfers of accountants or clerks by mutual exchange may be arranged locally by the Controllers concerned at their discretion. When forwarding an application for such transfer, the Controller should send copies of the confidential reports for the last three years on the accountant or clerk applying for transfer. Similar action in respect of the individual whom it is proposed to transfer should also be taken by the other Controller concerned; it should also be arranged by the Controllers concerned that each individual is struck off duty on the same date which will be the date on which each individual is taken on the strength of his new office. All such transfers will be at the expense of the individuals transferred and the period of transit will be treated as casual leave.

A report of each such transfer will be submitted for the M. A. G.'s information by the Controller who took the initiative in effecting the transfer.

No. 1 of 1932.

Page 67, paragraph 247, as amended by correction slip
No. 45 for December 1931—

Insert the following as note to the paragraph :—

NOTE.—Accountants and clerks who are 50 years of age or more will not ordinarily be selected for transfer. If, however, an individual is under 50 years of age at the time of selection for transfer but will attain the age of 50 before the transfer is actually carried out he cannot claim immunity from transfer.

(Amendments to Office Manual, Part I.)

No. 8 of 1934.

Page 68—

Paragraph 254 is *reconstructed* as follows :—

Applications from accountants and clerks serving in Baluchistan for transfers on compassionate grounds will be considered by the Military Accountant General on their merits. All such applications which should show the period of service rendered in Baluchistan

252. In line 2 *delete* "percentage of service" and *insert* "period of continuous service" and in the same line *delete* the words "to total service".

(Amendment to "Office Manual, Part I".)

No. 7 of 1934.

Page 68—

Delete paragraph 253.

(Amendment to Office Manual, Part I.)

CHAPTER VII.

OFFICE BUILDINGS AND FURNITURE.

Office Buildings.

(i) INSPECTION.

256. In Command Controllers' and other large offices, an officer, assisted by an accountant and clerk, will be detailed in Office Orders, weekly in rotation, to be in charge of the office buildings and compound during the week. They will make a daily inspection of the office buildings and compound and will see that the menial establishment do their work properly, so far as the cleanliness and tidiness of the premises are concerned.

257. On each Monday a report will be submitted by the officer who was on inspection duty during the previous week, to the officer in charge of the General Section. This report will give any instances of neglect of work or orders on the part of the office or menial establishments, and particulars of all deficiencies, damages, breakages, etc., noticed during the course of the inspection. Any suggestions for improvements to the office buildings, compound, etc., should also be included in the report.

258. The officer in charge of the General Section will take such action as is possible to remedy any defects brought to notice, and as regards points with which he is unable to deal, will submit the report, with his remarks, to the Controller for orders. The weekly inspection reports on the office buildings and compound will be filed together, and the file attached when submitting the weekly report to the Controller.

NOTE.—In small offices the above procedure will be followed generally but the inspection of the office buildings and compound may be carried out by an accountant assisted, if necessary, by a clerk.

(ii) FIRE ORDERS.

(a) General.

259. In order to provide for the speedy and orderly saving of current work and records, in the event of an outbreak of fire during working hours, special arrangements, in addition to the ordinary fire precautions, are necessary. The object in having a special scheme of fire protection is to ensure, so far as this is possible, that even if the office buildings were totally destroyed by fire, it should still be possible to save current work in such a manner that the office could function as such in temporary accommodation the following day. An outline of the precautions necessary in the case of an outbreak of fire, whether during working

or non-working hours, together with certain general orders regarding the prohibition of fires, naked lights, etc., in the vicinity of the office buildings is contained in sub-sections (b) to (f) of this chapter.

260. These orders will not apply to offices in which special arrangements already exist, *e.g.*, the office of the Controller of Military Accounts Presidency and Assam District, and they may also be modified, if necessary, by Controllers to suit local conditions, but without sacrificing the basic principles of the orders. Where the offices are located in Government buildings in Cantonments, the Fire Orders issued by the Station Commander will also be observed.

261. It is of great importance that rehearsals of the arrangements laid down should be held at irregular intervals to minimise the chance of a stampede in the event of a fire actually occurring. In this connection, it is convenient if the fire pickets assemble at the blowing of a whistle, as well as at the sounding of the Fire Alarm. This enables them to be trained without interference with the rest of the office.

262. The cost of the necessary Minimax extinguishers, and other equipment required, should be met from the office contingent grant.

(b) Equipment.

263. The following equipment is required for a two-storied building:—

- (1) One axe, one pickaxe, and one spade.

(To be kept in an officer's room on the ground floor.)

- (2) A sufficient number of buckets for water and for sand on each floor.

(Sand is the better agent for extinguishing burning electrical apparatus, oil or petrol.)

- (3) One two-foot piece of railway line and a metal striker (or similar contrivance) on each floor as an alarm gong.

- (4) Minimax extinguishers on each floor at convenient points on the verandahs.

- (5) Refills for each Minimax, with spanners and a marked pail with a spout for making the mixtures.

(To be kept in an unlocked box in an officer's room on each floor, the top floor room selected being at the opposite end of the building to the ground floor room selected.)

- (6) Nine feet of thin white punkha rope for each individual, with a small cloth label, on which is written the name of the individual and his section, securely attached to the centre.

- (7) One metal or wooden peg for each section with the initial letter of the section painted on it.

(These are to be fixed in the ground, at convenient distances apart, at the dump for records, which should be about 80 to 100 yards away from the main office building.)

- (8) A few tin trays, about 16 inches square, for use in sections where naked lights are used, *e.g.*, despatching section.
- (9) Four bags per section of thin sacking, $5\frac{1}{4}$ feet by 4 feet for saving section records, registers, etc.

(c) *Organization.*

264. (1) A fire picket consisting of one man per Minimax, and 30 per cent. in addition, should be selected and their names published in office orders; half will constitute the top floor fire picket, and the other half the ground floor picket. They should be trained to assemble with their Minimaxes and other equipment within a quarter of a minute of sounding the Fire Alarm, and all of them should be practised in refilling Minimaxes.

The fire appliances in the officers' rooms on the top floor and ground floor will be in charge of the top floor and ground floor pickets respectively.

(2) In each section it should be clearly laid down what constitutes the current work of each man, and this current work should be tied up neatly with the cord provided, before leaving the office each day. Arrangements should also be made by Superintendents for the saving of the section records, and in particular, the Demand Register and other important registers.

(3) Each section should be told off to a particular exit from the building, and one staircase should be entirely reserved for the purpose of going up to the upper floor of the building.

(d) *Action on an Outbreak of Fire during Working hours.*

I.—*Before sounding the Fire Alarm :—*

265. (1) On the occurrence of a fire during working hours, immediate steps will be taken by members of the fire picket, or others in the vicinity, to extinguish it at once by such means (Minimaxes, sand and water buckets, etc.), as are available on the spot.

(2) If it appears unlikely that the fire can be extinguished by the means immediately available in its vicinity, the exact location and nature of the fire, will be at once reported to the Controller or senior officer present, and to the officer nearest to the scene of the fire. The former will sound the Fire Alarm, while the latter will immediately proceed to the scene of the fire and direct any local operations which are being taken to extinguish it.

II.—*On sounding the Fire Alarm for the first time :—*

266. (1) The fire pickets (except those members already at the scene of the fire), with their appliances, will fall in at the doubles at a pre-arranged central position, preferably where the Fire Alarm is located

and will immediately double to the scene of the fire and endeavour to extinguish it, or prevent its spreading. The Controller, or senior officer, will accompany the fire pickets and direct their operations.

(2) All men will tie up their current work and that of the members of the fire pickets, take charge of bundles belonging to absentees, and stand to their tables. Similarly, the current work of officers will be tied up by their peons.

(3) All officers, other than the Controller or senior officer, and the officer already at the scene of the fire, will take up their appointed stations.

(4) If there appears to be any danger of the fire spreading, in spite of the efforts of the fire pickets, the Controller, or senior officer, will cause the Fire Alarm to be sounded for the second time, and will telephone for the Fire Brigade.

III.—On sounding the Fire Alarm for the second time :—

267. (1) All men, except the fire pickets, will leave the office by the appointed exits, at a brisk walk, carrying their bundles of work, and any other bundles of absentees, registers, etc., for which they are responsible. Immediately they are clear of the building, they will double to their respective sections of the dump, deposit their bundles, and double back to an allotted space near the building, where they will fall in by sections, one man in each section being left in charge at the dump.

(2) The officers will then take up position with their sections and await orders from the Controller, or senior officer present.

IV.—Further Action in case of a Fire spreading :—

268. The preliminary action to be taken in the event of an outbreak of fire is outlined above. If, in spite of all efforts on the part of the fire pickets, the fire still continues to spread and assumes serious proportions, the further action to be taken, pending the arrival of the Fire Brigade, Cantonment or other authorities, must be decided by the Controller (or senior officer) on the spot.

If the nature and location of the fire permit of it, without risk of endangering life, efforts should be made to save the current files in the Central Registry. In framing detailed Fire Orders, the importance of saving these indispensable records should be kept prominently in view by Controllers, and a systematic and orderly scheme of removal drawn up, in case this emergency should arise. This is a matter which depends almost entirely on local conditions and cannot be legislated for in general orders.

(e) Action on an outbreak of Fire during Non-working hours.

269. On the first sign of fire occurring at night, or at a time when the office is closed, the chowkidars on duty will at once arrange for the

peons, etc., living in the office compound to be aroused. One of these will be despatched immediately to inform the Controller and the officer living nearest to the office. The remaining chowkidars and menials present will do what is possible in the meantime to extinguish the fire.

The Controller, on being informed of the occurrence of the fire, will at once proceed to the office, as expeditiously as possible and, if necessary, telephone for the Fire Brigade; he will also arrange for further assistance from the nearest Police Post.

All peons will be instructed in the use of fire appliances and they must know the residences of all the officers.

(f) *General Fire Orders.*

270. Fires are not permitted in the office building, or in its vicinity, except in the authorised places, *e.g.*, fire places for burning fuel for warming purposes, quarters where menials live, etc. For any exception to this rule, sanction must be obtained from the officer in charge of the General Section.

271. The use of naked lights in any part of the office buildings is prohibited except candles for use with sealing wax in the Record and Disbursement Sections. The candles should be burned and sealing wax melted in the special tin trays provided for the purpose.

272. The persons responsible for closing rooms in which lights and fuel have been used or burnt will personally see, before closing for the night, that no lights or fires remain alight in the room, and that there is no risk of an outbreak of fire occurring.

273. If it is necessary for oil lamps or candles to be used for lighting purposes, they are not to be placed directly on wood but on tin trays which exist for the purpose and are in charge of the General Section. When using such lights great care must be exercised to avoid risk of fire.

274. Petrol for private use will not be stored in office buildings or in any of the out-houses.

275. Smoking in store rooms or record rooms, or in any place where dry grass, straw, or combustible material of any kind is lying about, is strictly prohibited.

276. One man from each section will be detailed for fire duty each week. He will be responsible for seeing that all necessary precautions against fire are taken in his section, and he will remain at duty in office until all the other members of his section have left office for the day. He will see that there are no signs of fire at the time when he leaves and the section room is closed.

277. With a view to preventing as far as possible the occurrence of a fire, no smoking whatever will be allowed in any of the office rooms after 4-15 P.M. This will enable the section clerk on fire duty to know that, by the time he leaves office, the danger of any fire caused by

smoking is unlikely. He will be responsible for seeing, when he goes round the room before closing, that all the section lights and fires are extinguished and electric fans switched off.

(iii) CONSERVANCY.

278. The latrines and urinaries must be kept absolutely clean by the sweepers and will be disinfected daily, phenyle or other disinfectant being purchased from the office contingent grant for this purpose. Tar will be purchased when required and supplied to the sweepers for coating the iron utensils in use internally and externally. The officer or accountant on weekly inspection duty will immediately report any insanitary condition of the latrines or urinaries.

(iv) GENERAL.

279. It is an important duty of Controllors to pay particular attention to the care and upkeep of the office buildings, compounds, out-houses, etc., of which they are in charge. It should be borne in mind that the efficient working of an office depends, to a very large extent, on the adequacy of the lighting arrangements and on the degree of order, cleanliness, and tidiness which prevails in the office and in its immediate surroundings. Special attention should be paid to the following points :—

- (1) That all repairs and renewals are executed immediately they become necessary.
- (2) That the paint work and white-washing are maintained in good condition and kept clean.
- (3) That the provision of lights and fans or punkhas is adequate to meet demands ; that suitable arrangements are made for heating the office, if necessary, in the cold weather, and for the provision of hot weather appliances, *e.g.*, tatties, in the hot weather.
- (4) That the office rooms are well lighted and airy, frequently cleaned and disinfected, and unencumbered with unnecessary almirahs, racks, etc. In this connection it is recommended that where necessary and possible arrangements for overhead lighting should be made. This can often be done by the insertion of a few glass tiles in the roof and, by suitable screening, a diffused overhead light can be obtained thereby.
- (5) That provision is made for the supply of door mats, hat and coat racks, waste-paper baskets, or other articles conducive to tidiness and order.
- (6) That the office tables are arranged so as to obtain the best advantage from the existing lighting arrangements, and to allow adequate space for movement.
- (7) That the office furniture is standardized as far as possible.

Furniture.

280. A register in O. F. 1612 showing all articles of stock (including furniture but excluding buildings, which are in the charge of the M. E. S.) in use in the office will be maintained by the General Section. All receipts and issues should be recorded as they occur. The articles in this register will be verified annually in the first week of January by a gazetted officer, assisted by an accountant and a clerk, and the result will be recorded in the register. The dead stock owned by Government will be valued by an expert from the local M. E. S. or P. W. D.; this valuation will be revised after every 3 years.

281. A list of articles supplied to each section will be furnished to the superintendent of the section, who will check the articles in his section once a quarter with reference to this list and report any discrepancies to the officer in charge of the General Section. An inventory of articles in officers' rooms will be hung up in each room.

282. L. A. Os., Audit Officers (M. E. S.) and depôt and unit accountants (including unit accountants of M. E. S. formations) will submit to the Controller, on the 1st December of each year, a list of dead stock articles in their possession, which have not been supplied free by the Barrack Department, and these lists will be checked with the dead stock register maintained by the General Section.

The L. A. Os. and Audit Officers (M. E. S.) will also check periodically the articles in the possession of unit accountants with the above lists.

283. Arrangements should be made to purchase any articles of furniture necessary for L. A. Os., Audit Officers (M. E. S.) and depôt and unit accountants (including unit accountants of M. E. S. formations) which are not supplied free by the Barrack Department. Such articles should not be hired.

Field Equipment.

284. A complete list of all articles of field equipment on charge will be maintained by the General Section. Particular attention should be paid to the storage arrangements for such articles to ensure that there is no risk of deterioration.

285. In order to avoid deterioration of the reserve stocks of stationery (see Accounts Manual War), such stocks will not be kept locked up in separate almirahs or boxes, but should be kept in separate pigeon holes marked "Reserve Stationery" with the ordinary stock intended for current consumption. The articles of reserve stock liable to deteriorate should be replaced as soon as the new consignment of stationery is received from the Stationery Department and the articles so replaced should be issued for ordinary use.

CHAPTER VIII.

CORRESPONDENCE AND TELEGRAMS.

Correspondence.

(i) GENERAL.

286. Unless permission to the contrary has been obtained from the M. A. G. all correspondence, inward and outward, will be received, registered, issued and recorded in accordance with the system of Central Registry laid down in Chapter I of Part II of this Manual.

287. Queries made by the Controller or other officer on inward correspondence should invariably be replied to by the officer in charge of the section, or superintendent concerned, on the same day, or the first thing the following morning. If a complete reply cannot be given within that time, the documents must be taken to the officer who asked the question and the cause of delay explained.

288. It is of the utmost importance that all correspondence, bills, etc., received in a Controller's office should be dealt with promptly and systematically. It should be the aim of each member of the establishment to dispose of all letters, bills, etc., on the actual date of receipt, or on the following day at the latest. If any special difficulty is encountered, or delay is anticipated in dealing with a particular case, the matter should be promptly brought to the notice of the superintendent, who will inform the officer in charge of the section, if necessary. Under no circumstances should such cases be neglected for prolonged periods in order that attention may be given to other work.

(ii) OUTWARD CORRESPONDENCE.

289. The following are the general rules to be observed for outward correspondence :—

- (a) (i) With the exceptions mentioned in Notes 1 and 2 below no communication implying any dissatisfaction or censure and no letter to a Secretary to Government, to the Auditor General or to General Officers Commanding or to any Army authority superior to them (but not their staff officers) should issue except under the signature of the Controller.

NOTE 1.—In the absence of the Controller from headquarters, such letters may be signed by the next senior officer "for Controller".

NOTE 2.—Purely routine correspondence, addressed to any of the officers mentioned above, may be signed "for Controller" by officers in charge of sections.

Renumber the existing paragraph as 288 (a) and insert the following as sub-paragraph (b):—

- (i) Reminders for outstanding replies to audit objections, correspondence, etc., will be issued on due date.
- (ii) If, after the issue of two reminders, replies from units and formations are still outstanding, a report will be sent to the Headquarters of the Command, District or Brigade under which the unit or formation concerned is serving unless the Group Officer (or the Controller in cases of importance) is personally satisfied that clear and acceptable reasons for the delay have been adduced by the parties concerned.
- (iii) When the correspondence concerns wanting vouchers or any question of bringing cash or stores to account or other important audit points of a similar serious nature, the higher formation will be specifically warned of the fact in the report.
- (iv) In modification of the above, Local Audit Officers may submit the reports referred to in clause (ii) above direct to Brigade Headquarters. If, after the submission of this report no action is forthcoming, they should then submit a full report of the case to their Group Officers. Particular care should be taken by Local Audit Officers when the delay relates to subjects of the nature mentioned in clause (iii) above.

(Amendment to Office Manual, Part I.)

No. 27 of 1931.

Page 76, paragraph 286—

In lines 3 and 4 delete the words “ of Central Registry ”.

(Amendment to Office Manual, Part I.)

- (ii) Communications addressed to the M. A. G. or to Command Controllers, or to Army or Command Headquarters, on questions involving audit decisions and interpretations of Government orders, or on important matters on which the Controller's opinion is required, should be signed by the Controller himself or, in his absence, by the next senior officer, "for Controller".
- (iii) Letters addressed to the M. A. G., Army, Command, District and Brigade Headquarters on ordinary matters relating to the sections under the control of superior service officers may be signed by those officers and issued under their official designations. Similarly, stereotyped statistical returns and statements intended for the authorities mentioned in this clause, as well as all letters to the Pay Section of the M. A. G.'s office, may be signed under their official designations by the Superior Service officer or D. A. C. M. A. in charge of the section from which such returns or letters emanate.
- (b) Junior Cs. M. A., D. Cs. M. A., A. Cs. M. A. and D. A. Cs. M. A. will sign letters, etc., issued under their own authority as such, and not "for Controller". Signatures "for Controller" will only be used when another officer is acting on behalf of the Controller or in the circumstances mentioned in (a) above. In cases where the Controller has been consulted, the junior officer who has consulted him should commence his communication with the words "I am directed, etc."
- (c) The subject matter of correspondence should invariably be entered at the head of each letter.
- (d) A reminder should state the subject and not merely the number and date of the letter, to which attention is drawn.
- (e) Initials and names in all manuscript documents should be hand printed in Block Capitals.
- (f) Letters should bear the date of despatch and not that of the draft, or the date when copied. When a reply to a letter received is likely to be delayed for want of answers to side references, or for any other reasons, an *ad interim* reply should always be sent.
- (g) Information required by Controllers from Army Headquarters for purposes of higher audit should be obtained through the M. A. G.
- (h) Official letters should be addressed to officers by their official designation, and should not bear any name on the cover, unless intended for an officer personally.
- (i) When an officer is to be addressed by name, or when the name of an officer is given in official correspondence, particular care should be taken to spell the name correctly, to use the

correct ceremonious mode of address, and to add letters indicating distinctions, honours and titles, or membership of particular orders to which the officer is entitled.

- (j) The numbers and dates of letters, or resolutions of the Government of India, which have not been promulgated to General Officers Commanding and Heads of Departments, should not be quoted in official correspondence with officers outside the Department. When, however, it is absolutely necessary to refer to such orders, their substance, or an extract therefrom may, if required, be furnished.

(iii) SIGNING OF ROUTINE CORRESPONDENCE.

290. The M. A. G., at his discretion, authorizes selected superintendents of his and Controllers' offices to sign routine correspondence of the nature specified below :—

- (1) Acknowledgments of letters, excepting those received from Heads of Departments and other high officials.
- (2) First reminders, except to heads of Departments and high officials, and replies to reminders when replies to the original letters have already been sent.
- (3) Transmitting correspondence wrongly sent.
- (4) Letters or memoranda calling for or forwarding copies of documents.
- (5) Correspondence of a merely routine nature with L. A. Os. and with unit or dépôt accountants.
- (6) Office notes of a routine nature passing between different sections of the office.
- (7) Signing of fair or post copies of telegrams.
- (8) Inter-departmental and London Account Current Schedules sent to audit sections.
- (9) Extracts from objection statements received on outward Exchange accounts sent to audit sections.
- (10) Replies to references of a routine nature made by agents or bankers in connection with the payment of monthly pay and allowances of officers.
- (11) Letters to accountants and clerks of their respective Military Accounts Offices directing them to appear before the Staff or Civil Surgeon for medical examination, and communications regarding the grant of leave to them, after orders have been passed on each case. (In such cases the letter should commence with the words "I am directed".)
- (12) Letters or memoranda calling for the concurrence of Controllers, etc., to raising original debits and credits in March Final and Supplementary accounts.

Page 79, paragraph 290—

Renumber the existing item (17) as item (23) and *insert* the following as items (17), (18), (19), (20), (21) and (22) :—

1 (17) Replies to enquiries from Pension Disbursing Officers relating to :—

- (a) Correct classification of pensions.
- (b) Correct classification of payment schedules.
- (c) Correct form on which payment schedules are to be prepared.

(18) Correspondence with the Pension Disbursing Officers in connection with their annual indents of India Army Forms, etc.

(19) Correspondence with Pension Paying Officers relating to allotment of Treasury or Head Office serial numbers.

(20) Signing of 2nd reminders to Pension Disbursing Officers.

(21) Memo. forwarding list of pensioners who failed to draw pensions within one year.

(22) Letters or memoranda calling for :—

- (a) Selling rates of rice prevalent in different civil districts.
- (b) The dates on which the first payment of pension at the original or revised rate has been made.
- (c) The dates and month's accounts in which recoveries effected from the pensioners will be found credited to Government.
- (d) Particulars of the pensioners in respect of whom debits for the cost of railway warrants have been received.

Authority.—M. A. G.'s memo. No. 2264/An/E., dated the 4th December 1935.

