

**For use in IA & AD only**

**OFFICE OF THE ACCOUNTANT GENERAL (AUDIT)  
MEGHALAYA, SHILLONG**

**ADMINISTRATION MANUAL**

**SECOND EDITION**

**2016**

## **P R E F A C E**

Since restructuring of the Indian Audit & Accounts Department (IA&AD) on 01-03-1984 and creation of this office, this is the Second Edition of Administration Manual.

The instructions contained in this Manual are supplementary to those embodied in the Manual of Standing Order (Admn.), MICA & MIR issued by the Comptroller and Auditor General of India and also other rules and orders issued by the Government of India. This Manual is mainly intended for the guidance of the staff in Administration Section of the office of the Accountant General (Audit), Meghalaya, Shillong.

The rules and orders incorporated in the Manual are based on the rules and orders issued by the Government of India and by the Comptroller and Auditor General of India. The procedure laid down is based mainly on instructions issued by Headquarters office and office orders issued by this office from time to time. In all cases of doubt reference should be made to the original rules and orders.

The responsibility of keeping this Manual up to date rests with Administration Section of this office. Specific suggestions for qualitative improvement of this compilation are welcome. And errors of omission and commission may also be brought to the notice of Administration Section.

**Shillong  
May, 2016**

**Rajesh Singh  
Accountant General (Audit)  
Meghalaya, Shillong**

# **ADMINISTRATION MANUAL**

## **INDEX**

<b>CHAPTER</b>	<b>Page No.</b>
I. General Administration Section	1
II. Conduct, Discipline, Appeals and Memorials, etc	2 – 12
III. Recruitment & Appointment	13 – 42
IV. Service Book and Confidential Reports, Gradation List, etc	43 – 52
V.	

# CHAPTER - I

## **General Administration Section**

1. The office establishment of the office is under the charge of a Sr. Audit Officer/Audit Officer designated as Establishment Officer under the control of the Deputy Accountant General (Admn).
  - (i) It deals with all matters relating to Administration i.e.
    - Appointment
    - Recruitment
    - Training
    - Departmental Examinations
    - Posting
    - Transfer
    - Promotion
    - Confirmation
    - Deputation
    - Leave
    - Pension
    - Preparation of Budget Estimates
    - Staff statistics
    - Publication of Gradation List etc. of the office establishment
  - (ii) All claims relating to T.A., Medical claims, L.T.C., H.B.A., M.C.A.
  - (iii) All claims relating to salary, DCRG, G.P.F., C.G.E.I.S., N.P.S., maintenance of G.P.F. A/Cs, payment of reimbursement of tuition fee, honoraria. O.T.A., Festival Advance & Retirement Benefits.

# CHAPTER - II

## CONDUCT, DISCIPLINE, APPEALS AND MEMORIALS, ETC

### *Government Servants Conduct Rules-General*

2. All Gazetted Officers, Supervisors, Sr. Auditors, Auditors, Data Entry Operators and Clerks are expected to be acquainted with the Rules contained in the Central Civil Service (Conduct) Rules, 1964.

### *Declaration of Immovable Property*

3. Rule 18(2) of the Central Civil Service (Conduct) Rules, 1964, which requires that every Government servant (including officers of the Indian Audit and Accounts Service) must make to Government through the usual channel, a declaration of all immovable property which may from time to time be acquired or disposed of by him or his wife or by any member of his family living with or in any way dependent upon him should be strictly complied with.
4. **G.S.R. 501 (E)** – In exercise of the powers conferred by sub-section (I) read with clause (k) and clause (I) of sub-section (2) of section 59 of the Lokpal and Lokayuktas Act, 2013 (1 of 2014)., read with section 44 and section 45 of the said Act, the Central Government hereby makes the following rules to provide for furnishing of information and annual return containing declaration and liabilities by public servants and to provide for minimum value of the assets which the competent authority may exempt from furnishing such information by a public servant under section 45 of the said Act, namely: -

#### **(1). Short title and commencement –**

(1) These rules may be called the Public Servants (Furnishing of Information and Annual Return of Assets and Liabilities and the Limits for Exemption of Assets in Filing Returns)

(2) They shall come into force on the date of their publication in the Official Gazette.

#### **(2). Definitions –** In these rules, unless the context otherwise requires: -

- (a) “Act” means the Lokpal and Lokayuktas Act, 2013 (1 of 2014);
- (b) “Appendix” mean an Appendix to these Rules;
- (c) “Annual Return” means the annual return to be filed by the public servant under sub-section (4) of section 44;
- (d) “Declaration” means the declaration of assets and liabilities made by a public servant under sub section (1) of section 44;
- (e) “Form” means a Form specified in Appendix – II;
- (f) “Information” means the information required to be furnished by a public servant under sub-section (3) of section 44;
- (g) “Section” means the section of the Act.

#### **(3). Manner of submission of information and annual return –**

- (1) Every public servant shall make a declaration of his assets and liabilities under sub-section (1) of section 44 in the format specified in Appendix – I, along with the information required under sub-section (2), or as the case may be,

sub-section (3), and the annual return under sub-section (4) in Form I to IV specified in Appendix – II.

- (ii) Every public servant shall file declaration, information or return, as the case may be, regarding his assets and liabilities as on the 31<sup>st</sup> day of March every year, to the competent authority as referred to in clause (c) of sub-section (1) of section 2, on or before the 31<sup>st</sup> day of July of that year.

Provide that the public servants who have filed declarations, information and annual returns of property under the provision of the rules applicable to such public servants shall file the revised declarations, information or as the case may be, annual returns as on the 1<sup>st</sup> day of August, 2014, to the competent authority on or before the 15<sup>th</sup> of September, 2014.

- (4). Minimum value of assets which competent authority may exempt from furnishing of information –

The competent authority may, for reasons to be recorded in writing, exempt in accordance with the proviso to section 45, a public servant from filing the information in respect of any assets, if the value of such assets does not exceed four months basic pay of the public servant or rupees two lakhs, whichever is higher.

## APPENDIX – I

### (Rule 3 (1))

#### Return of Assets and Liabilities on First Appointment or as on the \_\_\_\_\_

(Under Sec 44 of the Lokpal and Lokayuktas Act, 2013)

1	Name of the Public servant in full ( in Block Letters)	
2 (a)	Present Public position held (Designation, name and address of organisation)	
(b)	Service to which belongs (if applicable)	

Declaration:

I hereby declare that the return enclosed namely, Forms I to IV are complete, true and correct to the best of my knowledge and belief, in respect of information due to be furnished by me under the provisions of section 44 of the Lokpal and Lokayuktas Act, 2013.

Date: .....

Signature.....

\* In case of the first appointment please indicate date of appointment.

**Note 1:** This return shall contain particulars of all assets and liabilities of the public servant either in his/her own name or in the name of any other person. The return should include details in respect of assets/liabilities or spouse and dependent children as provided in Section 44 (2) of the Lokpal and Lokayuktas Act, 2013.

Section 44 (2): A public servant shall, within a period of thirty days from the date on which he makes and subscribes an oath or affirmation to enter upon his office, furnish to the competent authority the information relating to:

- (a) the assets of which he, his spouse and his dependent children are, jointly or severally, owners or beneficiaries;
- (b) his liabilities and that of his spouse and his dependent children.

**Note 2:** If a public servant is a member of Hindu Undivided Family with co-parcenary rights in the properties of the family either as a 'Karta' or as member, he should indicate in the return in Form No. III the value of his share in such property and where it is not possible to indicate the exact value of such share, its approximate value. Suitable explanatory notes may be added wherever necessary.

**Note 3:** "dependent children" means sons and daughters who have no separate means of earning and are wholly dependent on the public servant for their livelihood. (Explanation below Section 44(3) of Lokpal and Lokayuktas Act, 2013)

## **APPENDIX – II**

### **(Rule 3 (1))**

### **FORM NO.I**

#### **Details of Public Servant, his/her spouse and dependent children**

<b>Sl.No</b>		<b>Name</b>	<b>Public Position held, if any</b>	<b>Whether return being filed by him/her, separately</b>
1	Self			
2	Spouse			
3	Dependent-1			
4	Dependent-2			
5	Dependent-3			
6				
7				
8				
9				
10				

Date: .....

Signature .....

**Statement of movable property on first appointment or as on the \_\_\_\_\_**

[illegible]



	(b) Rupees one lakh in other cases)						
--	--	--	--	--	--	--	--

Sl. No	Description		Amount of Rupees				
			Self	Spouse	Dependent 1	Dependent 2	Dependent 3
vii)	Motor Vehicles/Aircrafts/ Yachts/Ships (Details of Make, registration no. etc.. year of purchase and amount)	Nature of vehicle, registration no & year of purchase					
viii)	Jewellery, bullion and valuable thing(s) (give details of weight)						
	JEWELLERY	Gold					
		Silver					
		Precious stones/ Precious metals					
	BULLION	Gold					
		Silver					
		Precious stones/ Precious metals					
ix)	Any other assets						

Date: .....

Signature.....

**Note 1:** Assets in joint name indicating the extent of joint ownership will also have to be given.

**Note 2:** In case of deposits/Investments, the details including Amount, date of deposit, the scheme, Name of the Bank/Institution and Branch are to be given.

**Note 3:** Value of Bonds/Share Debentures as per current market value in Stock Exchange in respect of listed companies and books values in case of unlisted firms.

**Note 4:** Details including amount is to be given separately in respect of each investment.

**Note 5:** Under (ix) details of movable assets not covered in (i) to (viii) above valuing individually over two month basic pay (where applicable), or ₹ 1.00 lakh may be indicated.

# FORM NO. III

## **Statement of immovable property on first appointment or as on the**

**(E.g. Lands, House, Shops, Other Buildings, etc.)**

[Held by Public Servant, his/her spouse and dependent children)

Sl.No	Description of property (Land/House/Flat/Shop/Industrial etc.)	Precise location (Name of District Division Taluk and Village in which the property is situated and also as distinctive number etc.	Area of land (in case of land and buildings)	Name of land in case of landed property	Event of interest	If not in name of public servant. State in whose name held and his/her relationship to the public servant	Date of acquisition	How acquired (whether by purchase, mortgage, lease, inheritance, gift or otherwise) and name with details of person/persons form whom acquired (address and connection of the Government Servant, if any with the person/persons concerned) (please see Note1 below) and cost of acquisition.	Present value of the property (if exact value not known. Approx. value may be indicated)	Total annual income from the property	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

Date: .....

Signature.....

Note 1: For purpose of Column 9, the term “lease” would mean a lease of immovable property from year to year or reserving a yearly rent. Where, however, the lease of immovable property is obtained from a person having official dealings with the Government servant, such a lease should be shown in this Column irrespective of the term of the lease, whether it is short term or long term, and the periodicity of the payment of rent.

**FORM NO. IV****Statement of Debts and Other Liabilities on first appointment or as on**

Sl.No	Debtor (Self/Spouse or dependent children)	Amount	Name and Address of Creditor	Date of incurring Liability	Details of Transaction	Remarks
1	2	3	4	5	6	7

Date: .....  
Signature.....

**Note 1:** Individual items of loans not exceeding two months basic pay (where applicable) and ₹ 1.00 lakh in other cases need not be included.

**Note 2:** The statement should also include various loans and advances (exceeding the value in Note 1) available from the employer like advance for purchase of conveyance, house building advance, etc. (other than advances of pay and travelling allowance), advance from the GP Fund and loans on Life Insurance Policies and fixed deposits.

*(Auditor General's No. 2960-GBE/436-30, dated the 11<sup>th</sup> Sept, 1930, Dy. C.G. 319 with Rule 15 ibid read with Ministry of Personnel, P&S Pensions (DOPT) Notification: GSR No. 501 (E) dated 14-07-2014 as amended)*

***Loitering and Talking in the Corridors etc.***

5. The practice of loitering about and talking in the corridors and verandahs, particularly near the rooms of the Gazetted Officers, is most objectionable and anyone found indulging in this practice without just reason will be punished.

***Smoking and Spitting***

6. Smoking and spitting in office is strictly prohibited; any one disobeying this rule will be punished.

### ***Government Stationery for Private use***

7. The use of any kind of Government Stationery for private purposes is improper.

*[Notes and orders on G.I. H.D. No. 168/38-Public, dated the 27<sup>th</sup> July, 1938, received with Auditor's General's No. 403-Rec./13-38 dated the 19<sup>th</sup> July, 1938. Dy. G.I. 9530/T.M./529]*

### ***Insolvency and Habitual Indebtedness***

8. A Government Servant shall so manage his private affairs as to avoid habitual indebtedness or insolvency. Government servant who becomes the subject of legal proceeding for insolvency shall forthwith report the full facts to the Government.

*[Rule 17 of C.C.S. (Conduct Rules, 1964 as amended)]*

### ***Misconduct of Staff***

9. (a) It is the duty of every Assistant Audit Officers (including Supervisors) to bring to the notice of the Accountant General immediately any disorderly conduct, irregular habit or insubordination on the part of any Clerk in his department or section, and as soon as the matter has been investigated to submit a full report through the Gazetted Officer-in-charge and the Deputy Accountant General (Admn).

(b) For standing Order regarding the investigation of charges of misconduct against Government Servants (see Classification, Control & Appeal Rules, 1965).

### ***Intimation of arrest to be sent promptly***

10. It shall be the duty of a member of the office staff who may be arrested for any reason to intimate the fact of his arrest and the circumstances connected therewith to the Accountant General promptly even though he might have subsequently been released on bail. On receipt of the information from the person concerned or from any other source the A.G. will decide whether the facts and circumstances leading to the arrest of person call for suspension. Failure on the part of a member of the office staff to so inform the Accountant General will be regarded as suppression of material information and will render him liable to disciplinary action on this ground also, apart from the action that may be called for on the outcome of the police case against him.

*[G.O.I. M.H.A. O.M. No. 39/59]*

### ***Consumption of Intoxicating Drinks and Drugs***

11. A Government Servants shall –

- (a) Strictly abide by any law relating to intoxicating drinks or drugs in force in any area in which he may happen to be for the time being.
- (b) Not be under the influence of any intoxicating drink or drug during the course of his duty and shall also take due care that the performance of his duty at any time is not affected in any way by the influence of such drink or drug.
- (c) Refrain from consuming any intoxicating drink or drug in a public place.
- (d) Not appear in a public place in a state of intoxication.

(Explanation: - For the purpose of this rule public place means any place or premises (including a conveyance) to which the public have, or are permitted to access, whether on payment or otherwise [Rule 22 of the CCS (Conduct) Rules, 1964 as amended].

### ***Connection with Press or Radio***

**12.** (1) No Government Servant shall, except with the previous sanction of the Govt. own wholly or in Part, or conduct or participate in the editing or management of, any newspaper or other periodical publication.

(2) No Government Servant shall, except with the previous sanction of the Government or of the prescribed authority, or except in the bonafide discharge of his duties –

- (i) Publish a book himself or through a publisher, or contribution an article to a book or a compilation of articles, or
- (ii) Participate in a radio broadcast or contribute an article or write a letter to a newspaper or Periodicals, either in his own name or anonymously or pseudonymously or in the name of any other person.

Provided that no such sanction shall be required –

- (a) If such publication is through a Publisher and is of a purely literary, artistic or scientific character, or
- (b) If such contribution, broadcast or writing is of purely literary, artistic or scientific character.

In this connection provisions of Rule 8 of the C.C.S (Conduct) Rules and Govt. of India's Decisions thereunder may be strictly followed.

### ***Unauthorised Communication of Information***

**13.** No Government Servant shall, except in accordance with any general or special order of the Govt. or in the performance in good faith of the duties assigned to him, communicate directly or indirectly, any official document or any part, thereof or information to any Govt. Servant or any other person to whom he is not authorised to communicate such documents or information.

In this connection Rule 11 of C.C.S. (Conduct) Rules and Govt. of India's Decision there-under may be strictly followed.

### ***Subscriptions***

**14.** No Government Servants shall, except with the previous sanction of the Govt. or of the prescribed authority, ask for or accept contributions, to or otherwise associate himself with the raising of, any funds or other collections in cash or in kind in pursuance of any object whatsoever.

Rule 12 of C.C.S (Conduct) Rules and G.I's Decisions thereunder may be followed in this regard.

### ***Dowry***

**15.** No Government Servant shall –

- (i) Give or take or abet the giving or taking of dowry; or
- (ii) Demand directly or indirectly, from the parent or guardian of a bride or bridegroom as the case may be, any dowry.

Explanation: - For the purpose of this rule “Dowry” has the same meaning as in the Dowry Prohibition Act, 1961 (28 of 1961).

Rule 13-A of the C.C.S. (Conduct) Rules and G.I’s Decisions thereunder may be followed in this regard.

***Restriction regarding marriage***

- 16.** (1) No Government Servant shall enter into, or contract, a marriage with a person having a spouse living; and
- (2) No Government Servant having a spouse living, shall enter into, or contract, a marriage with any person;

Provided that the Central Government may permit a Government Servant to enter into, or contract, any such marriage as is referred to in Clause (1) or Clause (2), if it is satisfied that –

- (a) Such marriage is permissible under the Personal Law applicable to such Government Servant and the other party to the marriage; and
- (b) There are other grounds for so doing.
- (3) A Government Servant who has married or married a person other than of Indian Nationality shall forthwith intimate the fact to the Government.

Rule 21 of C.C.S. (Conduct) Rules and Govt. of India’s Decisions thereunder may be strictly followed in this regard.

***Punishment***

- 17.** For penalties which may, for good and sufficient reason, be imposed upon Government Servants, see Central Civil Services (Classification, Control and Appeal) Rules, 1965 should be followed.

***Charge Sheet***

- 18.** In drawing up a charge sheet against a Government Servant the procedure outlined in the Central Civil Services (Classification, Control and Appeal) Rules, 1965 should be followed.

***Appeal and Memorials (General)***

- 19.** The staff of the Audit Office are not entitled to write personal letters to the Comptroller and Auditor General or send advance copies of their representations to him by name. Representations and appeals should be sent to his office through proper channel. Infringement of these orders will be viewed with severe displeasure. In this connection, the orders contained in paragraph 152 of the Comptroller and Auditor General’s Manual of Standing Orders should be carefully observed. Disciplinary action will be taken against any one infringing these orders.

*[Authority: Auditors General’s D.O. No. 4-NGE/399-48 dated 23-9-1948. Dy. Recd. Mis/70-TM.Estt. 1431 and C&AG’s No. 2730. NGE-I/285-50 dated 9-10-1950]*

***Petition, Memorials addressed to the President of India cannot be withheld by the Accountant General.***

- 20.** Petitions, Memorials addressed to the President of India by the Personnel of Indian Audit and Accounts Department cannot be withheld by the Accountant General. The



Accountant General should forward to the Comptroller and Auditor General all such petitions, memorials addressed to the President of India, with his remarks.

*[Authority: C&AG's letter No. 2792-NGE/28-59, dt. 30-12-59, Dy. Confdl. /678, dt. 4-1-50 in the File No. Estt./1-2/57]*

***Representation received from an Association***

21. Representations made by an Association on general question should be supported by copies of the resolutions passed by the Association. All communication addressed to the Comptroller and Auditor General or Government should be submitted through the Head of Office.

*[C&AG's No. 459-Admn.II/312-NGE.II/54, Pt.11, dt. 14-4-55]*

***Petitions to the Accountant General***

22. Anyone, who desires to submit a personal representation to the Accountant General, may submit a petition direct to him. But a copy of the petition should invariably at the same time be submitted through (i) the in-charge of the Section. The in-charge of the Section will verify all facts referred to in the representation and record his own opinion. He will then submit the case to the Branch Officer-in-charge of the section concerned who will similarly record his opinion and send the papers to the Accountant General through the Deputy Accountant General, concerned.

