

GOVERNMENT OF KERALA

Finance Department

CIRCULAR MEMORANDUM

No. 46/63/Fin

Dated, Trivandrum, 29th June, 1963.

Sub: Allowance — Special Allowances — Clerks with Account Test (Higher) — Clarification issued

Ref: 1. G.O (P) 469/62/Fin. Dated 19—10—1962
2. Letter Nos. REI-46734/62 dated 19—12-1692 and 6—2—1963 from the Secretary, Board of Revenue.

In the G.O cited the Government has sanctioned a Special pay of Rs. 10 p.m. to all Clerks Accountants including Head Clerks and Head Accountants (Non Gazetted with the Account Test (Higher) qualification working in the Accounts branches of all Departments where this qualification is not obligatory. The Secretary, Board of Revenue has in his letters referred to, raised certain points for clarification. As the points are of general nature the following clarifications are issued for the information and guidance of all government Departments.

I. Definition of the Term ‘Accounts Branch’

(a) For the purpose of the grant of the Special pay of Rs. 10 p.m. sanctioned in the G.O. referred to above, -- the term “Accounts branch” may be taken to mean a unit or branch of Office or Department that attends to the accounting of one or more of the following items.

- (i) Departmental receipts and expenditure
- (ii) Reconciliation of figures.
- (iii) Audit objections and inspection reports.
- (iv) Loans and Advances.
- (v) Stores and Stocks.
- (vi) Grants and Stipends.
- (vii) Funds and Deposits
- (viii) Refunds.

(b) It is however necessary to limit the number of persons eligible for the special pay, as it is not the intention of Government to allow the special pay to all those who have passed the Accounts branch. The number of persons eligible for this special pay will therefore be regulated as follows:--

- (1) Office of a Head of Department—Not more than four persons.
- (2) Regional or Zonal Office—Not more than three.
- (3) District Office—Not more than two.
- (4) Any other subordinate office – Not more than one.

Note: Any case in which it is found absolutely necessary to increase the number for the sake of increased efficiency in accounts work may be brought to the notice of Government for specific orders.

(c) In the case of an Officer the Head of which is a non-gazetted Officer, no special pay will be admissible except to the Head of Office provided he has the Account Test (Higher) qualification.

II. Principle to be adopted in the posting of clerks in the Accounts branches so that all clerks may get equal opportunities to work in the Accounts Branches.

The basic idea is to tone up the accounting work in all offices. Normally the Accounts Section should be so manned that the better performers are posted thereto and given the special pay. It is not the intention of Government that every worker in the field of Accounts should receive this special pay, as there will be many incumbents doing odd bits of Accounts.

It is a general procedure that clerk should not be retained in the same seat for more than 3 years. Change in postings may be effected as and when each incumbent completes a term of 3 years in one seat so as to give as far as possible, equal opportunities to all clerks with Account Test (Higher) to work in the Accounts Branch. This does not mean no change in postings shall be made earlier in the case of incumbents possessing Account Test (Higher), if that is considered necessary, by the Head of Office or Department in the exigencies of work.

III. Whether “Head clerks and Head Accountants” referred to in para 3 of the G.O. will include similar other posts like Jenmikkarom Auditor, Deputy Tahsildahar, sub treasury Officer, Valuation Assistant etc.,,,

The term “ Head Clerk and Head Accountants” will include the posts “on the same time scale” as set out in Rule 12(35) (b) of Part I K. S. R. Provided the conditions of eligibility for the Special pay are satisfied.

IV Whether Madras Account Test Parts I & II can be treated as equivalent to the Kerala Account Test (Higher) for purposes of grant Special pay

This Question is separately under the consideration of Government.

V. Whether the Special Pay Rs 10 p.m. can be paid to Head clerks in addition to the Supervisory allowance of Rs. 15 p.m.

This is admissible.

By order of the Governor,

K. A. SREEDHARA MENON
Joint Secretary (Finance)

To

The Accountant General, Trivandrum
All Head of Department and Offices.
The Departments of the Secretariat.
The Secretary, Public Service Commission (with C.L.).
The Registrar, University of Kerala (with C.L.)
The Registrar, High Court (with C.L.)
The Secretaries, Additional Secretaries Joint Secretaries, Deputy Secretaries, and
Assistant Secretaries to Government.
The Private Secretaries to the Chief Minister and other Ministers.
The Confidential Clerk, to the Chief Secretary.