- (13) Letters or memoranda furnishing or calling for information pertaining to exchange accounts, priced accounts, compilations, etc.
- (14) Letters or memoranda calling for acknowledgments of amounts outstanding under Debt Heads, *e.g.*, motor car advances, etc.
- (15) Memoranda forwarding list of cheques to L. A. Os. and to other Controllers.
- (16) Memoranda to Railway authorities calling for rail fares in cases where they are disputed by officers.
- (23) (17) Any other class of routine correspondence as may be decided under orders of the Military Accountant General from time to time.

NOTE 1.—In order to avoid unnecessary delay in the settlement of objections which remain outstanding for want of information from or verification by L. A. Os. of other Commands or Districts, L. A. Os. are authorised to correspond direct with L. A. Os. of other Commands or Districts on routine matters only. All important matters will be addressed through their respective Controllers.

NOTE 2.—Senior accountants in charge of cost accounting sections of Arsenal or Depôts may sign "for Controller of Military Accounts" all routine correspondence affecting cost accounts.

(iv) SUBMISSION OF DRAFTS.

291. In drafting replies to and dealing with letters the following rules should be observed :—

- (1) Drafts should be worded as clearly and as concisely as possible.
- (2) Wherever a simple endorsement will suffice, a separate forwarding letter or memorandum should not be written.
- (3) All instructions should be conveyed in a becoming and courteous style, and the language used should clearly convey the meaning intended.
- (4) When enclosures are forwarded, they should be described in the margin, or, if they are numerous, in a separate schedule.
- (5) Paragraphs should be numbered and all drafts should be initialed and dated by the clerk and the superintendent.
- (6) Before a decision or ruling is asked for, it should be definitely ascertained that the question at issue has not been decided or referred to previously.
- (7) In cases where rulings or decisions are given, and the authority or ground of such ruling is not given in the body of the reply, the latter should be noted in the margin of the draft for office guidance only.
- (8) No additions or alterations should be made by a subordinate to a draft passed by a gazetted officer without the previous consent and under the initials of that officer.

- (9) Demi-official correspondence should not be quoted in official correspondence.
- (10) Separate letters should be written on distinct subjects.
- (11) Replies and acknowledgments to all confidential and secret communications should be treated as "Confidential" or "Secret", as the case may be.

292. A superintendent should not submit a draft to an officer for approval without seeing that, apart from the correctness of the draft, the following requirements are fulfilled :—

- (1) that the inward number of the letter, or letters, disposed of in the draft is noted in the space provided on the left hand side of the draft form or, in the case of carbon memoranda, etc., prominently in red ink on the office copy of the memorandum, etc. ;
- (2) whether a reminder is required or not, and if so, that the date on which the reminder is to issue is noted in the space provided on the left hand margin of the draft form, or, in the case of carbon memoranda, etc., prominently in red ink on the office copy of the memorandum, etc., thus "Reminder due 20th September 1928", abbreviated to "R. D. 20-9-28" ;
- (3) that the section letter and file No. are both entered at the top of the draft or office copy. These should be entered in such a way as to leave sufficient space for the despatcher to enter the outward despatch number of the letter ;
- (4) that all drafts are marked "Final" (F) if they are final disposals, or "Not Final" (N. F.) if they are temporary disposals ;
- (5) that all connected references have been duly flagged or page numbered in the draft.

(v) INTERSECTIONAL CORRESPONDENCE.

293. References between different sections of an office, where necessary, should be made by office notes, query forms (I. A. F. Z-2020) or carbon memorandum form (I. A. F. Z-2011) and not in official letters. These communications should be sent through transit books and should in no case be registered in the inward or outward registers of letters.

Such communications should be restricted to important matters ; in matters of a routine nature any information necessary from other sections should be obtained on deputation slips (O. F. 1619), or verbally with the permission of the Superintendent.

No. 28 of 1931.

Page 80, paragraph 292, clause (1)—

In line 1 after the word 'inward' insert the following :—
" or file ".

(Amendment to Office Manual, Part I.)

No. 29 of 1931.

Page 80, paragraph 292—

Clause (2) is *reconstructed* as follows :—

" Whether a reminder is required or not ; see paragraph 8 of Appendix to Chapter IX".

(Amendment to Office Manual, Part I.)

No. 30 of 1931.

Page 80, paragraph 292—

The second sentence of clause (3) is *deleted*.

(Amendment to Office Manual, Part I.)

No. 43 of 1931.

Page 80, para. 293, as amended by Correction Slip No. 31 of 1931—

Delete the words " , query forms (I. A. F. Z-2020) " appearing in the second line of the para.

Amendments to " Office Manual, Part I".

No. 31 of 1931.

Page 80, paragraph 293—

Cancel the second sentence and *substitute* the following :—

" These communications should be sent in accordance with the instructions laid down in paragraphs 9 and 10 of the Appendix to Chapter IX."

(Amendment to Office Manual, Part I.)

(vi) OFFICE NOTES.

294. In submitting office notes for the orders of the Controller or other officer, the following points should be observed :—

(a) The office note should contain :—

- (i) the facts of the case ;
- (ii) the orders bearing on the subject ;
- (iii) the specific point or points on which the orders of the Controller, or officer in charge of the section or group are required ;
- (iv) precedents in cases where there are no authoritative rulings ;
- (v) an opinion and the grounds on which the opinion is based ;

or

(vi) the course of action recommended and the reason why it is recommended.

(b) When a definite statement is made in an office note, the authority for it should invariably be quoted. When there is a doubt on any point it must be so stated in the note, the reasons why a definite conclusion cannot be arrived at being clearly set forth.

(c) The précis or note put up by an assistant should not be corrected by the superintendent to the extent of altering the meaning thereof. If the Superintendent does not agree with the assistant he should discuss the case with him. If the Assistant then agrees with the Superintendent he should submit a fresh note ; if not, the Superintendent should record his views below those of the assistant. Similar action should be taken by any officer who disagrees with a note written by one of his Superintendents and which has to be submitted to a superior officer. Office notes will not be pasted over or erased. Any correction found necessary will be made in ink.

(vii) FAIR COPIES AND TYPING.

295. It is a matter of great importance that all fair copies issuing from a Controller's office should do so in a clean state and free from pin-holes, marks or other disfigurements. As a general rule all letters, etc., addressed to the following should be typed :—

Government of India.

Army Headquarters.

India Office and War Office.

Auditor General.

Financial Adviser (Military Finance).

M. A. G.

Local Governments.

Heads of Departments.

Command, District and Brigade Headquarters.

Director of Army Audit.

Other high Civil and Military Officers.

296. Detailed instructions regarding the preparation and disposal of fair copies will be found in Chapter I of Part II of this Manual.

(viii) ENDORSEMENTS.

297. The following instructions should be observed when dealing with letters, etc., received in a Controller's office for onward transmission to higher authority or to another office :—

- (1) The forwarding draft endorsement should contain a note of the number and date of the letter to be forwarded, and a brief summary of its contents.

Below this will be entered the word "Forwarded" and any other remarks which are to be typed or copied on the forwarding endorsement.

- (2) When letters to be forwarded are received in duplicate the original only will be forwarded and the duplicate retained for future reference.

N.B.—Headquarters of Commands, Districts and Brigades, should be asked to send letters in duplicate, when they are required to be forwarded by the Controller to higher authority.

- (3) Wherever it is possible to do so, a copy of the forwarding endorsement should be sent to the officer whose letter is being forwarded, quoting the number, date, and subject of that letter.
- (4) If letters to be forwarded are received only in original, a copy should be retained for reference if necessary.
- (5) Care should be taken that letters to be forwarded are not disfigured by initials, remarks, or instructions, etc.; if instructions are necessary, they should be given either on the duplicate copy of the letter, or if there is no duplicate copy, on a separate slip.
- (6) If space permits of it, a forwarding endorsement may be typed below the letter being forwarded but should not be typed on the reverse of it as this often results in its being illegible. As a general rule, the endorsement should be typed on a separate sheet of paper.

(ix) CONFIDENTIAL CORRESPONDENCE.

298. All confidential documents will be retained in the custody of the officer in charge or superintendent of the section concerned. Con-

Confidential papers will on no account pass in the usual course through the office.

299. A register in O. F. 1622 for recording the receipt of the above correspondence will be maintained in the General Section. Confidential letters, after being diaried in the register, will be handed over personally to the officer in charge of the section concerned for disposal.

300. The despatch of confidential correspondence may be made through the ordinary office despatch registers, but the entries thereon should afford no clue as to the contents of the documents and should refer only to the entries in the confidential register.

301. Confidential correspondence requiring copying should be copied by a selected trustworthy clerk.

302. Confidential papers relating to an otherwise ordinary case or correspondence should not ordinarily be brought on to the file concerned; a sheet of foolscap containing a skeleton note only of the fact that such and such a document bearing on the matter is recorded with the confidential papers may be placed for reference in the proper position on the case. If it is found necessary or convenient to record the confidential document on the case or file concerned, the whole case or file must then *ipso facto* be treated thenceforward as confidential. When confidential letters, circulars, etc., are printed or cyclostyled, etc. the minimum possible number of copies should be struck off; the draft of the letter or circular should show the exact number of copies printed, etc., and their distribution.

303. Confidential papers despatched from the office should be placed in double covers, the inner one (which should be sealed) only being marked "Confidential" and superscribed with the name or designation of the addressee and the number and date of the communication enclosed therein on the top left hand corner, and the designation of the office of origin in the bottom left hand corner; the outer one should be addressed in the ordinary manner.

(X) SECRET CORRESPONDENCE.

304. All secret documents will be retained in the personal custody of, and always under lock and key by the Controller or the senior officer in his absence. Secret papers will on no account pass in the usual course through the office.

305. Separate registers for the receipt and despatch of secret correspondence should be maintained by the Controller, or officer in charge of the General Section; these registers should also be kept under lock and key when not in actual use.

306. Secret correspondence transmitted from one officer to another in the office should pass from hand to hand by personal delivery or be sent in sealed covers.

307. Secret correspondence requiring copying should be copied by

a selected, trustworthy clerk in the room and in the presence of the officer concerned.

308. Secret papers despatched from the office should be placed in double covers, the inner one (which should be sealed) only being marked "Secret" and superscribed only with the name or designation of the addressee and the number and date of the communication enclosed therein on the top left hand corner, and the designation of the office of origin in the bottom left hand corner; the outer one should be addressed in the ordinary manner.

309. Detailed instructions regarding the receipt, custody, and disposal of secret documents are contained in the Revised Instructions for Distribution, Custody, etc., of Secret and Confidential Books.

Telegrams.

310. General rules for sending state telegrams are laid down in the Regulations for the Army in India; in addition, the following rules should be observed when dealing with or drafting telegrams:—

- (1) Telegrams should not be issued unnecessarily and no telegram should be sent when a reference by letter would reach its destination as quickly as a telegram or when the delay, if any, will not cause appreciable inconvenience. Telegrams by post, i.e., communications in the form of telegrams but sent by post and express letters should issue unless a telegram is really necessary. Recourse to telegrams should be had only in cases where delay in getting information by letter is likely to cause inconvenience to the public service.
- (2) Particular care should be taken to limit the number of words in a telegram without prejudice to clearness and to avoid the inclusion of any unnecessary details.
- (3) When telegrams are sent in Code every care should be taken to ensure that the correct Code is used and that the telegrams are properly codified according to the instructions on the subject in the Government Telegraph Code and other orders.
- (4) In all cases a post copy of the message should be despatched the same day. To ensure accuracy in figures the totals of figures communicated should be expressed in words and their halves or doubles should also be mentioned in the message.
- (5) Officers or offices outside should not be asked to furnish replies by telegram unless it is absolutely necessary that the information called for should be furnished by a date which does not admit of the reply being sent by post.
- (6) The number as well as the length of telegraphic communications to the India Office and War Office should be limited as far as possible.

CHAPTER IX.

GENERAL RULES REGARDING THE CONDUCT AND DISPOSAL OF WORK.

Attendance at Office.

(i) HOURS OF ATTENDANCE.

311. The normal hours of attendance at office are from 10-30 A.M. to 4-30 P.M. daily, with an interval from 2 to 2-30 P.M. for tiffin or relaxation. On Saturdays the office will close at 2 P.M., provided that work is current. Controllers may change the office hours at their discretion, if absolutely necessary, to suit the convenience of the local military authorities, or where extreme weather conditions render such a course desirable; but in no case will the total hours of attendance be reduced below 6 hours on full working days, and $3\frac{1}{2}$ hours on Saturdays. Subject to the above condition, the hours of attendance of accountants and clerks attached to units and formations may also be altered by Controllers, if such a course is specially desired by Officers Commanding.

312. The hour of attendance, *viz.*, 10-30 A.M., is the time by which every member of the establishment is expected to be not merely in office but in his seat and at work, unless special permission has been granted for late attendance.

(ii) ATTENDANCE REGISTERS.

313. An attendance register (O. F. 1607) will be maintained in as many volumes as may be convenient and every accountant and clerk, other than superintendents, will be required to sign his name therein, and enter the time of his arrival in the place provided for this purpose. A fixed number will be allotted to each accountant and clerk for signature against it.

Record clerks and menials will also sign in the attendance register and enter the time of their arrival.

Superintendents, D. A. Cs. M. A. and Superior Service officers will initial in the attendance register daily, after which the registers will be submitted to the Controller, or officer in charge of the General Section.

(iii) LATE ATTENDANCE.

314. The attendance registers will be removed punctually at 10-35 A.M., with a view to late attendance, and absence from any cause, being

noted on the page provided for this purpose. An abstract of all late attendance will be made out monthly on O. F. 1605 by the General Section and submitted for the Controller's information, and any action he may consider necessary in respect of those who frequently attend office late.

315. Regularity and punctuality in attendance are deemed so important that they should be taken into consideration in framing confidential reports, and determining annual increments of salary ; also in granting leave, etc.

(iv) HOLIDAYS.

316. Provided the state of work permits of it, the office will be entirely closed on gazetted holidays, whether Government of India closed holidays, or local holidays notified in the Local Government Gazette as holidays under the Negotiable Instruments Act.

Local holidays not notified in the Local Government Gazette, or half holidays may be granted at the discretion of Controllers when occasion arises.

NOTE.—Accountants and clerks attached to units and formations may, with the permission of the Officer Commanding, avail themselves of the holidays taken by the unit or formation to which they are attached for duty.

317. Whenever the office is closed for more than two successive days, officers in charge of sections should make their own arrangements for the disposal of urgent work and for the attendance of members of the establishment, when necessary, in connection with arrears of work.

318. Should the urgency of work require attendance either before or after the usual hours, or on gazetted or other holidays it must be freely given and without claim to any additional remuneration. Such extra attendance should be arranged for by the section superintendent, subject to the approval of the officer in charge of the section.

Office Orders.

319. Two books for the record of Part I or "Permanent" and Part II or "Temporary" Office Orders will be maintained in each office. In the former will be recorded all orders relating to the procedure and internal working of the office. The latter will contain orders relating to personnel of the office, such as appointments, transfers, promotions, punishments, etc. Separate serial numbers will be given to the orders in each book and the letters "P" and "T" will be used to distinguish each series of orders. Fresh numbers will be started from the 1st April of each year. Copies of all office orders will be supplied to the sections concerned, and the personnel of sections are responsible for making themselves acquainted with those orders. Ignorance of the orders will in no circumstances be accepted as an excuse

for non-compliance therewith. Copies of all orders which concern L. A. Os., Audit Officers (M. E. S.) and unit and depôt accountants will be sent to them.

Instructional Orders.

320. Each section will maintain a book of Instructional Orders, given by the officer in immediate or general charge of the section relating to the detailed work of the section, or in amplification of orders issued by a higher authority. All such Instructional Orders will be noted and initialled by the superintendent and all clerks in the section.

Note Books.

321. Note Books in I. A. F. A-487 will be kept up by all superintendents and assistants. All important decisions or orders affecting the work dealt with in the section, *e.g.*, A. Is. (I.), M. A. G.'s audit decisions, etc., as well as decisions on office notes, or in letters issuing from the office, will be entered by superintendents in their note books under the appropriate heading and suitably indexed. The note books maintained by assistants will contain decisions and orders, etc., pertaining to the particular portion of work done by each.

322. The note books referred to in the preceding para. should be regarded as section records and should not be removed from the sections. They should be handed over by the superintendent and assistants to their successors on transfer from the section or office. The note books kept up by assistants will be examined monthly by the superintendent; the section note book maintained by the superintendent will be examined quarterly by the officer in charge of the section.

Distribution of work in Sections.

323. The work in each section will be divided into a number of portions corresponding to the number of assistants (excluding leave reserve) authorised for the section. This distribution by numbers will be shown on a board to be maintained by each Superintendent. The numbers will remain constant although assistants may be changed (*e.g.*, the clerk doing portion No. 3 will always be clerk No. 3). The superintendent of the section is entirely responsible for the equitable distribution of the work having regard to the capacity and ability of the several clerks in the Section, and he will make such temporary small adjustments of work within the section as the daily varying conditions may render desirable.

Work Books.

Each clerk will maintain a Work Book in which all letters, bills, accounts, etc., received by him in the course of a day should be entered

No. 43 of 1935.

e 89—

Insert the following as paragraph 327-A :—


The undermentioned Controllers will be responsible for issuing corrections to the parts of the Manuals, etc., against them and for seeing that these parts are up to date in all respects :—

Part I.—Departmental Regulations	..	C. M. A. and P., Lahore.
Part II.—Command and District Offices		C. M. A., E. C., Meerut.
Part III.—R. A. F. Accounts	..	Cr. of R. A. F. Accounts.
Part IV.—Military Pension Accounts	..	C. M. A. and P., Lahore.
Part V.—Railway and Passage Accounts	C. A. F. A., Calcutta.
Part VI.—Army Factory Accounts	..	C. A. F. A., Calcutta.
Part VII.—Marine Accounts	..	Cr. of Naval Accounts.
Local Audit Officers Hand Book, (except Section VII, Part I)	C. M. A., Southern Command.

No. 43 of 1935.

8

to the Local audit of store
units of C. M. T. S. Depot,
Reserve Depot and Heavy
Air Shops, as the responsibility
for bringing this section of the
up to date devolves on the
C. M. A., Northern Command, *vide*
Graph 4 of this office letter
2247-At./D./89, dated the 26th
1935. Necessary action for
printing and distribution of the
needed corrections to Section VII,
I, referred to above, will how-
ever be taken by the C. M. A., S. C.,
(usual manner).



Authority :—M. A. G.'s No. 1071-An.[E., dated
18th July 1935.)

under that date. The disposals will be marked off by him against the items concerned. These work books should be regularly inspected by the superintendents of sections; the officers in charge of sections should also inspect them occasionally.

324. In addition to the Work Book, each assistant will maintain a Reminder Book in which he will keep a list of all letters to which it is necessary to issue reminders. The Reminder Book will be kept up to date by entering all letters received, which render the issue of reminders unnecessary, as well as a note of the date of reminders actually issued.

N.B.—The orders in paragraphs 323 and 324 should not be departed from in any office as a whole without special permission of the M. A. G., but there is no objection to Controllers making experiments in one or two sections with a view to trying out methods which appear to be an improvement on those prescribed.

Books of Regulations.

325. Controllers will arrange for one complete set of all necessary Codes, Regulations, Manuals, etc., to be provided for each gazetted post controlled by them.

The responsibility for the custody, maintenance and correction of the publications will devolve on the officers actually holding the posts and they will be required to hand them over to their successors when transferred or otherwise vacating their posts.

To provide for the case of probationers, each Command Controller will maintain an extra set of Codes, Regulations, etc., in his office library, keeping them corrected up to date. These will be loaned to the probationer on his joining for training and will be returned by him on the completion of his probation. When the return of the books cannot be effected personally the cost of their conveyance by goods train may be admitted as a charge against Government.

326. Books of regulations, codes, etc., received for use in the office will be stamped with the office stamp in such a way that the impression cannot be easily cut out or removed. After distribution to the sections, the books will be further marked on the edge with the name of the section and in brackets, the number of the assistant to whom allotted, *e.g.*, if the Officers section are given 6 copies of any book of regulations, these will be marked "Officers (Supdt.)" or "Officers (No. 1)" "Officers (No. 2)", etc., as the case may be.

The Record Section will keep a record on O. F. 1601 of the distribution of books of regulations to officers, sections, etc.

327. The books will be distributed amongst the superintendents and clerks under the orders of the officer in charge, a register, showing the

No. 32 of 1931.

Page 88, paragraph 324—

Cancel this paragraph and substitute the following :—

“ Each Section will maintain a ‘ Reminder Cabinet ’, as required by paragraph 8 of the Appendix to Chapter IX.”

(Amendment to Office Manual, Part I.)

No. 33 of 1931.

Page 88, paragraph 324—

Cancel the “ N.B.” below this paragraph.

(Amendment to Office Manual, Part I.)

No. 44 of 1931.

Page 88, paragraph 325—

The first two sentences of the last sub-paragraph of this paragraph are *reconstructed* as follows :—

“ To provide for the use of probationers, the Controller of Military Accounts, Northern Command, will maintain three extra sets and each of the other Command Controllers including the Controller of Military Accounts and Pensions two sets of Codes, Regulations, etc., in his office library, keeping them corrected up to date. One set will be loaned to each probationer, on his joining for training, and it will be returned by him on the completion of his probation.”

(Amendment to “ Office Manual, Part I ”.)

distribution being maintained in the personal custody of the superintendent in the following form :—

Date of issue.	Number of copies.	Name of superintendent or number of assistant to whom issued.	Signature.	To whom handed over, signature and date.	REMARKS.

The full signature of the clerks concerned should be taken in columns 4 and 5, and they will be responsible for the safe custody of the book or books until they are handed over or returned. Unless special arrangements are made for pasting in corrections slips they will also be responsible that the books are kept corrected upto date.

In the register a number of pages should be allotted to the record of the books in charge of the superintendent and of each assistant so as to allow of plenty of space for subsequent transfers of books.

Registers.

328. A list of registers to be maintained in each section and the dates on which they are to be submitted for inspection will be prepared and kept in charge of the superintendent who will be responsible for the submission of each register on due date. A copy of the list will also be hung in the room of the officer in charge to enable him to watch the punctual submission of registers. No unauthorised registers will be maintained.

Each register will be provided with fly-leaf instructions for its maintenance and these instructions will be strictly adhered to.

NOTE.—Registers which are seen or initialled by the Officer in charge of a section every time a fresh entry is made need not be submitted for periodical examination but should invariably be entered in the list referred to above.

Reports and Returns.

329. The reports and returns to be rendered by the Department are enumerated in India Army Form Z-2000 and in the M. A. G.'s No. 1594-An/G/Camp, dated the 1st February 1928.

330. The superintendent of each section of the office will maintain a statement showing the returns and statements due from it, together with the due dates for their submission and the names of the authorities to whom they are due. Another statement will also be kept up by

No. 65 of December 1933.