*[Authority: Office Order No. 46 dated 22-05-1936]*

# CHAPTER - III

## RECRUITMENT & APPOINTMENT

### *Area of recruitment*

23. The effect of Article 13 and Clauses (1) and (2) of Article of the Constitution is that every citizen of India is entitled to equal opportunity in matters of public employment and no restrictions based on grounds only of religion, race, caste, sex, descent, place of birth, residence or any of them can be imposed on any citizen in respect of appointment to or employment in any public office and to render void any such restrictions imposed by pre-existing rules or order. In view of this the Comptroller and Auditor General has decided that heads of offices may appoint candidates from any areas.

*[C&AG No. 1199-NGE-II/223-05, dated 17-05-1950]*

No residential qualification is required for appointment to Central services and posts and a candidate who is national of India either by birth or by domicile can be appointed, if otherwise, irrespective of the area to which he belongs.

A candidate for appointment in an Audit and Accounts office must be: -

- (a) a citizen of India, or
- (b) a subject of Nepal, or
- (c) a subject of Bhutan, or
- (d) a person of Indian origin who has migrated from West Pakistan, Burma, Sri Lanka, Bangladesh, East African countries of Kenya, Uganda, The United Republic of Tanzania (formerly Tanganyika and Zanzibar), Zambia, Malawi, Zaire, Ethiopia and Vietnam with the intention of permanently settling in India, or
- (e) a Tibetan Refugee who came over to India before the 1<sup>st</sup> January, 1962 with the intention of permanent settling in India.

Provided that a candidate belonging to categories (b), (c), (d) and (e) shall be a person in whose favour a certificate of eligibility has been issued by the Government of India, provided further candidates belonging to categories (b), (c) and (e) above will not be eligible for appointment to the Indian Foreign Service. A candidate in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the Union Public Service Commission or other recruiting authority but the offer of appointment may be given only after the necessary eligibility certificate has been issued to him by the Government of India.

**NOTE:** Headquarters office will issue eligibility certificate in favour of a candidate in whose case a certificate of eligibility is necessary before offering appointment.

*(Authority: Resolution No. 15014/3(5)/76-Estt. D.O. dt.01-13-1977 from the Cabinet Secretariat, DPAR, New Delhi addressed to all Ministries as amended in Resolution No. 15011/1/78-Estt. D.O. dt. 19-06-1978 received with C. & A.G's office letter No. 1543-NGE.III/100-76, dt.01-07-1978)*

### ***Eligibility of women for employment in Public Service***

24. The Government of India have ordered that women will not be eligible merely by reason of sex for any public service and claims of women candidates who passes the prescribed qualifications will, as in the case of men, be considered solely with reference to their merit and suitability for the service concerned.

*(G.O.I. Ministry of Home Affairs O.M. No. 20/34/48/G.S., dated the 21-07-1948 Copy with Ar. G.I's Memo No. 3746-GBE/486-48, dated 14-08-1948).*

### ***Representation of Women Members in various Committees/Boards concerned with selection***

25. It has been decided that the Ministries/Departments etc. should endeavour to nominate, to the extent possible, a lady officer in the Selection Committee/Boards with selection of candidates for various posts/services under them. In cases where a good number of lady candidates are expected to be available for the services/posts, no effort should be spared in finding a lady officer for inclusion in the selection Board/Committee. In the event of such an officer not being available in the Ministry/Department itself there is no objection to nominating a lady officer from any other office at the same station.

*(Authority: G.I. Ministry of Personnel and Training, Administrative Reforms O.M. No. 3521/1/85-Estt(C) dt. 08-11-1985 forwarded with C & A.G's No. 333-N. 3/18-85-Vol-II dated 10-03-1986)*

### ***Recruitment of Auditors, Clerks and Multi-Tasking Staffs (MTS), Data Entry Operator (DEO), Hindi Officer, Sr. Translator, Jr. Hindi Typist and Stenographers in Indian Audit and Accounts Department through the Staff Selection Commission.***

26. The work of recruitment of Auditors, clerk, Multi-Tasking Staffs (MTS), Data Entry Operator (DEO), Hindi Officer, Sr. Translator, Jr. Hindi Typist and Stenographers in the office of the India Audit and Accounts Department has been assigned to the Staff Selection Commission (SSC).

*(Department of Personnel and Training, Government of India, New Delhi)*

The Regional office of the Commission which feeds the requirement of the Accountants General of the North Eastern Region is located at Guwahati.

The Regional Office of the Staff Selection Commission furnishes list of the Persons recommended for appointment alongwith the dossiers of each person in original which may include the application and copies of various certificates as submitted by the candidates to the commission. The Appointing Authority will then take further action to get the character and antecedents of the candidates verified and to check the original certificates in support of their age, educational qualification, claim to be a member of S.C, S.T., Ex-Servicemen, Physically handicapped persons etc. and finally issues offer of appointment to the candidates. The candidates are allowed to join duties in various offices of the I.A. & A.D. on first appointment after they are examined and found fit for Govt. Employment by medical officer as defined in S.R. 4.

The Appointing Authorities in the I.A. & A.D. are to intimate the number of anticipated vacancies both in general and reserved categories, to S.S.C. as per time schedule prescribed by the Commission.

The relaxation of Upper age limit in respect of candidates who are within the permissible age limit on the crucial date as prescribed by the Staff Selection

Commission in the notice relating to the examination in which they have qualified, but become subsequently over aged at the time of their joining, may be allowed by the Accountant General.

Since the posts of Clerks, Multi-Tasking Staff (MTS), Data Entry Operator (DEO), Hindi Officer, Sr. Translator, Jr. Hindi Typist, Stenographers and Auditors in the Subordinate Offices of the Govt. of India filled through this examination are filled up under 'Centre Linked Zone Scheme', a 100 point roster based on the population of Scheduled Caste/Tribe in the State where they are located is to be maintained.

### ***Age and Educational Qualification***

- 27.** The minimum educational qualification and the minimum & maximum age prescribed for recruitment to the various categories of staff are given in paras 278 and 279 of the C & A.G.'s M.S.O. (Admn)-Vol-I. as well as in Recruitment Rules of various posts appended here to as annexures.

The orders of Govt. of India and C & A.G. issued from time to time on these subjects which are supplement to the instruction contained in C&AG's (Admn) are given in the succeeding paragraphs.

- 28.** No relaxation of age limit is necessary in respect of persons who are taken on transfer from one department to another. The appointment of such persons may be made in the normal course without reference to the C&AG for relaxation of age limit.

*(Authority: C&AG's No.495-NGE.(1) II/59-54-Pt. II dated 29-07-1954)*

- 29.** The upper age limit for recruitment for Class III (Group-C) posts in the IA & AD is 25 years.

Provided that the upper age limit prescribed may be relaxed in the case of candidates belonging to the Scheduled Castes, Scheduled Tribes and other special categories of persons in accordance with the orders issued from time to time by the Central Government.

*[Authority: CAG's letter No.771-NGE-I/51-72(ii) dated 05-04-1972 read with G.I. Cabinet Sectt. O.M. No. 4/7/70-Estt. (D) dt. 13-03-1972]*

*G.I. Deptt. Of Personnel and A.R. O.M. No. 3601/9/76-Estt (SCT) dt.13-03-1976, circulated under CAG's No. 1897-NGE.II/65-76. II dt. 03-09-1976.*

Orders regarding relaxation of upper age limits for appointment in Central Government offices are provided in the Appendix V.

- 30.** The departmental candidates can avail of age concession upto 35 years only in cases whose direct recruitment is made to Group C Posts/Services in their own department in terms of D.P.A.R., O.M. No.4/4/73 Estt (D) dated 20-07-1976.

There is no age relaxation for departmental candidates appearing at the examination conducted by the Staff Selection Commission for recruitment to Group-C posts.

These orders will be applicable mutatis mutandis to the Departmental canteens functioning in the IA & AD.

*[Authority: G.I.M.H.A. DPAR. O.M. No. 3(1)/27/83-Dir(c) dt.15-09-1983 received with CAG's Circular No. 4330NGE.V/14-83-II dt. 04-03-1984]*

***Relaxation of age limit for staff car Drivers***

31. It has been decided that the staff car Drivers who are educationally qualified for appointment to the post of L.D.C. may be allowed to do so with relaxation of age upto 35 years. The concession is admissible only where the employee has rendered not less than three years continuous service in the Department.

*HQrs circular No. 3090-NGE-III/53-83/Vol-I dt. 06-12-1983*

***Appointment of Meritorious Sportspersons to Group-C posts***

32. The entire policy of recruitment of sportspersons in the Indian Audit and Accounts Department has been examined in consultation with the Ministry of Home Affairs, Department of Personnel and Administrative Reforms and the following instructions are issued for providing for relaxation of recruitment rules to the extent mentioned below.

***(1) Eligibility***

- a. Appointments under these orders can be made of a sportspersons considered meritorious with reference to the following criteria: -
  - (i) Sportspersons who have represented a State or the Country in a National or International competition in any of the games, sports mentioned in the list at Annexure 'A'
  - (ii) Sportspersons who have represented their Universities in the Inter University Tournaments conducted by the Inter University Sports Board in any of the sports/games shown in list at Annexure 'A'
  - (iii) Sportspersons who have represented the State Schools Team in the National Sports/Games for Schools conducted by the All India School Games Federation in any of the games/sports shown in the lists at Annexure 'A'
  - (iv) Sportspersons who have been awarded National Award in Physical Efficiency under the National Physical Efficiency Drive.
- b. No such appointments can be made unless, the candidate is in all respects, eligible for appointment to the post applied for, Educational Qualification or experience, should also conform to those prescribed under the Recruitment Rules applicable to the post, except to the extent to which relaxation thereof have been permitted in respect of a class/category of persons to which the applicant belongs.
- c. Categories of sportspersons specified in para 1 (a) above may be allowed relaxation of upper age limit upto a maximum of 5 years (10 years in the case of those belonging to Scheduled Caste/Scheduled Tribe) for the purpose of appointments in Group-C cadres with the approval of Hqr's office. This concession will be admissible only to those sportspersons who satisfy all other eligibility conditions relating to educational qualifications etc.

- d. It is necessary that the sportspersons should qualify in the type test before appointment as clerk. But after appointment they should qualify in the type test conducted by the Department. Failure to qualify in the type test will result in adverse consequences as laid down in circular No. 301-NGE-II/46-87 dated 01-04-1987.

***(2). Posts to which applicable***

- (v) Appointment of meritorious sportspersons against direct recruitment vacancies can be made to any post in Group – C which under the Recruitment Rules applicable thereto is required or permitted to be filled by direct recruitment.
- (vi) A meritorious sportspersons can be considered for appointment under sub-para (i) above, notwithstanding the fact that he is already in the service of the Government.

***(3). Extent of such recruitment***

- (a) It has been decided that in the office having strength of 1000 and above appointments against sports quota should not exceed FIVE in a calendar year in any one or more cadres in Group – C. In the case of other offices appointment should not exceed TWO in a calendar year.
- (b) For making appointments of meritorious Sports persons under these orders the numbers of vacancies should be reduced to the extent mentioned at (a) above and only the resultant number be notified by the appointing authorities to the Staff Selection Commission, in cases where direct recruitment to the posts has been entrusted to the Commission.

***(4). Seniority***

Where direct recruitment to a post in through a selection made by the Staff Selection Commission e.g. Clerks, Auditors the sportspersons recruited under these orders should be placed, junior to those who have already been recommended by the Staff Selection Commission. The interse seniority vis-à-vis promotees will be as per 20 point promotion roster. The *interse* seniority of sportspersons will be in the order of selection.

***(5). Procedure***

For details please see C&AG's Circular Letter No. 1019-NGE-III/36-86-Vol. V dated 31-03-1989.

- (6). In cases where the number of offices is more than one at one station the date(s) of interview should be mutually agreed upon by the Heads of the Departments at the station in consultation with the representative from the Headquarters. No interview may be conducted in the absence of Headquarters representative.
- (7). Vacancies earmarked for Sports Quota are required to be filled up during the same calendar year. Any vacancies remaining unfulfilled for want of eligible candidates during a particular calendar year are not to be carried over to the next calendar year. In order to ensure that appointment of meritorious Sports persons against Sports Quota,

timely action should be taken by Accountant General, etc., concerned. No request for extending the panel for the next year shall be entertained under any circumstances.

*[Authority: CAG's office circular letter No. 1019-NGE-III/36-86 Vol V dated 31-03-1989]*

33. Recruitment against the vacancies reserved for sports quota is to be done only after calling for application from eligible candidates inserting advertisement in the leading newspapers and Employment News. Applications received from meritorious eligible sportsmen before or after the press advertisement could also be considered along with applications received in response to press advertisements.

*(Authority: CAG's circular Letter No. 3897-N.III/36-86/Vol. II dated 21-11-1986)*

34. As recruitment against sports quota is to reckoned against direct recruitment quota, the appointment of meritorious sportsmen is to be made only in Group – C cadres which under the recruitment rules applicable there to is required or permitted to be filled by the direct recruitment otherwise than through Union Public Service Commission/Staff Selection Commission. For example, in Accountant General (A&E) Offices, the appointment against Sports Quota can be made in clerical cadre only and in Audit Office Clerks/Auditors as the case may be. Relaxation of any kind is not permissible and the instructions are to be followed strictly.

*(Authority: CAG's Circular Letter No.596-N.III/36-86 Vol.I dated 18-02-1987)*

#### **ANNEXURE – 'A'**

#### **LIST OF GAMES/SPORTS WHICH QUALIFY MERITORIOUS SPORTS PERSONS FOR CONSIDERATION FOR APPOINTMENT TO GROUP 'C' POST UNDER CENTRAL GOVERNMENT**

1. Archery	2. Athletic (including Track & Field Events)
3. Atya-Patya	4. Badminton
5. Ball-Badminton	6. Basketball
7. Billiards and Snooker	8. Boxing
9. Bridge	10. Carrom
11. Chess	12. Cricket
13. Cycling	14. Equestrian Sports
15. Football	16. Gold
17. Gymnastics (including Body Building)	18. Handball
19. Hockey	20. Judo
21. Kabaddi	22. Karate-Do
23. Kayaking & Canoeing	24. Kho-Kho
25. Polo	26. Powerlifting
27. Rifle Shooting	28. Roller Skating
29. Rowing	30. Soft Ball
31. Squash	32. Swimming
33. Table Tennis	34. Taekwondo

35. Tennis – Koit	36. Tennis
37. Volleyball	38. Weight Lifting
39. Wrestling	40. Yatching

[Authority: GOI, Min. of Personnel, P.G. & Pensions (DOPT), N. Delhi letter No. 14034/1/91-Est.t (D) dated 21-03-1991, C&AG of India, New Delhi letter No. 536-NGE.V/8-90-I dated 09-05-1991]



***Compassionate Appointments of sons/daughters/near relations of deceased Government Employee/Government Servant, retired on Medical Ground.***

**35. SCHEME FOR COMPASSIONATE APPOINTMENT**

**1. OBJECT**

The object of the Scheme is to grant appointment on compassionate grounds to a dependent family member of a Government servant dying in harness or who is retired on medical grounds, thereby leaving his family in penury and without any means of livelihood, to relieve the family of the Government servant concerned from financial destitution and to help it get over the emergency.

**2. TO WHOM APPLICABLE**

To a dependent family member –

**(A)** of a Government servant who –

(a) dies while in service (including death by suicide); or

(b) is retired on medical grounds under Rule 2 of the CCS (Medical Examination) Rules 1957 or the corresponding provision in the Central Service Regulations before attaining the age of 55 years (57 years for erstwhile Group ‘D’ Government servants); or

(c) is retired on medical grounds under Rule 38 of the CCS (Pension) Rules, 1972 or the corresponding provision in the Central Civil Service Regulations before attaining the age of 55 years (57 years for erstwhile Group ‘D’ Government servants); or

**(B)** of a member of the Armed Forces who –

(a) dies during service; or

(b) is killed in action; or

(c) is medically boarded out and is unfit for civil employment.

**Note I** - “Dependent Family Member” means

(a) Spouse; or

(b) Son (including adopted son); or

(c) Daughter (including adopted daughter); or

(d) Brother and sister in the case of unmarried Government servant or

(e) Member of the Armed Forces referred to in (A) or (B) of this para II, who was wholly dependent on the Government servant/member of the Armed Forces at the time of his death in harness or retirement on medical grounds, as the case may be.

**Note II - Government servant**” for the purpose of these instructions means a Government servant appointed on regular basis and not one working on daily wage or casual or apprentice or ad-hoc or contract or re-employment basis.

**Note III** - “Confirmed work-charged staff” will also be covered by the term ‘Government servant’ mentioned in Note II above.

**Note IV - “Service”** includes extension in service (but not re-employment) after attaining the normal age of retirement in a civil post.

**Note V - “Re-employment”** does not include employment of ex-serviceman before the normal age of retirement in a civil post.

### **3. AUTHORITY COMPETENT TO MAKE COMPASSIONAT APPOINTMENT**

- (a) Joint Secretary in-charge of administration in the Ministry/Department concerned.
- (b) Head of the Department under the Supplementary Rule 2(10) in the case of attached and subordinate offices.
- (c) Secretary in the Ministry/Department concerned in special types of cases.

### **4. POSTS TO WHICH SUCH APPOINTMENTS CAN BE MADE**

Group ‘C’ posts against the direct recruitment quota.

## **2. ELIGIBILITY**

- (a) The family is indigent and deserves immediate assistance for relief from financial destitution; and
- (b) Applicant for compassionate appointment should be eligible and suitable for the post in all respects under the provisions of the relevant Recruitment Rules.

### **6. A. EXEMPTIONS**

Compassionate appointments are exempted from observance of the following requirements: -

- (a) Recruitment procedure i.e. without the agency of the Staff Selection Commission or the Employment Exchange.
- (b) Clearance from the Surplus Cell of the Department of Personnel and Training/Director General of Employment and Training.
- (c) The ban orders on filling up of posts issued by the Ministry of Finance (Department of Expenditure).

### **B. RELAXATIONS**

- (a) Upper age limit could be relaxed wherever found to be necessary. The lower age limit should, however, in no case be relaxed below 18 years of age.

**Note I** - Age eligibility shall be determined with reference to the date of application and not the date of appointment.

**Note II** - Authority competent to take a final decision for making compassionate appointment in a case shall be competent to grant relaxation of upper age limit also for making such appointment.

- (b) In exceptional circumstance Government may consider recruiting persons not immediately meeting the minimum educational standards. Government may engage them as trainees who will be given the regular pay bands and grade pay only on acquiring the minimum qualification prescribed under the recruitment rules. The emoluments of these trainees, during the period of their training and before they are absorbed in the Government as employees, will be governed by the minimum of the - 1S pay band ₹.4440-7440 without any grade pay. In addition, they will be granted all applicable Allowance, like Dearness Allowance, House Rent Allowance and Transport Allowance at the admissible rates. The same shall be calculated on the minimum 1S pay band without any grade pay. The period in the 1S pay band by the future recruits will not be counted as service for any purpose as their regular service will start only after they are placed in the pay band PB-1 of ₹.5200-20200 along with grade pay of ₹. 1800. **(Para 1 of O.M. No.14014/2/2009-Estt.(D) dated the 11<sup>th</sup> December, 2009)**

**Note** In the case of an attached/subordinate office, the Secretary in the concerned administrative Ministry/Department shall be the competent authority for this purpose.