Chapter IX, page 90, Paragraph 334—

At the end of the second sentence in this paragraph *change* the full-stop into a comma and *insert* the following in continuation :—

“ forwarding copies of the test audit objections together with copies of all subsequent correspondence connected therewith.”

Amendment to Office Manual Part I.

him showing the dates by which the audit of various accounts, etc., received in the section is to be completed and the dates on which objections are to issue. Copies of these statements will also be hung in the rooms of the officers in charge to enable them to watch the regular submission of returns, statements, etc., and the issue of audit objections.

Statements will also be maintained by the superintendent of each section showing the various due dates of the returns and accounts due to it from other offices or sections and the actual dates of receipt.

331. All reports and returns must be submitted on the prescribed dates. If any of the dates fall on a holiday, care should be taken that the return is submitted on the previous working day. In the case of long holidays, arrangements will be made for the submission by due dates of all returns, etc., which cannot be completed before the holidays commence. Should any delay be anticipated in the submission of a return, the superintendent will bring the matter personally to the notice of the officer in charge of the section, who will inform the Controller if necessary.

332. All accounts, reports and returns which are directed to be furnished to the Department will be called for if not received on due dates. Unless there is anything exceptional in the case, one call only will be made, and if a reply thereto or the document called for is not received within a reasonable time, the neglect will be reported by the Controller to the Head of the Department from which the return is due, or to the immediate superior of the officer responsible for the delay. In the event of continued omission on the part of an officer to furnish information or documents required, or neglect on his part to adhere to authorised forms, etc., the Controller should report the matter to the Brigade or District Commander or the G. O. C.-in-C. of the Command, Army Headquarters, India, or the Government of India, as the case may require.

Monthly Progress Report.

333. A monthly progress report in I. A. F. A-483 showing the state of work in each office on the 2nd Saturday of a month will be despatched by Controllers not later than the 3rd Saturday of each month to the M. A. G.

Test Audit Reports.

334. All facilities possible will be given to the Test Audit staff and all reports or objections issued by them will be dealt with fully and expeditiously. In the event of any difference of opinion between the Test Audit staff and the Controller, in regard to objections raised by the former, the Controller should take action to give effect to the objections and should report the matter for the orders of the M. A. G. Where

a difference of opinion exists in regard to a matter of audit or office procedure it will rest with the Deputy or Assistant Director of Army Audit to report the case to the Director of Army Audit if he considers this necessary.

~~Review of Audit~~

No. 13 of 1934.

~~for review~~

Page 91—

Delete paragraphs 335 and 336.

(Amendment to Office Manual, Part I.)

first bills
sanction-

ing revised rates of pay, travelling allowances, passage concessions, etc. The review of audit will also apply to Government orders which terminate or reduce existing allowances, concessions or scales of issue.

The A. Is., (I.), or other orders to be reviewed will be notified from time to time in Part I Office Orders.

The gazetted officers will submit a report to the Controller as soon as the review is completed stating therein the particular month's accounts or bills thus reviewed by them and the result of such review.

336. With a view to watching the progress of review of audit, the General Section will maintain a register in the form appended below and will complete columns 4, 5 and 6, thereof on receipt of reports from the reviewing officers. The register, together with the reports, will be submitted periodically to the Controller for his remarks which will be communicated to the officers concerned for such action as may be necessary.

Register of Review of Audit by Gazetted Officers.

Section———.

No. and date of Government orders.	Date of receipt.	No. and date of O. O. ordering the review.	Particular month's account, claim or bill selected for review.	Date of receipt of report.	Result of the review of audit.	Remarks of the C. M. A.

Inspection Reports.

CP. No. 34 / 1931

337. All inspection reports on the accounts of units and formations received in the office will be made over to the General Section in the first instance. A register in manuscript form will be maintained by the General Section, and particulars of all inspection reports entered therein. After entry in the register, the inspection reports will be handed over to the section primarily concerned with their disposal and the initials of the section superintendent, receiving the reports, obtained in the register.

338. These reports must be dealt with expeditiously, and if delay in their disposal is anticipated or occurs for any special reason, the reason and the expected date of submission will be reported to the General Section. When the reports have been finally disposed of and are to be filed, they will be forwarded to the General Section with a view to this fact being entered in the register, and the entry initialled by the officer in charge of the General Section. The General Section will be responsible for watching the disposal of inspection reports, and will take suitable action in the matter if any delay occurs.

Page 92—

Cancel the existing paragraphs 337 and 338 and substitute the following :—

Paragraph 337.—“ Officers in charge of groups and sections in the main office should realise that they are responsible not only for the actual work done in the main office, but are also responsible for seeing as far as possible that the accounting and local audit work connected with their groups or sections done outside the office is conducted efficiently. This responsibility can be discharged by an intelligent examination of the state of the accounts prepared by unit accountants and of objection statements issued by Local Audit Officers.

In addition all local audit objection statements and inspection reports, which have been finally settled by the section officer, will be sent to the group officer for scrutiny and filing orders. ”

Paragraph 338.—[Blank.]

(Amendment to Office Manual, Part I.)

No. 26 of 1935.

Page 92, para. 337—

Insert as a sub-paragraph below paragraph 337 as amended by correction slip No. 34 of 1931:—

“The instructions with regard to review by the Superior Service Officers of local audit and inspections carried out by the Local Audit Officers are contained in Appendix II.”

(Amendment to Office Manual, Part I)

No. 34 of 1931.

Page 92—

Cancel the existing following :—

Paragraph 337.—
main office should re-actual work done in as far as possible the with their groups efficiently. This re-examination of the s and of objection sta

In addition all local audit objection statements and reports, which have been finally settled by the section officer, will be sent to the group officer for scrutiny and filing orders."

Paragraph 338.—[Blank.]

No. 26 of 1935.

Page 92, para. 337—

Insert as a sub-paragraph below paragraph 3 amended by correction slip No. 34 of 1931:—

"The instructions with regard to review by Superior Service Officers of local audit and in tions earned out by the Local Audit Officers contained in Appendix II."

(Amendment to Office Manual, Pa

(Amendment to Office Manual, Part I.)

No. 34 of 1935.

The following as a second sub-paragraph to para. 4, Appendix to Chapter IX :—

ection files of Government, M. A. G.'s and Mrs. letters, etc., will not be allotted any serial number; but the period to which each such file pertains shall be recorded there-on."

(Authority :—M. A. G.'s No. 322-An.[E., dated 8th May 1935.)

No. 31 of 1935.

the following as a fresh clause below (c) under
aph 3, Appendix to Chapter IX :—

- (d) Files of Government, M. A. G.'s, A. H. Qrs.
letters, etc., which do not fall under (c)
above."
-

No. 32 of 1935.

3 (c) occurring in line 3 of the Correction slip
of 1934, to paragraph 4, Appendix to Chapter IX,
"and (d)".

No. 41 of 1931.

Appendix to Chapter IX, as inserted by amendment No. 35 of 1931.

Para. 1—

Delete the letter "T" from the distinguishing letters B. T. and I. T. appearing against the Units (B. T.) and Units (I. T.) sections, respectively.

Amendments to "Office Manual, Part I".

Chapter IX—

Insert the following as Appendix to Chapter IX :—

System of Filing.

1. Each section of the office will have a distinguishing letter, which will be entered on all outward correspondence as well as on the files of the respective sections, as detailed below :—

Record	R
General	G
Accounts	A
Estimate	E
Compilation	C
Disbursement	D
Units (B. T.)	B. T.
Units (I. T.)	I. T.
Officers	O
Establishment and Miscellaneous	M
Stores	S
Transportation	T
Military Engineering Services	W

No. 42 of 1931.

Appendix to Chapter IX, as inserted by amendment No. 35 of 1931.

Para. 2—

Insert “should” for the word “may” in the last sentence of the para.

Amendments to “Office Manual, Part I”:

2. A file will consist of a jacket or case cover on the outside of which will be shown the subject of the file, the distinguishing letter of the section followed by a stroke and the number of the file. Papers will be filed serially according to the dates of receipt and issue, the oldest at the bottom and the latest at the top. D. O. correspondence will be placed on the files concerned unless this is considered undesirable. Office notes follow the ordinary rule and will be filed with the papers in connection with which the office noting arose. Pages in a file may be numbered.

3. Examples of the types of files which will be opened are given in Annexure A. It will be seen that files will usually be of the following types:—

(a) Files for individuals.

(b) Files for particular classes of individuals.

(c) Files for subjects. *See para 4.*

In order to avoid bulky files, a new file of the same number will be opened when the file in use has reached a bulk equivalent to 80 pages. Subsequent correspondence will be filed in the current file. When a new file is opened in continuation of a closed file, it will receive the same number as its predecessor. If, however, the individual, class or subject is new, the new file will be given a new number.

4. A register will be maintained in each section in which the numbers and subject matters of the files will be recorded in serial numerical order. Each section will be given a separate series of numbers from 1 onwards. When a new file is opened the next serial number after the last number on the register will be allotted to it and its subject will be noted in the register.

5. To facilitate easy and quick reference to the files at any time, a card index will be maintained by the sections in which the designations and numbers of all files will be recorded. Only one card will be maintained in the index for all files bearing the same sub-heading. It is essential that index cards should be written up simultaneously with the opening of new files. They will be kept in a card cabinet and will not be removed therefrom. They will be arranged strictly in dictionary order of the main and sub-headings and alphabetical guide cards A to Z will be placed in the cabinet to separate the cards into groups in alphabetical order.

6. The files will be arranged in filing cabinets in numerical sequence with guide cards showing every interval of 50 files. The filing cabinets and their contents will be in charge of the Senior Superintendent of the section. The clerks in the various sections will take the files from the cabinets as required and replace them when done with complete with any correspondence that pertains to them. It is part of the

Superintendent's duty to ensure that all files are arranged in sequence in the cabinets. He should arrange for periodical checks to be carried out with this in view. Officers in charge of groups, or in small offices the C. M. A., will be freely consulted before files are opened and will occasionally satisfy themselves that, in opening new files, their sections are working in accordance with the spirit of the orders.

7. Under the orders of the Superintendents all files on which no action has been taken for three calendar months or which do not require further action will be removed to the Record Room monthly. When a file is removed to the Record Room, a note to this effect will be made on the appropriate card concerned in the card index. Simultaneously a new card will be made out and sent with the file to the Record Room.

8. Each section will maintain a "Reminder Cabinet". This consists of a card index composed of 31 guide cards, one for each day of the month. No entries will be made on these guide cards. The Superintendents will make full use of the "Reminder Cabinets" for watching the issue of reminders, the submission of reports and returns and registers, and the disposal of any other work which must be completed on fixed dates. Details regarding the items which are due on a fixed day will be entered on one or more blank cards which will be placed in the card index in front of the guide card for the appropriate date.

9. Initialling for papers, etc., will be reduced to a minimum and no transit books will be used for the transmission of ordinary documents and correspondence from one section to another, but Superintendents will hand them over personally to the Superintendents of sections concerned.

10. As an exception to the above rule, if it is necessary to transfer valuable or important documents to another section, the initials of the Superintendent receiving the documents will be taken on the respective files, e.g., when mortgage bonds are passed on to the Accounts Section for safe custody, the initials of the Superintendent, Accounts Section, will be obtained.

11. A progress report in the form given in "Annexure B" will be maintained by each clerk to show his outstandings. It will be completed daily from the details maintained in his work book and will be submitted to the Superintendent before the clerk leaves office. A consolidated statement in the form shown in "Annexure C" of outstandings on Thursday at 4-30 P.M. will be submitted to the Officer in charge on Friday morning, so that outstandings required to be disposed of by Saturday may be got out.

12. The system of filing referred to will apply to correspondence only. Vouchers and Accounts including Exchange Accounts and Part II Accounts will be filed as shown in "Annexure A".

ANNEXURE A.

“ R ” Section.

One file will be maintained for references returning documents otherwise untraceable which require the subject matter to be mentioned and another for references, etc., from Controllers and Officers asking for copies of Government letters. One file will be kept for indents and forms and connected correspondence in respect of each class of unit and formation.

Separate files will be maintained according to their bulk for correspondence pertaining to the supply of stationery for each section (separately) in the main office, distribution of books of Regulations and amendments thereto to Unit Accountants and Local Audit Officers (a separate file for each class of unit and for each Local Audit Officer), distribution of stationery to Local Audit Officers (a separate file, if necessary, for each) and destruction of records.

“ G ” Section.

There will be one file for office orders regarding holidays.

Separate files for each individual of the establishment will be maintained which will include all correspondence regarding them, but not their service books or confidential reports which will be maintained as at present. Increment certificates will be filed in these personal files.

There will also be subject files such as the following :—

Establishment.....Strength of.

Establishment.....Moves of.

Procedure.....Office.

Contingent Expenditure.

Office Building.

Field Service.

House building advances.

Inspection reports.

Equipment and Furniture, etc., etc.

“ M ” Section.

For each class of personnel for whom a separate pay bill is received the following files will be opened :—

- (1) Ordinary Correspondence.
- (2) Last-pay Certificates.
- (3) Primary objections and re-audits.

- (4) Test audit objections.
- (5) Units Part II Stock Accounts.
- (6) Payment issues and their recoveries.
- (7) Scale audit.

N.B.—Claims for gratuity or deferred pay will be filed in the accounts and will be recorded in the prescribed registers.

Separate files will be opened for correspondence in connection with each allotment or grant sanctioned for Command, District or Brigade Headquarters.

“ O ” Section.

Separate files will be maintained for each individual officer and if necessary subdivided into part files according to subject matters, *e.g.*, pay, leave, advances for motors, etc.

Files will, if necessary, also be opened for subject matters under various main headings, *e.g.*, Pay and allowances, Income-tax, etc. Separate files will be opened for general questions affecting particular classes of officers (*e.g.*, I. A. S. C., R. A. M. C., etc.) under main subject matter heads. Special care is required in cross indexing. For instance, if a general “leave” file also deals with the amount of leave due to a particular officer, care must be taken to cross index the references to the “leave” file and to the personal file of the officer in the card index.

Where a letter refers to more than one individual officer (but not to a class of officers) the letter will be filed in one individual file and a cross reference (or copy) given in the others.

“ S ” Section.

For each supply or stores depôt or manufacturing establishment the following files will be maintained :—

- (1) General correspondence.
- (2) Cash accounts (including objection statements).
- (3) I. A. F. (C. M. A.) 566.
- (4) Rates. (One file for each class of stores or vocabulary section.)
- (5) Refunds for returned stores. (Separate file for each class of stores.)

A separate file will be opened for each District or Independent Brigade for correspondence regarding contracts as distinct from correspondence with contractors regarding their bills.

A separate file for each Local Audit Officer will be maintained for correspondence regarding verification of credits by Local Audit Officers in respect of stores purchased locally.

One correspondence file will be maintained for each contractor in respect of the payment of bills.

Other files will be similarly maintained in connection with security deposits in respect of each contractor.

Separate files will be kept for the rate lists of each Officer in charge supplies, etc.

" B " Section.

For each unit for each class for which a separate pay bill is received (e.g., British Officers, British Other Ranks, Indian Other Ranks, Educational Establishment, Quartermaster's Establishment) the following files will be maintained :—

- (1) General Correspondence.
- (2) Last-pay Certificates.
- (3) Primary objection statements and re-audits. (One file for each month.)
- (4) Test audit objections.
- (5) Units Part II Stock Accounts.
- (6) Payment issues and their recoveries.
- (7) Scale audit.

N.B.—Claims for gratuity and deferred pay will be filed with the accounts and will be entered in the prescribed registers.

Correspondence concerning A. I. R. Officers should be filed in the officers' file of the unit concerned, but cross references should be made against the officers' names in the card index.

" I " Section.

Files will be opened as in the case of " B " Section where the items are applicable.

" D " Section.

Separate files will be maintained in respect of (1) correspondence, etc., pertaining to the issue of cheques for verification by each Local Audit Officer, (2) specimen signature of officers authorised to sign cheques, etc., (3) intimations of cheque books brought into use, (4) the grant and reduction of assignments, one file for the C. M. A. and one each for all other disbursing officers, (5) correspondence received in connection with cheques and R. T. Rs. returned for attestation, (6) each case of fraud or forgery.

All other correspondence will be filed in a miscellaneous file.

" W " Sub-Section.

The principles laid down for opening files in " S " Section will be followed. Separate files will also be maintained by subject headings as required including such items as technical sanctions, allotment of funds, administrative approval and completion reports.

" T " Section.

One file will be opened for each separate unit or formation. As regards regiments, there will be one file for officers and one for rank and file. When desired one file will be opened for each individual Commissioned Officer of Command, District and Brigade Staffs and for each Officer, Departmental Officer and Warrant Officer of Departments and services and for each Grass and Dairy Farm Manager and Overseer and M. E. S. subordinate other than clerks and menials. Subject matter files will be opened for each subject regarding which correspondence is initiated which is likely to lead to a general decision. If the correspondence is in direct continuation of correspondence on an "individual" or "class" file, cross references connecting the files will be made in the card index. A note connecting the two files will be made on the last connected paper on the individual or class file and on the first paper on the "subject" file.

" A " Section.

Exchange Accounts, outward and inward, are not treated as correspondence and no file numbers should be assigned to them, nor should they be kept in the cabinets for filing correspondence. These accounts should be placed in file boards, keeping outward and inward accounts separately. One year's accounts should be kept together. In regard to Exchange Accounts, separate correspondence files will be opened in respect of each head of account with the Accountant-General, Central Revenues, and the Accountant-General of the province. These files will normally be closed for each six months' accounts. A separate file for each Accounting Officer (one for outward and one for inward Exchange Accounts) will generally be sufficient for other accounting officers for one year's accounts.

As regards the General Provident Fund one file will be maintained for each Military Accounts Department subscriber. Other subscribers may be grouped in files as desired.

As regards advances other than motor car advances, one file for each type of advance will suffice. As regards motor car advances, a general file will be opened with part files for each individual concerned, arranged alphabetically.

" E " Section.

One separate file will be maintained for correspondence in connection with each minor head. One file will be maintained for reappropriations other than those within the minor head and one for correspondence connected with actuals under debit and remittance heads.

"C" Section.

One file for correspondence by subjects will suffice except as regards correspondence in connection with payment issues. As regards the latter, either one file for each detailed head under which recoveries are compiled will be maintained or a separate file for each form A, B, and C.

General Remarks.

One separate file for correspondence in connection with each periodical report and return (either received or issued) will be maintained in each section, also a separate file for all reports and returns called for occasionally.

The orders under "T" Section regarding subject matter files being opened whenever correspondence in an "individual" or class file is likely to lead to a general decision will apply to all sections. Subject matter files will only be opened under the orders of an officer.

In audit sections it will probably be found convenient to open a separate file "arrear claims" for each class of unit or formation (or each class of officer in Officers Section) for cases requiring C. M. A.'s sanction to waive the time limit.

Other files will be opened under the orders of the C. M. A. or officer deputed by him.

It will be clearly understood that no accounts bills or other vouchers supporting accounts are to be filed with these correspondence files.

Section.

Name of clerk

Daily outstandings at close of work in _____ 19

[illegible]

ANNEXURE C.

Section _____

Outstandings on Thursday at 4-30 P.M. on _____ 193

Particulars.	With clerks.	With Supdts.	Remarks.
	No. and date of oldest.	No. and date of oldest.	
Ordinary letters			
Special letters			
D. O. letters			
Pre-audit bills			
I. D. Schedules			
Office notes			
Post-audit bills including Regtl. accounts.			
Re-audits			

Reports and returns due but not sent out.

Reports and Returns.	Date due out.	Explanation of delay.

(Amendment to Office Manual, Part I.)

(Sd.) S. G. V. ELLIS,
Mily. Accountant General.

CHAPTER X.

MISCELLANEOUS.

Service Books.

339. Service books in respect of all members of the Subordinate Accounts and Clerical Services, and of all record clerks, will be maintained under the rules laid down in the Civil Service Regulations, and Civil Account and Audit Codes, and kept securely under lock and key. Service rolls will be maintained for all menials on the permanent establishment.

340. Entries regarding promotion and reversion, rates of pay and allowances, leave, etc., of individuals, as notified in Office orders, will be made in the service books as events occur. All such entries will be signed by the individual concerned, and will be attested by the signature of the officer in charge of the General Section, or a D.A.C.M.A. acting on his behalf.

NOTE.—The M. A. G. exercises the power of a Local Government under Article 62(i) (b), Civil Account Code, Vol. I, in regard to authorising alteration in the dates of birth as originally recorded in the service books.

341. When a member of the establishment is transferred to another office, an entry of the transfer will be made in his service book and the service book sent by registered post to the Head of the office to which he is transferred. The service book will not be made over to any individual on transfer, nor should it be given to him when proceeding on leave.

342. The service books of accountants and clerks serving on the local audit or M. E. S. audit staff, or with units and formations, should be sent to them periodically by registered post in order that the entries in them may be signed by the individuals concerned.

343. The officer in charge and superintendent of the General Section are responsible for seeing that the service books and service rolls are kept correctly and are completed up to date.

Character and Discharge Certificates.

344. Certificates of character, etc., are not to be granted to clerks or employees except in cases of completed service, discharge or resignation of appointment. The record in service books, personal files and in the annual confidential reports is sufficient for all purposes as regards individuals remaining in the service.

In granting certificates care should be exercised that the whole truth in respect of an individual's character as well as the cause of his dismissal or discharge, or resignation of appointment, is stated in the certificate.

No. 15 of 1935.

Page 94--

Paragraph 345. This paragraph is reconstructed as follows :—

“ Controllers are authorised to sanction purchase of such non-official publications and periodicals as may be absolutely necessary for use in various Sections of their offices, at their minimum cost within the contingent allotments fixed by the Military Accountant General. ”

(Amendment to Office Manual, Part I.)

Books and Periodicals.

345. Controllers are authorised to purchase such books and periodicals as may be necessary for the various sections of their offices upto the limit of the appropriation for the purpose.

346. Controllers are also empowered to incur expenditure on the purchase of priced official publications, other than military publications issued in India, provided the cost can be met from the contingent grant of the office concerned.

Service of Attachments.

347. Every attachment against the pay of any member of the office establishment received from Civil Courts will, immediately on receipt, be submitted to the Controller, or officer in charge of the General Section for information. The necessary particulars will then be recorded in a special "Register of Attachments" (I. A. F. A. 590) and the entry initialled by the officer in charge of the General Section. Steps will be taken to ensure that necessary recovery is duly effected monthly and the amount remitted to and acknowledged by the Court concerned. A note of the action taken in respect of each item and of the number and date of the acknowledgment of the Court will be made against the particular entry in the register.

348. All attachment orders, papers in connection therewith and the register of attachments will be kept under lock and key under arrangements made by the officer in charge of the General Section.

349. When attachments are received, the Controller, or officer in charge of the General Section, will consider whether the case is one to be dealt with under the rules regarding the indebtedness of public servants.

350. If the pay of any gazetted officer be attached by order of the Civil Court, the fact must be immediately reported to the M. A. G., together with the explanation of the officer.

351. The pay of a Government servant while on duty is exempt from attachment for debt to the extent of:—

- (i) the whole pay, where it does not exceed forty rupees monthly;
- (ii) forty rupees monthly, when the pay exceeds forty rupees and does not exceed eighty rupees monthly;
- (iii) one moiety of the pay in any other case.

Leave allowance, if less than pay, is wholly exempt from attachment but leave allowance which is equal to pay, is liable to attachment to the same extent as pay while on duty.

NOTE 1.—Compensatory allowances are not included in the term "pay" for the purpose of this rule and should be treated as exempt from attachments by a Civil Court.

NOTE 2.—The maximum pay attachable by a Civil Court is the pay earned and not what remains after satisfying any debts due to Government on account of advances taken under rule.

NOTE 3.—Subscriptions to funds recognised by Government, deductions for which appear in the pay bills and recoveries of income tax, should be excluded from the aggregate pay for the purpose of attachment by a Civil Court.

Service of summonses.

352. When summonses are received for service, the original copy will be handed over to the individual concerned; the duplicate copy accepted by the individual and signed by the officer in charge of the General Section will be returned to the issuing Court.

Military Courts of Enquiry.

353. A military officer of the Military Accounts Department, if available, may, after his services have been placed by the Government of India at the disposal of His Excellency the Commander-in-Chief, be selected to sit as a member of a military Court of Enquiry assembled in connection with financial irregularities so that he may properly guide the investigations of the committee.

Where the services of a military officer of the Military Accounts Department cannot conveniently be made available, a civilian officer of the Department may be appointed to assist at any military Court of Enquiry but he may not sit as a member of such a court.

The name of the military officer selected to sit as a member of a Court of Enquiry will be reported to the Military Accountant General to enable him to take action to have his services placed at the disposal of His Excellency the Commander-in-Chief. Names of civilian officers selected to assist at a Military Court of Enquiry need not be reported to him.

In the event of either the military or civilian officer of the Military Accounts Department finding himself unable to agree with the conclusions of the Court, it will be open to him to record a note of dissent. When an officer is deputed as a member of a Court of Enquiry or to assist it for a period in excess of 15 days, an Officiating Deputy Assistant Controller may be appointed in his place.

NOTE 1.—The travelling (including daily) allowances of such officers as well as any acting allowances to the officer appointed to officiate as Deputy Assistant Controller will be debited to the head of the Army Estimates to which the charges of the unit on whose behalf the investigation by the Court of Enquiry is held are debited.

Binding of Records.

354. The superintendent of the Record Section, or of any other section which maintains files, is responsible that documents sent for binding are complete in all respects and arranged in proper order. When any files or accounts, etc., are ready for binding, a list will be sent by the superintendent of the section concerned to the superintendent of the Record Section who will take the necessary action regarding binding and decide on the description of binding to be used.

No. 28 of 1935.



following as a note to para. 354 :—

as containing vouchers, such as, Lodging
claims, Supply orders, etc., which are required
by Local Audit Officers at the time of their
or half-yearly visits to Units and Formations,
be handed over for binding until audit of such
is completed.”

355. Records which have to be maintained for very long periods will ordinarily be bound in half leather. Those required for short periods will be bound in some cheap binding which will answer the purpose. Correspondence files "Temporary" office orders, etc., are not to be bound; they should be stitched properly in file boards.

356. A register on O. F. 1620 will be maintained by the General Section showing particulars of all records bound, the dates on which they were bound, and the date and other particulars of the bills in which the binding charges have been included.

The superintendent of each section will initial in the column provided for the purpose for all bound volumes received by him. The register will be submitted to the officer in charge of the General Section whenever bills for binding are passed for payment. The officer in charge of the General Section will verify on each such occasion that the entries in the register agree with those in the bills.

357. When records of units and formations are ready for binding, a list will be submitted by the unit or dépôt accountant to the officer in charge of the General Section who will issue the necessary orders to the binder regarding the description of binding to be used.

358. A contract with a binding contractor at each station for the binding work of units and formations in the station will be entered into for each year, before the commencement of the year. Samples of the materials to be used for binding purposes will be obtained from each contractor and one set of such samples will be sent to the L. A. Os. and Audit Officers, M. E. S. who will see, when they visit the accounts sections of units and formations, that the materials used by the binders are not inferior to the samples.

Destruction of Records.

No. 31 of March 1933.

Page 96, paragraph 359—

359. The
kept are laid
be destroyed
copy of every

In order to
destroyed in

As the record
ter (L. A. F.
charge of the
destroyed.

Insert the following as a new sub-paragraph:—

"It is an over-riding condition that no records which relate to cases under investigation or on which final action has not been taken or in connection with which all outstanding items have not been settled are to be destroyed until all action and investigation has been concluded and all outstanding items are finally settled as the case may be."

(Amendment to Office Manual, Part I.)

Insert " see para. 4 " after the word " subjects " in paragraph 3(c) to Appendix to Chapter IX as inserted by correction slip No. 35 of 1931.

In line 2 of existing paragraph 4, after the word " files " add " other than files mentioned in paragraph 3(c) above ".

Insert the following as sub-paragraph to existing paragraph 4:—

" A separate index register will be maintained by each section for all subject files under various headings in each section. These files will be kept quite distinct from the others and to ensure this, they will be given a separate series of numbers with a " nought " prefixed, i.e., 01, 02, etc., the numbers specially allotted to the subject files will thus in no way interfere with the numbers reserved for the other classes of files. These subject files will form the 35 years record of each section and will be labelled in bold red ink letters " 35 years records ". The Record Section will make arrangements to keep these files distinct from other correspondence, when they are sent for record by sections ".

(7) Abstract of labour, material and return notes (M.).	5 years.
(8) Abstract of miscellaneous remittances .	5 years.
(9) Abstract of Muster and Pay Books, file of (M.).	3 years.
(10) Abstract of Port Officers' accounts (M.)	5 years.

No. 48 of 1931.

Page 97, Annexure " A "—

Insert the following against serial No. 1 and below item (12) :—

" (13) Abstract of Receipts and Payments (M. E. S.) . 3 years.

(14) Classified Abstract of Receipt and Expenditure (M. E. S.)

3 . . "

(Amendment to " Office Manual, Part I ".)

ANNEXURE A.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X.)

Serial No.	Description of Records.	Period of retention.
1	Abstract—	
	(1) Abstract, final, of labour (M)	5 years.
	(2) Abstract of Aden operation expenditure (M).	5 years.
	(3) Abstract of cutter shop leather (A. F.)	2 years.
	(4) Abstract of Demand and Return notes (A. F.).	2 years.
	(5) Abstract of Foundry Cost statements (A. F.).	3 years.
	(6) Abstract of labour (L 5 & L 6) (A. F.)	2 years.
	(7) Abstract of labour, material and return notes (M.).	5 years.
	(8) Abstract of miscellaneous remittances .	5 years.
	(9) Abstract of Muster and Pay Books, file of (M.).	3 years.
	(10) Abstract of Port Officers' accounts (M.)	5 years.
	(11) Abstract of receipts and issues of components (A. F.).	2 years.
	(12) Abstract of recovery claims adjusted (M.).	5 years.
2	Accounts—	
	(1) Account, annual, chronometer (M.)	3 years.
	(2) Account, annual deadstock of dockyards (M.),	3 years.
	(3) Account, annual, engineers stores (M.)	3 years.
	(4) Account, annual, gulf permt. stores (M.)	3 years.
	(5) Accounts, annual, printed, Ordnance and Clothing Factories (A. F.).	For ever.

Statement showing the periods on the Expiration of which various Classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
2	<i>Accounts—contd.</i>	
	(6) Accounts, annual, X-Rays and surgical equipment ledger and mathematical instruments (M.).	3 years.
	(7) Accounts, camp, miscellaneous . . .	5 years.
	(8) Accounts, Capital and Revenue (Financial Review).	For ever.
	(9) Account, Capital and Revenue expenditure of dockyard (M.).	For ever.
	(10) Accounts, cash, Grass and Dairy Farms	5 years.
	(11) Accounts, Civil and Military, Central Adjusting (Inward and Outward).	5 years.
	(12) Account, current, London (Inward) with schedules.	5 years.
	(13) Account, current, London (Outward)	5 years.
	(14) Accounts, Dépôt, Marine (M.) . . .	5 years.
	(15) Account, Indirect expenditure with vouchers and documents (A. F.).	3 years.
	(16) Accounts, Manufacture (M.) . . .	5 years.
	(17) Accounts, Military Treasure Chest (E. & M. and Accounts Section).	10 years.
	(18) Accounts, monthly, coal and water of dockyards (M.).	3 years.
	(19) Accounts, monthly, coal of Persian Gulf Depôts (M.).	5 years.
	(20) Account of the Marine and Military Department.	5 years.
	(21) Accounts, priced, (all kinds) with receipt and issue vouchers.	5 years.
	(22) Accounts, priced, with schedules of Depôts and Manufacturing Establishments.	5 years.
	(23) Accounts, Production (M.) . . .	5 years.
	(24) Accounts, <i>Pro-forma</i> . . .	For ever.

No. 44 OF DECEMBER 1932.

Page 98, Annexure A.

(i) Put an asterisk (*) on "For ever" in column 3 against serial No. (2) (8) and connect it with the following footnote :—

"*As financial reviews are not prepared at present the latest 3 years' available copies should be retained as permanent record."

(ii) Substitute "30 years" for "For ever" appearing in column 3 against serial No. 2 (24) and put a dagger (†) on "Accounts Pro-forma" in column 2, connecting it with the following footnote :—

"†Except those in respect of (1) Passage concessions and (2) Electric current at Balasore which should be retained for 10 years."

(Amendment to Office Manual, Part I.)

No. 49 of 1931.

Page 99, Annexure "A"—

Insert the following as fresh items against serial No. 2 and below item (36):—

- | | |
|--|----------|
| " (37) Account, monthly (M. E. S). | 5 years. |
| (38) Annual Account of cemetery endowments
(M. E. S.) | 5 " |
| (39) Ledger Account of endowments (M. E. S.) | 5 " " |

(Amendment to " Office Manual, Part I ".)

No. 50 of 1931.

Page 99, Annexure "A"—

Insert the following as a fresh item:—

" Serial No. 2A. Acknowledgment of Contractors
for payment of bills (M. E. S.) 10 years "

(Amendment to " Office Manual, Part I ".)

7

No. 11 of March 1933.

Page 99.—

For ' 35 years ' insert ' 20 years ' in column 3
against Serial No. 3.

(Amendment to Office Manual, Part I.)

No. 51 of 1931.

Page 99, Annexure "A"—

Delete the entries against serial No. 4 under the
column " Description of Records " and substitute
" Transfer Entry Book (M. E. S.) "

(Amendment to " Office Manual, Part I ".)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
2	<i>Accounts—contd.</i>	
	(25) Accounts, quarterly, charts, (M.).	3 years.
	(26) Accounts, quarterly, Clothing Stores (M.).	3 years.
	(27) Accounts, quarterly, Engineers Stores (M.).	3 years.
	(28) Accounts, quarterly, general stores (M.)	3 years.
	(29) Accounts, quarterly, Horse and Mule fittings (M.).	3 years.
	(30) Accounts, quarterly, I. T. S. bedding (M.).	3 years.
	(31) Accounts, quarterly, sale, of Dockyards (M.).	3 years.
	(32) Accounts, quarterly, victualling Stores (M.).	3 years.
	(33) Accounts, Stores, Grass and Dairy Farms.	5 years.
	(34) Account, Tonnage (A. F.)	5 years.
	(35) Accounts, Training Grant (E. and M. and Unit Sections).	5 years.
	(36) Account, voyage, H. M. I. Station ships (M.).	5 years.
3	Acquittance rolls for pay and other allowances paid to the establishment of Military Accounts Department (General section).	35 years. 20 years
4	Adjustment book (M. E. S.)	3 years.
5	Agreement form of labour (A. F.)	3 years.
6	Allocation of idle machines, lists of (A. F.)	2 years.
7	Allocation sheets of labour (M.)	5 years.
8	Appeal files	5 years.
9	Auction sale lists, periodical (A. F.)	3 years.
10	Balances on outstanding extracts, list of (A. F.).	2 years.

No. 41 OF DECEMBER 1932.

Page 100, Annexure A.

In the column "Period of retention" over entries against serial No. 12 (4), (5), (7) and put a (‡) mark and connect it with the following note :—

"‡ Office copies of these paybills in the possession of Unit Accountants may be destroyed after 10 years."

(Amendment to Office Manual, Part I.)

No. 52 of 1931.

Page 100, Annexure "A"—

Insert the following as fresh items against No. 12 and below item (10) :—

- " (11) Bills, Rent, Electric and Water (M. E. S.) 2
- (12) Bills, Casual Personnel (M. E. S.) . . . 10

(Amendment to "Office Manual, Part I".)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
11	Balance sheets—	
	(1) Balance sheet, annual, of Tannery Curriery and Cutter shop (A. F.).	3 years.
	(2) Balance sheet, monthly, of cutter shop transactions (A. F.).	2 years.
	(3) Balance sheet, quarterly, of cutter shop transactions (A. F.).	2 years.
	(4) Balance sheets, Trial	1 year.
	(5) Balance sheet, Timber (A. F.) . . .	3 years.
12	Bills—	
	(1) Bills, contingent	5 years.
	(2) Bills, labour, file of, (M.) . . .	3 years.
	(3) Bills, local purchase orders and (M.) .	5 years.
	(4) Bills, pay, establishment	35 years.
	(5) Bills, pay, I. M. D. and Hospital establishment.	35 years.
	(6) Bills, pay, Regimental Officers . . .	*5 years.
	(7) Bills, pay, Staff and Departmental Officers.	35 years.
	(8) Bills, pay, Warrant and N. C. Os. .	35 years.
	(9) Bills, Railway (Railway claims) . .	5 years.
	(10) Bills, Travelling Allowance . . .	5 years.
13	Books and Regulations, etc.—	
	(1) Air Ministry weekly orders, one copy .	For ever (b).
	(2) Army Council Instructions, one copy .	For ever (b).
	(3) Army Instructions, India, one copy	For ever (c).
	(4) Army List, India quarterly, 2 copies .	For ever (a).
	(5) Army List (Half yearly), War Office, one copy.	For ever (a).
	(6) Army List (monthly), War Office. one copy.	For ever (a).

*Those for June and December 35 years.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

No. 45 OF DECEMBER 1932.

Page 101, Annexure A.

For "For ever" appearing in column 3 against serial No. 13 (10) substitute "50 years".

(Amendment to Office Manual, Part I.)

f retention.

c).

b).

(10) Serials, all

No. 25 of March 1933.

Page 100, Annexure "A"—

The foot-note to serial item No. 12 (6) as inserted by Correction Slip No. 24 of 1932 is reconstructed as follows:—

"Pay bills in possession of Controllers' offices for the months of January and April in the case of B. T. units and for June and December in the case of I. T. units will be retained for a period of 35 years."

(Amendment to Office Manual, Part I.)

text copy is

(16) Navy Lists (VL)	For ever.
(17) Note books, sectional.	For ever.
(18) Old books and regulations, codes, Manuals and pamphlets, one copy of each edition.	For ever.
(19) Postal Guide (British)	One year.
(20) Postal Guide (India)	One year.
(21) Provincial Gazettes, one copy	One year.
(22) Royal Air Force Instructions (India), one copy.	For ever (c).
(23) Royal Air Force Orders (India), one copy	For ever (c).

No. 9 of March 1933.

Page 101, Serial No. 13 (24) to (27)—

Substitute '40 years' for 'for ever' appearing in column 3 against the above entries.

(Amendment to Office Manual, Part I.)

— 40 years
40 years
years
years.

Serial No.	Description of records.	Period of retention.
13	(27-A) Service books .	5 years after death or retirement whichever is earlier.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
13	Books and Regulations, etc.— <i>contd.</i>	
	(7) Army Order, India, one copy . . .	For ever (c).
	(8) Army Order, War Office, one copy . . .	For ever (b).
	(9) Civil lists, all	2 years.
	(10) Classification Hand Book of receipts and Charges, one copy.	For ever.
	(11) History of services of officers serving in Civil departments.	2 years.
	(12) India Gazette, Parts I and II, one copy	For ever. 35 years
	(13) India Gazette, other parts, with extra-ordinary, one copy.	3 years.
	(14) List of units	Until the next copy is received.
	(15) Marine Lists (M.), one copy . . .	For ever (a).
	(16) Navy Lists (M.)	For ever (a).
	(17) Note books, sectional.	For ever.
	(18) Old books and regulations, codes, Manuals and pamphlets, one copy of each edition.	For ever.
	(19) Postal Guide (British)	One year.
	(20) Postal Guide (India)	One year.
	(21) Provincial Gazettes, one copy . . .	One year.
	(22) Royal Air Force Instructions (India), one copy.	For ever (c).
	(23) Royal Air Force Orders (India), one copy	For ever (c).
	(24) Seniority Lists of Officers (M. A. Department), one copy.	For ever (a). 40 years
	(25) Seniority Lists of Accountants (M. A. Department), one copy.	For ever (a). 40 years
	(26) Seniority Lists of passed clerks (M. A. Department), one copy.	For ever (a). 40 years
	(27) Seniority Lists of other clerical and menial establishment (Military Accounts Department), one copy.	For ever (a). 40 years.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
13	Books and Regulations— <i>contd.</i>	
	(28) Telegraph Guide	1 year.
	(29) Thacker's Indian Directory	2 years.
14	Broad Sheets—	
	(1) Broad sheets, G. P. Fund, I. O. D. P. Fund.	Forever. 45 years
	(2) Broad sheet, Trust Interest Fund	5 years.
15	Cards—	
	(1) Cards, cost and abstracts (A. F.)	2 years.
	(2) Cards, Day workers (A. F.)	2 years.
	(3) Cards, piece workers, summary of (A. F.).	2 years.
	(4) Cards, production (A. F.)	2 years.
16	Cash book, petty	3 years.
17	Cash requisition file	To be bound with pay lists.
18	Cash security deposits, files (Stores)	35 years.
19	Certificate form of disbursements (A. F.)	3 years.
20	Cheques and R. T. Rs.—	
	(1) Cheques cancelled, files of	3 years.
	(2) Cheques and R. T. Rs. counterfoils of	3 years excluding the year of issue.
	(3) Cheques and R. T. Rs., daily abstract of.	3 years.
	(4) Cheques and R. T. Rs., paid, files of	3 years excluding the year of issue.
21	Children's allowance claims file (Pension claims).	To be retained for the same period as pension claims.
22	Claims received, other than pay and pensions files of.	5 years.
23	Claims returned unpassed, files of	3 years.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
13	Books and ...	
<p>No. 19 of March 1933.</p> <p>Page 102, Annexure "A"—</p> <p>Delete the existing entry against serial No. 14 (1) under column "Period of retention" and substitute "45 years".</p> <p>(Amendment to Office Manual, Part I.)</p>		
15	Card	No. 53 of 1931.
	(1)	Page 102, Annexure "A"—
	(2)	Insert the following as a fresh item :—
	(3)	"Serial No. 16A. Cash Books (M. E. S.)— Extracts from
	(4)	(Amendment to "Office Manual, Part I.")
16	Cash Books	
17		Page 102, Annexure "A"—
18		Against serial No. 16A as inserted by Correction Slip No. 53 of 1931 for the existing period of retention insert "3 years."
19		(Amendment to Office Manual, Part I.)
20		
	(1) Cheques cancelled, files of .	3 years.
	(2) Cheques and R. T. Rs. counterfoils of .	3 years excluding the year of issue.
	(3) Cheques and R. T. Rs., daily abstract of.	3 years.
	(4) Cheques and R. T. Rs., paid, files of .	3 years excluding the year of issue.
21	Child	
	claim	
22	Claim	No. 41 of 1935.
	file	Page 102, Annexure "A"—
23	Claim	Insert the following as a new item :— "23-A. Miscellaneous rejected pension and gratuity, claims.....5 years."
		(Amendment to Office Manual, Part I.)

No. 54 of 1931.

Page 103, Annexure "A"—

Insert the following as a fresh item :—

"Serial No. 25A. Contract Agreements (M. E. S.) 20 years."

(Amendment to "Office Manual, Part I".)

No. 33 of 1935.

Page 103, Annexure A—

Insert the following as a fresh item below serial No. 29 (10) :—

"10-A. Section files of Government, M. A. G.'s, A. H. Qrs. letters, etc., other than those mentioned at 29 (10) above. 10 years."

No. 7 of March 1933.

Page 103—

Delete items 7 and 8 of serial No. 29 together with the entries connected therewith.

(Amendment to Office Manual, Part I.)

6

No. 8 of March 1933.

Page 103—

Delete the entries in column 3 against serial No. 29 (9) and substitute '5 years'.

(Amendment to Office Manual, Part I.)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
24	Compilations—	
	(1) Compilations, consolidated	10 years.
	(2) Compilations, detailed	5 years.
25	Complement book (M.)	For ever.
26	Completion certificate (M.)	5 years.
27	Component demand and return notes (A. F.)	2 years.
28	Contract lists (M.)	10 years.
29	Correspondence—	
	(1) Circulation, memoranda, file of	1 year.
	(2) Confidential papers regarding officers and other members of the establishment.	As long as they are on the effective list.
	(3) Confidential papers regarding Officers and other members of the establishment (Discharged).	3 years after discharge.
	(4) Correspondence regarding supply of stationery and forms.	1 year.
	(5) Entertainment and discharge memoranda (A. F.)	2 years.
	(6) File of applications for employment in the M. A. Department.	1 year.
	(7) File of leave applications (establishment)	2 years.
	(8) Forwarding memoranda, reminders and acknowledgments of letters	1 year.
	(9) Forwarding memoranda of Navy Bills, Counterfoils of, (M.)	40 years. 5 years.
	(10) Letters from Government of India, F. A. (M. F.) and M. A. G. conveying sanctions or decisions or other orders of a permanent nature and correspondingly the original letters or representations from Cs. M. A., etc., on which such sanctions, decisions and orders are initiated.	For ever. NOTE.—All other correspondence to and from Government of India, F. A. (M. F.) or M. A. G., will be dealt with under items 29 (8) and (12).
	(11) Lists showing men working on more than one gang (A. F.).	2 years.

Page 104, Annexure "A".—Insert the following as fresh item against serial No. 29 and below sub-item,

together with details of total service in other offices and particulars of Field or General service in or out of India, will be collected by the Controller of Military Accounts, Western Command and cases which in his opinion are really deserving of transfers will be submitted to the M. A. G. annually on the 20th March.