- (c) In the matter of exemption from the requirement of passing the typing test those appointed on compassionate grounds to the post of Lower Division Clerk will be governed by the general orders issued in this regard: -
- (i) By the CS Division of the Department of Personnel and Training if the post is included in the Central Secretariat Clerical Service; or
  - (ii) By the Establishment Division of the Department of Personnel and Training if the post is not included in the Central Secretariat Clerical Service.
- (d) In case of appointment of a widow not fulfilling the requirement of educational qualification, against the post of MULTI TASKING STAFF, she will be placed in Group 'C' - Pay Band-1 ₹.5200-20200 + Grade Pay ₹.1800/- directly without insisting on fulfillment of educational qualification norms, provided the appointing authority is satisfied that the duties of the post against which she is being appointed can be performed with the help of some on job training. This dispensation is to be allowed for appointment on compassionate ground against the post of MULTI TASKING STAFF only. **(Para 2 of O.M. No.14014/2/2009-Estt.(D) dated 03-04-2012)**

## **7. DETERMINATION/AVAILABILITY OF VACANCIES**

- (a) Appointment on compassionate grounds should be made only on regular basis and that too only if regular vacancies meant for that purpose are available.
- (b) Compassionate appointments can be made upto a maximum of 5 % of vacancies falling under direct recruitment quota in any Group 'C' post. The appointing authority may hold back upto 5 % of vacancies in the aforesaid categories to be filled by direct recruitment through Staff Selection Commission or otherwise so as to fill such vacancies by appointment on compassionate grounds. A person selected for appointment on compassionate grounds should be adjusted in the recruitment roster against the appropriate category Viz SC/ST/OBC/General depending upon the category to which he belongs. For example, if he belongs to SC category he

will be adjusted against SC reservation point, if he is ST/OBC he will be adjusted against ST/OBC point and if he belongs to General category he will be adjusted against the vacancy point meant for General category.

- (c) While the ceiling of 5 % for making compassionate appointment against regular vacancies should not be circumvented by making appointment of dependent family member of Government servant on casual/daily wage/ad-hoc/contact basis against regular vacancies there is no bar considering him for such appointment if his is eligible as per the normal rules/orders governing such appointments.
- (d) The ceiling of 5 % of direct recruitment vacancies for making compassionate appointment should not be exceeding by utilizing any other vacancy e.g. sports quota vacancy.
- (e) The Committee constituted for considering a request for appointment on compassionate grounds should limit its recommendation to appointment on compassionate grounds only in a really deserving case and only if vacancy meant for appointment on compassionate grounds will be available within a year in the concerned administrative Ministry/Department/Office, that too within the ceiling of 5 % of vacancies falling under DR quota in Group 'C' posts(**O.M. No.14014/18/2000-Estt.(D) dated 22-06-2001**)
- (f) (f) Calculation of vacancies by grouping of posts for small offices/cadres- Grouping of posts in small Offices/Cadres for the purpose of calculation of vacancies for appointment on compassionate grounds is allowed. Consequently, Group 'C' posts in which there are less than 20 direct recruitment vacancies in a recruitment year may be grouped together and out of the total number of vacancies 5 % may be filled on compassionate grounds subject to the condition that appointment on compassionate grounds in any such post should not exceed one. For the purpose of calculation of vacancies for compassionate appointment, fraction of a vacancy either half or exceeding half but less than one may be taken as one vacancy. (**Para 2 of O.M. No.14014/24/1999-Estt.(D) dated the 28<sup>th</sup> December, 1999**)
- (g) Liberalised method of calculation of vacancies for small Ministries/Departments – The small Ministries/Departments may apply a more liberalised method of calculation of vacancies under 5 % quota for compassionate appointment. The small Ministries/Departments, for the purpose of these instructions, are defined as organisations where no vacancy for compassionate appointment could be located under 5 % quota for the last 3 years. Such small Ministries/Departments may add up the total of DR vacancies in Group 'C' and erstwhile Group 'D' posts (excluding technical posts) arising in each year for 3 or more preceding years and calculate 5 % of vacancies with reference to the grand total of vacancies of such years, for locating one vacancy for compassionate appointment. This is subject to the condition that no compassionate appointment was/has been made by the Ministries/Departments during 3 years or number of years taken over and above 3 years for locating one vacancy under 5 % quota. (**Para 4 of O.M. No.14014/3/2005-Estt.(D) dated 09-10-2006**)
- (h) The compassionate appointment can also be made against technical 'posts' at Group 'C' and erstwhile Group 'D' level. The 5 % quota of vacancies will be calculated on the basis of total DR vacancies arising in a year in the technical posts. (**Para 2 of O.M. No.14014/3/2005-Estt.(D) dated 19-01-2007**)

## **8. TIME LIMIT FOR CONSIDERING APPLICATIONS FOR COMPASSIONATE APPOINTMENT**

Prescribed time limit for considering applications for compassionate appointment has been reviewed vide this Department **O.M. No.14114/3/2011-Estt.(D) dated 26-07-2012**. Subject to availability of a vacancy and instructions on the subject issued by this Department and as amended from time to time, any application for compassionate appointment is to be considered without any time limit and decision taken out on merit in each case.

#### **9. BELATED REQUESTS FOR COMPASSIONATE APPOINTMENT**

- (a) Ministries/Departments can consider requests for compassionate appointment even where the death or retirement on medical grounds of a Government servant took place long back, say five years or so. While considering such belated requests it should, however, be kept in view that the concept of compassionate appointment is largely related to the need for immediate assistance to the family of the Government servant in order to relieve it from economic distress. The very fact that the family has been able to manage somehow all these years should normally be taken as adequate proof that the family has some dependable means of subsistence. Therefore, examination of such cases would call for a great deal of circumspection. The decision to make appointment on compassionate grounds in such cases may, therefore, be taken only at the level of the Secretary of the Department/Ministry concerned.
- (b) Whether a request for compassionate appointment is related or not may be decided with reference to the date of death or retirement on medical ground of a Government servant and not the age of the applicant at the time of consideration.
- (c) The onus of examining the penurious condition of the dependent family will rest with the authority making compassionate appointment (**Para 4 of O.M. No.14014/3/2011-Estt.(D) dated 26-07-2012**)

#### **10. WIDOW APPOINTED ON COMPASSIONATE GROUNDS GETTING REMARRIED.**

A widow appointed on compassionate grounds will be allowed to continue in service even after re-marriage.

#### **11. WHERE THERE IS AN EARNING MEMBER**

- (a) In deserving cases even where there is already an earning member in the family, a dependent family member may be considered for compassionate appointment with prior approval of the Secretary of the Department/Ministry concerned who, before approving such appointment, will satisfy himself that grant of compassionate appointment is justified having regard to number of dependents, assets and liabilities left by the Government servants, income of the earning member as also his liabilities including the fact that the earning member is residing with the family of the Government servant and whether he should not be a source of support to other members of the family.
- (b) In cases where any member of the family of the deceased or medically retired Government servant is already in employment and is not supporting the other members of the family of the Government servant, extreme caution has to be observed in ascertaining the economic distress of the members of the family of the Government

servant so that the facility of appointment on compassionate ground is not circumvented and misused by putting forward the ground that the member of the family already employed is not supporting the family.

## **12. MISSING GOVERNMENT SERVANT**

Cases of missing Government servants are also covered under the scheme for compassionate appointment subject to the following conditions: -

- (a) A request to grant the benefit of compassionate appointment can be considered only after a lapse of at least 2 years from the date from which the Government has been missing, provided that:
  - (i) an FIR to this effect has been lodge with the police,
  - (ii) the missing person is not traceable, and
  - (iii) the competent authority feels that the case is genuine.
- (b) This benefit will not be applicable to the case of a Government servant: -
  - (i) who had less than two years to retire on the date from which he has been missing; or
  - (ii) who is suspected to have committed fraud, or suspected to have joined any terrorist organisation or suspected to have gone abroad.
- (c) Compassionate appointment in the case of a missing Government servant also would be a matter of right as in the case of others and it will be subject to fulfillment of all the conditions, including the availability of vacancy, laid down for such appointment under the scheme;
- (d) While considering such a request, the results of the Police investigation should also be taken into account; and
- (e) A decision on any such request for compassionate appointment should be taken only at the level of the Secretary of the Ministry/Department concerned.

## **13. PROCEDURE**

- (a) The proforma as in Annexure may be used by Ministry/Department/Offices for ascertaining necessary information and processing the cases of compassionate appointment.
- (b) The Welfare Officer in each Ministry/Department/Office should meet the members of the family of the Government servant in question immediately after his death to advise and assist them in getting appointment on compassionate grounds. The applicant should be called in person at the very first stage and advised in person about the requirements and formalities to be completed by him.
- (c) An application for appointment on compassionate grounds should be considered in the light of the instructions issued from time to time by the Department of Personnel and Training (Establishment Division) on the subject by a committee of officers consisting of three officers – one Chairman and two Members – of the rank of Deputy Secretary/Director in the Ministry/Department and officers of equivalent rank in the case of attached and subordinate offices. The Welfare Officer may also be made one of the Members/Chairman of the committee depending upon his rank. The committee may meet during the second week of every month to consider cases received during

the previous month. The applicant may also be granted personal hearing by the committee, if necessary, for better appreciation of the facts of the case.

- (d) Recommendation of the committee should be placed before the competent authority for a decision. If the competent authority disagrees with the committee's recommendation, the case may be referred to the next higher authority for a decision.

#### **14. UNDERTAKING FOR MAINTENANCE OF THE FAMILY OF THE DECEASED EMPLOYEE**

- (d) A person appointed on compassionate grounds under the scheme should give an undertaking in writing (as in Annexure) that he/she will maintain properly the other family members who were dependent on the Government servant/members of the Armed Forces in question and in case it is proved subsequently (at any time) that the family members are being neglected or are not being maintained properly by him/her, his/her appointment may be terminated forthwith. The question of its legal enforceability has been examined in consultation with the Ministry of Law (Department of Legal Affairs) and it has been decided that it should be incorporated as one of the conditions in the offer of appointment applicable only in the case of appointment on compassionate grounds (**O.M. No.14014/16/1999-Estt.(D) dated 20-12-1999**).

#### **15. REQUEST FOR CHANGE IN POST/PERSON**

When a person has been appointed on compassionate grounds to a particular post, the set of circumstances, which led to such appointment, should be deemed to have ceased to exist. Therefore, --

- (a) he/she should strive in his/her career like his/her colleagues for future advancement and any request for appointment to any higher post on considerations of compassion should invariably be rejected.
- (b) an appointment made on compassionate grounds cannot be transferred to any other person and any request for the same on considerations of compassion should invariably be rejected.

#### **16. SENIORITY**

A person appointed on compassionate ground in a particular year may be placed at the bottom of all the candidates recruited/appointed through direct recruitment, promotion etc. in that year, irrespective of the date of joining of the candidate on compassionate ground. (**Para 4.8 of O.M. No.20011/1/2008-Estt.(D) dated 11-11-2010**).

#### **17. TERMINATION OF SERVICE**

The compassionate appointments can be terminated on the ground of non-compliance of any condition stated in the offer of appointment after providing an opportunity to the compassionate appointee by way of issue of show cause notice asking him/her to explain why his/her services should not be terminated for non-compliance of the condition(s) in the offer of appointment and it is not necessary to follow the procedure prescribed in the Disciplinary Rules/Temporary Service Rules for his purpose.

In order to check its misuse, it has also been decided that this power of termination of services for non-compliance of the condition(s) in the offer of compassionate



appointment should vest only with the Secretary in the concerned administrative Ministry/Department not only in respect of persons working in the Ministry/Department proper but also in respect of Attached/Sub-ordinate offices under that Ministry/Department **(O.M. No. 14014/19/2000-Estt. (D), dated 24-11-2000)**

#### **18. GENERAL**

- i) Appointments made on grounds of compassion should be done in such a way that persons appointed to the post do have the essential educational and technical qualifications and experience required for the post consistent with the requirement of maintenance of efficiency of administration.
- ii) It is not the intention to restrict employment of a family member of the deceased or medically retired (erstwhile) Group 'D' Government servant to an erstwhile Group 'D' post only. As such, a family member of such erstwhile Group 'D' Government servant can be appointed to a Group 'C' post for which he/she educationally qualified, provided a vacancy in Group 'C' post exists for this purpose.
- iii) The Scheme of compassionate appointments was conceived as far back as 1958. Since then a number of welfare measures have been introduced by the Government which have made a significant difference in the financial position of the families of the Government servants dying in harness/retired on medical ground. An application for compassionate appointment should, however, not be rejected merely on the ground that the family of the Government servant has received the benefits under the various welfare schemes. While considering a request for appointment on compassionate ground a balanced and objective assessment of the financial condition of the family has to be made taking into account its assets and liabilities (including the benefits received under the various welfare schemes mentioned above) and all other relevant factors such as the presence of an earning member, size of the family, ages of the children and the essential needs of the family, etc.
- iv) Compassionate appointment should not be denied or delayed merely on the ground that there is reorganization in the Ministry/Department/Office. It should be made available to the person concerned if there is a vacancy meant for compassionate appointment and he or she is found eligible and suitable under the scheme.
- v) Requests for compassionate appointment consequent on death or retirement on medical grounds of erstwhile Group 'D' staff may be considered with greater sympathy by applying relaxed standards depending on the facts and circumstances of the case.
- vi) Compassionate appointment will have precedence over absorption of surplus employees and regularisation of daily wage/casual workers with/without temporary status.
- vii) Any request to increase the upper age-limit of 55 years for retirement on medical grounds prescribed in para 2(A) (b) and (c) above in respect of Group 'A'/'B'/'C' Government servants and to bring it at par with the upper age-limit of 57 years prescribed therein for erstwhile Group 'D' Government servants on the ground that the age of retirement has recently (May, 1998) been raised from 58 years to 60 years for Group 'A'/'B'/'C' Government servants (which is at par with the age of retirement of 60 years applicable to erstwhile Group 'D' Government servants) or on any other ground should invariably be rejected so as to ensure that the benefit of compassionate appointment available under the scheme is not misused by seeking retirement on medical grounds at the fag end of one's career and also keeping in view the fact that the higher upper age-limit of 57 years has been prescribed therein for erstwhile Group 'D' Government servants for the reason that

they are low paid Government servants who get meager invalid pension in comparison to others.

## **19. IMPORTANT COURT JUDGEMENTS**

The ruling contained in the following judgements may also be kept in view while considering cases of compassionate appointment:-

- (a) The Supreme Court in its judgement dated April 8, 1993 in the case of Auditor General of India and others Vs. G. Ananta Rajeshwara Rao [(1994) 1 SCC 192] has held that appointment on grounds of descent clearly violates Article 16 (2) of the Constitution; but if the appointment is confined to the son or daughter or widow of the Government servant who died in harness and who needs immediate appointment on ground of immediate need of assistance in the event of there being no other earning member in the family to supplement the loss of income from the bread winner to relieve the economic distress of the members of the family, it is unexceptionable.
- (b) The Supreme Court's judgement dated May 4, 1994 in the case of Umesh Kumar Nagpal Vs. State of Haryana and others [JT 1994(3) S.C. 525] has laid down the following important principles in this regard:
  - (i) Only dependents of an employee dying in harness leaving his family in penury and without any means of livelihood can be appointed on compassionate ground.
  - (ii) The posts in Group 'C' and 'D' (formerly Class III and IV) are the lowest posts in the non-manual and manual categories and hence they can be offered on compassionate grounds and no other post i.e. in the Group 'A' or Group 'B' category is expected or required to be given for this purpose as it is legally impermissible.
  - (iii) The whole object of granting compassionate appointment is to enable the family to tide over the sudden crisis and to relieve the family of the deceased from financial destitution and to help it get over the emergency.
  - (iv) Offering compassionate appointment as a matter of course irrespective of the financial condition of the family of the deceased or medically retired Government servant is legally impermissible.
  - (v) Neither the qualifications of the applicant (dependent family member) nor the post held by the deceased or medically retired Government servant is relevant. If the applicant finds it below his dignity to accept the post offered, he is free not to do so. The post is not offered to cater to his status but to see the family through the economic calamity.
  - (vi) Compassionate appointment cannot be granted after lapse of a reasonable period and it is not a vested right which can be exercised at any time in future.
  - (vii) Compassionate appointment cannot be offered by an individual functionary on an ad-hoc basis.
- (c) The Supreme Court has held in its judgement dated February 28, 1995 in the case of the Life Insurance Corporation of India Vs. Mrs. Asha Ramchandra Ambedkar and others [JT 1994(2) S.C. 183] that the High Courts and Administrative Tribunals cannot give direction for appointment of a person on compassionate grounds but can merely direct consideration of the claim for such an appointment.
- (d) The Supreme Court has ruled in the cases of Himachal Road Transport Corporation Vs. Dinesh Kumar [JT 1996 (5) S.C. 319] on May 7, 1996 and Hindustan Aeronautics Limited Vs. Smt. A. Radhika Thirumalai [JT 1996 (9) S.C 197] on October 9, 1996 that appointment on compassionate ground can be made only if a vacancy is available for that purpose.

- (e) The Supreme Court has held in its judgement in the case of State of Haryana and others Vs. Rani Devi and others [JT 1996(6) S.C. 646] on July 15, 1996 that if the scheme regarding appointment on compassionate ground is extended to all sorts of casual, ad-hoc employees including those who are working as Apprentices, then such scheme cannot be justified on Constitutional grounds.
- (f) The Hon'ble Supreme Court in its judgement dated 05-04-2011 in Civil Appeal No. 2206 of 2006 filed by Local Administration Department vs. M. Selvanayagam @ Kumaravelly has observed that "an appointment made many years after the death of the employee or without due consideration of the financial resources available to his/her dependents and the financial deprivation caused to the dependents as a result of his death, simply because the claimant happened to be one of the dependents of the deceased employee would be directly in conflict with Articles 14 & 16 of the Constitution and hence, quite bad and illegal. In dealing with cases of compassionate appointment, it is imperative to keep this vital aspect in mind" **(O.M. No. 14014/3/2011-Estt.(D), dated 26-07-2012)**

## **ANNEXURE**

### **PROFORMA REGARDING EMPLOYMENT OF DEPENDENTS OF GOVERNMENT SERVANTS DYING WHILE IN SERVICE/RETIRED ON INVALID PENSION**

#### **PART – A**

<b>I</b>	(a) Name of the Government servant (Deceased/retired on medical grounds).	
	(b) Designation of the Government Servant.	
	(c) Whether it is MTS (erstwhile Group 'D') or not?	
	(d) Date of Birth of the Govt. Servant	
	(e) Date of Death/retirement on medical grounds.	
	(f) Total length of Service rendered.	
	(g) Whether permanent or temporary.	
	(h) Whether belonging to SC/ST/OBC.	
<b>II</b>	(a) Name of the candidate for appointment.	
	(b) His/Her relationship with the Govt. Servant.	
	(c) Date of Birth	
	(d) Educational Qualification	
	(e) Whether any other dependent family member has been appointed on compassionate grounds.	
<b>III</b>	Particulars of total assets left including amount of	
	(a) Family Pension	
	(b) D.C.R. Gratuity	
	(c) G.P.F. Balance	
	(d) Life Insurance Policies (including Postal Life Insurance)	
	(e) Moveable and Immoveable properties and annual income earned therefrom by the family.	
	(f) C.G.E. Insurance amount	
	(g) Encashment of leave	
	(h) Any other assets	
	<b>Total</b>	

<b>IV</b>	Brief particular of liabilities if any.				
<b>V</b>	Particulars of all dependent family Members of the Government servant (if some are employed, their income and whether they are living together or separately)				
<b>Sl. No</b>	<b>Name (s)</b>	<b>Relationship with Govt. servant</b>	<b>Age</b>	<b>Address</b>	<b>Employed or not? (if employed particulars of employment and emoluments)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1					
2					
3					
4					
5					
6					

# VI.

## DECLARATION/UNDETAIING

1. I hereby declare that the facts given by me above are, to the best of my knowledge, correct. If any of the fact herein mentioned are found to be incorrect or false at the future date, my services may be terminated.
2. I hereby also declare that I shall maintain properly the other family members who were dependent on the Government Servant/member of the Armed Forces mentioned against 1(a) of Part-A of this form and in case it is proved at any time that the said family members are being neglected or not being properly maintained by me, my appointment may be terminated.