No application for transfer under this paragraph will ordinarily be considered unless the applicant has rendered at least 5 years service in Baluchistan.

(Amendment to Office Manual, Part I.)

No. 20 of March 1933.

Page 104, Annexure "A"—

Delete the existing entries against serial No. 29 (16) and insert the following:—

Personal cases of Staff and Departmental officers ^{5 years} (35 years).

(Amendment to Office Manual, Part I.)

No. 12 of March 1933.

Page 104, Annexure "A"—

Insert the following as fresh items against Serial No. 29 and below item No. (17):—

(18) Correspondence files regarding Security Deposit of contractors (10 years)

No. 9 of 1934.

Page 104, Annexure "A"—

Insert the following as a new item:—

"35-A. Extracts (A. F.) 3 years after the completion of the jobs to which they pertain."

(Amendment to Office Manual, Part I.)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
29	Correspondence— <i>contd.</i>	
	(12) Ordinary correspondence	5 years.
	(13) Personal cases of Civil pensioners (Pension claims)	To be retained for the same period as pension claims.
	(14) Personal cases of Indian Military Pensioners (Pension claims).	To be retained for the same period as pension claims.
	(15) Personal cases of contractors (stores)	10 years.
	(16) Personal cases of officers of various units and formations.	35 years.
	(17) Personal cases of Officers and establishment (M. A. Department) (General section)¹	35 years.
30	Credit Notes, Military, counterfoils of	3½ years.
31	Declarations file, G. P. Fund, I. O. D. P. Fund	**
32	Defect Lists (M.)	5 years.
33	Demand and return notes, (A. F.)	2 years.
34	Demand and return notes, Summaries of, (A. F.)	2 years.
35	Drafts, S. W. O. completed (A. F.)	2 years.
36	Earnings, summary of, piece and gang workers (A. F.)	2 years.
37	Estimates—	
	(1) Annual Forecast budget estimate	2 years.
	(2) Budget estimates (printed)	5 years.

** (1) Declarations of deceased subscribers, when payments are made to their nominees or successors, will be preserved permanently.

(2) Declarations in respect of which revised declarations have been received, will be destroyed by the Officer in charge of the Fund Section, a remark to that effect being recorded under his dated signature in the Subscriber's ledger Accounts and the word "Revised" being noted on the forms.

(3) Declarations of subscribers who obtain payment on their retirement, will be retained for three years from the date of final payment and thereafter destroyed by the Officer in charge of the Fund Section, a remark to that effect being entered under his initials in the closed ledger account of the subscriber.

~~Page 104, Annexure "A"~~—Insert the following
as fresh item against serial No. 29 and below sub-item

No. 37 of 1935.

Page 104, Annexure "A"—

Insert a dagger (†) mark on "5 years" in column 3
against Serial No. 29 (12) and connect it with the follow-
ing footnote :—

(†) "Correspondence leading to the grant of pensions,
etc., are filed with personal cases which are retained for
the same period as pension claims, vide item 67 as
amended by Correction Slip No. of 1935."

(Amendment to Office Manual, Part I.)

No. 14 of 1934.

Page 104, Annexure "A"—

For the existing entries in column 3 against serial
No. 29 (16) as amended by C. S. No. 20 of March 1933,
substitute "5 years".

(Amendment to Office Manual, Part I.)

No. 20 of March 1933.

Page 104, Annexure "A"—

Delete the existing entries against serial No. 29
(16) and insert the following :—

Personal cases of Staff and Departmental officers ^{5 years.} 35 years.

(Amendment to Office Manual, Part I.)

No. 12 of March 1933.

Page 104, Annexure "A"—

Insert the following as fresh items against Serial
No. 29 and below item No. (17) :—

(18) Correspondence files regarding Security Deposits of
Contractors (IASC) 10 years
(19) Correspondence files regarding Security Deposits of
Storekeepers (IASC) 10 years
No. 29 of 1935.

Page 104, Annexure "A"—

For the existing entries in column 3, serial No. 29 (20)
as inserted by Correction slip No. 6 of 1934, substitute
"15 years".

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
37	Estimates—contd.	
	(3) Cases pertaining to Budget Estimates (Accounts).	5 years.
	(4) Detailed Budget Estimates.	5 years.
	(5) Distributed Budget Estimate	5 years.
	(6) Revised estimates	3 years.
	Committees to England lists of	5 years.

No. 25 of 1931.

Page 105, Annexure A—

Insert the following as fresh items :—

Serial No.	Description of Records.	Period of retention.
41-A	General Provident Fund Schedules (General Provident Fund, No. 8).	} 5 years.
41-B	Personal Jackets of subscribers	

(Amendment to Office Manual, Part I.)

No. 13 of March 1933.

No. 105, Annexure "A"—

Insert the following as a fresh item :—

No. 45-A. Indemnity Bonds—(I. A. F. A-297. 10 years.
(Amendment to Office Manual, Part I.)

(3) Building Ledgers (A. F.)	15 years.
(4) Component Ledgers (A. F.).	5 years.

* Southern Command only

Statement showing the periods on the Expiration of which various
of Records may be destroyed. (Referred to in paragraph
Chapter X)—contd.

Serial No.	Description of Records.	Period of retention
37	Estimates— <i>contd.</i>	
	(3) Cases pertaining to Budget Estimates (Accounts).	5 years.
	(4) Detailed Budget Estimates.	5 years.
	(5) Distributed Budget Estimate	5 years.
	(6) Revised estimates	3 years.

No. 38 of 1935.

105, Annexure "A"—

Insert the existing entries against Serial No. 42 and the following :—

Stipend rolls (I. A. F. Y.-1948) .. 5 years in the case of individuals not invalidated from the service. In other cases permanently".

(Amendment to Office Manual, Part I.)

Provident Fund,

to Office Manual, Part I.

No. 13 of March 1933.

105, Annexure "A"—

Insert the following as a fresh item :—

Serial No. 45-A. Indemnity Bonds—(I. A. F. A-297. 10 years.

(Amendment to Office Manual, Part I.)

(3) Building Ledgers (A. F.)	15 years.
(4) Component Ledgers (A. F.)	5 years.

* Southern Command only

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
37	Estimates— <i>contd.</i>	
	(3) Cases pertaining to Budget Estimates (Accounts).	5 years.
	(4) Detailed Budget Estimates.	5 years.
	(5) Distributed Budget Estimate	5 years.
	(6) Revised estimates	3 years.
38	Family remittance to England, lists of	5 years.
39	Forms, requisition for, file of	1 year.
40	Forms, loose leaves of diary register, file of	2 years.
41	Fund deductions, certified list of	5 years.
42	Gratuity claims	5 years.
43	History sheets (A. F.)	For ever.
44	Home coronation file	*5 years.
45	Hong Kong Forms, A. B. C.—File of	10 years.
46	Indents—	
	(1) Indents, cash (Requisition).	5 years.
	(2) Indents, home	5 years.
	(3) Indents for Railway Warrants and credit notes.	1 year.
	(4) Indents, monthly stationery, file of	1 year.
47	Inspection notes (A. F.)	2 years.
48	Inventry lists and connected vouchers (A. F.)	2 years.
49	Invoices, Europe	5 years.
50	Journals and Ledgers—	
	(1) Abstract Ledgers (M.)	5 years.
	(2) B. R. N. B. R. Summary Ledger (M.)	2 years.
	(3) Building Ledgers (A. F.)	15 years.
	(4) Component Ledgers (A. F.)	5 years.

* Southern Command only

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 3, Chapter X)—contd.

Serial No.	Description of Records.	Period of retention
50	Journals and Ledgers—contd.	5 years.

No. 21 of March 1933.

Page 106, Annexure "A"—

Delete the existing entries against the following items of serial No. 50 under column "Period of retention" and insert the following:—

- (12) . . . 45 years.
 (20) . . . 10 years.

(Amendment to Office Manual, Part I.)

substitute the periods noted against each:—

Serial No. 12 (4) . Pay bills up to 31st December for 35 years.

From 1st January 1932, pay bills for June and December for 35 years, others for 6 years.

Serial No. 12 (5) . Pay bills up to 31st December for 35 years.

From 1st January 1932, pay bills for June and December for 35 years, others for 6 years.

Serial No. 12 (8) . Pay bills up to 31st December for 35 years.

From 1st January 1932, pay bills for June and December for 35 years, others for 6 years.

Serial No. 13—(1) to (5) . . . 50 years.

Serial No. 13—(6) . . . 5 years.

Serial No. 13—(7), (8) and (12) . 50 years.

Serial No. 13—(17) . . . 20 years.

Serial No. 13—(18) . . . 75 years.

Serial No. 13—(23) . . . 50 years.

(Amendment to Office Manual, Part I.)

Statement showing the periods on the Expiration of which various of Records may be destroyed. (Referred to in paragraph Chapter X)—contd.

Serial No.	Description of Records.	Period of retention
50	Journals and Ledgers—contd.	
	(5) Contractors' Ledgers (Not containing accounts of works in progress.)	5 years.
	(6) Cost Ledgers (M.)	5 years.
	(7) Depreciation Fund Ledger (A. F.)	10 years.
	(8) Journals and Ledgers	30 years.
	(9) Machinery Ledgers (A. F.)	15 years.
	(10) Merchants' Ledger for Ingot (A. F.)	2 years.
	(11) Merchants' Ledger for steel Ingot (A. F.)	2 years.
	(12) Personal Ledger of subscribers to funds	For ever.
	(13) Principal Journals (A. F.)	5 years.
	(14) Principal ledgers (A. F.)	5 years.
	(15) Stock journals	5 years.
	(16) Store ledgers	5 years.
	(17) Works ledgers	30 years.
51	Lighting and buoying in the Persian Gulf "Nearchus" (M).. file of.	5 years.
52	Loss statements.	5 years.

Page 106— No. 33 of March 1933.

Insert the following as a fresh item :—

Serial No.	Description of records.	Period of retention.
57-A.	Numerical return and Nominal roll files.	5 years

(Amendment to Office Manual, Part I.)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
50	Journals and Ledgers— <i>contd.</i>	
	(5) Contractors' Ledgers (Not containing accounts of works in progress.)	5 years.
	(6) Cost Ledgers (M.)	5 years.
	(7) Depreciation Fund Ledger (A. F.)	10 years.
	(8) Journals and Ledgers	30 years.
	(9) Machinery Ledgers (A. F.)	15 years.
	(10) Merchants' Ledger for Ingot (A. F.)	2 years.
	(11) Merchants' Ledger for steel Ingot (A. F.)	2 years.
	(12) Personal Ledger of subscribers to funds	Forever. 45 ^y
	(13) Principal Journals (A. F.)	5 years. 1931
	(14) Principal ledgers (A. F.)	5 years. bills 35
	(15) Stock journals	5 years. 1931
	(16) Store ledgers	5 years. 30 years.
	(17) Works ledgers	30 years.
51	Lighting and buoys in the Persian Gulf "Nearchus" (M.), file of.	5 years. bills 35
52	Loss statements.	5 years. 1931
53	Manufacture demands (A. F.)	3 years.
54	Money warrant file (M.)	10 years. bills 35
55	Musters and pay books (M.)	30 years.
56	Naval prize money (M.)	50 years.
57	Normal cost statement files (I. T.)	Same period accounts.
58	N. P. and P. M. Summaries of, (A. F.)	3 years.
59	Orders—	
	(1) Command, District, Brigade and Station Orders.	3 years.
	(2) Dockyard order file (M.)	5 years.

Page 106, Annexure 'A'—

Serial No. 50 (17) as amended by Correction Slip No. 26 of March 1933. In column period of retention put a mark * and connect it with the following remark—

* 'After closing of any estimate, expenditure relating to which is recorded therein.'

(Amendment to Office Manual, Part I.)

No. 56 of 1931.

Page 106, Annexure "A"—

Delete the entries against serial No. 50 (5) under column "Period of retention" and substitute 10 years.

(Amendment to "Office Manual, Part I".)

No. 57 of 1931.

Page 106, Annexure "A"—

Delete the entries against serial No. 50 (17) under column "Description of Records" and substitute "Expense Ledgers (M. E. S.)".

(Amendment to "Office Manual, Part I".)

Page 106, Annexure 'A'—

Serial No. 50 (20) as amended by Correction Slip No. 21 of March 1933. In column "Period of retention" put a mark * and connect it with the following remark.—

* 'After closing of any estimate, expenditure relating to which is recorded therein.'

(Amendment to Office Manual, Part I.)

No. 26 of March 1933.

Page 106, Annexure "A"—

Delete the existing entries against serial No. 50 (17) and substitute the following:—

Expense Ledger . . . 10 years.

(Amendment to Office Manual, Part I.)

Serial No. 50 (17) as amended by Correction Slip No. 26 of March 1933. In column period of retention put a mark * and connect it with the following remark—

* "After closing of any estimate, expenditure relating to which is recorded therein."

(Amendment to Office Manual, Part I.)

No. 56 of 1931.

Page 106, Annexure "A"—

Delete the entries against serial No. 50 (5) under column "Period of retention" and substitute 10 years.

(Amendment to "Office Manual, Part I".)

No. 57 of 1931.

Page 106, Annexure "A"—

Delete the entries against serial No. 50 (17) under column "Description of Records" and substitute "Expense Ledgers (M. E. S.)".

(Amendment to "Office Manual, Part I".)

Page 106, Annexure 'A'—

No. 55 of 1931.

Page 106, Annexure "A"—

Insert the following as fresh items against No. 50 and below item (17):—

- "(18) Rent Assessment Ledger (M. E. S.)
- (19) Rent Ledger (M. E. S.)
- (20) Job Ledgers (M. E. S.)
- (21) Price Stock Ledger (M. E. S.)

(Amendment to "Office Manual, Part I".)

Page 106, Annexure "A"—

Insert the following as fresh items:—

"Serial No. 53A. Measurement Books (M. E. S.)

Serial No. 55A. Muster Rolls (M. E. S.)
(Amendment to "Office Manual, Part I".)

5

No. 39 of 1935.

Annexure "A"—

Serial No. 67 with connected entries and insert

claims, etc.—

Muster rolls (I. A. F. Y. 1948),
A-311, I. A. F. M. 1265,
M. 8 as the case may be),
pension rolls (I. A. F. A. 366),
certificates (I. A. F. A. 393),
findings of court of enquiry in
deaths or injuries due to
Muster rolls (I. A. F. Y. 1948),
A-311 etc.

Permanently.

To be destroyed after death of pensioners and after settlement of claims from families of pensioners in receipt of I. O. M. allowance excepting the rolls of individuals discharged on recommendations of medical boards which should be retained permanently.

cases of Indian military

To be retained for the same period as their relative pension claims.
To be destroyed after the death of pensioners.

(Amendment to Office Manual, Part I.)

No. 55 of 1931.

Page 106, Annexure "A"—

Insert the following as fresh items against serial No. 50 and below item (17):—

" (18) Rent Assessment Ledger (M. E. S.)	.	.	.	20 years.
(19) Rent Ledger (M. E. S.)	.	.	.	5 "
(20) Job Ledgers (M. E. S.)	.	.	.	30 "
(21) Price Stock Ledger (M. E. S.)	.	.	.	3 "

(Amendment to "Office Manual, Part I".)

No. 58 of 1931.

Page 106, Annexure "A"—

Insert the following as fresh items:—

"Serial No. 53A. Measurement Books (M. E. S.). 10 years
(after completion of work).

Serial No. 55A. Muster Rolls (M. E. S.)

10 years."

(Amendment to "Office Manual, Part I".)

No. 14 of March 1933.

Page 107, Annexure "A"—

Insert the following as fresh items :—

Serial No. 60-A. Part II Orders of Assistant Controller, Grass or Dairy Farms . 6 years.

Serial No. 61-A. Pay accounts (Reservists) Non-effective 5 years.

No. 22 of March 1933.

107, Annexure "A"—

Foot note to serial No. 62 as amended by Cor-
Slip No. 40 of 1931 is *reconstructed* as
s:—

ay lists in possession of Controllers' offices for the months
January and April in the case of B. T. units and for June and
ber in the case of I. T. units will be retained for a period
years."

(Amendment to Office Manual, Part I.)

Serial No. 50 (17) as amended by Correction Slip
of March 1933. In column period of retention
mark * and connect it with the following remark—
“After closing of any estimate, expenditure relating to
is recorded therein.”

(Amendment to Office Manual, Part I.)
No. 56 of 1931.

Annexure “A”—

“The entries against serial No. 50 (5) under
“Period of retention” and *substitute* 10 years.
“Add to “Office Manual, Part I.”

No. 40 of 1931.

Page 107, Annexure ‘A’ to Chapter X—

Change the fullstop into a semi-colon after the word “years” in the
foot-note to item 62 and *add* the following :—

“June and December Pay Lists with Unit Accountants should be
retained for 5 years only.”

Amendments to “Office Manual, Part I”.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
59	Orders— <i>contd.</i>	
	(3) General orders (M.) one copy.	For ever.
	(4) I. A. S. C. orders printed (E. and M. Sections).	*
	(5) Instructional books and orders by sections, file of.	5 years.
	(6) Issue orders and lists of R. S. D. (A. F.)	2 years.
	(7) Office orders (Establishment) (fair copies).	35 years.
	(8) Office procedure orders, file of, one copy.	5 years.
	(9) Orders, dockyard (M.)	5 years.
	(10) Work orders books and files (M.)	5 years.
	(11) Work orders, completed, list of (A. F.)	2 years.
60	Overtime notes (A. F.)	2 years.
61	Passes—	
	(1) Pass, gate (labour and material) (A. F.)	2 years.
	(2) Passes, leave (A. F.)	2 years.
62	Pay lists, regimental, with vouchers (excluding June and December).	5 years.†
63	Pay and Mess Books of B. T. Units	5 years.
64	Pay Slips (Daily labourers) (M.)	3 months.
65	Pensions, arrears, claims of, files of	5 years.
66	Pension circulars, one copy	For ever.
67	Pension claims, <i>i.e.</i> , pension (military) rolls, invaliding rolls, and applications for pensions under C. S. R.	‡

* One copy for 25 years. The remainder to be kept for the same period as the pay is to which they pertain.

† Those for June and December 30 years.

‡ Should be destroyed after death of pensioners and settlement of claims of widows pensioners in receipt of order of merit allowance, except the invaliding rolls of pensioners entitled disability pensions which should be destroyed 3 years after the death of pensioners.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
68	Pension journals with vouchers	10 years.
69	Pensions, revised rates of intimations of, (pension claim).	To be retained for the same period as pension claims.
70	Pensions, schedules of advances of, files of	5 years.
71	Pensioners, Chelsea, file of abstracts of payments to.	5 years.
72	Prices and wages in India	1 year.
73	Progressive actual expenditure (M.)	5 years.
74	Proof sheet	3 years.
75	Rate Book (Admiralty) (M.)	10 years.
76	Rate Book (Marine) (M.)	10 years.
77	Rate lists (M.)	3 years.
78	Receipts of Post Office registered letters, etc., file of.	1 year.
79	Receipts of telegrams sent, file of	1 year.
80	Receivable order book	2 years.
81	Records, day and piece workers (A. F.)	2 years.
82	Records of "except" components drawn on Assembly orders (A. F.).	2 years.
83	Recovery claim file (M.)	3 years.
84	Registers (Audit)—	
	(1) Appropriation audit register (Accounts Section).	5 years.
	(2) Audit progress register	5 years.
	(3) Audit register of contingent charges	5 years.
	(4) Audit register of officers	35 years.
	(5) Audit register of pensions	15 years.
	(6) Audit register of Bengal Military and Orphan Fund, I. M. S. F. P. and I. M. W. and Os. Fund Pensions	For ever.

No. 15 of March 1933.

Page 108, Annexure "A"—

Insert the following as fresh items :—

- Serial No. 72 A. Printed memos. regarding receipts
for interest on G. P. Notes
(I. A. F. Z-2140) . . . 10 years.
- Serial No. 72-B. Printed memos. regarding refund
of security deposits (I. A. F.
Z-2141) . . . 10 years.

(Amendment to Office Manual, Part I.)

No. 59 of 1931.

Page 108, Annexure "A"—

Delete serial No. 74 with connected entries.

(Amendment to "Office Manual, Part I".)

No. 60 of 1931.

Page 108, Annexure "A"—

Insert the following as a fresh item :—

"Serial No. 78A. Receipts for stores issued by
the M. E. S. to Contractors . . . 10 years."

(Amendment to "Office Manual, Part I".)

No. 61 of 1931.

Page 108, Annexure "A"—

Insert the following as a fresh item :—

"Serial No. 79A. Receipt Books, Counterfoils of
(M. E. S.) . . . 3 years."

(Amendment to "Office Manual, Part I".)

Statement showing the periods on the E. . .

No. 46 OF DECEMBER 1932.

Annexure A.

the following as a new item against serial

Inter Departmental Schedules
Register

... 5 years."

nt to Office Manual, Part I.)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359)

No. 42 of 1935.

Page 109, Annexure 'A'—

Insert the following as a fresh item :—

"84-A. Register of rejected pension, etc., claims.....
For ever."

(Amendment to Office Manual, Part I.)

d of retention.

~~NO. 46 of Dec. 1932~~

~~NO. 1 of 1934~~

Page 109, Annexure 'A'—

Insert the following as a new item against serial No. 85 :—

14-B. | Register of Index to House | 25 years.
| Building advances. |

(Amendment to Office Manual, Part I.)

2 years

No. 28 of March 1933.

Page 109, Annexure "A"—

Delete the existing entries against serial Nos. 85 (3) and (8) under column "Period of retention" and insert "2 years" and "1 year", respectively.

(Amendment to Office Manual, Part I.)

37m 2nd
CS. 1933
1 year
E/1

15

No. 30 of March 1933.

Page 109, Appendix "A"—

Delete serial No. 85 (17) with connected entries and insert the following :—

Serial No. 85 (17)—

- (i) Register of valuable documents . . . 5 years.
- (ii) Register of important documents . . . 5 years.
- (iii) Register of secret documents . . . 5 years.
- (iv) Register of confidential letters . . . 5 years.

(Amendment to Office Manual, Part I.)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
84	Registers (Audit)— <i>contd.</i>	
	(7) Audit register of Madras Military Fund, Madras Medical Fund and Bombay Military Fund Pensions.	12 years.
	(8) Audit register of travelling charges	5 years.
	(9) Preaudit bill register	5 years.
85	Registers (Miscellaneous)—	
	(1) Accepted rate register (A. F.)	2 years.
	(2) Adjustment registers (M. E. S.) objection books.	5 years.
	(3) Bill diary register	5 years. 2 years.
	(4) Bill payment register	5 years.
	(5) Coal bunker check register	3 years.
	(6) Daily attendance register (Establishment).	1 year.
	(7) Demand Register	6 years.
	(8) Despatch registers (Letters and objections).	5 years. 1 year.
	(9) Despatch registers (cheques)	3 years.
	(10) Family allotment register	5 years.
	(11) Family register	For ever.
	(12) Half-margin register	3 years.
	(13) Increment register (A. F.)	2 years.
	(14) Index register, G. P. Fund, I. O. D. P. Fund.	For ever.
	(15) Leave register (Establishment)	3 years.
	(16) Leave register (Factories) (A. F.)	2 years.
	(17) Letter diary register	5 years.
	(18) Objection register	5 years.
	(19) Progress register, inter-departmental transactions.	5 years.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
85	Registers (Miscellaneous)— <i>contd.</i>	
	(20) Progressive register (I. A. F. A.-742) (Accounts Section).	5 years.
	(21) Rebate register	5 years.
	(22) Recovery register (A. F.)	2 years.
	(23) Register of acknowledgments . . .	3 years.
	(24) Register of allotment of petty supplies	5 years.
	(25) Register of amounts sanctioned by Audit Officers of and above the rank of D. A. C. M. A.	3 years.
	(26) Register of advances for motor cars and other conveyances (Accounts Section).	6 years.
	(27) Register of advances paid to Railways (M.).	3 years.
	(28) Register of blank cheque and R. T. R. Books.	5 years.
	(29) Register of books of regulations in stock and use.	Until the next register is opened which should contain all current items of the previous register.
	(30) Register of book-binding (Record) .	3 years.
	(31) Register of capitation allowance to widows and orphans (Pension Audit).	20 years.
	(32) Register of cash assignments . . .	3 years.
	(33) Register of cash receipts (I. A. F. A.-616).	5 years.
	(34) Register of claims against officers lent to India Office.	10 years.
	(35) Register of court decrees (Officers and Unit Section).	3 years.
	(36) Register of dead stock articles . . .	3 years.
	(37) Register of deaths and mortality .	5 years.
	(38) Register of demand and return notes (A. F.).	2 years.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
No. 47 OF DECEMBER 1932.		
Page 111, Annexure A.		
(i) For the existing entry in column 3 against serial No. 85 (41) substitute "5 years or until a new register is opened".		
(ii) Insert the following as a new item against serial No. 85 :—		
"49-A. Register of Financial Sanctions for fresh expenditure .. 5 years."		
(Amendment to Office Manual, Part I.)		
(44) Register of Europe invoices (Section).		
		new register is
		1.
		2.
		3.
		4.
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16

No. 32 of March 1933.

Page 111, Annexure "A"—

Against serial Nos. 85 (45) and 85 (51), delete the existing entries under column "Period of retention" and insert "50 years" in each case.

(Amendment to ...)

Page 111— ~~Nov~~ of March 1933.

Substitute '50 years' for 'for ever' appearing in column 3 against Serial No. (54).

(Amendment to Office Manual, Part I.)

(44) Register of Europe invoices (Section).
supply notes and local purchase orders (M.).

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
85	Registers (Miscellaneous)— <i>contd.</i>	
	(39) Register of deposits and advances repayable.	6 years.
	(40) Register of deposits of estates of deceased officers, etc.	10 years.
	(41) Register of emergent advances . . .	Until a new register is opened.
	(42) Register of erroneous credits . . .	3 years.
	(43) Register of establishment returns (Store Section).	35 years.
	(44) Register of Europe invoices (Store Section).	5 years.
	(45) Register of events	For ever. 50 years.
	(46) Register of extracts (A. F.) . . .	3 years.
	(47) Register of final disallowances . . .	6 years.
	(48) Register of financial effects . . .	3 years.
	(49) Register of financial irregularities . . .	3 years.
	(50) Register of gratuity (Unit Section) . .	10 years
	(51) Register of ground rent (Store Section)	For ever. 50 Years.
	(52) Register of Government promissory notes and deposit register (Accounts Section).	For ever.
	(53) Register of half-yearly balances of regimental funds (Accounts Section).	3 years
	(54) Register of histories of services of civilian officers paid from military estimates.	For ever 50 years
	(55) Register of Home indents	5 years.
	(56) Register of Home invoices	7 years.
	(57) Register of Income-tax	3 years.
	(58) Register of India Office advances . .	5 years.
	(59) Register of indent, demand notes, supply notes and local purchase orders (M.).	5 years.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359-Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
85	Registers (Miscellaneous)— <i>contd.</i>	
	(60) Register of issue store vouchers from dockyards (M.).	3 years.
	(61) Register of issue of advice lists for R. T. Rs.	3 years.
	(62) Register of items under objection for final sanction of Secretary of State (E. and M., Unit and Officers Sections).	5 years.
	(63) Register of L. P. Cs. issued	3 years.
	(64) Register of L. P. C. books received and issued.	5 years.
	(65) Register of L. P. Cs. waiting, officers and men.	Until all outstanding items have been settled
	(66) Register of manufacture demands (A. F.)	3 years.
	(67) Register of military journal (Accounts Section).	30 years.
	(68) Register of military ledger (Accounts Section).	30 years.
	(69) Register of military treasure chest accounts (Accounts Section).	5 years.
	(70) Register of military exchange accounts	3 years
	(71) Register of miscellaneous non-recurring charges.	5 years.
	(72) Register of no-demand certificates	5 years.
	(73) Register of navy bills (M.)	5 years.
	(74) Register of non-effective accounts	3 years.
	(75) Register of passage money	For ever.
	(76) Register of payment issues.	Until a new register is opened.
	(77) Register of payments made (Day Book)	10 years.
	(78) Register of payments in India by subscribers to the Bombay and Bengal Military Funds, residing in Europe.	For ever.

2 years Provided all outstanding items have been settled and cleared.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 559—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
85	Registers (Miscellaneous)—contd.	
	(60) Register of issue store vouchers from dockyards (M.).	3 years.
	(61) Register of issue of advice lists for B. T. Rs.	3 years.

No. 29 of March 1933.

Page 112, Annexure "A"—

Delete the existing entry against serial No. 85 (65) under column "Period of retention" and insert "2 years provided all outstandings are cleared."

(Amendment to Office Manual, Part I.)

Provides all standing unsettled outstandings are cleared.

No. 48 OF DECEMBER 1932.

Page 112, Annexure A.

(i) For the existing entry in column 3 against serial No. 85 (76) substitute "6 years".

(ii) In the column "Description of Records" at item (77) insert "original copies" at the end.

(iii) Insert the following as a new item :—

"77-A. Register of payments made (Day Book)—Duplicate copies....6 months".

(Amendment to Office Manual, Part I.)

(77)	Register of payments made (Day Book)	10 years.
(78)	Register of payments in India by subscribers to the Bombay and Bengal Military Funds, residing in Europe.	For ever.

Statement showing the periods on the ~~Expiration~~ of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
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14

No. 27 of March 1933.

Page 113, Annexure "A"—

Delete serial No. 85 (81).

(Amendment to Office Manual, Part I.)

(84) Register, re-appropriation	3 years.
(85) Register of receipt and distribution of corrections, orders and periodicals.	1 year.
(86) Register of receipts and issues of forms (Record).	3 years.
(87) Register of receipts and disposal of civil exchange accounts.	3 years.
(88) Register of receipts and disposal of central adjusting accounts	5 years.
(89) Register of receipts of cheques and R. T. Rs.	5 years.
(90) Register of recovery claims issued (M.)	5 years.
(91) Register of regimental and other loans (Accounts Section).	10 years.
(92) Registers of R. T. Rs. issued	5 years.

No. 49 OF DECEMBER 1932.

Page 113, Annexure A.

For "For ever" appearing in column 3 against serial No. 85 (95) substitute "50 years".

(Amendment to Office Manual, Part I.)

(91) Register
(Officers Section).

(98) Register of security deposits

(99) Register of ships (M.)

For ever.

5 years.

45 years

Records on the Expiration of which various classes
destroyed. (Referred to in paragraph 359—

tion of Records.

Period of retention.

Serial No.

Description of Records.

Period of retention.

85

Registers (Miscellaneous)—*contd.*

(79) Register of pension contributions (Unit Section).	15 years.
(80) Register of permanent advances . . .	4 years.
(81) Register of powers of attorney (Store Section).	For ever.
(82) Register of priced accounts . . .	3 years.
(83) Register of prohibitory order (M.) . .	1 year.
(84) Register, re-appropriation . . .	3 years.
(85) Register of receipt and distribution of corrections, orders and periodicals.	1 year.
(86) Register of receipts and issues of forms (Record).	3 years.
(87) Register of receipts and disposal of civil exchange accounts.	3 years.
(88) Register of receipts and disposal of central adjusting accounts	3 years.
(89) Register of receipts of cheques and R. T. Rs.	5 years.
(90) Register of recovery claims issued (M.)	5 years.
(91) Register of regimental and other loans (Accounts Section).	10 years.
(92) Registers of R. T. Rs. issued . . .	5 years.
(93) Register of sale accounts (M.) . . .	5 years.
(94) Register of sale vouchers (A. F.) . . .	2 years.
(95) Register of sanctions for deposits of regimental funds (Accounts Section).	For ever.
(96) Register of sanctioned tenders (Store Section).	20 years.
(97) Register of scale check of chaplains (Officers Section).	5 years.
(98) Register of security deposits . . .	For ever.
(99) Register of ships (M.) . . .	5 years.

ment showing the periods on the Expiration of which various classes
of Records may be destroyed. (Referred to in paragraph 359—
Chapter X)—*contd.*

Serial No. 85 (65)
and insert "2"
be cleared."

Manual, Part I.)

years.

2 years Pro
d all outstanding
has been settled
outstanding
clear

years.

years.

years.

5 years

Accounts Section).

No. 48 OF DECEMBER 1932.

Page 112, Annexure A.

(i) For the existing entry in column 3
Serial No. 85 (76) substitute "6 years".

(ii) In the column "Description of n"

and
lands, residing in

For ever.

For ever.

45 years

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
85	Registers (Miscellaneous)— <i>concl'd.</i>	
	(100) Register of ships expenditure (M.) . . .	10 years.
	(101) Register of special features (Unit and Officers Sections).	5 years.
	(102) Register of specimen signature . . .	3 years.
	(103) Register of statement of fund deductions.	For ever.
	(104) Register of surplus officers relieved under Royal Warrant (Pension Audit).	7 years.
	(105) Register of survey reports (M.) . . .	6 years.
	(106) Register of temporary withdrawals and their recoveries (Funds).	5 years.
	(107) Register of undisbursed wages (M.) . .	2 years.
	(108) Register of valuables	3 years.
	(109) Register of warrants (A. F.) . . .	2 years.
	(110) Registers for watching receipt of A. F. O. 1706 (British other ranks and airmen).	3 years.
	(111) Register of working estimates sanctioned against the project estimate.	2 years after completion of project.
	(112) Remittance register	5 years.
	(113) Revenue register (M. E. S.) . . .	3 years.
	(114) Short leave applications and registers (Establishment).	1 year.
	(115) Skeleton registers of daily payments (memo. of cheques passed for payment).	3 years.
	(116) Subscribers register	For ever. <i>45 years.</i>
	(117) Suspense register (M. E. S.) . . .	10 years.
86	Reports and Returns—	
	(1) Appropriation report	5 years <i>50 years</i>
	(2) Audit report	5 years.
	(3) Audit and appropriation report, one copy.	For ever.

No. 23 of March 1933.

Pages 113-114, Annexure "A"—

Delete the existing entries against serial Nos. noted below under column "Period of retention" and substitute the periods noted against each:—

Serial No. 85 (98)	.	45 years.
Serial No. 85 (116)	.	45 years.
Serial No. 85 (121)	.	15 years.
Serial No. 86 (1)	.	50 years.

(Amendment to Office Manual, Part I.)

No. 62 of 1931.

Page 114, Annexure "A"—

Delete the entries against serial No. 85 (117) under column "Description of Records" and substitute "Register of Suspense Account".

(Amendment to "Office Manual, Part I".)

No. 57 of December 1933.

Page 114, Annexure "A"—

Against serial No. 85 (117) as amended by Correction Slip No. 62 of 1931 insert "5 years*" for the existing entry in the column "period of retention" and connect it with the following note.—

* Provided none of the balances are outstanding on the date of destruction.

(Amendment to Office Manual, Part I.)

No. 63 of 1931.

Page 114, Annexure "A"—

Insert the following as fresh items against No. 85 and below item (117):—

" (118) Register of Rent Bills (M. E. S.)	.	3/ y
(119) .. Expenditure (M. E. S.)	.†	. 10
(120) .. Receipt Books (M. E. S.)	.	3/ 5
(121) .. Measurement Books (M. E. S.)	.	3/ 5
(122) .. Incumbents of Charges (M. E. S.)	.	. 10 5
(123) .. Grants (M. E. S.)	.	. 3 ..
(124) .. Approvals (M. E. S.)	.	. 3 ..
(125) .. Contingent Bills (M. E. S.)	.	. 5 ..
(126) .. Endowments Receipts (M.E.S.)	.	5 ..
(127) .. Register of Stores Purchases (M. E. S.)	.	. 3 ..

(Amendment to "Office Manual, Part I".)

No. 44 of 1935.

Page 114, Annexure "A"

Insert the following as fresh items against Serial No. 8 and below item (129) :—

(130) Register for the working of contracts 5

(131) Register showing cases in which lowest tenders were not accepted.. 5 years.

(132) Register of objections waived .. 5 "

(133) Register of objections to insufficient or irregular sanctions .. 5 "

(134) Skeleton lists with Receipts and issue vrs. 5 "

(M. A. G.'s case No. 3830-At.[C.]

No. 58 of December 1933.

Page 114, Annexure 'A'—

Against serial No. 85 (122) as inserted by Correction Slip No. 63 of 1931 in the column "period of retention" insert '5 years' for the existing entry.

(Amendment to Office Manual, Part I.)

Page 114, Annexure 'A'—

Serial No. 85 (118) as inserted by Correction Slip No. 63 of 1931. In the column "period of retention" against this item insert "3 years" for "5 years".

(Amendment to Office Manual, Part I)

No. 63 of December 1933.

Page 114, Annexure 'A'—

In serial No. 85 (119) as inserted by Correction Slip No. 63 of 1931, against 'period of retention' *insert* a mark † and connect it with the following remark.—

† 'After closing of any estimate, expenditure relating to which is recorded therein.'

(Amendment to Office Manual, Part I.)

9

No. 16 of March 1933.

Page 114, Annexure "A"—

Insert the following as fresh items against serial No. 85 and below item (127) :—

- | | | | |
|---|---|---|----------|
| (128) Register to record losses by fire | . | . | 5 years. |
| (129) Register of Inspection Report | . | . | 5 years. |

(Amendment to Office Manual, Part I.)

No. 60 of December 1933.

Page 114, Annexure 'A'—

Against serial No. 85 (121) as inserted by Correction Slip No. 63 of 1931 in the column 'Period of retention' *insert* '10 years after completion of the Register' for the existing entries.

(Amendment to Office Manual, Part I.)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed: (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
86	Reports and Returns—contd.	
	(4) Casualty reports, file of	5 years.
	(5) Casualties amongst members of the Order of British India, return of	5 years.
	(6) Docking reports (M.)	5 years.
	(7) Forage return, regimental	5 years.
	(8) Inspection reports rendered by Inspecting Officers, M. A. Department.	5 years.
	(9) M. W. return (M. E. S.)	3 years.
	(10) Mortality returns, file of	5 years.
	(11) Pension reports	25 years.
	(12) Preliminary reports of receipts and charges.	3 years.
	(13) Progress reports received from D. A. Cs. A. F., file of (A. F.).	1 year.
	(14) Progress reports submitted to M. A. C.	2 years.

Page 115, Annexure 'A'—

Against serial No. 86 (16) insert "5 years" for the existing entry in the column 'period of retention' and meet it with the following note.—

*Provided none of the balances are outstanding on the date of destruction.

(Amendment to Office Manual, Part I.)

Return of last payments of subscriptions.	3 years.
(21) Return of old stores undisposed of (M.)	5 years.
(22) Return of payments made in India by subscribers of the Bombay Military Fund residing in Europe.	3 years.
(23) Return of payments made in India by annuitants and pensioners of the Madras Medical Fund residing in Europe.	3 years.
(24) Returns sent out, office copies of (Unit and Accounts Sections).	2 years.

Provided none of the balances are outstanding on the date of destruction.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
86	Reports and Returns—contd.	
	(4) Casualty reports, file of	5 years.
	(5) Casualties amongst members of the Order of British India, return of.	3 years.
	(6) Docking reports (M.)	5 years.
	(7) Forage return, regimental	5 years.
	(8) Inspection reports rendered by Inspecting Officers, M. A. Department.	5 years.
	(9) M. W. return (M. E. S.)	3 years.
	(10) Mortality returns, file of	5 years.
	(11) Pension reports	25 years.
	(12) Preliminary reports of receipts and charges.	3 years.
	(13) Progress reports received from D. A. Cs. A. F., file of (A. F.).	1 year.
	(14) Progress reports, submitted to M. A. G., file of.	3 years.
	(15) Ration returns, regimental	5 years.
	(16) Rent returns	10 years. 5 years
	(17) Reports of work completed (M.) . .	5 years.
	(18) Returns, calendar of	1 year.
	(19) Return of gang workers (A. F.) . .	3 years.
	(20) Return of last payments of subscriptions.	3 years.
	(21) Return of old stores undisposed of (M.)	5 years.
	(22) Return of payments made in India by subscribers of the Bombay Military Fund residing in Europe.	3 years.
	(23) Return of payments made in India by annuitants and pensioners of the Madras Medical Fund residing in Europe.	3 years.
	(24) Returns sent out, office copies of (Unit and Accounts Sections).	2 years.

* Provided none of the balances are outstanding on the date of destruction.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
86	Reports and Returns— <i>conold</i> .	
	(25) Return of subscribers residing in India who have elected to pay donations to funds in England.	3 years.
	(26) Return of widows and orphans proceeded to England.	3 years.
	(27) Return of widows and orphans drawing pensions in India on 31st March (I. M. S. F. P. and I. M. W. & Os. Fund).	3 years.
	(28) Return of widows and orphans drawing pensions in India on 1st January (old funds).	3 years.
	(29) Stock report (M.)	5 years.
	(30) Stock-taking note book and reports	2 years.
	(31) Survey reports (M.)	3 years.
	(32) Test audit reports with objection statements.	5 years.
87	Review of audit accounts (Unit, E. and M. Sections).	5 years.
88	Rifle press bonus sheets (A. F.)	2 years.
89	Rolls, annual, of men pensionable under civil rules.	35 years.
90	Schedules—	
	(1) Building schedules (A. F.)	3 years.
	(2) I. D. schedules with vouchers	5 years.
	(3) Labour cost schedule of hides (A. F.)	2 years.
	(4) Machinery schedules (A. F.)	3 years.
	(5) Schedule I (receipts and charges)	10 years.
	(6) Schedules forwarding issue vouchers of stores.	3 years.
	(7) Schedule of store receipt and issue vouchers (A. F.).	2 years.
91	Service (former), files of, soldiers'	20 years.

No. 64 of 1931.

Page 116, Annexure "A"—

Insert the following as fresh items against serial No. 86 and below item (32):—

- | | | | | |
|---|---|---|----------|---------|
| " (33) Return of Recoveries (Electric) | . | . | 2 years. | 3 years |
| (34) " " (Water) | . | . | 2 | " 3 |
| (35) Monthly Expenditure Return (M. E. S.) | . | . | 5 | " |
| (36) Progress Reports of M. E. S. Expenditure and Revenue | . | . | 5 | " |

(Amendment to "Office Manual, Part I".)

No. 17 of March 1933.

Page 116, Annexure "A"—

Insert the following as a fresh item:—

Serial No. (96-A.) Security Deposit Receipts (I. A. F. A-299) 10 years.

90 A vide M.A.S. no

(Amendment to Office Manual, Part I.)

180-A-15, D 10-10-33.

13

No. 24 of March 1933.

Page 116, Annexure "A"—

Delete serial No. 91 with connected entries.

(Amendment to Office Manual, Part I.)

No. 54 of December 1933.

Page 116, Annexure 'A'—

Against serial No. 86 (36), as inserted by Correction Slip No. 64 of 1931 for the existing period of retention insert "3 years."

(Amendment to Office Manual, Part I.)

No. 61 of December 1933.

Page 116, Annexure 'A'—

Against serial No. 86 (35) as inserted by Correction Slip No. 64 of 1931 for the existing period of retention insert "2 years."

(Amendment to Office Manual, Part I.)

Page 116, Annexure "A"—

Insert the following as fresh items against serial No. 90 and below item (7):—

- | | |
|---|----------|
| " (8) Schedule of debits/credits to Remittances
(M. E. S.) | 5 years. |
| (9) Schedule of debits/credits to miscellaneous
Head of Account (M. E. S.) | 5 " |
| (10) Schedule of Bills (M. E. S.) | 2 " |

(Amendment to "Office Manual, Part I".)

6

No. 40 of 1935.

Page 116, Annexure "A"—

Insert the following as a fresh item:—

"Serial No. 91.—Former service sanction (I. A. F. CMA-202) if not filed with sheet roll.....30 years."


(Amendment to Office Manual, Part I.)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
92	Staff, permanent and temporary, list of, (A. F.).	3 years.
93	Statements—	
	(1) Adjustment statement (M.) . . .	3 years.
	(2) Annealing and pickling statements (I and II) (A. F.).	2 years.
	(3) Annual statement of Work executed in the dockyard, one copy (M.)	For ever.
	(4) Budget and works expenditure statement (A. F.).	3 years.
	(5) Comparative Statements	3 years.
	(6) Comparative Statement of tenders (A. F.).	2 years.
	(7) Comparative statement showing the difference between the estimates and actual value of manufactured articles issued to factory capital stock and other factories (A. F.).	2 years.
	(8) Comparative statement of rates of different sorts of castings (A. F.).	2 years.
	(9) C. R. E.'s statement "A" (A. F.) . .	3 years.
	(10) Expenditure statement on Section "A" orders of Syllabus, Part I (A. F.).	2 years.
	(11) Expenditure statement on D. E. & F. (A. F.).	2 years.
	(12) Forecast explanatory statement of receipts and charges.	3 years.
	(13) Foundry cost statements (A. F.) . .	3 years.
	(14) Fund deduction statement	3 years.
	(15) Late statement (office establishment) .	1 year.
	(16) Monthly statement of employment yard craft (M.).	3 years.
	(17) Monthly statement of stores landed (M.)	3 years.
	(18) Monthly statement of stores shipped (M.).	3 years.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention,
93	<p><i>Statements—contd.</i></p> <p>(19) Objection statements, files</p> <p>(20) Objection statements, inward, extract from.</p> <p>(21) Objection statement on priced store accounts and stock journals.</p> <p>(22) Overtime statements (M.)</p> <p>(23) Percentage and absentee statement of labour (M.).</p> <p>(24) Printing Statements (A. F.)</p> <p>(25) Process cost statements (A. F.)</p> <p>(26) Production statement (A, B and C) (A. F.).</p> <p>(27) Recapitulation statement of proof sheets (M.).</p> <p>(28) Saw-mill accounts, foundry accounts, coal, oil and fuel statements (M.).</p> <p>(29) Semi-manufacture statements (finished and unfinished) (A. F.).</p> <p>(30) Shop indirect exp. statements (A. F.)</p> <p>(31) Statement comparing preliminary and forecast actuals of receipt and charges compared with budget allotment.</p> <p>(32) Statement of articles shipped on work order (M.).</p> <p>(33) Statement of budget allotment</p> <p>(34) Statement of cut and repaired garments (A. F.).</p> <p>(35) Statement of hire of yard craft employed (M.).</p> <p>(36) Statement of income-tax recovery from workmen (M.).</p> <p>(37) Statement of India Office advances</p>	<p>5 years.</p> <p>5 years.</p> <p>5 years.</p> <p>5 years.</p> <p>5 years.</p> <p>2 years.</p> <p>3 years.</p> <p>3 years.</p> <p>5 years.</p> <p>5 years.</p> <p>2 years.</p> <p>3 years.</p> <p>3 years.</p> <p>5 years.</p> <p>3 years.</p> <p>3 years.</p> <p>5 years.</p> <p>3 years.</p> <p>5 years.</p>



No. 66 of 1931.