Date:

Signature of the candidate

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Shri/Smt/Kum\_\_\_\_\_ is known to and the facts mentioned by him/her are correct.

Date:

Signature of the permanent Government servant

Name: \_\_\_\_\_

Address: \_\_\_\_\_

I have verified that the facts mentioned above by the candidate are correct.

Date:

Signature of the permanent Government servant

Name: \_\_\_\_\_

Address: \_\_\_\_\_

**PART B****(TO BE FILLED IN BY OFFICE IN WHICH EMPLOYMENT IS PROPOSED)**

I.	(a) Name of the candidate for Appointment.	
	(b) His/Her relationship with the Government servant.	
	(c) Age (date of birth), educational qualifications and experience. If any.	
	(d) Post (Group C) which employment is proposed	
	(e) Whether there is vacancy in that post within the ceiling of 5% prescribed under the scheme of compassionate appointment.	
	(f) Whether the post to be filled is included in the Central Secretariat Clerical Service or not.	
	(g) Whether relevant Recruitment Rules provide for direct recruitment	
	(h) Whether the candidate fulfils the requirements of the Recruitment Rules for the post.	
	(i) Apart from waiver of Employment Exchange/Staff Selection Commission procedure what other relaxation are to be given.	
II	Whether the facts mentioned in Part-A have been verified by the office and if so, indicate the records.	
III	If the Government servant died/retired on medical ground more than 5 years back, why the case was not sponsored earlier.	
IV	Personal recommendations of the Head of the Department in the Ministry/Department/Office. (With his signature and office Stamp/Seal)	

*[Authority: G.I. Min. of Personnel, Public Grievances and Pensions (Deptt. of Personnel & Training, O.M. No. F. No. 14014/02/2012-Estt. (D) dated 16-01-2013 received with C&AG of India, N. Delhi letter No. 178-Staff (Aptt.II)/78-2011/Vol.I dated 30-01-2013]*

### ***Reservation of Vacancies for Ex-Servicemen***

- 36.** The Provisions regarding reservation of vacancies for Ex-Servicemen are contained in the Government of India, M.H.A. Deptt. of Personnel and Administrative Reforms Notification No. 39016/10/79-Estt (c) dt. 11-12-1979 regarding Ex-Servicemen (Re-Employment in Central Civil Services and posts) Rule, 1979 communicated in CAG's circular No. 322-NGE.III/53-80(I) dt. 04-02-1980

Ten percent of the vacancies in Group – 'C' posts and twenty percent of the vacancies in Group – 'D' posts including permanent vacancies filled initially on a temporary basis and temporary vacancies which are likely to be made permanent or likely to continue for 3 months or more to be filled by direct recruits in any year shall be reserved for being filled by ex-servicemen, provided that in any recruitment year, the total number of vacancies reserved for ex-servicemen, scheduled castes and scheduled Tribes taken together shall not exceed fifty percent of the vacancies to be filled in that year.

No separate rosters on the basis prescribed for SC/ST need be maintained for Ex-Servicemen.

*(Authority: CAG's circular No. 4115-NGE.III/77-79 (i) dt. 26-12-79)*

- 37.** Reservation for scheduled caste and scheduled tribe candidates should be made in the vacancies reserved for Ex-servicemen also. However, if any Ex-servicemen belonging to SC/ST is appointed his appointment shall be counted against the overall reservation for SC/ST.

*[Authority: G.I.M.H.A. DPAR Notification No. 39016/10/79-Estt (c) dt. 15-12-1979 received with CAG's circular No. 332-NGE.III/53-80(I) dt. 04-02-1980]*

- 38.** No vacancy reserved for Ex-servicemen in a post to be filled otherwise than on the results of an open competitive examination shall be filled by the appointing authority by any general candidate until and unless the said authority:

- (j) Has obtained a 'Non-availability Certificate' from the Employment Exchange (where a requisition is placed on an Employment Exchange).
- (ii) Has verified the non-availability of a suitable candidate by reference to the Director General Resettlement and recorded a certificate to that effect.
- (iii) Has obtained the approval of the Central Government.

*[Authority: G.I.M.H.A. DPAR Notification No. 39016/10/79-Estt (c) dt. 15-12-1979 received with CAG's circular No. 332-NGE.III/53-80(I) dt. 04-02-1980]*

### ***Liaison Officer***

- 39.** In each Ministry/Department Attached and Subordinate offices, the Deputy Secretary in charge of administration (or another officer at least of the rank of Deputy Secretary designated for the purpose) will act as a Liaison officer in respect of matters relating to the representation of Scheduled Caste and Scheduled Tribes in all establishments and services under the administrative control of the Ministry/Department.

In view of the fact that new office have come into existence consequent upon the restructuring of cadres in I.A & A.D. w.e.f. 1-3-84 the following officers are nominated as Liaison Officers for work relating to the representation of Scheduled Castes and Scheduled Tribes in various offices in I.A. & A.D. in modification of instructions contained in this office circular No. 2482-N-2/175-68 dated 11-12-68.



Civil Audit Offices	-	Dy. D.A/J.D.A. (Admn) in each Director of Audit Offices.
Civil Accounts Offices	-	DAG/SR. DAG (Admn) in each Accountant General's Office.
Commercial Audit Offices	-	Joint D.C.A./Deputy D.C.A. in-charge of Administration in each M.A.B. & Ex-officio D.C.A. Offices.
Railway Audit Offices	-	Dy. Director of Audit in-charge administration in each of the Director of Audit offices.
Post and Telegraph Audit Offices	-	Each Jt. Director/Dy. Director under the Control of Director of Audit, P&T, Delhi
Defence Audit Offices	-	Each Jt. Director/Dy. Director under the control of Director of Audit, Defence Service, New Delhi.

While sending a dereservation proposal to Hqrs. Office the liaison officer nominated for work relating to representation of SC/ST's should record a certificate at the end of dereservation proforma (quadruplicate) that the proposal is in order.

In order to ensure due compliance of orders of reservation issued from time to time and to scrutinise the statistical data etc. all the cadre controlling officers are advised to create cells for the purpose, if such cells are not already existing. The main function of the cell would be to assist the Liaison officer to discharge his duties effectively.

*[Authority: CAG's circular No. 1043-N. 3013-85-I dt. 10-04-85 and No. 1590-N-III/13-85-I dt. 25-05-1985]*

The duties and functions of the Liaison officers are laid down in Para-15 of the Brochure, 1987 Edition.

### ***Verification of Character and Antecedents of Govt. Servants before the first appointment***

- 40.** The verification of character of antecedents of candidates selected for appointment should be made as laid down in the Brochure on verification of character and antecedents issued by the Govt. of India and circulated under C&AG's office circular No. 2811-NGE-III/48-86-III dated 24-07-1987.

Prior verification of character and antecedents is necessary before appointments are made to posts in a central Service Class-I or II. As regards appointments in lower posts viz. Class-III services of the Govt. of India such detailed verification is not necessary except in Secretariat and attached offices. In such cases as applicant for Class-III post is required to produce only a certificate of Character from a Gazetted officer duly attested by any appropriate person signing the certificate of character before attesting it.

Where detailed verification has not been prescribed in respect of candidates for appointment to Class-III posts, the candidates should be required to produce a character certificate from the Head of the Educational Institution last attended by him and a similar certificate from the employer, if any, when the candidate is finally approved for appointment he should be called upon to have the character certificate produced by him earlier attested by a Stipendiary I Class Executive Magistrate (including District Magistrate or a Sub-Divisional Magistrate). The appointment may be offered to candidate after the attested certificate is produced by him. Before attesting a certificate it would be open to the attesting officer to satisfy himself about the character and antecedents of the candidate. A specimen form of the Character certificate is reproduced below:

*[Authority: G.I. O.M. No. 3/20/55-Estt.(D) dt. 13-09-1955 received with CAG's No. 4480-NGE-II/146-54-Pt-III dt. 22-09-1955, G.I. O.M. No. 3/7/56-Estt. (B) dated 20-05-1956 received]*

*with CAG's No.2136. NGE-II/56-57 dt. 11-06-1958. G.I.M.H. O.M. No. F.S. 3/4/60-Estt (B)  
dated 15-05-1960 received with CAG's No. 1625-NGE-II/385-58 dated 07-06-1980.]*

### ***Certificate of Character***

Certified that I have known Shri/Smti/Km .....  
Son/daughter of Shri ..... for the last .....  
Years .....months and that to the best of my knowledge and belief, he/she bear reputable  
character and has no antecedents which render him/her unsuitable for Govt. Employment.

Shri/Smti/Km .....is not related to me.

Place.....

Date.....

Signature and Designation

(To be attested by Stipendiary I Class District Magistrate/Additional District Magistrate)

Attested

Place.....

Date.....

Signature.....

Designation.....

Attesting Authority.....

**41. (A)** The Govt. of India have reviewed the orders issued from time to time regarding verification of character and antecedents of candidates selected for appointment to civil posts under the Govt. of India, and it has been decided that in respect of the verification of character and antecedents of candidates for appointment to civil posts, the procedure explained below should be adopted in future.

**(B)** Pre-enrolment verification whether simple or detailed is a pre-requisite for appointment. It will be the responsibility of the appointing authority to satisfy itself about the identity and suitability of the candidate according to the prescribed criteria before making any appointment.

At present, Govt. are following two procedures for verification of character and antecedents viz.

(1) Detailed verification in respect of :

(a) Group 'A' posts

(b) Group 'B' posts

(c) Ministerial posts in Govt. of India Secretariat and attached offices

(d) Group 'C' posts of all other offices in which detailed verification is considered particularly necessary in the interest of security by the administrative Ministry or office.

(e) Cases in which simple verification cannot be done because of the candidate's inability to produce a certificate of character.

(2) Simple verification in respect of all Group 'C' posts not included in (c), (d) and (e) above, i.e. in subordinate and other office.

**(C)** Detailed verification consists of getting an attestation form filled by the candidate and getting the entries verified by the district authorities.

In simple verification, the candidate is required to furnish: -

(i) An attestation form duly filled in without the identity certificate.

(ii) In respect of Group – C posts, a certificate of character in the form prescribed duly attested by a District Magistrate or a Sub-Divisional Magistrate or their superior officers.

(D) The types of verification now proposed for the various categories of posts would be as under: -

- (a) Detailed verification: - Detailed verification would be applicable to appointments to: -
  - i. Group 'A' posts
  - ii. Group 'B' posts
  - iii. Group 'C' posts of all those offices in which detailed verification is considered particularly necessary in the interest of security by the administrative Ministry or that office.
  - iv. Cases in which simple verification cannot be done because of the candidate's inability to produce a certificate of character.
- (b) Simple verification: - Simple verification would be applicable to appointments to all other posts, viz.
  - i. Posts of LDC and posts of equivalent grade in the Govt. of India Secretariat and its attached offices and
  - ii. Group 'C' posts under the Govt. of India in subordinate offices.

As mentioned in para D (a) (iii) above, as an exception to the general procedure in cases of persons in categories mentioned in para D (b) above, and appointed to certain posts or services or departments, detailed verification may be necessary for all levels. Such posts/services/departments may be identified and persons appointed at all levels to these posts/services/departments may be subjected to detailed verification.

(E) The Ministries etc would here after refer the attestation forms in respects of the various categories of posts for detailed verification to the District Magistrate or the Commissioner of Police as the case may be. Cases of additional verification wherever prescribed may be done through the I.B. through the Ministry concerned.

[Authority: G.I M.H.A., DP&AR OM No.18001/9(3)/78-Estt. (B) dated 02-07-1982 received with CAG's No. 2361/N.III/19-82-1 dated 31-07-1982].

***Detailed verification/Reverification of character and antecedents of Stenographers, Caretakers and Chowkidars.***

42. It has been decided that detailed verification at the time of initial appointment and reverification after every two years should be required of only those stenographers who are engaged in Secret/top Secret work and not of all Stenographers. In the case of Stenographers for whom simple verification would be done at the time of initial appointment, detailed verification would be necessary when they are posted to do secret/top secret work preferably before such posting, and they should be subjected to re-verification periodically so long they are engaged in the secret/top secret work.

For the sake of uniformity, it has been decided that detailed verification of character and antecedents in respect of security staff viz chowkidars and Caretakers should invariably be done at the time of recruitment.

*[Authority: CAG's office letter No. 690-NGE-II/38-70 dated 26-03-1976 and No. 1246-NGE-II/66-76/Vol0IV/79 dated 14-05-1979 read with circular No. 2361-N-III/19-82-I dated 31-07-1982]*

- 43.** Detailed verification is not necessary in respect of Group 'C' posts where it has not been prescribed. However, as an exception to this, persons appointed at all levels who may have to handle top secret/secret/sensitive matters have to be subjected to detailed verification. It is also confirmed that appointments to Group 'C' posts can be made on the basis of simple verification except in cases of appointments to sensitive posts, department/under-taking Installations declared sensitive.

*[Authority: CAG's letter Nos. 1156-NGE-III/25-85 dated 12-04-1985, D.O. No.2771-NGE-III/48-86-Vol-II dated 22-07-1987 and G.I. DP&AR OM No.18011/2(S)/85-Estt (B) dated 07-02-1985 received with CAG's No. 538-N.3/25-85 dated 16-02-1985].*

- 44.** The candidates should furnish an attestation form (specimen reproduced below) duly filled in with an identity certificate.

*[Authority: G.I. MHA OM No.56/50/54-Estt-(B) dated 25-09-1954 received with CAG's office letter No. 910-NGE-II/70-69 dated 24-04-1971]*

### ***Verification of Claims of Candidates belonging to Scheduled Caste/Scheduled Tribe***

- 45.** Schedule Caste/Scheduled Tribe candidates applying for appointment to post under the Govt. of India have to furnish a certificate in form prescribed issued by one of the following authorities: -

- |     |  |  |  |                                       |
|-----|--|--|--|---------------------------------------|
| (1) | District<br>Magistrate/Collector/Deputy<br>Magistrate/City<br>Magistrate/Extra Assistant Commissioner. | Magistrate/Additional<br>Collector/Commissioner/1 <sup>st</sup><br>Magistrate/Taluka | Class<br>Stipendiary<br>Magistrate/Executive | District<br>Stipendiary<br>Magistrate |
| (2) | Chief Presidency<br>Presidency/Presidency Magistrate.  | Magistrate/Additional  | Magistrate.                                  | Chief<br>Magistrate                   |
| (3) | Revenue Officer not below the rank of Tehsildar.   |  |  |                                       |
| (4) | Sub-Divisional Officer of the area where the candidate and/or his family normally resides.             |  |  |                                       |
| (5) | Administrator/Secretary to<br>(Lakshadweep Islands)  | Administrator/Development officer  |  |                                       |
| (6) | Not below the rank of 1 <sup>st</sup> Class Stipendiary Magistrate.                                    |  |  |                                       |

Certificate issued by one of the authorities in the above list may be accepted as sufficient proof in support of candidates claim as belonging to Scheduled Caste/Scheduled Tribe in addition to the Matriculation/birth certificate.

It is, however open to the appointing authorities to verify the claims of a candidate if considered through the District Magistrate of the place where the candidates and their family ordinarily resides.

*[Authority: No. 13/2/57-SCT (L) dated 25-05-1970 and paras. 13.1 to 13.3 of the Brochure 7<sup>th</sup> Edition].*

### ***Intimation regarding change of religion by Scheduled Caste Candidate***

- 46.** As no person professing a religion different from Hindu or Sikh religion can be deemed to be a member of the Scheduled Caste, the appointing authorities should stipulate in the letter of appointment issued to scheduled caste candidates that they should inform about the change, if any of the religion to their appointing/administrative authority immediately after such change. The serving Scheduled Caste employees should be instructed to intimate in form (Specimen reproduced below), the change in any, in their religion immediately to their appointing or administrative authority.

[Authority: DPAR OM No. 13/3/71-Estt (SCT) dated 10-09-1971 received with CAG's office letter No. 695-NGE-II/2173 dated 06-04-1973].

#### FORM

I hereby declared that I belong and have always belonged to the ..... religion and undertake that in case I adopt a religion other than Hinduism or Sikhism, I shall as soon as such a change of religion takes place intimate to the administration of the office of the particulars in this regard in the following form: -

1	Name of the official/designation/section in which working	
2	Date of entry into service	
3	Religion at the time of appointment with sub-caste such as Adi-Dravida/Adi-Andhra/Adi-Karnataka etc.	
4	Whether religion has been changed after entry into service. If so, the date of adoption or religion other than Hindu/Sikhism and the particulars of the religion adopted	
5	Copies of documentary proof regarding the adoption of such a different religion e.g. Baptism certificate in the case of adoption of Christianity etc or other documentary proof in other case.	
6	Date of intimation of change of religion to administration.	

Dated:

Signature of the candidate

- 47.** The date of change of religion should also be ascertained, and when retrospective withdrawal of concession is involved, such action should be taken. The Accountant General is at liberty to satisfy himself that the date of conversion reported is correct when withdrawal of concession retrospectively may be necessary.

So far as reconversion of Hindu/Sikh religion by persons belonging to Scheduled Caste communities professing other religions is concerned, apart from verifying the fact of reconversion in the 'Sudhi' or other documents issued by the institutions (Hindu, Sikh, Arya Samaj etc.) it has also to be verified that the persons concerned have been accepted back into its fold by community. The onus of proving this will rest on the Government Servant concerned and it will be open to the Accountant General to undertake further investigation as he may consider necessary before treating them as scheduled caste employees for the purpose of the concessions. No procedure has or intended to be the prescribed by the Govt. of India and each case will have to be decided on merits. Such cases should be dealt with, with extra care as acceptance or reconversion would involve granting concessions.

(Authority: CAG's office letter No. 1547-NGE-III/71-73 dated 10-07-1973)

- 48.** A person belonging to a higher caste who was not entitled to certain privileges on the ground that he was not a person belonging to backward classes, Scheduled Castes etc., would not become entitled to such privileges merely by reason of marriage with a scheduled caste person.

*(Authority: CAG's office No. 1379-NGE-II/75-72-II dated 21-06-1975)*



49. As the orders regarding reservation for Scheduled Caste/Schedule Tribe issued by the Govt. of India do not provide for exclusion of any member of Scheduled Caste/Scheduled Tribe community from consideration for promotion against vacancy reserved for them on the basis of declaration of such a candidate surrendering his claim against a reserved vacancy, the Scheduled Caste/Schedule Tribe Candidate concerned cannot be excluded from the vacancy on the basis of his declaration against a reserved vacancy promotion against a reserved vacancy.

(Authority: CAG's office letter No. 2607-NGE-II/56-74-III dated 26-10-1974)

50. The form in which the caste certificate has to be given by Scheduled Caste/Scheduled Tribe candidate prescribed in Appendix 14 (at page 345) on the Brochure 7<sup>th</sup> Edition is reproduced below: -

Form of certificate to be produced by a candidate belonging to a Schedule Caste/Scheduled Tribe in support of his claim.

#### Form of Caste Certificate

This is to certify that Shri/Smt/Km.....  
son/daughter of .....of village/town\*..... in  
district/Division\*.....of the State/Union Territory\* .....  
belongs to the .....Caste/Tribe\* which is recognised as Scheduled  
Caste/Scheduled Tribe\* under:

- \* The Constitution (Scheduled Castes) order, 1950
- \* The Constitution (Scheduled Tribes) order, 1950
- \* The Constitution (Scheduled Castes) (Union Territories) order, 1951
- \* The Constitution (Scheduled Tribes) (Union Territories) order, 1951
- \* The Constitution (Jammu & Kashmir) Scheduled Castes order, 1956
- \* The Constitution (Andaman & Nicobar Islands) Scheduled Tribes order, 1959 as amended by the Scheduled Castes and Scheduled Tribes orders (Amendment) Act, 1876.
- \* The Constitution (Dadra and Nagar Haveli) Scheduled Castes order, 1962
- \* The Constitution (Dadra and Nagar Haveli) Scheduled Tribes order, 1962
- \* The Constitution (Pondicherry) Scheduled Castes order, 1964
- \* The Constitution (Scheduled Tribes) (Uttar Pradesh) order, 1967
- \* The Constitution (Goa, Daman and Diu) Scheduled Castes order, 1968
- \* The Constitution (Goa, Daman and Diu) Scheduled Tribes order, 1968
- \* The Constitution (Nagaland) Scheduled Tribes, 1970

2. Shri/Smt/Km\*..... and/or/his/her family  
ordinarily resides in village/town\*.....of.....  
District/Division\* of the State/Union Territory of .....