Page 119, Annexure "A"—

Insert the following as a fresh item against serial
No. 93 and below item (51):—

"(52) Statement of items placed under objection
(M. E. S.) 3 years."

(Amendment to "Office Manual, Part I".)

No. 67 of 1931. ✓

Page 119, Annexure "A"—

Delete the entries against serial No. 95 under column
Description of Records" and substitute "Summary
Receipts/Issues (M. E. S.)".

(Amendment to "Office Manual, Part I".)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
93	Statements—concl'd.	
	(38) Statement of landing and shipping charges (A. F.).	2 years.
	(39) Statement of recoveries made from the factory establishment (A. F.).	2 years.
	(40) Statement of special N. P. and P. M. charges in accordance with A. D. formula for pricing of payment orders (A. F.).	2 years.
	(41) Statement showing cost of petty repairs for D. O. S. (A. F.).	2 years.
	(42) Statement showing disposal of surplus stores (A. F.).	2 years.
	(43) Statement showing expenditure of labour and I. D. production orders (A. F.).	2 years.
	(44) Statement showing expenditure in Section 'A' orders of syllabus, Part I (A. F.).	2 years.
	(45) Statement showing open extracts (A. F.).	2 years.
	(46) Statement showing profit and loss on payment issues (A. F.).	2 years.
	(47) Statement showing progress of expenditure under grants.	3 years.
	(48) Statement showing reasons for abnormal rise and fall in the rates on production accounts (A. F.).	2 years.

No. 66 of 1931.

Page 119, Annexure "A"—

Insert the following as a fresh item against serial

No. 67 of 1931.

No. 68 of 1931.

Page 119, Annexure "A"—

Insert the following as a fresh item :—

"Serial No. 96A. Suspense Summary (M. E. S.) 3 years."

(Amendment to "Office Manual, Part I".)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
93	Statements— <i>concl'd.</i>	
	(38) Statement of landing and shipping charges (A. F.).	2 years.
	(39) Statement of recoveries made from the factory establishment (A. F.).	2 years.
	(40) Statement of special N. P. and P. M. charges in accordance with A. D. formula for pricing of payment orders (A. F.).	2 years.
	(41) Statement showing cost of petty repairs for D. O. S. (A. F.).	2 years.
	(42) Statement showing disposal of surplus stores (A. F.).	2 years.
	(43) Statement showing expenditure of labour and I. D. production orders (A. F.).	2 years.
	(44) Statement showing expenditure on Section 'A' orders of syllabus, Part I (A. F.)	2 years.
	(45) Statement showing open extracts (A. F.)	2 years.
	(46) Statement showing profit and loss on payment issues (A. F.).	2 years.
	(47) Statement showing progress of expenditure under grants.	3 years.
	(48) Statement showing reasons for abnormal rise and fall in the rates on production accounts (A. F.).	2 years.
	(49) Statement showing services I. H. S. (A. F.).	2 years.
	(50) Timber statements (A. F.) . . .	2 years.
	(51) Verification statement files . . .	10 years.
94	Stationery account book . . .	3 years.
95	Stock papers (M. E. S.) . . .	3 years.
96	Stores, Europe, list of (M.) . . .	3 years.
97	Syllabus Works Orders, Part I (A. F.) .	For ever.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 350 Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
98	Tenders for contracts for complete works	6 years.
99	Transfer sheets with abstracts	3 years.
100	Transfer sheet and transfer entry No. book, file of.	3 years.
101	Transit books and peon delivery books	1 year.
102	Treasury book	2 years (if maintained)
103	Treasury receipt files	5 years.
104	Vouchers—	
	(1) Adjustment vouchers (M.)	5 years.
	(2) Component manufacture vouchers (A. F.).	2 years.
	(3) Cost ledger vouchers (A. F.)	3 years.
	(4) Disbursement vouchers (I. A. S. C. Contractors' bills) with supply orders, transport indents, etc.	10 years.
	(5) Issue vouchers of stores from dock-yards (indents and demand notes) (M.).	5 years.
	5(a).	
	(6) Machinery vouchers (A. F.)	2 years.
	(7) Marine vouchers (M.)	3 years.
	(8) P. D. C., S. and R. series of vouchers (A. F.)	2 years
	(9) P. S. receipt vouchers, list of (A. F.)	3 years.
	(10) Pension disbursement vouchers	10 years.
	(11) Receipt and issue vouchers.	5 years.
	(12) Receipt and issue vouchers and M. I. slips (A. F.).	2 years.
	(13) Store vouchers, priced store and manufacture accounts.	5 years.
	(14) Transfer vouchers (A. F.)	2 years.
	(15) Transfer vouchers affecting General indirect charges (A. F.).	3 years.

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 352--Chapter X)—contd.

Serial No.	Description of Records.	Period of retention.
98	Tenders for contracts for complete works	6 years.
99	Transfer sheets with abstracts	3 years.
100	Transfer sheet and transfer entry No. book, file of.	3 years.
101	Transit books and peon delivery books	1 year.
102	Treasury book	2 years (if maintained).
103	Treasury receipt files	5 years.
104	Vouchers—	
	(1) Adjustment vouchers (M.)	5 years.
	(2) Component manufacture vouchers (A. F.).	2 years.
	(3) Cost ledger vouchers (A. F.)	3 years.
	(4) Disbursement vouchers (I. A. S. C. Contractors' bills) with supply orders, transport indents, etc.	10 years

No. 8 of 1930.

Page 120, Annexure A to Chapter X—

Under serial No. 104 insert as item 5 (a) "Return Notes (M)", and in column "Period of retention" enter "5 years".

No. 70 of 1931.

Page 120, Annexure "A"—

Delete entries against serial No. 104 (11) under column "Description of Records" and substitute

"Transfer Receipt
Issue
Expense Vouchers".

(Amendment to "Office Manual, Part I").

No. 71 of 1931.

121, Annexure "A"—

Below serial No. 106, add the following :—

Records of the Late Examiner of Accounts, M. W. S."

Serial No. 107. Post-Audit Monthly Accounts 10 years.

~~Serial No. 108. " " " Cash Vouchers,~~

~~i.e., Contractors' bills, Pay Sheets, Muster
rolls, Salary and T. A. bills of M. E. S. estab-
lishment~~

35 "

Serial No. 109. Sub-Registers . . . 10 "

" " 110. Objection Registers . . . 5 " "

(Amendment to "Office Manual, Part I".)

Statement showing the periods on the Expiration of which various classes of Records may be destroyed. (Referred to in paragraph 359—Chapter X)—concl'd.

Serial No.	Description of Records.	Period of retention.
105	Warrants—	
	(1) Incomplete and untouched, list of, (A. F.).	2 years.
	(2) Manufacture warrants (A. F.) . . .	2 years.
	(3) Material warrants (A. F.) . . .	2 years.
	(4) Passage warrants (A. F.) . . .	2 years.
	(5) Railway warrants, counterfoils of .	3½ years.
106	Work books of labourers (M.) . . .	5 years.

(a) Remaining copies 3 years.

(b) One additional copy for the use of the Controller (a further extra copy in the case of Command Offices, intended for use by the Junior or Deputy Controller) should be retained for 10 years. Remaining copies 5 years.

(c) One additional copy for the use of the Controller and a further extra copy in the case of Command Offices, intended for use by the Junior or Deputy Controller, should be retained for 10 years. Remaining copies 10 years.

(A. F.) Army Factory Accounts.

(M.) Marine Accounts.

APPENDIX I.

(Referred to in para. 243-A.)

Page 122—

General duties of Group Officers.

General.—Group Officers are placed in charge of a group consisting of two or more sections and are responsible to the Controller for the efficient working of those sections. Their functions are analogous to those of the old District Controllers with the added advantage of having close to them an officer of the seniority of a Command Controller to whom they can go for an explanation of policy and for his advice in difficult cases, that is to say, they are expected to take full responsibility in all matters arising out of the discharge of the work of the sections in their group referring such matters as are obviously beyond their powers or of which they themselves are uncertain to the Command Controller for counsel or decision:—

- (1) Group officers are responsible for the general efficiency of the sections in their groups. They are responsible for ensuring that the training and instruction of personnel serving in sections in their groups is carried out efficiently.
- (2) They are to exercise a general supervision of the work of the officers-in-charge, accountants and clerks of the sections in their groups and are to see that the duties laid down for them are being properly and regularly carried out.
- (3) They will give audit decisions on cases submitted by their sections and, in matters of doubt, submit cases to the Controller for decision. Such cases should, where necessary, be accompanied by a note setting out the facts of the case and their reasoned views.
- (4) They must examine all cases of delay in the settlement of objections reported to them by their section officers and take suitable steps to end the delay.

No. 10 of 1934.

Pages 122—124—

Appendix I as inserted by correction slip No. 40 of 1932.

The portion relating to general duties of Group Officers is *reconstructed* as follows:—

“Group Officers are placed in charge of a group consisting of two or more sections and are responsible”

ous to those of the old District Controller.

No. 11 of 1934.

Page 125—Appendix I as inserted by C. S. No. 40 of 1932..

In the section dealing with general duties of Officers in charge of Sections, *add* the following at the end as item (5).

“(5) Section Officers will systematically collect during the period preceding each Group Officer's conference concise notes about the cases proposed for discussion. Points of general interest and matters coming within the purview of financial advice should be included in the agenda.”

(Amendment to Office Manual, Part I.)

their sections and, in matters of doubt, submit cases to the Controller for decision. Such cases should, where necessary, be accompanied by a note setting out the facts of the case and their reasoned views.

- (4) They must examine all cases of delay in the settlement of objections reported to them by their section officers and take suitable steps to end the delay.

No. 40 of 1932.

No. 10 of 1934.

Pages 122—124—

Appendix I as inserted by correction slip No. 40 of 1932.

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(Amendment to Office Manual, Part I.)

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- (4) They must examine all cases of delay in the settlement of objections reported to them by their section officers and take suitable steps to end the delay.

Page 121, Annexure 'A'—

Delete serial No. 108 as inserted by Correction Slip No. 71 of 1931 and *substitute* the following :—

Serial No.	Description of records.	Period of retention.
108	Post audit cash vouchers.	10 years.
	(a) Contractors' bills, pay sheets and Muster-rolls.	
	(b) Salary bills, regular establishment .	35 „
	(c) T. A. bills	5 „

(Amendment to Office Manual, Part I.)

to the Controllers for the efficient working of those sections. Their functions are analogous to those of the old District Controllers with the added advantage of having close to them an officer of the seniority of a Command Controller to whom they can go for an explanation of policy and for his advice in difficult cases, that is to say, they are expected to take full responsibility in all matters arising out of the discharge of the work of the sections in their group referring such matters as are obviously beyond their powers or of which they themselves are uncertain to the Command Controller for counsel or decision. *Johns* 7

2. (i) Group Officers are responsible for ensuring that the training and instruction of personnel serving in sections in their groups is carried out efficiently.

(ii) They are to exercise a general supervision of the work of the officers-in-charge, accountants and clerks of the sections in their groups and are to see that the duties laid down for them are being carried out properly and regularly.

(iii) They will give audit decisions on cases submitted by their sections and, in matters of doubt, submit cases to the Controllers for decision. Such cases should, where necessary, be accompanied by a note setting out the facts of the case and their reasoned views.

(iv) They must examine all cases of delay in the settlement of objections reported to them by their section officers and take suitable steps to end the delay.

(v) They are to watch with particular care the procedure followed by sections in their group in the disposal of all work, correspondence, auditing and accounting to ensure that there is no departure from the procedure laid down in the Office Manuals. They must constantly examine procedure to see that it results in the efficient and prompt despatch of work and will bring all cases where they do not consider that prescribed procedure secures this objective to the notice of the Controller together with their suggestions for an improvement.

③ Group Officers are responsible through the medium of their Group Conferences (as stated in para. 4 below) for full examination of all Army Instructions (India), M. A. G.'s letters and other orders issued by the Government of India (including new rules and additions and amendments to existing rules and regulations) which affect the work of their groups, not with a view to seeing that such orders are in themselves *intra vires*, but in order to satisfy themselves in regard to each such new rule or sanction:—

- (i) of its actual limitations;
- (ii) whether the wording thereof leaves any reasonable room for doubt as to its intention;

- (iii) whether the extent and scope of its applicability is perfectly clear ;
- (iv) whether it is worded in such a way as to leave room for a reasonable difference of opinion between the audit and the military authorities in regard to its interpretation ; and
- (v) that it can be given practical effect to in audit.

④ For the purpose of examination of sanctions and for discussing all important and doubtful points arising in the course of ordinary audit work, Group Officers will hold conferences of section officers and Superintendents. Ordinarily these conferences will be held fortnightly, but Controllers may extend the interval when adequate reasons exist. In such cases, the reasons for postponement will be recorded in the **Minute Book**, which will be maintained by **each Group Officer** for recording the result of the examination by them of the Government of India sanctions and other orders. Entries will be made by the Group Officers in the Minute Book fortnightly either as a result of the Group conferences or as a result of examination of orders by the Group Officers. Such entries will consist of the Nos. and dates of the sanctions examined, the instructions issued as a result of their examination and decisions arrived at on other matters discussed at the conference. A Minute Book for the whole group or a separate book for each section may be maintained as considered convenient by the Group Officer.

5. If Group Officers have any reasonable doubt as regards the correct interpretation and scope of applicability of any order or, if in their opinion, the sanction is, in itself, defective, they will refer it to the Controller personally for a decision or refer the matter to the M. A. G. The decision reached will be transcribed in the Minute Book.

6. The conference under the Group Officers' direction should aim at a practical solution of each problem that comes up and should frame a note on every item which is considered important enough to be placed before the Controller. These conferences must be used as a means of tuning up and improving the tone of each section within the group by holding a group discussion. The conferences should not be allowed to degenerate into sectional conferences. The intention is that the group as a whole should contribute to the discussions in the conference. This will not only make available the views of every individual in the group but will be of considerable educative value.

7. The Minute Books should be maintained in such a manner that they form a running index of all action taken on orders received, so that if the date of the order is known, the action which was decided to be taken on it can be readily found. The Minute Books will be submitted by Group Officers to the Controller with those pages flagged which contain items of some importance

and which have been found to require detailed scrutiny and the issue of orders. After the Controller has seen and, if necessary, approved of the instructions, he will pass the book on, still flagged, to the Test Audit to whom they will be open for inspection. Test Audit should be asked to see any point considered important by the Controller or in respect of which the Controller is in doubt. The Minute Books will be sent to the Controller only when orders of some importance have been given.

8. When an order or a sanction has any bearing on local audit or inspection, the Group Officer concerned will consult a Local Audit Officer or the Local Audit Officers in the Headquarters station either:—

- (i) before the conference takes place;
- (ii) during the conference which they will attend if this does not interfere with their normal duties at the Headquarters station, or
- (iii) after the conference when neither (i) nor (ii) is practicable.

In the case of (i) and (ii) above a note to the effect that the audit instructions have issued in consultation with the L. A. Os. should be made in the Minute Book. When, however, the alternative at (iii) is adopted, it should be recorded in the Minute Book that the final instructions will issue after the next conference, by which time it should be possible to consult the L. A. Os.

9. The examination of sanctions should be carried out at the first fortnightly conference after the receipt of the orders, etc., or at the time the order is received in the Controller's office and it should on no account await the receipt of claims under the new order or sanction unless the orders are of minor importance or relate to individual sanctions, which may be dealt with on receipt of the claims.

10. Sanctions and orders affecting audit which are issued by authorities lower than the Government of India should not be discussed at the conferences unless the Section Officers bring them up as being of sufficient importance to merit discussion.

11. The interpretation of orders which are not of immediate effect should be deferred to a later date. Such items should be transferred by the respective Group Officers to a separate Minute Book form with remarks stating, as far as possible, the date on which detailed departmental orders should issue. A note to this effect will be kept in the Group Officers' Minute Book against the item concerned. These forms should be forwarded without delay to the 'G' Section for incorporation in a note book to be called the "Controller's Note Book." Group Officers are responsible for seeing that orders the interpretation of which cannot justifiably be delayed are not transferred to the Controller's note book. The Controller's note book will be submitted to the Controller for inspection once a month.

The ' G ' Section will see that the Note Book is examined fortnightly and that outstanding items are brought to the notice of the Group Officers according to the probable dates on which they are due for examination. A note of the action taken in respect of each item shown in the Controller's Note Book should be indicated against that item by the ' G ' Section.

12. Ordinarily when an order pertaining to more than one audit section is reviewed, the Group Officer who first discusses the order with his section officers and superintendents should transmit a draft office instructional order to other Group Officers concerned for their consideration and eventual approval and issue by the Controller. The particular method by which such an order should be reviewed will be decided by the Controller.

13. Passed S. A. S. clerks who are under observation for promotion to the accountant's grade will attend the conference of the group to which they belong. In all discussions, the Group Officer will call upon the most junior clerks or accountants present to express their opinions first in regard to those matters which come within the legitimate scope of their normal duties and then ask the more senior ones for their opinions.

14. In order to ensure that the instructions in the Group Orders have been correctly followed and carried out, a certain number of bills or items, as

decided by the Controller will be reviewed by the Group Officers. A register will be maintained by each section showing the particulars of the claims pertaining to each new sanction which is reviewed by the Group Officer.

15. A certificate in the following terms will be submitted monthly by each Group Officer to the Controller through the General Section on the 14th of each month. After perusal by the Controller, the certificates will be returned to be recorded with the Minute Books.

"I certify that all A. I. (I.), A. D. and M. A. G.'s orders and amendments to regulations received from _____ to _____ have been reviewed by me; that in each case, in which the order admits of possible doubt, I have issued orders in regard to its interpretation and application in audit or have referred the matter to the C. M. A. and that the C. M. A.'s orders regarding the submission of Minute Books to him in so far as important orders are concerned have been carried out. I further certify that I have reviewed bills for first charges or claims preferred so far under all such orders issued to

16. Group Officers will review the work of Local Audit Officers and of Unit Accountants by periodical visits to units under orders of the Controller of Military Accounts and by exercising an intelligent scrutiny over a proportion of objection statements, etc., on store

accounts and inspection reports on cash accounts drawn up by the Local Audit Officers before they are finally recorded in the main office.

17. Group Officers will endeavour to keep in personal touch with as many as possible of the officers in charge units and formations whose accounts are dealt with in their groups. They will discuss and explain at their personal meetings or by D. Os. points of dispute between audit and administration."

(Amendment to Office Manual, Part I.)

- (5) They are to watch with particular care the procedure followed by sections in their group in the disposal of all work, correspondence, auditing and accounting to ensure that there is no departure from the procedure laid down in the Office Manuals. They must constantly examine procedure to see that it results in the efficient and prompt despatch of work and will bring all cases where they do not consider that prescribed procedure secures this objective to the notice of the Controller together with their suggestions for an improvement.
- (6) They are responsible for the full examination of all Government of India sanctions (including new rules or amendments to existing rules) which affect the work of their groups with a view to placing, or taking steps to place, the correct interpretation and scope of applicability thereof beyond reasonable doubt.

For the purpose of discussing all matters relating to the work and procedure of the sections in their group and of settling doubtful points arising in the course of work (clause 5 above) and for the purpose of the examination mentioned at clause 6 above, they will preside over group conferences of section officers and superintendents ordinarily to be held every fortnight. They will also maintain official 'Minute Books' in which the proceedings of these conferences will be recorded. If in the opinion of the Group Officer there is insufficient matter for discussion to warrant a conference, he may dispense with it after recording in writing in the conference proceedings the fact that he has done so and the reason why.

In order to secure the maximum benefit from fortnightly conferences, Section Officers and Superintendents should systematically collect, during the period preceding each conference, concise notes about the cases proposed for discussion. Points of general interest and matters coming within the purview of higher audit should be included in the agenda of the conferences. The notes should be prepared carefully and as briefly as possible with a view to expediting business. Petty and irrelevant matters and points coming within the Section Officer's own powers of disposal and which obviously are not likely to be of special interest to the Group Officer or to the other sections should be excluded. The conference, under the Group Officer's directions, should aim at a practical solution of each problem that comes up and should frame a note on every item which is considered to be important enough to place before the Controller. In order to preserve some data

for future reference, the conclusions arrived at on the items discussed should be recorded briefly and any relevant supporting note prepared by individual Section Officers and Superintendents should, at the discretion of the presiding Group Officer, be filed with the proceedings.

- (7) They will review the work of Local Audit Officers and of unit accountants by periodical visits to units under orders of the Controller of Military Accounts and by exercising an intelligent scrutiny over a proportion of objection statements, etc., on store accounts and inspection reports on cash accounts drawn up by the Local Audit Officers before they are finally recorded in the main Office.
- (8) Group Officers will endeavour to keep in personal touch with as many as possible of the Officers in charge units and formations whose accounts are dealt with in their groups. They will discuss and explain at their personal meetings or by D. Os. points of dispute between audit and administration.

General duties of Officers-in-charge of Sections.

(1) Officers-in-charge of sections are responsible for the efficient performance of their duties by all accountants and clerks serving in their sections and are responsible for the training and instructions of the personnel serving under them.

(2) Their more important duties are to see—

- (1) That all registers prescribed for their sections are maintained in the proper form and are posted up to date.
- (2) That all periodical statements and returns are submitted to the authorities concerned punctually.
- (3) That all accounts and statements due from disbursing officers are submitted on due date in the prescribed form.
- (4) That there is no deviation from the procedure prescribed for accounting and auditing and that the procedure laid down in the Office Manuals in respect of all matters connected with their sections is strictly adhered to.
- (5) That correspondence is dealt with expeditiously and correctly.

- (c) That objections raised are correct, that they are stated clearly and unmistakably and that they are pursued to a final settlement with the minimum amount of delay and correspondence. It is the duty of an officer-in-charge of a section to report to his Group Officer all cases in which the settlement of an objection is unduly delayed by any action or failure to take action on the part of the authorities against whom the objection has been raised.

NOTE.—They must see that original objections are carefully raised and must constantly review their current work in the light of the following :—

If excessive correspondence takes place with a unit or one particular officer, office or formation, the officer-in-charge of the section concerned must know of it because he signs the letters and he must bring it to the notice of his Group Officer.

- (7) That audit is carried out punctually and to the extent prescribed.

(3) It is their duty to maintain a proper standard of discipline and conduct in their sections and to see that all accountants and clerks attend office regularly and punctually.

(4) They will be responsible for maintaining an efficient check on the work of accountants and clerks outside the main office submitted to their sections and for bringing to the notice of their Group Officer instances of bad work on their part.

General duties of a Superintendent.

General.—The Superintendent of a section is responsible to the officer-in-charge for the efficient management of his section, for keeping the work current and for ensuring that the efficiency of the work done is maintained at the highest level. In order to discharge those functions, it is necessary for him to carry out the following fundamental duties—

- (1) Under the orders of the officer-in-charge of the section, he must distribute work so as to secure the maximum output in the minimum of time.
- (2) He must have a thorough knowledge of all branches of the work with which his section deals and he must know what accounts, periodical statements and returns are due to and due from the section and when. He must initiate prompt action for their submission when over due.

- (3) The procedure laid down for the disposal of all classes of work dealt with by his section must be known to him and it is his duty to ensure that this procedure is followed.
- (4) He is responsible for the daily distribution of work received by the section and he must know precisely from day to day---
- (a) the number of letters unanswered and why;
 - (b) the number of accounts, bills and vouchers unaudited and why;
 - (c) the number of accounts, returns and statements overdue from his section and the reasons why;
 - (d) the number of accounts, returns and statements due to the section but not received.
- (5) He must review carefully all registers which the section is responsible for maintaining and must see that they are written up to date neatly and in their correct form and that they are submitted to the Officer-in-charge of the Section for inspection on the due dates.
- (6) He must constantly review all outstanding demands and objections and bring to the notice of the Officer-in-charge all cases in which outside authorities are responsible for undue delay in their settlement.
- (7) He must scrutinize carefully all replies to correspondence statements and returns prepared by his section before they are passed to the Officer-in-charge. The object of this scrutiny is to ensure :—
- (a) in the case of draft replies—
 - (i) that the reply is accurate,
 - (ii) that it deals with all the points raised,
 - (iii) that it is couched in clear and intelligible terms, and
 - (iv) that due dates for issue of reminders are clearly and prominently noted on all office copies of documents on which further action is necessary.
 - (b) in the case of statements, returns, etc., that the statistics or information given are accurate and are a correct rendering of information in respect of the period of date which they cover.

- (8) In dealing with correspondence, he must take care to see that it is not protracted. Every letter written must be with the object of reaching finality and he should on no account pass drafts which are of a temporizing nature and are likely to prolong the settlement of the point at issue. He will see that when a case is submitted to or through his section officer that reference is made to all relevant rules and corrections thereto.
- (9) In the case of returns, statements, accounts, letters, replies to objections, etc., due to the section, the periodic issue of reminders must not be considered by him as a discharge of the responsibilities of his section. Unless good and definite reasons are known to be the cause of delay, he should ordinarily after the issue of the second reminder which brings no response, bring the matter to the notice of the Officer-in-charge of his section for special action. This is particularly essential in the case of outstanding demands, accounts and replies to objections.
- (10) Objection statements on accounts or bills must be carefully scrutinized by him to see that they are valid and clearly set out. If the passing of the bill or the account is dependent on some action to be taken or condition to be fulfilled by the authorities concerned, the action required or the conditions to be satisfied are to be clearly and unmistakably defined.
- (11) In regard to the supervision of the audit of accounts carried out by his section, he is not expected to go over the entire ground covered by the auditors. It will be sufficient for him to institute test checks on their audit. These test checks should be designed so as to satisfy himself that the audit has been correctly done. But if on applying a test check to an account, he finds that it has not been correctly audited, it might be necessary for him to increase the scope of his check on that particular account. If such a test check brings out evidence of careless work or other unsatisfactory features, it is his duty to arrange, under the orders of the Section Officer, for the audit to be done over again and done properly; and, at the same time, to take steps to prevent a recurrence of incorrect or unsatisfactory audit.

- (12) *Bills*.—The duty of checking the arithmetical calculations, rates, etc., of bills is primarily that of the auditing clerk and superintendents are not expected to do this in all cases. They should, however, institute periodical test checks of such calculations and will in all cases be expected to discern obvious and flagrant miscalculations.

For the rest, their duty in checking bills will be to see, *inter alia*, that the charge is authorised, that it is accompanied by the necessary certificates, etc., that all conditions connected with the charge have been fulfilled and that it purports to be correctly signed by proper authority where necessary.

The verification of the signature where specimen signatures are held, is the work of the clerk. But supervisors must be familiar with the counter signature of most senior officers.

- (13) He must see that the duties of writing up section note books are suitably distributed to certain clerks in the section, that such distribution is left clearly as a continuous record and that a proper handing over of these duties is carried out at every change among the assistants performing them. He should see that section note books are kept up to date and that no congestion occurs in the transmission of batches of orders or decisions requiring note. He must examine the section note books at frequent intervals and watch that the notes are extracted neatly and intelligently and that the indexing is done in the best possible way to facilitate easy reference.
- (14) He should see that the duties of correcting regulations and pamphlets of instructions or other publications affecting the work of the section are duly distributed to assistants, that the distribution has been placed on record so that no evasion of responsibility is possible at any time, and that such duties are formally handed over when any change in assistants takes place. He should frequently examine these books or publications to see that they are being kept up to date and that the initials of the assistant responsible are entered up in the fly leaf appended as a register of corrections.

(19) as inserted by correction slip No. 12 of March 1933.—

“(20) Subject Files—35 years.”

No. 27 of 1935.

Page 129—

Insert the following as Appendix II (referred to in paragraph 337):—

APPENDIX II.

MEMORANDUM OF INSTRUCTIONS REGARDING THE PROCEDURE TO BE FOLLOWED IN CONNECTION WITH THE REVIEW BY THE SUPERIOR SERVICE OFFICERS OF LOCAL AUDIT AND INSPECTIONS CARRIED OUT BY LOCAL AUDIT OFFICERS.

1. The main and, in fact, the essential purpose of the visits by the Superior Service Officers to units

to review the local audit and inspection work done by the Local Audit Officers and to ensure thereby that the duties entrusted to the Local Audit and accounting organizations are being conducted properly and intelligently. The Reviews should indirectly serve a secondary purpose by establishing liaison and promoting mutual understanding between the Army and the Military Accounts Department. Officers undertaking these reviews will take full advantage of such opportunities thus afforded of consultation and discussion with the Officers Commanding Units and other Military officials, with a view to the settlement of any accounting or audit difficulties that may be brought to notice. Officers during the course of their reviews should also be constantly on the look out for possibilities of reducing work or of improving the general system of accounts. They will utilize these visits and the results of their review to suggest possible economies and to formulate items of financial advice.

Programmes.

2. Controllers will arrange to send out for this work each of the Superior Service Officers attached to their main offices in rotation at more or less regular intervals. For this purpose, programmes of review work to be carried out by each officer during the summer and winter seasons will be drawn up in advance in March and September respectively of each year.

These programmes will indicate the stations to be visited and the particular formations or classes of formations whose accounts are to be reviewed. They could be so arranged that the accounts of all irregular formations and of typical units of all regular formations are reviewed at least once every year. Such advance programmes will of course be subject to modification at the Controller's discretion in the light of later information. Reviewing officers will also as far as practicable comply with requests (verbal or otherwise) from the local administrative authorities for the review of any particular accounts but if such compliance would necessitate material departures from their programmes as finally approved by the C. M. A., they will obtain his orders in the matter by telegram.

Superior Service Officer should not ordinarily be sent out on review work for more than a month at stretch.

3. In the case of the Northern Command, programmes of review work will similarly be drawn up by the superior service officers in charge of the Peshawar and Waziristan areas. Ordinarily, reviewing officers sent out from the C. M. A.'s main office will not undertake review work in these areas. But at least an annual tour should be made by the Group Officer in charge of M. E. S.

4. Advance programmes of review work will be communicated confidentially to the Brigade and District

Headquarters and to the local audit officers concerned in whose areas the stations to be visited by him lie, as well as to the Group Officers in the main office, about a fortnight before the tour is timed to commence.

5. The nature and extent of the review to be carried out by Superior Service Officers are indicated generally in the succeeding paragraphs. Shortly before an officer proceeds on a tour from the main office for the purpose of review of Local audit and inspection, he will see the Controller personally, who will, when necessary, give him in writing or verbally, points or aspects of audit to which it may be necessary to draw the officer's special attention. It frequently happens that the Controller by virtue of his position in the office and of his personal contact with the Command authorities comes into possession of information regarding defects in local audit procedure or otherwise indicating the possible existence of weak spots in the local audit machinery in his Command, which can best be enquired into in the course of these reviews.

Group or Section Officers will arrange to inform officers conducting these reviews, shortly before each tour of any outstanding objections or other points requiring settlement that might with advantage be enquired into by the Reviewing Officers on the spot at the stations about to be visited by them.

Nature and Scope of Reviewing Officer's Duties.

6. On arrival at a station the Reviewing Officer will call on the District or Brigade Headquarters or the O. C. station, as the case may be, explain the purpose of his visit, and endeavour to ascertain the general feeling of the administrative authorities regarding the efficiency and utility of the local audit organization in their area.

He will discuss with the controlling authorities concerned the question relating to the progress of expenditure with reference to the latest progressive actuals under the locally controlled heads, and arrange to settle any points of difficulty that may have arisen regard to the exercise of the local control over expenditure against allotments. For this purpose he should, before setting out on his tour obtain the relevant figures from the main office.

He will also accord interviews to any officers, who care to discuss any matters with him. In cases in which he is unable to settle points so raised without reference to the audit officers immediately concerned, he will, as far as possible, refer the points at issue by official or demi-official letters to those officers at once and not leave such points to be dealt with after completion of his main report.

7. Having settled his business with the administrative authorities, the Reviewing Officer will proceed

inspect the office of the Local Audit Officer or of Stationary Group Superintendent where such offices exist in the stations visited by him. In addition to inspection of the general arrangements of the station, e.g., as regards cleanliness, tidiness, state of furniture, lighting, fire precautions, etc., he will scrutinise the list of registers, documents, accounts, etc., maintained by the Local Audit Officer or Group Superintendent. The Local Audit Officer or Group Superintendent is required to inspect or audit periodically in each station or formation in his area and to see that (i) the list is properly maintained and kept up to date, (ii) special audit instructions with regard to "special" stations in the area have been laid down and appended to the above list, and (iii) the list and audit instructions are handed over officially to the succeeding Local Audit Officer in the event of a Local Audit Officer being transferred or proceeding on leave. The Senior Service Officers will in the course of actual review of Local audit or inspection of a unit's accounts see that all accounts, registers, etc., referred against the particular unit in the list maintained by the Local Audit Officer have actually been submitted to audit or inspection by the Local Audit Officer or his staff. He will also examine a few objections, statements and observe the nature of objections raised. Should he find that an abnormally large number of objections are being raised on the accounts of any particular unit or formation, he will investigate the reasons for this, arranging, if necessary, to

visit the unit or formation concerned, with a view to having the defects that such a state of affairs implies, removed. He will also look into the number of outstanding objections and if any abnormal features are present such as an excessive number of outstandings or abnormal delays in the settlement of particular objections, he will bring this to light in his report and either take or suggest remedial measures. He will also take note of particular outstanding objections for discussion with Officers Commanding the units or formations likely to be visited by him, in cases in which such discussion is likely to facilitate or expedite their settlement. The manner in which the powers delegated under paragraph 67, F. R., Part I, have been exercised by the Local Audit Officer will be subjected to scrutiny by the Superior Service Officers.

He will also scrutinise the progress of linking of vouchers and the system of recording them, and see that a proper watch over such linking is being exercised by the Local Audit Officer by means of monthly outstanding lists, and that various guard files, etc., required to be maintained in connection with the linking system (particularly the Register showing unlinked items on account of Local purchase in the ration/Forage Return) have been duly kept up.

He will examine the registers (including the attendance register) required to be maintained in order

to see whether they are being properly kept up.

8. He will next proceed to visit the units and formations whose accounts are to be examined by him for purposes of the review of audit. In carrying out the review of the local audit and inspection work during visits to units and formations, he must bear in mind the distinction between audit and review of audit. As already explained his object is to find out whether the local audit and inspection is thoroughly effective or not, to bring to light any serious defects in that work, and to take all necessary steps to have such defects removed. The best method of attaining his object will not be by carrying out a complete re-audit of as many accounts as he can deal with in the time at his disposal but by a judicious test audit of selected accounts, combined with the institution of such independent checks or the prosecution of such enquiries as may suggest themselves to him in each case. It must be realised that for such a test audit to be really effective it will be necessary for the reviewing officer to do the detailed re-audit personally, starting from the primary audit documents and working through the various processes up to the final accounting stage. A partial or complete review of the audit or inspection of accounts of a unit may be undertaken according to whether the state of accounts of a unit is satisfactory or otherwise. In case of partial review, the Superior Service Officer should select only such portion of the work as in his opinion

to see whether they are being properly kept up.

8. He will next proceed to visit the units and formations whose accounts are to be examined by him for purposes of the review of audit. In carrying out the review of the local audit and inspection work during visits to units and formations, he must bear in mind the distinction between audit and review of audit. As already explained his object is to find out whether the local audit and inspection is thoroughly effective or not, to bring to light any serious defects in that work, and to take all necessary steps to have such defects removed. The best method of attaining his object will not be by carrying out a complete re-audit of as many accounts as he can deal with in the time at his disposal but by a judicious test audit of selected accounts, combined with the institution of such independent checks or the prosecution of such enquiries as may suggest themselves to him in each case. It must be realised that for such a test audit to be really effective it will be necessary for the reviewing officer to do the detailed re-audit personally, starting from the primary audit documents and working through the various processes up to the final accounting stage. A partial or complete review of the audit or inspection of accounts of a unit may be undertaken according to whether the state of accounts of a unit is satisfactory or otherwise. In case of a partial review, the Superior Service Officer should select only such portion of the work as in his opinion

be reviewed most usefully. For a review to be
 ly useful, it should be comprehensive, however
 all the field to be explored. He should start his
 estigations from the preliminary facts and pursue
 in to their conclusions, keeping record of his work
 of his findings. In the course of his review, he
 scrutinize the audit routine followed by local
 it staff to ensure that it is in conformity with
 prescribed rules or orders for such audit, and there
 been no departure from such rules. It is fre-
 ntly by means of an inquisition into small and
 arently unimportant details that major defects
 e to notice.

rdinarily a junior clerk only will be taken by the
 ewing officer to act as a clerical assistant and
 record facts. When, however, circumstances
 ler it necessary for the review to take the form
 a complete overhaul of the local audit and inspec-
 work at any place which would occupy the supe-
 service officer for an unduly prolonged period if
 ertaken single-handed, an accountant or passed
 A. S. clerk may be detailed to assist him. In
 a cases separate portions will be taken up for
 onal check by the Superintendent or passed
 A. S. clerk and the S. S. Officer, and details
 hese portions will be recorded. The S. S. Officer
 exercise a general scrutiny over the portion re-
 ved by the Superintendent or passed S. A. S.

clerk. Subject, however, to any specific instructions that may have been received from the C. M. A. on this point and to the observance of the general principles laid down in these rules, the reviewing officer will exercise his own discretion in regard to the selection for test audit of the accounts of the units visited by him and the extent of the audit checks actually carried out by him. A record should be kept of the accounts reviewed and checks carried out at these visits.

9. Nevertheless, while the reviewing officer is left practically a free hand in deciding upon the precise manner in which he will ascertain how the local audit and inspection work is being done, there are certain duties that he will ordinarily find it necessary to carry out in the course of his review in order to obtain a correct appreciation of the efficiency of that work. These duties are summarised below:—

- (1) Discussion with the O. C. unit or formation (or senior officer present) of the state of their accounts, of the relations between the unit, etc., and the local audit authorities, and of any particular objections or other points noted for discussion on the spot (*vide* paragraphs 5 and 7 of these instructions).
- (2) Examination of the unit accountant's registers (including the attendance register), particularly the demand register, to see that

they are properly maintained and that they are being utilised in the manner intended.

- (3) Examination of a few objection statements from the main office on the unit accountant's accounts with a view to seeing from the number or character of such objections whether the accounts of the unit, etc., are efficiently maintained.
- (4) Scrutiny of contracts and comparative statements of tenders, in cases in which such contracts, etc., have not already been scrutinised in the main office, in accordance with the M. A. G.'s confidential instructions on the subject.
- (5) Examination of the manner in which the discretionary test checks prescribed for the Local Audit Officer personally over the work of his staff, *e.g.*, linking of vouchers, scrutiny of loss statements, verification of title to rations, etc., have been carried out by him, with a view to seeing that those have been exercised by the Local Audit Officer intelligently and in a manner compatible with the spirit of audit (*e.g.*, items selected for examination by the Local Audit Officer are not invariably those over which the check could be exercised with the least

trouble, but rather those which are likely to give the best results.

10. Apart from the specific duties enumerated in paragraph 9 which will as a general rule be carried on all occasions, the review may extend to any of the items of audit and inspection work laid down in the Local Audit Officers' Hand Book. The reviewing officer should, however, pay particular attention to the broader functions of audit referred to in paragraphs 30 *et seq.* Military Audit Code, especially when dealing with the audit and inspection of the accounts of irregular units and formations, and should endeavour to make suggestions in this respect for the guidance of the local audit staff. He should also look for and suggest possible economies in Defence Services expenditure (*e.g.*, substitution of coke for charcoal, etc.), and will discuss with the appropriate authorities any suggestion he may have to make which, in his opinion, will result in a saving without affecting the working or the efficiency of the unit.

He should also satisfy himself that the following duties are carried out regularly and in an intelligent manner, and that the results obtained are properly used:—

- (1) Comparison of the consumption of important kinds of stores (particularly those issued on an "as required" basis) as between units of

the same type, and in the same unit as between different quarters of the year. For this purpose a register will be maintained in the C. M. A.'s office in which the necessary data in respect of each class of unit will be collected from information furnished by Local Audit Officers monthly. Extracts of the register will be taken by the Superior Service Officer in respect of those units which he intends visiting.

Examination of issues of stores drawn on an 'as required' basis, *e.g.*, coal and firewood, in hospitals to see that the expenditure is not extravagant and that indenting officers keep the interests of the State in view.

Check of balances of stores on hand against authorised proportions.

Comparison of underdrawals of rations, etc., in units of the same type and exploring the cause of variations.

Ensuring that the system of accounting is that prescribed and that no unauthorised formations or no spurious system of accounting is established, *e.g.*, a ration stand may not assume the functions of a supply Depot and undertake an abnormal system of accounts or thereby misuse the ration returns, etc., for any nefarious purpose.

- (6) Comparison of the average daily cost of diets in various hospitals of the same type, and if possible with the cost in the Civil hospitals in the same stations.
- (7) Scrutiny of items of expenditure from Contract allowance to ensure that there is no accumulation of unspent balances and to see whether the allowances are capable of being reduced.

Reports.

11. Immediately on the completion of his review work in respect of any particular unit or formation the Reviewing Officer will submit an advance copy of the report to the C. M. A. containing the following information :—

- (1) Name of the unit or formation.
- (2) Period occupied by the review.
- (3) The accounts reviewed by the S. S. Officer and by the Superintendent, if any, accompanied him.
- (4) Brief particulars of the more important irregularities and other important points noticed in the course of the review.

These advance reports will be utilized for the purpose of furnishing monthly reports of review and progress to the M. A. G.

2. The reports proper of reviewing officers showing the results of their review in respect of units and formations visited by them will be prepared in duplicate to the C. M. A. A separate report should be made for each such unit or formation and should reach the C. M. A. within a reasonable date of completion of the review of the units of that unit, etc. As far as possible the contents of such reports pertaining to the work of the division of the main office or local audit group should be contained in separate sheets. Points of importance taken up in the course of review should be mentioned in detail in these reports. Care should be taken, however, to state therein the precise nature and extent of the review of audit and inspection actually carried out (1) by the officer himself (2) by the accountant or passed S. A. S. clerk (3) by the accountant or passed S. A. S. clerk (4) by the accountant or passed S. A. S. clerk (5) who accompanied him.

the case of Indian units commanded by comparatively junior officers whose accounts have hitherto been inspected half-yearly the reviewing officers should state whether judging by the state of the accounts yearly inspections could be substituted for half-yearly ones without detriment to the interests of Government.

No. 12 of 1934.

Page 129, Appendix I, as inserted by C. S. No. 40 of 1932.

Add the following as item (17):—

"Superintendents will systematically collect during

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The Reviewing Officer's Reports in regard to units and formations which have been locally audited or inspected by the Local Audit Officers on behalf of the Cs. M. A. (e.g., Dairy Farms, Grain Depots, Chemical Defence, Research Establishment, Proof Experimental Office) will be forwarded to that M. A., i.e., on whose office the responsibility for the audit of the formation concerned devolves.

(Amendment to Office Manual, Part I.)

R. PRINCE,

Military Accountant-General.

- (15) The maintenance of Section files and current records in an orderly manner should always receive his closest attention. He should occasionally examine the files to see that they are properly linked and cross-linked in the prescribed manner.
- (16) A section cannot do its work efficiently unless there is a high standard of conduct and discipline amongst its personnel. The Superintendent of the section is in the closest touch with the members of his section. He knows, or ought to know, the character and temperament of each individual intimately, and for this reason the measure of his responsibility for maintaining discipline, regularity in attendance, punctuality and for ensuring the prompt despatch of work, is great.

Amendment to Office Manual, Part I.)

(Sd.) R. PRINCE,

Military Accountant General.

No. 12 of 1934.

Page 129, Appendix I, as inserted by C. S. No. 40 of 1932.

Add the following as item (17):—

“Superintendents will systematically collect during the period preceding each Group Officers’ conference concise notes about the cases proposed for the conference.”

(Amendment to Office Manual, Part I.)

Amendment to