Place: .....

Date: .....

Signature .....

Designation.....  
(with office seal)

State/Union Territory.....

\* Please delete the words which are not applicable.

Note: The term "ordinarily resides" used here will have the same meaning as in section 20 of the Representation of the Peoples Act, 1950.

- 51.** The Caste status of the Scheduled Caste/Scheduled Tribe employees should also be verified at every important event of their career starting from their appointment to service until their retirement viz. crossing of E.B. declaring quasi-permanent, confirmation, promotion etc. Caste status should also be verified before forwarding their representation on service matters to Hqrs. Office. This exercise should also be followed in respect of representation of Scheduled Caste/Scheduled Tribe. Employees recruited through any other service viz. Commissioner for Scheduled Castes and Scheduled Tribes, New Delhi or through various Govt. of India Ministries.

[Authority: CAG's office letter No. 4679-NGE-III/61-90-III dated 05-01-1982].

### ***Procedure of Appointment***

#### ***Offer of appointment***

- 52.** The persons who are expected to be appointed in the next two months should be informed of this fact so that they can be ready for joining when the offers of appointment are given to them. The candidates should be asked to produce the following documents while giving them an intimation about the likelihood of their appointment, if the appointing authority can satisfy himself about the bonafide of the candidates before issuing an offer of appointment.

- i) Certificate of Character.
- ii) Attestation form duly completed.
- iii) Scheduled Caste/Schedule Tribe certificate from a Magistrate
- iv) A declaration indicating whether he/her husband has more than one wife living.
- v) No objection certificate from his previous employer and release order from his employer accepting his resignation from that service.
- vi) Displaced person certificate from a Gazetted Officer etc.

The candidate should be specifically told that the letter is not an offer of appointment.

The offer of appointment should be issued to the candidate only after scrutiny of the necessary documents and satisfying about the bonafides of the candidate. The actual appointment will be made after acceptance of this offer by the candidate and completion of other formalities.

The specimen form of the above mentioned documents and offer of appointment and acceptance are given in the Annexure I to IV.

It will be open to the Accountant General to make minor modification in the terms of "offers" and "Appointment Order" to suit local convenience such as detailed verification of character and antecedents, liability of transfer to the separated accounts organisations etc.

The form of 'Appointment Orders' etc. in respect of various posts are indicated in Annexures I to IV.

[Authority: CAG's office letter Nos. 758-NGE-II/51-72-I dated 19-04-1973 and 2504-NGE-II/52-74 (II) (B) dated 10-10-1974]

- 53.** The academic certificates should be particularly scrutinised before admitting any person to Government service. The appointing authority should ordinarily make himself responsible for this task and in case of doubt the official gazette of publication of results should be referred to immediately.

*[Authority: G.I. MHA OM No.F.2/11/62-Estt (B) dated 19-07-1962 received with CAG's office letter No. 1852-NGE-II/259-62 dated 03-08-1962]*

54. The identity of the candidate may be verified at the time of appointment by comparison of the signature in the joining report with that on the original application and other records (attestation forms etc.)

*[Authority: CAG's office letter No. 111-NGE-II/61-66 dated 01-02-1967]*

### ***Plural Marriage***

55. (1) No person who has more than one wife living or who having a spouse living, can marry in any case in which marriage is void by reason of its taking place during the lifetime of such spouse shall be eligible for appointment to service provided that the Central Government may if satisfied that there are special grounds for so ordering exempt any person from the operation of this rule.

(2) No women whose marriage is void by reason of her husband having a wife living at the time of such marriage or who has married a person who has wife living at the time of such marriage shall be eligible for appointment to service provided that the Central Government may if satisfied that there are special grounds for so ordering, exempt any person from the operation of this rule.

(3) The candidates on their appointment will be required to fill in a declaration in the prescribed form wherein he/she should indicate whether he has more than one wife living/her husband has no other living wife. In case the declaration given is found incorrect, he/she will be liable to be dismissed from Government service. The aforesaid procedure will apply to new entrants to both sexes. He/She should apply for grant of exemption in the prescribed application wherein it is necessary.

*[Authority: G.I. M.H.A. OM No. 25/35/60-Estt (A) Dated 09-12-1960 received with CAG's letter No. 32-NGE-II/395-60 dated 09-11-1961]*

*(G.I. M.H.A. OM No. 25/37/69-Estt (A) Dated 22-04-1970 received with CAG's letter No. 1338-NGE-II/51-70 dated 28-07-1970).*

### ***Medical examination of Government Servants on their first appointment***

56. A medical examination should precede actual appointment. All selected candidates who have accepted offers of appointment to Group – C and Group – D posts are to be sent to the appropriate medical authority with a written request for medical examination from the head of the office concerned. In all cases the candidates concerned shall first pay the fees at the prescribed rates direct to the Medical Officer and then claim reimbursement after joining duty. No reimbursement will be allowed in the case of candidates who are found unfit.

*[Authority: G.I. OM No. 5/6/54-RTS dated 28-09-1956 and G.I. Min. of Health O.M. No. 5(ii)-37/60-M-II Dated 21-11-1960 received with CAG's endorsement No. 803-A.2/42-60 dated 02-06-1961].*

### ***Employment of Women candidate in a state of Pregnancy***

57. It is not necessary to declare a woman candidate as “Temporarily unfit” if she is found to be pregnant during medical examination before appointment against posts which do not prescribe by the elaborate training, i.e. they can be appointed straightway on the job. However, where pregnant women are to be appointed against posts carrying hazardous nature of duties e.g., in police organisation etc. and they have to complete a period of training as per condition of service, the instructions laid down in Ministry's O.M. No. 14034/5/75-Estt (D) dated 19-07-1976 will continue to apply.

*[Authority: G.I. DP & AR O.M. No. 14034/4/84-Estt-(D) dated 13-02-1985 and G.I. A.G.'s circular No. 2617-NGE-III/35-86 Vol. III dated 04-08-1988].*

### ***Medical examination of candidates already in service***

58. A person who has already been medically examined by the prescribed medical standards and by the appropriate medical authority, should not be subjected to a fresh medical examination, at the time of his appointment, to the new post, irrespective of the fact whether that person was permanent, quasi-permanent or temporary in his previous employment.

*[Authority: G.I. O.M. No. F.15 (1)/EV(B)/62 dated 05-07-1962 received with CAG's office letter No. 322-A/97-A-II dated 18-07-1962].*

### ***Extension of time limit for joining duty by new recruits***

59. The Accountant General may at the request of the candidate allow relaxation of time limit to join the initial appointment for a maximum period of two months beyond the date indicated in the offer of appointment for reason other than non-completion of medical formalities. Their seniority will be regulated from the date of joining. Extension beyond this period requires the approval of the Hqrs. Office. Where the delay is solely due to non-completion of medical formalities, in respect of the candidate himself, the Accountant General may grant extension of time to join initial appointment without limit of time. In these cases the panel seniority of the candidate will remain intact.

*[Authority: C&AG's Circular Nos. 3137-NGE-III/98-79 dt.18-10-1979 and No.3458 No. 2/29-82 dt. 28-10-1983].*

### ***Medical examination for physical fitness of candidates having neural Leprosy***

60. Candidates having suffered from Leprosy but now declared as 'disease-arrested' or 'cured' by a competent authority should not be regarded as physically unfit for public services subject to the following conditions: -

- (vii) In addition to the normal medical examination by the appropriate medical authority prescribed in the rules from time to time for physical fitness for initial appointment to Government service, candidates should also be examined at the time of their initial appointment, by a Govt. Leprosy Medical Officer working in a Leprosy Medical Hospital or as District Leprosy Officer trained in Leprosy from a recognised Leprosy Training Centre, and without less than five years standing in the diagnosis and treatment of Leprosy.
- (viii) It should be specifically certified by the Govt. Leprosy Medical Officer, who examines the candidates at the time of their first appointment that the candidates concerned have taken the full course of treatment and have been declared as 'decease-arrested' verifying from the available records of treatment and certificate of the patient, as well as clinical and bacteriological examination of the patient.
- (ix) Ministries, in consultation with the Department of Health, may exclude certain specific posts where high standard of physical fitness is necessary, but such exclusion should be reduced to the minimum as the main purpose of this order is to break the psychological barrier between harmless ex-leprosy patient and the public. The position should be reviewed after a period of five years.
- (x) Apart from the initial medical examination at the time of recruitment, such person should be medically examined annually (for a period of five years after initial appointment) to check that he takes the maintenance those of the drug if any advised by the Medical Officer who declared him as 'decease-arrested' and that the disease-arrested condition has been maintained, discloses, at any time, that the person concerned is having a recurrence of the disease with infactiousness, such cases should be dealt-with under the normal rules for the purpose of their being given leave for treatment and the treatment period if required to be continued for

over three years to make the patient non-infectious, he/she may be considered for invalidation from service.

- (xi) The confirmation of such a Government servant should be proceeded with only after two years of service during which he is continued to be non-infectious and the disease has remained in the arrested or cured condition.

In all cases of doubt or where a departure is required to be made from the above procedure, the case should be referred to the Department of Health.

*[Authority: G.I. Min. of Health and Family Welfare OM No.A-17001/6/79-MS(1) dated 25-06-1980]*

### ***Oath of allegiance to the Indian Union***

- 61.** Every candidate should at the time of appointment, take oath of allegiance to the Indian Union in the form given below: -

“I.....swear/solemnly affirm that I will be faithful and bear true allegiance to India and the Constitution of India as by law established, that I will uphold the Sovereignty and Integrity of India and that I will carry out the duties of my office loyally, honestly, and with impartiality. (So help me God)”

*[Authority: 31/1/63-Estt (A) dated 23-03-1964 received with CAG’s endorsement No.522-NGE-II/62-64 dated 09-04-1964].*

- 62.** The oath/affirmation should be taken/made before the Establishment Officer (Administration).

*[Authority: G.I. MHA OM No. 139-52-Estt dated 31-07-1952].*

A record of all full-time Govt. Servant who have taken/made the prescribed Oath/affirmation should be maintained in a separate register for each different grade of Government servants in the following form: -

Sl.No.	Name of the Govt. Servant	Date of which Oath/Affirmation was taken/made	Whether “Oath or Affirmation” was taken/made	Designation of the officer before whom the Oath/Affirmation was taken/made	Signature of the Officer.

- 63.** Wherever S.C/S.T. candidates are called for interview/written test for appointment, travelling allowances will be granted in accordance with Govt. of India’s orders under SR 132.

The cover and the first page of the register should show the grade of the Government Servants in respect of whom the record of Oath/Affirmation is kept in Register.

*[Authority: G.I. MHA No. 139/52-Estt(S) dated 31-07-1952 received with CAG’s endorsement No. 137-NGE-II/2-52 B.I. dated 20-01-1953]*

### ***Reservation for S.Cs/S.Ts in recruitment***

- 64.** For the purpose of recruitment vis-à-vis reservation in the cadres of auditors, etc. the following grades were pooled together:

- |    |                              |
|----|------------------------------|
| a) | Auditor and Stenographers.   |
| b) | Clerks and Staff Car Driver. |
| c) | Multi-Tasking Staff          |

In terms of para 4.1. (ii) of the Brochure on reservation for S.Cs/S.Ts in services, direct recruitment to Gr. 'C' (Classes III) posts, normally attracting candidates on a local or regional basis, is made through a roster consisting of 100 points.

The following point in a 100 points roster is earmarked for S.Cs/S.Ts.

S.T. = 1, 6, 11, 16, 21, 26, 31, 36, 41, 46, 51, 56, 61, 66, 71, 76, 81, 86 and 91 = 19 Nos.

S.C. = 4, 19, 38, 54, 73 and 89 = 6 Nos.

***Dereservation of reserved posts in direct recruitment cadres***

- 65.** The existing orders and instructions with regard to reservation for S.Cs and S.Ts in posts/services filled direct recruitment under the Govt. have been reviewed. In order to protect the interest of S.C/S.T. communities and to ensure that posts reserved for them are filled up only by such candidates, it has been decided that where sufficient number of candidates belonging to S.C/S.T. are not available to fill up the vacancies reserved to them in direct recruitment, the vacancies shall not be filled by candidates not belonging to these communities. In other words there will be ban on dereservation. This order came into effect w.e.f. 01-04-1989 in respect of all direct recruitment to be made to fill up vacancies in Group 'A', 'B', and 'C'. It is further clarified that this ban will apply not only to vacancies which arise after 01-04-1989 but also to the vacancies reserved for S.C./S.T. communities of earlier years which have not yet been filled up by other community candidates whether such vacancies have been dereserved or not.

Hereafter, in all cases of direct recruitment to fill up vacancies in Posts/services in Group 'A', 'B', and 'C' if sufficient number of suitable S.C/S.T. candidates are not available to fill up vacancies reserved for them in the first attempt of recruitment, then a second attempt should be made for recruiting suitable candidates belonging to the concerned category in the same recruitment year or as early as possible before the next recruitment to fill up these vacancies. If the required number of S.C/S.T. candidates are not even then available, the vacancies which could not be filled up shall remain unfilled until the next recruitment year. These vacancies will be treated as "backlog" vacancies.

In subsequent year when recruitment is made for the vacancies of that year (called the current vacancies) the "backlog" vacancies will also be announced for recruitment, keeping the vacancies of the particular recruitment year i.e. the current vacancies and the "backlog" vacancies as two distinct groups. While in respect of vacancies for the year of recruitment the normal instructions relating to calculation of vacancies reserved for S.C./S.T. as well as the instruction that not more than 50% of the vacancies could be reserved for S.C/S.T. physically handicapped etc. will apply, all the backlog vacancies reserved for S.C./S.T. will be filled up by the concerned candidates belonging to reserved category without any restriction whatsoever as they belong to distinct group of backlog vacancies.

After the issue of these orders, if vacancies reserved for S.C/S.T. cannot be filled up and are carried forward as "backlog" vacancies and remain unfilled for three consecutive recruitment years, the vacancies earmarked for S.C. could be filled by S.T. candidates or vice versa in all consequent attempt if suitable candidates belonging to the category for which the vacancy is reserved is not available.

[Authority: G.I. Deptt. of P&T No. 6012/6/88-Estt (SCT) dt. 25-04-1989 forwarded under Hqrs letter No. 1545-NGE-III/21-89/11 dt. 08-06-1989].

## CHAPTER - IV

### ***Service Book and Confidential Reports, Gradation List, etc***

66. (1) Detailed Rules for maintenance of Service Books are contained in SR 196 to 203. Service Books maintained in the establishment should be verified every year by the Head of Office who, after satisfying himself that the services of Government servants concerned are correctly recorded in each Service Book shall record the following certificate “Service verified from.....(the date record from which the verification is made)..... upto (date) .....”.
- (2) The Service Book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and the second copy should be given to the Government servant for safe custody as indicated below:
- (a) To the existing employees – within six months of the date on which these rules becomes effective.
- (b) To new appointees – within one month of the date of appointment.
- (3) In January each year the Government servant shall handover his copy of the Service Book to his office for updation. The office shall update and return it to the Government Servant within thirty days of its receipt.
- (4) In case the Government servants’ copy is lost by the government servant, it shall be replaced on payment of a sum of ₹.500/-

*[Authority: Rules 257 of General Financial Rule, 2005].*

67. The Service Books will be supplied to the indentors by the Manager, Government of India, Forms Stores, Kolkata, in the same manner as the other standard forms.

*[Authority: CAG’s office letter No. 17(Admn)-II/314-3 dated 10-01-1955]*

The existing form of service book has been prescribed in accordance with the orders of Government of India, Ministry of Finance, Department of Expenditure O.M. No. F.3 (2)-EIV (A)/73 dated 11-03-1976. The revised form will be applicable only to new entrants in Government Service. In case of existing Government Servants, the new service book may be used when the existing stock is exhausted and in that case the existing entries need not be re-written in the new form.

Important documents like nominations for General Provident Fund, Family Pension & Death-cum-Retirement Gratuity and Central Government Insurance Scheme are to be placed in Vol. II of the Service Book which will be kept in the safe custody of the head of office. It has also been decided that in the case of Government Servants who joined service prior to 11-03-1976, the old service books when exhausted may be kept in the safe custody of the head of the office.

*[Authority: CAG’s Circular No. 711-Audit-I/91-84 dated 08-10-1985].*

### ***Custody of Service Book of Group ‘A’ Officers of I.A. & A.D. on foreign service.***

68. Normally, the service record are to be maintained by the office from which the officer proceeds on deputation. Instructions were issued vide Hqrs. Circular Letter No. 739-T.A.I./197-82 dated 09-07-1984 to transfer the responsibility of maintaining G.P. Fund account etc. to the Pay and Accounts Officer (Audit) of the town to which the deputationist has been posted and that pay and accounts office (Audit) has also been made responsible for watching the leave salary and pension contributions etc. it has become necessary to make the corresponding Accountants



General/Directors of Audit at the station responsible for maintaining the service records of the concerned Group 'A' officers also.

It has, therefore, been decided that the service records of the I.A. & A.D. officers who proceed on foreign service/deputation at a station where there is a P.A.O. (Audit) may also be transferred to the Accountant General/Director of Audit at Foreign Service. In other cases these records will continue to be maintained by the Head of the office from whose control the officer proceeded on deputation/Foreign Service.

*[Authority: CAG's Circular No. 492-T.A.I./197-82 dated 10-04-1985].*

### ***Custody of Service Books***

**69.** The Service Books of all member of the office are kept in the personal custody of the Assistant Audit Officer of the Establishment Section.

- (i) All entries in the service book including entries in the leave account of non-gazetted staff other than those on the first page of the service books may be attested by the Assistant Audit Officer, Establishment Section.
- (ii) Entries in the first stage of the Service Book, Annual verification of service and entries in the service book of the A.A.O., Establishment section may be attested by the Establishment Officer.
- (iii) In addition, the Establishment Office should inspect 10 percent of the service books and initial them in token of having done so.
- (iv) Attestation of entries in the Service Book by the A.A.O., Establishment section regarding increment, fixation of pay etc. should be made based on the increment certificate, pay fixation statement etc. duly approved by the Branch Officer.
- (v) In the case of earned leave, title to earned leave had to be obtained invariably from the Establishment section on every occasion before leave is sanctioned.

*[Authority: G.I.M.F. O.M. No. F. 93-E-G.I./67 dated 20-04-1967 read with CAG's No. 1334 Tech-Admn. I/698-66 dated 03-05-1967 and letter No. 2020-T.A.I./698-66 dated 20-07-1966].*

### ***Date of Birth***

**70.** Every person newly appointed to a service or a post under Government shall, at the time of the appointment, declare the date of birth by the Christian era with confirmation documentary evidence such as a Matriculation Certificate, where prescribed qualification for appointment is Matriculation or above. In other cases Municipal Birth Certificate or Certificate from the recognised school last attended shall be treated as a valid document.

*[Authority: Rule 256 of General Financial Rule, 2005]*

### ***Educational Qualification***

**71.** The educational qualification attained by a Government servant should be entered in the first page of the service book against appropriate column. A note of educational qualification attained by the Government servant subsequent to his entry in service may also be made in the space provided in the Service Book.

*[Authority: G.I.M.F. O.M. No. F. 12(17)-EIV/54 dated 02-11-1954]*

- (i) The fact of passing the recognised examinations in Hindi should be entered in the service book of the Government servant concerned alongwith the entries relating to their other educational qualifications.
- (ii) An entry regarding the fact of Central Government employees having passed the Hindi Examinations conducted by the Government of India under the "Hindi Teaching Scheme". Hindi Type Writing Examination, and Hindi Stenographer Examination should be made in the Service Book.

*[Authority: G.I. M.H.A. O.M. No. 12/25/58 dt. 09-02-1960 received with CAG's endorsement No. 828-NGE-II/660 Part-II dated 24-03-1960 and CAG's Circular No. 1743-NGE-II/6-60/Part-II dt. 20-06-1960].*

### ***G.P.F. Accounts number to be recorded in Service Books***

72. As soon as a Government servant is admitted to a Provident Fund, the account number allotted to him/her should be entered on the right hand top of the first page of the Service Book by means of a rubber stamp.

The fact filling nomination on entry into General Provident Fund may also be noted in the Service Book.

*[Authority: G.I.M.F. O.M. No. F.3 (1)-E-IV/66 dated 07-10-1966]*

### ***Quinquennial Attestation***

73. The entries in the opening page of every service book should be renewed or reattested at least once in five years by the Govt. servant and signatures against item 14 and 15 should be dated.

Declaration received from the Govt. servants like:

- (i) Declaration of Home Town for purpose of leave travel concession.
- (ii) Details of family members for the purpose of family pension etc. may be appended (in original) with the service book

*[Authority: Notes in service book form as revised in G.I. M.E. O.M. No. F.3(2)-E.IV-(A)/ 68 dated 05-02-1972 received with CAG's endorsement No. 100-O.M 21-62 dated 23-02-1972]*

### ***Check of Service Books and Leave Account by internal Test Audit***

74. According to para 556 of Comptroller and Auditor General's Manual of Standing Order (Technical) Vol. I test check of service books of the officials of the office is one of the items of work entrusted to the Internal Test Audit Section. Every year 25 percent of the Service Book/Leave Account will be checked so that the check of all service books including leave accounts of all the officials is completed in a cycle of four years.

*[Authority: CAG's office letter No. 228-Inspn/1-70(kw) dated 27-07-1973].*

### ***Alteration of date of Birth***

75. The date of birth so declared by the Govt. Servant and accepted by the appropriate authority and entered in the Service Book shall not be subject to any alteration except as specified below:

An alteration of date of birth of a Government Servant can be made with the sanction of the C&AG if:

- a) A request in this regard is made within five years of his entry into Govt. service.
- b) It is clearly established that a genuine bonafide mistake has occurred; and
- c) The date of birth so altered would not make him ineligible to appear in any school or University or Union Public Service Commission Examination in which he had appeared or for entry into Govt. service on the date on which he first appeared at such examination or on the date on which he entered Government Service.

*[Authority: Note 5 below FR 56]*

Leave account: A leave account shall be maintained in the prescribed form for each Govt. servant by the Head of office.

*[Authority: Rule 15 of C.C.S. (Leave) Rules. 1972].*



## **CONFIDENTIAL REPORTS**

### ***Importance of annual confidential Reports***

76. Merit as reflected in the confidential reports is generally recognised as the main criterion for deciding the cases of promotion to higher grades, confirmation and crossing of E.B. etc. It is, therefore, very important both in the interest of efficiency of the service and also of the officers that the reports are written with the greatest possible care so that the work, conduct, character and capabilities of the officer reported upon can be accurately judged from the recognised opinion. Officers recording remarks must realise the importance of these entries as their own competency will be judged partly from the confidential remarks they record about officers working under them.

### ***Periodicity of writing CRs***

77. The confidential reports of officers in Group 'B' and 'C' cadres are to be written for each financial year. After filing in Part I of the CR form by the Administration, the blank CR form will be given to the officers reported upon under intimation to the Reporting Officers or through the Reporting Officer with clear indication that the officers reported upon should submit the self-appraisal in Part II of the CR within 15 days of receipt of the blank CR form i.e. preferably by 15<sup>th</sup> April of each year. A reporting officer should not wait till the expiry of the first week if self-appraisal is not received by the stipulated time, the Reporting Officers should take it upon himself to remind the officer to be reported upon in writing asking him to submit the self-appraisal by the stipulated date. It should also be made clear in the reminder that if the officer to be reported upon fails to submit the self-appraisal by the stipulated date, the report will be written without self-appraisal. If no self-appraisal is received by the stipulated date the reporting officer can obtain another blank CR form and proceed to write the report on the basis of his experience and conduct of the officer reported upon. While doing so he can also point out the failure of the officers reported upon to submit his self-appraisal within the stipulated time.

*[Authority: C&AG's letter No. 193-N 2/23/87 dated 27-02-1987].*

### ***Instructions to the Reporting/Reviewing officers in writing C.R./Principles to be observed by Reporting Officers in writing reports***

78. The general instructions/principles which are required to be observed by the Reporting Officers for writing annual reports are given in the Annexures attached to the CR forms.

### ***Communication of adverse remarks***

79. All adverse remarks in confidential Reports of Govt. servants both on performance as well as on basic qualities and potential, should be communicated alongwith a mention of good points, within one month of their being recorded. The communication should be in writing and a record to that effect should be kept in the C.R. dossier of the Govt. servant concerned.

*[Authority: G.I. M.H.A. (Deptt. of Pers and A.R.) O.M. No. 21011/1/77-Estt. A dated 30-01-1978 received with CAG's endorsement No. 332-N. 2/16-85 dated 08-03-1985].*

### ***Representation against adverse remarks***

80. The time limit for submission of representation against adverse remarks is one month from the date of communication of the adverse remarks. While communicating the adverse remarks, the official should be informed that he can submit his representation within one month.

When his first representation is rejected, the Govt. servant has a right to represent against the rejection within six months of the rejection of the representation and this will be to the authority above the authority which has rejected the representation.

The representation against adverse remarks should be examined by the authority superior to the Reviewing officer and should be decided within three months from the date of submission of representation.

*[Authority: C&AG's circular No. 100-N. 2/15-86 dated 03-03-1987]*

#### ***Period of preservation of C.R.***

81. Confidential Reports relating to deceased officer may be destroyed after 2 years and those of retired Govt. servants 5 years after the date of retirement. C.R. files of Govt. servants who have resigned may be destroyed after 2 years from the date of resignation while those of the Govt. servants discharged from service may be destroyed after 5 years from the date of discharge. The C.R. files of the officials who join other departments, undertakings, bodies etc., are required to be maintained so long as the lien of the Govt. servants are kept. Thereafter the C.R. files may be transferred or destroyed. In the case of transfer to other Departments, the C.R. files may also be transferred to the concerned authorities after final absorption of the Govt. servant. However, in the case of absorption in Public Sector undertakings, Autonomous Bodies, etc., where there is no system of transfer, the C.R. files may be destroyed after 5 years from the date of termination of lien treating them as retirement.

*[Authority: C & AG's circular No. 5680-N 2/53-81 dated 31-10-1981]*

#### ***Writing of C.R. when no Reporting Officer is entitled to write the report on the officer***

82. There may be case when there is no Reporting Officer having the requisite experience of 3 months or more during the period of report, as a result of which no Reporting Officer is in a position to initiate the report. In such case the Reviewing officer, provided the Reviewing Officer has been the same for the entire period of report and he is in a position to fill in the columns to be filled in by the Reporting Officer. Where a Report is thus initiated by the Reviewing Officer, it will have to be reviewed by the officer superior to the Reviewing Officer.

*[Authority: G.I. Min. of Pers. And Trg. A.R. and P.G. and Pension (Deptt. of pers. Trg.) O.M. No. 21011/8/85-Estt (A) dated 23-09-1985 received with C&AG's circular No.8-N.2/16-85 dated 08-01-1986].*

#### ***Only photo copies of C.Rs. to be sent out***

83. Often Confidential Reports are required to be sent outside for some purpose but their timely return is generally not monitored resulting in dislocation of programme for D.P.C. where the C.R. of the officers are required to be retained by the authority other than the authority who maintains it, for some or other reasons it is advised that the original C.R. should be kept with the cadre authority and only a photo copy is sent out so that no delay takes place merely for the reason that the C.R. are not available with the cadre authorities. The photo copies should be destroyed after the purpose for which they were made, has been accomplished.

*[Authority: C&AG's circular No. 214-N. 2/16-86 dated 25-02-1986].*

#### ***Extraneous materials not to be placed in C.R. file***

84. Copies of warnings issued as an administrative action should not be placed in the C.R. file abinitio. It should be placed in the personal file of the concerned official. At the end of the year, if the confidential report contains adverse remarks on the same ground for which warning was issued, a copy of the warning may be placed as annexure to the C.R. if warranted.

If as a result of disciplinary proceedings any of the penalties prescribed under rule 11 of the C.C.S. (C.C.A.) Rules, 1965, is imposed on a Govt. servant, a copy of the penalty order should invariably be kept in the C.R. dossier of the concerned official.

Placement of extraneous materials in C.R. file may mislead the D.P.C. in their assessment.

*[Authority: CAG's circular No. 375-N. 2/32-88 dated 23-05-1988]*

#### ***Physical defects/ill health is not considered adverse in C.R.***

85. The intention behind the communication of adverse remarks is to enable a Govt. servant to make efforts to remedy or overcome the defects communicated to him. In the case of physical defects or ill health, the employee concerned has no control to remedy the situation. It is therefore, not necessary to communicate the entries on physical defects/ill health to the employee concerned.

*[Authority: CAG's circular No. 319-N. 2/16-87 dated 11-05-1988]*

***Abolition of remarks by the Accepting Authority in C.R. of Group 'B' and 'C' officers***

86. The existing system of recording remarks by the Accepting Authority (an officer superior to the Reviewing Officer) in the Confidential reports of Group 'B' and 'C' officers in the I.A. & A.D. has been abolished from the reporting year 1987-88.

*[Authority: CAG's circular No. 1327-N. 2/149-87 dated 16-12-1987]*

***Adverse report against SC/ST officials - dealing of such cases***

87. It was laid down that as and when a SC/ST officials earns an adverse report, his case should be put up to the Accountant General to enable him personally to consider at the earliest opportunity, whether any remedial action is possible to improve the performance of such an official in future. Remedial orders as ordered by the A.G. should be taken simultaneously with the communication of adverse entries to the employee.

Now it is not necessary to submit such cases to the Accountant General. But while considering the representation of the SC/ST officials against adverse entries in the C.Rs. the officer next superior to the Reviewing Officer will simultaneously consider whether any remedial action is possible to improve the performance of the SC/ST officials in future and if so, the consequent remedial action as ordered should be taken.

*[Authority: C&AG's circular No. 1328-N. 2/149-87 dated 16-12-1987]*

***Custody of confidential Reports***

88. The Confidential Reports of the employees of the different categories of staff are kept in the custody of different authorities as indicated below: -

<b>Confidential Reports of</b>	<b>Kept in the custody of</b>
<b>(1)</b>	<b>(2)</b>
(1) Gazetted Officers	Accountant General
(2) Non-Gazetted staff	Senior Deputy Accountant General (Admn)/ Deputy Accountant General (Admn)/

***Completion Certificate of writing of C.Rs.***

89. After the confidential reports of all the non-gazetted staff of the office have been written/reviewed and adverse remarks, if any, communicated to the official concerned, a certificate regarding completion of the work of writing confidential report for the year should be sent to the Comptroller and Auditor General of India by 31<sup>st</sup> July each year. The certificate should also indicate the total number of cases in respect of which confidential reports are required to be written and numbers of cases in which such reports for the year have not been written and action taken to obtain the confidential reports in those cases. It should also be certified that the adverse remarks in the confidential reports have been communicated wherever necessary. The report besides indicating the upto-date position showing details of C.Rs. of the current year should also indicate the position of the earlier year which are awaiting from Reporting/Reviewing Officers.

### ***Proforma***

***Statement showing the position of arrears in respect of Writing up of confidential reports of non-gazetted employees***

#### **(A) Writing up of C.Rs.**

Year (Current as well as previous years) Year-wise	Number of C.Rs awaited from Reporting/Reviewing Officers			
	AAOs	Sr. Auditors	Auditors/Steno	Clerks & others isolated Group – C
1	2	3	4	5

#### **(B) Review of C.Rs after completion**

Year (Current as well as previous years) Year-wise	Number of C.Rs to be reviewed				
	AAOs	Sr. Auditors	Auditors/St eno	Clerks & others isolated Group – C	Brief reasons for Non-completion and steps taken for completion
1	2	3	4	5	6

#### **(C) Communication of adverse remarks**

Year (Current as well as previous years) Year-wise	Number of cases in which adverse remarks are yet to be Communicated after review				
	AAOs	Sr. Auditors	Auditors/St eno	Clerks & others isolated Group – C	Brief reasons for Non-completion and steps taken for completion
1	2	3	4	5	6

*[Authority: CAG's office letter No. 307-NGE-III/149-68 dt. 03-11-1969 and No. 1794-NGE-III/20-70 dt. 05-09-1970 and No. 1957 N. 2/13-81 dated 23-04-1982].*

#### ***Personal Files of Members of Officer Establishment***

**90.** For each member of the office establishment, a personal file incorporating therein all correspondence, notes and orders relating to him/her is opened. Each file is given a number and in order to facilitate reference, an index register is maintained showing the number assigned to the file of each individual. The files are arranged serially and put in flat files in the flaps of which are recorded the allotted numbers of the individual files put in the same flat file. Personal cases are kept under lock and key in the personal custody of the A.A.O. who is responsible to see that no one unconnected with the Estt – I section gets access to them. They should on no account be sent to other sections. If the order recorded in a personal file requires to be shown to other sections, an extract should be made and sent to section concerned over the initial of A.A.O.

#### ***Gradation List***

**91.** The Gradation List should be prepared on the pattern explained in the following paragraphs.

In addition to a 'Table of Contents' and a 'list of abbreviations used' to be shown at the beginning the entire body of the Gradation List will be divided into four sections (detailed in Annexure – A).

Three copies of the gradation list should be sent to the Comptroller and Auditor General of India by the 5<sup>th</sup> June every year.



Note – The Printing of gradation list was dispensed with and only typed copies of the gradation list were to be sent to the office of the Comptroller and Auditor General of India.

**Annexure – A**  
**Section – I**

List of Gazetted Officers of the office of the ..... as on 1<sup>st</sup> March, 20.....

The sanctioned strength of Group A & B officers may be shown in the form given below in addition to the names and designed of gazetted staff.

(1)	Sanctioned Strength	Permanent	Temporary
(i)	Group – A		
(ii)	Group – B		
(iii)	Total Sanctioned Strength		
Total actually employed vacant			
(2)	List of Group A Officers		
Sl.No	Name	Designation	
(3)	List of Group B Officers (Accounts Officers)		
Sl.No	Name	Permanent/Officiating	

**Section – II**

This section should contain a statement showing the sanctioned strength of Group C staff of the office as on 1<sup>st</sup> March of the year in the following form.

<b>Name of Section</b>	<b>Permanent Strength</b>	<b>Temporary Strength</b>
	SAS/Sr. Auditor/ Auditor/Clerk/DEO/MTS	SAS/ Sr. Auditor/ Auditor/Clerk/DEO/MTS
Total sanctioned strength		
Total actually employed vacant		
Vacant		

### Section – III Gradation List Proper

In addition to the strength and scale of pay of the cadre (both permanent and temporary) to be indicated at the top, the list should contain the following column:

Sl. No	Full Name & Educational qualification (in case holder of degree and higher qualification only)	Date of Birth	Date of commencement of continuous Government service	Date of continuous appointment/ promotion to the cadre (in case of promoted incumbents the fact may be indicated by linking up an asterisk mark on the top of the date in the word 'Promotion' at the top of the column)	Year and the month of passing SAS Exam	Date of substantive appointment in the cadre	Pay and date of last increment	Whether SC/ST	Remarks (such facts as of a person being on deputation to or from any office or on foreign service or his lien having been suspended may be briefly indicated in this column)
1	2	3	4	5	6	7	8	9	10

### Section – IV Appendices

Appendix – I under this section should comprise of the following three list s of officials divided into four column each:

Sl.No	Name	Designation	Date of Commencement
1	2	3	4

Sl.No	List of persons on deputation to other offices within the Department	List of persons on deputation on offices outside the IA & AD	List of persons on foreign service.
1	2	3	4

Other appendices may be incorporated giving information peculiar to each organisation in the Indian Audit and Accounts Department.

Since in the very nature of things such a compilation cannot be held to be authoritative, the following note may be added in the title page: -

N.B. – Nothing in this list is to be taken as conveying any sanction or authority or may be held to supersede any standing rule or order of the Central Government in which it may be at variance.

*[CAG's circular No. 623-NGE-I/86-58 dated 23-03-1959]*

Copy of Gradation List (Printed or typed) should be kept in the Administration section permanently.

[CAG's letter No. 2065-NGE-I/75-49 dated 30-07-1949].

### ***Staff disposition Register***

- 92.** A staff disposition register will be maintained in the Estt section. Each section will be allotted one or two pages in the register. The staff allotted for the section will be noted against the relevant pages and the names of the persons (Assistant Audit Officer, Sr. Auditor/Auditors, Clerks, etc.) serving in the section will be noted in the relevant pages, together with the details

of their posting to and leaving the section. The Sr. Auditor/Auditor in the posting unit will maintain the register up to date.

***Staff disposition report to C&AG***

- 93.** Consequent upon restructuring of cadres in Indian Audit and Accounts Department with effect from 1<sup>st</sup> March 1984, the proforma for sending the sanctioned strength and staff in position return has been revised. The statements are to be sent to Hqrs. Office every month so as to reach by 10<sup>th</sup> of the month.

While preparing the statement the following points are to be kept in view:

Assistant Audit Officers filled by Supervisors are not vacant posts for this purpose. However, the number of posts of Assistant Audit Officers filled in by Supervisors may be separately indicated in the 'Remarks column'

If surplus posts are allowed to cover men-in-position these may be shown separately cadre-wise.

The vacancies may be worked out after adjustment of 'men-in-position' first against permanent and temporary posts (regular) and remaining against casual posts.

The details of vacancies occurring due to retirement, promotion, resignation, death and deputation etc. in cadre during the quarter may be furnished in a separate annexure.

Section-wise details of casual/seasonal temporary posts and letter number and date in which such posts are created may be shown in another annexure.

Supernumerary post/posts held in abeyance/shadow posts allowed, if any may not be included in sanctioned strength but shown separately in the 'Remarks' column.

[CAG's circular No. 176—BRS/264-84 and No. 4539-BRS/264-84 dated 22-09-1984]

- 94.** A staff position in the cadre of Audit Officer/Asstt. Audit Officer as on 1<sup>st</sup> of each month should be prepared in the prescribed proforma and submitted to the C&AG of India on the second working day of each month so as to reach Hqrs. Office by the first week vide orders of C&AG. In D.O. Letter No. 1997-GE-II/182-84 dated 29-08-1984.

# CHAPTER - V

## SCALE OF PAY, SPECIAL PAY, ETC.

Central Civil Services (Revised Pay) Rules, 1986

95. The scales of pay for the several cadres sanctioned in the Central Civil Services (Revised Pay) Rules 2008 vide Govt. of India, Ministry of Finance (Department of Expenditure) Notification No. [F. 15 (I)-V/86 dated 13-09-1986] applicable to the staff of this office are mentioned below: -

Sl.No	Group 'B' Gazetted	Prescribed Pay Band	Grade Pay
1	Senior Audit Officer	PB-3 15,600 – 39,100/-	5400/-
2	Audit Officer	PB-2 9,300 – 34,800/-	5400/-
3	Asstt. Audit Officer	PB-2 9,300 – 34,800/-	4,800/-
4	Hindi Officer	PB-2 9,300 – 34,800/-	4,800/-
5	Senior Private Secretary	PB-2 9,300 – 34,800/-	4,800/-
6	Private Secretary	PB-2 9,300 – 34,800/-	4,800/-
<b>Group 'B' (Non-Gazetted)/Group 'C'</b>			
7	Supervisor	PB-2 9,300 – 34,800/-	4,800/-
8	Welfare Assistant	PB-2 9,300 – 34,800/-	4,200/-
9	Senior Hindi Translator	PB-2 9,300 – 34,800/-	4,600/-
10	Junior Hindi Translator	PB-2 9,300 – 34,800/-	4,200/-
11	Senior Auditor	PB-2 9,300 – 34,800/-	4,200/-
12	Auditor	PB-1 5,200 – 20,200/-	2,800/-
13	Data Entry Operator	PB-1 5,200 – 20,200/-	2,400/-
14	Clerk	PB-1 5,200 – 20,200/-	1,900/-
15	Staff Car Driver Special	PB-2 9,300 – 34,800/-	4,200/-
16	MTS	PB-1 5,200 – 20,200/-	1,900/-

The pay scales as revised with effect from 01-01-2006 will continue to be operative where the officials have not opted for the Central Civil Services (Revised Pay) Rules, 2006.

96. The rate of qualification pay may be enhanced from ₹. 60/- to ₹. 120/- p.m. with effect from the date the individual elects to draw pay in the CCS (RP) Rules, 2006.

The qualification pay will be treated as part of pay for the purpose of fixation of pay on promotion to the higher post.

As regards LA/ADA already drawn on the qualification pay prior to the date of individuals' adoption of revised scale, it has been decided that the payment so made by regularised.

[Authority: G.I. Min. of Fin. (Deptt. of Expd.) O.M. No. F. No. 7/30/2011-E-III(A) dated 13-01-2012 received with CAG's No. 6-Staff Entitlement (Rules)/30-2011 dated. 17-01-2012].

***Revised rates of special pay as per recommendation of the Sixth Pay Commission***  
***Grant of Special Pay to Cashier – as per recommendation of the Sixth Pay Commission***

**97. (A)** In supersession of Ministry of Finance O.M. No. as amended by Ministry of Finance O.M. No. F the President is pleased to decide that the following orders shall govern the grant of special pay to Cashiers in Central Government.

The powers to grant special pay are delegated to the Ministries and Heads of Deptt. who at their discretion, may appoint Sr. Auditor/Auditor to perform the duties of Cashiers. The grant of Special pay will be subject to the following conditions: -

- (i) The amount of special pay to be granted will depend on the average amount of monthly cash disbursed, excluding payment by cheques. As the pay and allowances or gazetted officers are payable by cheques, they should be excluded in calculating the amount cash disbursed. The amounts of receipts are also not to be taken into account.
- (ii) The special pay should be reviewed every financial year and sanctioned on the basis of the average amount of disbursement during the previous financial year.
- (iii) Every official, who is appointed to work as Cashier, unless he is exempted by a competent authority, should furnish security of the required amount.
- (iv) The special pay is to be granted from the date of issue or orders of appointment as Cashier or from the date of furnishing security, whichever is later.
- (v) Not more than one official should be allowed the Special Pay in an Office/Department.
- (vi) Sanction in each case should invariably be issued in the name of the person who is appointed to do the cash work and for whom the Special Pay is sanctioned.
- (vii) The rate will be increased by 25% every time the D.A. payable on revised pay scales goes up by 50%.

The following will be the rates of allowances to be adopted: -

Rates of allowances: The following will be the rates of allowance to be adopted: -

<b>Amount of average monthly Cash disbursed</b>	<b>Rates of Special Pay</b>
Upto ₹. 50,000/-	₹. 150/- p.m.
Over ₹. 50,000/- upto ₹. 2,00,000/-	₹. 300/- p.m.
Over ₹. 2,00,000/- upto ₹. 5,00,000/-	₹. 400/- p.m.
Over ₹. 5,00,000/- & upto ₹. 10,00,000/-	₹. 500/- p.m.
Over ₹. 10,00,000/-	₹. 600/- p.m.

In case of a newly created office, where it is not possible to observe all the conditions quoted above, Ministries and Heads of Departments. May themselves grant special pay to Cashiers during the first year of existence on the basis of the estimated average monthly cash disbursements. The other conditions quoted in the second sub para above, will, however, apply.

*[Authority: G.I. Deptt. of Pers. & Trg. OM. No. dated 01-10-208]*

***Rates of Deputation (Duty) Allowance as per recommendation of the Sixth Pay Commission***

**98.** The following rates of Deputation (Duty) Allowance are admissible w.e.f. 01-09-2008: -

- (a) 5% of (Pay Band + Grade Pay) subject to maximum of ₹. 2000/- per month for transfer within the same station and
- (b) 10% of (Pay Band + Grade Pay) subject to maximum of ₹. 4000/- in other cases.

The President is also pleased to decide that the restrictions under FR 35 mentioned in paragraph 4.4. of the Ministry of Finance OM referred to above will now be as under: -

(a) For employees in receipt of Pay in the Pay Band above ₹. 14,880/- per month	12½% of the basic pay subject to a maximum of ₹. 2000/- per month (including the difference of Grade Pay between the feeder and the promotional post)
(b) For employees in receipt of Pay in the Pay Band upto ₹. 14,880/- per month	15% of the basic pay subject to a maximum of ₹. 2000/- per month (including the difference of Grade Pay between the feeder and the promotional post)

The new rates will be applicable with effect from the date an employee draws pay in the revised scale of pay applicable in accordance with the Central Civil Services (Revised Pay) Rules, 2006.

Other condition as laid down in Ministry of Finance O.M. under reference, would however, continue to apply.

*[Authority: G.I. Min. of Personnel, P.G. and Pension (Deptt. of Pers. & Trg. O.M. No. F. 1/14/2009-Estt. (Pay-I) dated 08-03-2010].*

# CHAPTER - VI

## CONFIRMATION

### *Confirmation*

#### **99. A. General**

- (i) Confirmation will be made only once in the service of an official which will be in the entry grade
- (ii) Confirmation is delinked from availability of permanent vacancy in that grade. In other words, an officer who has successfully completed the probation or passed departmental examination necessary for confirmation may be considered for confirmation. In cases where probation or passing of a departmental examination for confirmation is not prescribed, the officials should have put in a minimum of two years service in the entry grade before he is considered for confirmation by the D.P.C.

#### **B. Confirmation in the grade to which initially recruited.**

The case will be placed before the D.P.C. (for confirmation). A specific order of confirmation will be issued when the case is cleared from all angles.

#### **C. On Promotion**

- (i) If recruitment rules do not prescribe any probation, an officer promoted on regular basis (after following the prescribed D.P.C. etc. procedure) will have all the benefits that a person confirmed in that grade would have.
- (ii) Where probation is prescribed, the appointing authority will on completion of the prescribed period of probation assess the work and conduct of the officer himself and in case the conclusion is that the officer is fit to hold the higher grade, he will pass an order declaring that the person concerned has successfully completed that probation. If the appointing authority considered that work of the officer has not been satisfactory or needs to be watched for some time more he may revert him to the post or grade from which he has promoted, or extend the period of probation as the case may be.

Since there will be no confirmation on promotion, before an official is declared to have completed the probation satisfactorily, a rigorous screening of his performance should be made and there should be no hesitation to revert a person to the post or grade from which he was promoted, if the work of the officer during probation has not been satisfactory.

- (iii) As no officer otherwise eligible will have to wait for confirmation pending availability of a permanent vacancy, the need for following the existing procedure for declaring a person quasi-permanent ceases to exist. Accordingly, the provisions relating to the quasi-permanency in the C.C.S. (Temporary service) Rules will be deleted.
- (iv) As there will still be situations where appointments are made against posts which are created for definite and purely temporary periods, the provisions of temporary service Rule will continue to be in force.

#### **D. Pension**



Since all the persons who complete probation in the first appointment will be declared as permanent, the present distinction between permanent and temporary employee for grant of pension and other pensionary benefits will cease to exist.

**E. Lien**

The concept of lien as the title of a Govt. servant to hold substantively a permanent post will undergo a change. Lien will now represent only the right/title of a Govt. servant to hold a regular post, whether permanent or temporary, either immediately or on the termination of a period or periods of absence. The benefits of having a lien in a grade will thus be enjoyed by all officers who are confirmed in the grade or entry or who have been promoted to a higher post declared as having completed the probation, where it is prescribed, or those who have been promoted on regular basis to a higher post where no probation is prescribed under Rules, as the case may be.

The above right/title, will, however, be subject to the condition that the junior most person in the grade will be liable to be reverted to the lower grade if at any time, the number of persons so entitled is more than the posts available in that grade. For example, if a person who is confirmed or whose probation in a higher post for which there is no probation on a regular basis, reverts from deputation or Foreign Service and if there is no vacancy in that grade to accommodate him, the junior most person will be reverted. If, however, this officer is himself the junior most he will be reverted to the next lower grade from which he was earlier promoted.

**F. Reservation of SC/ST**

As a result of introduction of confirmation only at the entry stage and the delinking of confirmation from the availability of permanent posts, the need for reservation at the time of confirmation in posts and services filled by direct recruitment as per the existing instructions will cease to exist as everyone who is eligible for confirmation will be confirmed.

The existing instructions/Rules in respect of aspects mentioned above and modified to the extent indicated in the preceding paragraphs.

- G.** The revised procedure relating to confirmation will not apply to the cases of appointments made on ad-hoc basis or against casual temporary posts, i.e. it is only the appointments made on regular basis against regular posts which will come within the purview of these instructions.
- H.** The half confirmation repost in respect of Group 'C' & 'D' staff prescribed in the Hqrs. Circular letter No. 1224-N.III/66-82/IV dated 28-04-1983 is discontinued and need not be sent to Hqrs. Office henceforth.

*[Authority: C&AG's circular No. 2536-NGE-III/43-88 dated 20-07-1988]*

Consequent on simplification of confirmation procedure delinking or confirmation from availability of permanent posts as referred to in Para 119A (ii) above the orders contained in the Govt. of India, Ministry of Personnel and Training, New Delhi, O.Ms noted below may be deemed to have been superseded by Hqrs. Office circular dated 20-07-1988 quoted above.

- a) F. 10/28/68-Estt(SCT) dated 12-09-1968
- b) F. 36011/30/81-Estt (SCT) dated 06-08-1981
- c) F. 36011/12-82/Estt(SCT) dated 25-06-1982
- d) F. 36011/28/83-Estt(SCT) dated 12-03-1984

*[Authority: C&AG's circular No. 2938-N-III/43-88 dated 01-09-1988]*

### ***Sanction of Increments***

- 100.** In view of the provisions of Fundamental Rule, 24 the head of office is not required to adopt an elaborate procedure of requiring each of annual increments to be put up to him for orders as to whether the increments to be passed or not. If the work or conduct of any assistant was so bad as to justify the increment being withheld, orders to this effect should be issued separately as occasions arise. The annual increment in all cases of Group 'B' and 'C' will be passed by the Branch Officer in charge of Administration after satisfying himself that no special stoppage orders exist and that there are no default entries register maintained in form No. 299 will also be signed by the Branch Officer in charge of Administration in such cases.

*[Authority: CAG's office letter No. 1295-NE-I/182-60 dated 15-06-1960 to A.G. P&T, Simla, CAG's office letter No. 11082-NGE/145-58 dated 27-06-1958].*

### ***Regulation of increment on the 1<sup>st</sup> of July***

- 101.** The annual increase in pay is drawn as a matter of course from the 1<sup>st</sup> of July every year, except when it is withheld as a statutory punishment. If a Government Servant is on leave or is availing joining time on the 1<sup>st</sup> of July, the increased pay will be drawn only from the date on which he resumes duty and not from the 1<sup>st</sup> of July.

### ***Increment Register***

- 102.** An increment register in Form No. SY-299 should be maintained, separately for different categories of staff viz. Audit Officer, Asstt. Audit Officer, Clerks etc.

Name of persons newly appointed or promoted or appointed to the higher grade should be entered immediately on appointment or promotion in the relevant folios.

### ***Increment Withheld***

- 103.** An increment shall ordinarily be drawn as a matter of course unless it is withheld. An increment may be withheld from a Govt. servant by the Central Government or by any authority to whom the Central Government may delegate the power. If his conduct has not been good or his work has not been satisfactory. In ordering the withholding of an increment, the withholding authority shall state the period for which it is withheld, and whether the postponement shall have the effect of postponing future increments.

*[Authority: F.R. – 245]*

- 104.** A competent disciplinary authority can impose the punishment of withholding increment of Govt. servant in two ways i.e. with cumulative effect or without cumulative effect. If it is with cumulative effect, the entire period of the punishment is lost so far earning further increment is concerned and will put the Govt. servant to a recurring loss. If it is without cumulative effect, the loss will be for a temporary period of the punishment and after the punishment is over, the withheld increments will be restored and the future increments will be drawn on due dates.

### ***Qualifying period for earning increment***

- 105.** The qualifying period for earning an increment is 6 (six) months on 1<sup>st</sup> July. However, a Government Servant who is promoted/appointed on 1<sup>st</sup> January of a year, joins that post on the first working day of the year due to Sunday or a Gazetted holiday falling on 1<sup>st</sup> January, is deemed to have completed six months of service on 1<sup>st</sup> July of that year for drawal of annual increment.

***Distinction between withholding “Next increment” and “One increment”***

- 106.** It is clarified that where an order of penalty purports to withhold the ‘next increment’ for a specific period, it implies that all the increments falling due during that period would be withheld, because without getting the next increment, an officer cannot get increments falling after the “next increment”. Thus if it is intended that only one increment should be withheld over a specific period it should not be stated in the order that the “next increment” be withheld for a specific period. The proper course of action in such a case would be to specifically order that one increment’ be withheld for a specified period instead of ordering that the ‘next increment’ be withheld for a specific period. Such an order will have the effect of withholding one increment only over a specified period and the official concerned will be able to draw, of course, depressed by the ‘one increment’ which is withheld.

# CHAPTER - VII

## PROMOTIONS

### 107. A. *Promotion within Group 'B' (Non-Gazetted) and Group 'C' posts*

- (i) In terms of Column 12 of the Scheduled attached to the Recruitment Rules for the post of Selection Grade Record Keeper, Record Keeper with three years regular service in the grade will be eligible for promotion as Selection Grade Record Keeper.
- (ii) In terms of Column 12 of the Schedule attached to the Recruitment Rules for the post of Auditor, 40% of vacancies in the grade of Auditor will be filled by promotion of clerks with five years regular service in the grade on seniority basis subject to rejection of unfit and 10% of vacancies by promotion of Graduate clerks with three years continuous regular service on passing the Departmental Examination for Auditors and clerks passing the Subordinate Audit Service Part I.
- (iii) In terms of Column 12 of the Schedule attached to the Recruitment Rules for the post of Stenographer, 20% of vacancies in the cadre of Stenographer will be filled up by promotion of Clerks who have qualified in the Limited Departmental Competitive Examination in promotion as Stenographer prescribed by the Comptroller and Auditor General of India.
- (iv) In terms of Column 12 of the Schedule attached to the Recruitment Rules for the post of Senior Auditor, Auditors who have completed three years of regular service in the grade and have passed the Department Examination for Auditors will be eligible for promotion as Senior Auditors.
- (v) In terms of Column 12 of the Schedule attached to the Recruitment Rules for the post of Supervisor (Audit), Senior Auditors with three years regular service in the grade of Senior Auditors will be eligible for promotion as Supervisors on "Selection" basis against eight percent of regular sanctioned posts of Assistant Audit Officer.

*[Authority: Column 12 of the Schedule attached to the Recruitment Rules for the post of Assistant Audit Officer (Audit)]*

- (vi) Stenographers with three years service in the grade and minimum speed of 100 words per minute in shorthand will be eligible for promotion as Personal Assistant subject to availability of vacancies.

*[Authority: Column 12 of the Schedule attached to the Recruitment Rules for the Post of Personal Assistant]*

- (vii) Personal Assistant with four years of regular service in the grade and having a speed of 100 words per minute in short hand or Personal Assistant with a combined regular service of ten years in the grade of Personal Assistant and Stenographer and having a speed of 100 words per minute in shorthand will be eligible for promotion as Manager (type pool)

*[Authority: Column 12 of the Schedule attached to the Recruitment Rules for the Post of Manager (type pool)]*

All these promotions within Group 'C' will be considered by Group 'C' Departmental Promotion Committee.

***B. Promotion from Group 'B' (Non-Gazetted) and Group 'C' to Group 'B' (Gazetted)***

- (i) Departmental Candidates who have passed the Subordinate Audit Service Examination conducted by the Comptroller and Auditor General of India will be eligible for promotion as Assistant Audit Officers (Audit) subject to availability of vacancies.
- (ii) Senior Personal Assistant (Group-C) in the grade of ₹ 4200/- with two years regulars service in the grade, failing which Senior Personal Assistant (Group-C) with seven years combined regular service as Senior Personal Assistant (Group-C) Manager (type pool) and Personal Assistant, failing which Manager (type pool) with seven years combined regular service as Manager and Personal Assistant failing which Personal Assistant with seven years regular service in the grade will be eligible for promotion as Senior Personal Assistant (Group 'B'-Gazetted) in the scale of pay of ₹ 4800/-.

*[Authority: Column 12 of the Schedule attached to the Recruitment Rules]*

***C. Promotion within Group 'B'***

Assistant Audit Officer with five years of combined service as Assistant Audit Officer (Audit) will be eligible for promotion as Audit Officer.

*[Authority: Column 12 of the Scheduled attached to the Recruitment Rules for the post of Audit Officer]*

***Reservation for Scheduled Castes and Scheduled Tribes in promotional cadres***

- 108.** Subject to the Exemptions and exclusions referred to in Chapter 3 of the Brochure on reservation for Scheduled Castes and Scheduled Tribes in services, the following reservations are in force in favour of the S.C.s and S.T.s:

	S.C.s	S.T.s
a) Promotion by selection in Group 'B', 'C' and 'D' (Class-II, III and IV) in grades and services in which the element of direct recruitment in any, does not exceed 75 %.	15 %	7½ %
b) On the basis of seniority subject to fitness, in Groups A.B.C. and D (Class-I, II, III and IV) posts in grades or services in which element of direct recruitment if any, does not exceed 75%.	15 %	7½ %

For determining the number of vacancies to the reserved for Scheduled Castes and Scheduled Tribes in promotional cadres a separate 40 point roster for each grade in which Points 1, 8, 14, 22, 28 and 36 are reserved for Scheduled Castes and Points 4, 17 and 31 are reserved for Scheduled Tribes.

***De-reservation of vacancies in promotional cadres***

- 109.** A vacancy reserved for Scheduled Castes and Scheduled Tribes in promotional cadres above the level of Assistant Audit Officer may be filled by a general candidate in case of non-availability of suitable Scheduled Castes and Scheduled Tribes by de-reserving it in accordance with the procedure outlined in chapter 10 of the Brochure on reservation for Scheduled Castes and Scheduled Tribes in services.

De-reservation of reserved posts below the level of Assistant Audit Officer is not permissible. However, de-reservation or reserved posts in the cadre of Supervisor and Auditors filled by promotion of Graduate Clerks passing the D.E. for Auditors are permissible.

*[Authority: Headquarters letter No. 2150-N.3/11-87/IX dated 08-06-1988, D.O. No. 1668-NGE-III/1-89/III dated 12-06-1989 & D.O. No. 882-N.III/1-89/IV dated 06-04-1990]*

Further, in all other promotional cadre below Assistant Audit Officers level (other than Supervisor and Auditors filled by promotion of Graduate Clerks) unfilled reserved vacancies for Scheduled Castes and Scheduled Tribes in the promotional cadres may be filled by Scheduled Castes and Scheduled Tribes candidate by operating the posts at the entry point to which direct recruitment is made. As and when the Scheduled Castes and Scheduled Tribes candidates in the feeder cadres becomes eligible for promotion to the higher cadres, the reserved vacancies may be filled in such eligible candidates.

*[Authority: Headquarters letter No. 2668-NGE. III/11-87/IX dated 11-08-1988].*

## **110. Maintenance of 20 Points Roster**

### **A. Auditor**

In terms of Recruitment Rules, the vacancies in the cadre of Auditor are to be filled up through the following channel: -

1. 50% by Direct Recruitment (D.R.)
2. 40% by promotion of Clerks on seniority basis failing which on direct recruitment.
3. 10% by promotion of Graduate Clerks/Group 'D' on passing Departmental Examination for Auditors and Clerks passing Subordinate Audit Service Part-I failing which by direct recruitment.

To watch the representation of direct recruits and promotees, a 20 Points Roster is maintained. The points reserved for different channels of promotes/direct recruitments are as follows: -

(i)	Direct Recruitments (50%)	2,4,6,8,10,12,14,16,18 & 20
(ii)	For promotion of Clerks on seniority basis (40%)	1,5,7, 9,11,15,17 and 19
(iii)	For promotion of Graduate Clerks/Group-D on passing Departmental Examination for Auditors and Clerks passing Subordinate Audit Service Part-I (10%)	3 and 13

*[Authority: Headquarters letter No. 768-N.II/47-88 dated 26-08-1988]*

### **B. Clerks**

In terms of Recruitment Rules, the vacancies in the cadre of Clerks are to be filled up in the following manners: -

a)	50% from amongst Group 'D' officials with 5 years regular service in the grade and who passes Matriculation or equivalent qualification or seniority basis, subject to rejection of unfit failing which by Direct Recruitment.
b)	10% from amongst Matriculation Group 'D' officials qualifying in the Limited Departmental Competitive Examination prescribed by the Comptroller and Auditor General of India failing which by Direct Recruitment.
c)	Direct Recruitment (85%)

For this purpose a 20 point roster showing the points reserved for promotion and Direct Recruitments is maintained. The points reserved are as follows: -

i)	Direct Recruitment (85%)	3.4.5.7 to 20
ii)	For promotion of Matriculate Group 'D' on passing Limited Departmental Competitive Examination (10%)	2 and 6
iii)	For promotion of Matriculate Group 'D' on seniority (5%)	1

*[Authority: Headquarters letter No., 6571-N.2/28-82-I dated 27-12-1982 and Para 4.4 of M.I.R. and Headquarters letter No. 290-N.2/46-87 dated 27-03-1987].*





## CHAPTER - VIII

### **Revamping of Section Officers Grade Examination, Revenue Audit Examination and Incentive Examination**

Revamping of the Section Officers' Grade Examination, Revenue Audit Examination for Assistant Audit Officers in Audit offices and Incentive Examination for Assistant Accounts Officers in A&E offices has been engaging the attention of this office for quite some time in view of fast changing work environment and related functional and operational requirements of the Department. Based on the recommendation of the expert group set up for the purpose, it has now been decided to rename Section Officers Grade Examination (SOG) as Subordinate Audit/Accounts Service (SAS) Examination. It has also been decided to revise the formats of these examinations.

2. The SAS, Revenue Audit and Incentive Examinations would normally be held once in a year in the month of November for all Audit and Accounts offices on the dates notified by or on behalf of the Comptroller and Auditor General of India. The offices where examinations are to be held would be specified separately by the Examination Wing of this office.
3. The Subordinate Audit/Accounts Service Examination, Revenue Audit Examination (RAE) and Incentive Examination (IE) would henceforth be computer based test (CBT). The papers would be based on multiple choice objective questions. Model questions in this regard would be published by the end of the June, 2010. The Examinations would be conducted by an outsourced agency, authorised by the Comptroller and Auditor General of India, using Computer Based Testing methods. The Examinations would be held at all test locations where previously earlier SOG/RA/IE examinations were being held, except where the number of candidates is very less.
4. All the papers where "Theory" and "Practical" papers were being examined separately stand merged into a single paper except paper on 'Information Technology'. There will be 100 (one hundred) questions in each paper carrying one mark each and duration of paper is 2(two) hours.
5. The minimum aggregate marks required for passing any paper of these examinations would be 50%. A candidate who scores 50% marks in any paper of these examinations would be treated "Passed" as well as "Exempt" from future appearances in that paper of the concerned examination.
6. A maximum of six chances would be allowed to the departmental candidates to pass all papers of the respective examination. The counting of number of chances availed would start afresh from forthcoming Subordinate Audit/Accounts Service Examination/Revenue Examination/Incentive Examination of the year 2010.
7. The revamped Subordinate Audit/Accounts Service (SAS) Examination has following features:
  - a. Subordinate Audit/Accounts Service (SAS) Examination would be conducted under seven different streams viz. Civil Accounts, Civil Audit, Commercial Audit, Defence Audit, Post & Telecommunications Audit, Railways Audit and Local Audit branch.
  - b. The whole syllabus of Subordinate Audit/Accounts Service Examination has been divided into two groups i.e. Group-I and Group-II. Each group consists of subjects/papers as per Annexure-I appended herewith. It would be possible for eligible departmental candidates to appear in both the groups simultaneously subject to any restrictions relating to mandatory training requirements.

- c. The maximum number of chances is limited to six as already prescribed in the preceding paragraph. A candidate who registers himself/herself for any group in a given year would be treated as having availed a chance to pass the SAS Examination for that year under normal circumstances.
  - d. Candidates would be exempted to appear in such papers of Group-I and Group-II in which they have got exemption under earlier Section Officers Grade Examination (Part-I and Part-II). Detailed list indicating exemption requirements for each paper of the new scheme of Group-I and Group-II of the SAS examination is at Annexure-II.
  - e. A departmental candidate, who has cleared Group-I under any stream and is permitted to switch over from one stream to another, would be deemed to have passed Group-I of that stream in which he is permitted to appear as a switch over candidate, if permitted.
  - f. Unlike in earlier Section Officers Grade Examination, theory and practical papers on Information technology are integral part of the Subordinate Audit Service (SAS) Examination.
  - g. The detailed syllabus of the Subordinate Audit Service (SAS) Examination is at Annexure-III.
  - h. The paper on 'Statistics and Statistical Sampling' of the earlier SOGE stands abolished. The candidates of earlier SOG Examination, who were declared fail in only Statistics and Statistical Sampling (SOE-31) paper, would be deemed to have passed the examination from the date of issue of this circular. All such cases may be forwarded to this office (Examination Wing) for consideration.
  - i. Candidates would be allowed to avail two spells of 15 working days Preparatory Training in his career. The detailed instructions in this regard have already been issued vide this office Circular No. 6/NGE/2010 issued vide letter No. 327/NGE (APP)/09-2009/Vol.I dated 25/3/2010.
8. Detailed syllabus of revamped Revenue Audit Examination for Assistant Audit Officers in Audit offices is at Annexure-IV.
9. Eligibility criteria of the candidates and other provisions of these Examinations would continue to be the same as prescribed in the C&AG's MSO (Admn) Vol.I Chapter IX of the Manual related to departmental examinations is under revision. The revised version would be notified separately.

**ANNEXURE – I****List of Question Papers with Codes and Groups of each branches for SAS Examination**

<b>Paper Code</b>	<b>Name of the Paper</b>
<b>Group - I</b>	
PC-1	Language Skill (all branches)
PC-2	Logical and Analytical Ability (all branches)
PC-3	Information Technology (Theory) (all branches)
PC-4	Information Technology (Practical) (all branches)
PC-5	Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)
PC-6	Constitution of India, Statutes and Defence Service Regulation (Defence Audit)
PC-7	Constitution of India, Statutes and Service Regulations, including related accounts/audit procedures (Railway Audit)
<b>Group - II</b>	
PC-8	Financial Rules and Principles of Government Accounts (Civil Accounts, Civil Audit and Local Audit)
PC-9	Financial Rules and Principles of Defence Accounts (Defence Audit)
PC-10	Financial Rules and Principles of Postal Accounts (P&T Audit)
PC-11	Financial Rules, Principles of Government Accounts/Audit and Works Expenditure (Railway Audit)
PC-12	Financial Rules, Principles of Government Accounts and CPWA (Commercial Audit)
PC-13	Accountancy (Civil Accounts)
PC-14	Financial Accounting with Elementary Costing (Civil Audit, Local Audit, Defence Audit, Railway Audit & P&T Audit)
PC-15	Advance Accounting (Commercial Audit)
PC-16	Public Work Accounts (Civil Accounts, Civil Audit & Local Audit)
PC-17	Budgetary Process and Financial Audit (DAD-I) (Defence Audit)
PC-18	Postal Audit (Local Paper Post & Telecom Audit)
PC-19	Railway Traffic Revenue (Railway Audit)
PC-20	Cost Accountancy & Commercial Laws and Corporate Tax (Commercial Audit)
PC-21	Government Accounts (Civil Accounts)
PC-22	Government Audit (Civil Audit & Local Audit)
PC-23	Contract Management and Laws (DAD-II) (Defence Audit)
PC-24	Telecom Audit (Local Paper - Post and Telecom Audit)
PC-25	Government Audit including Workshop and Stores Audit (Railway Audit)
PC-26	Commercial Auditing (Commercial Audit)
PC-27	Acts of Legislature and Statutory Rules, Audit & Inspection of Accounts of Local Funds (Local Audit – West Bengal)

PC-28	Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds (Local Audit – Bihar)
PC-29	Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds (Local Audit – Jharkhand)

## **ANNEXURE – II**

### **Paper Wise Exemption Matrix for SAS Examination**

<b>Candidate need not appear in following papers of SAS Examination:</b>		<b>If he/she has secured exemption in these papers in the earlier SOGE:</b>
<b>Group - I</b>		
PC-1	Language Skill	Soe-2 Precis and Draft OR Passed SOGE Part-II (In any Branch)
PC-2	Logical and Analytical	No exemption
PC-3 PC-4	Information Technology (Theory) Information Technology (Practical)	SOE-28 - Computer System Theory and SOE-30 - Computer System Practical
PC-5	Constitution of India, Statutes and Service Regulations	SOE-1 – Constitution of India SOE-4 – Service Regulations (Theory) SOE-5 – Service Regulations (Practical) OR SOE-1 and SOE-12 – Service Regulations, Financial Rules and Principles of Government Accounts and CPWA OR Passed SOGE Part – I (In any Branch)
PC-6	Constitution of India, Statutes and Defence Service	SOE-1 and Local paper on Government Accounts and Regulation – Defence Audit OR Passed SOGE Part-I (In any Branch)
PC-7	Constitution of India, Statutes and Service Regulations, including related accounts/audit procedures	SOE-1, SOE-20 – Service Regulations Including Related Accounts/Audit Procedures Railways (Theory) and SOE-21 – Service Regulations Including Related Accounts/Audit Procedures Railways (Practical) OR Passed SOGE Part-I (In any Branch)
<b>Group - II</b>		
PC-8	Financial Rules and Principles of Government Accounts	SOE-6 – Financial Rules and Principles of Government Accounts OR Passed SOGE Part-I – Accounts, Civil Audit of Local Audit branch.
PC-9	Financial Rules and Principles of Defence Accounts	Local Paper on “Government Accounts and Regulations” of SOGE Part-I – Defence Audit branch. OR Passes SOGE Part-I – Defence branch.
PC-10	Financial Rules and Principles of Postal Accounts	Local papers on “Postal Accounts and Audit and Government Book Keeping” of SOGE Part-I of P&T Audit branch (both Theory and Practical) OR Passed SOGE Part-I – P&T branch

PC-11	Financial Rules, Principles of Government Accounts/Audit and Works Expenditure	SOE-22 and 23 – Financial Rules, Principle of Government Accounts/Audit and Works Expenditure (both Theory & Practical) OR Passed SOGE Part-I Railway Audit branch
PC-12	Financial Rules, Principles of Government Accounts and CPWA	SOE-12 – Service Regulations, Financial Rules, Principles of Government Accounts and CPWA OR Passed SOGE Part-I - Commercial Audit branch
PC-13	Accountancy	SOE-9 – Accountancy OR Passed SOGE Part-II - Civil Accounts branch
PC-14	Financial Accounting with Elementary Costing	SOE-3 - Financial Accounting with Elementary Costing OR Passed SOGE Part-I - Defence Audit branch OR Passed SOGE Part-II – Civil Audit or Local Audit, OR Railway Audit OR P&T Audit branch
PC-15	Advance Accounting	SOE-16 – Advance Accounting OR Passed SOGE Part-II – Commercial Audit branch
PC-16	Public Works Accounts	SOE – 7 & 8 – Public Works Accounts
PC-17	Budgetary Process and Financial Audit (DAD-I)	No exemption.
PC-18	Local Paper - Postal Audit	Local paper on “Postal Cash Certificates, Money Orders and Saving Bank Accounts and Audit Procedure (Practical) OR Passed SOGE Part-II – P&T Audit branch
PC-19	Railway Traffic Revenue	SOE-24 & 25 – Open Line Revenue (Theory & Practical) OR Passed SOGE Part-III – Railway Audit branch
PC-20	Cost Accountancy & Commercial Laws and Corporate Tax	SOE-15 - Commercial Laws and Corporate Tax AND SOE-18 – Cost and Management Accountancy
PC-21	Government Accounts	SOE-10 – Government Accounts OR Passed SOGE Part-II – Civil Accounts branch
PC-22	Government Audit	SOE-11 – Government Audit OR Passes SOGE Part-II – Civil/Local Audit branch
PC-23	Contract Management and Laws (DAD-II)	No exemption
PC-24	Telecom Audit	Local paper on “Engineering and Telecommunication Accounts and Audit Procedure (Practical)” OR Passed SOGE Part-II – P&T Audit branch
PC-25	Government Audit including Workshop and Stores Audit	SOE-26 & 27 – Government Auditing including Workshop and Stores Audit (Theory & Practical) OR Passed SOGE Part-II - Railway Audit branch
PC-26	Commercial Auditing	SOE-17 – Commercial Auditing AND SOE-13 – Government Auditing

PC-27	Local Paper - Acts of Legislature and Statutory Rules, Audit & Inspection of Accounts of Local - West Bengal	Local papers: Acts of Legislatures and Statutory Rules )Theory and Practical) AND Local Rules; Rules and Regulations for Audit and Inspection of Accounts – Examiner, Local Fund Accounts (Practical)
PC-28	Local Paper - Audit and Inspection of Accounts of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs), Universities and Miscellaneous Funds- Bihar	Local Paper – i) Acts of Legislatures on PRIs and ULBs ii) Acts of Legislatures and Universities and Miscellaneous Funds and iii) Local Rules, Rules on Regulations for Audit and Inspection of Accounts – Examiner, Local Fund Accounts (Practical)
PC-29	Local Paper - Audit and Inspection of Accounts of PRIs and ULBs, Universities and Miscellaneous Funds -Jharkhand	Local Paper – i) Acts of Legislatures on PRIs and ULBs ii) Acts of Legislatures on Universities and Miscellaneous Funds and iii) Local Rules, Rules and Regulations for Audit and Inspection of Accounts – Examiner, Local Fund Accounts (Practical)

\* Unlike in earlier SOG Examination, PC-3 and PC-4 papers are integral part of the SAS Examination. Therefore, candidates need to secure 50 % marks in each paper to pass the examination or secure exemption.

- **Syllabus for Subordinate Audit Service (SAS) Examination**

### **PC-I: Language Skill (All branches)**

1. Question related to comprehension correctness and testing of general ability as regards language skill.

#### **I. VERBAL ABILITY BASICS**

- a) Verbal Reasoning.
- b) Sentence Correctness
- c) Idioms and phrases
- d) Grammar Applications
- e) Antonyms
- f) Synonyms
- g) Vocabulary Skills
- h) Writing Styles

#### **2. READING ABILITY SKILLS**

a) Comprehension of passages

Science passage, Socio-Economic passage, Business passage, Entertainment passage etc.

b) Arranging sentences in order.

## **ANNEXURE - III**

### **PC-2: Logical and Analytical Ability (All Branches)**

#### **1. LOGICAL ABILITY**

##### **(a) DATA INTERPRETATION**

Data Tables

Pie Charts

2 Dimensional Graphs

Bar Charts

3 Dimensional Graphs

Venn Diagram

Geometrical Diagram

Pert Charts

##### **(b) DATA SUFFICIENCY**

##### **(c) REASONING**

Deduction

Logical connectives

Linear sequencing

Selections

Distribution

Circular arrangement

Networks/routes

Binary Logic

Cubes

##### **(d) QUANTITATIVE ABILITY**

Permutation and combination

Probability

Simple Equation

Quadratic Equations

Ratio-proportion-variation

Percentages

Indices and Surds

Profit and loss

Simple Interest and Compound Interest

Time-Work

Time-Distance

Geometry

Progressions

Numbers

Averages and Mixtures



**PC-3: Information Technology (Theory) (All Branches)**

1. IT Audit
2. IT Controls
3. General Controls
4. Application Controls
5. Risk Areas
6. IT Security
7. Virus – Antivirus
8. Firewall
9. Backup Policies
10. Various Black Media
11. Networking
12. Advantages of Networking
13. Relational Data Base Management System (RDBMS)
14. Advantages of RDBMS
15. Enterprise Resource Planning (ERP)
16. World Wide Web (WWW) and Internet.

**PC – 4: Information Technological (Practical) (All Branches)**

- |                                     |   |     |
|-------------------------------------|---|-----|
| 1. MS Word Proficiency Level        | - | 40% |
| 2. MS Excel Proficiency Level       | - | 25% |
| 3. MS Access awareness Level        | - | 20% |
| 4. MS Power Point Proficiency Level | - | 15% |

**PC-5 Constitution of India, Statutes and Service Regulations (Civil Accounts, Civil Audit, Local Audit, P&T Audit and Commercial Audit)**

**A. Service Regulations**

**I. Common Items - 30%**

1. Central Civil Services (Joining Time) Rules,
2. Central Civil Services (Pension) Rules,
3. Defined Contribution Pension Scheme,
4. Central Civil Services (Leave) Rules,
5. Central Civil Services (Classification, Control & Appeal) Rules,
6. Central Civil Services (Conduct) Rules,

**II. Specific Items - 30%**

1. Fundamental Rules,
2. Travelling Allowances Rules as contained in the Supplementary Rules,
3. General Provident Fund (Central Services) Rules,
4. Central Civil Services (Medical Attendance) Rules,
5. Central Civil Services (LTC) Rules,

**B. Constitution of India - 40%**

1. Parts I, V, VI, VIII, IX, A, X, XI, XII, XIV, XVIII, XIX, and XX of the Constitution of India together with relevant Schedules appended to it.
2. Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act 1971 and Regulations on Audit and Account - 2007

Note: Questions on such matters as manner of elections, conditions of eligibility for elections, qualifications, procedural details and jurisdiction of courts etc. will be excluded.

**PC – 8      Financial Rules and Principles of Government Accounts (Civil Accounts, Civil Audit and Local Audit)**

1.      Central Government Accounts (Receipts and Payment) Rules, 1983
2.      Central Government Compilation of General Financial Rules
3.      Government Accounting Rules, 1990 published by Controller General Accounts
4.      Comptroller and Auditor General's Manual of Standing Orders (A&E) Vo. II

Chapter – 1      Appropriation Accounts

Chapter – 2      Finance Accounts (Revised) Annexure and Appendices

## **PC – 12      Financial Rules and Principles of Govt. Accounts and CPWA (Commercial Audit).**

### **Financial Rules and Principles of Govt. Accounts**

2. Government Accounting Rules 1990 – Chapter on General outline of the system of Accounts
3. Central Government Compilation of General Financial Rules

### **CPWA**

1. Chapter – 2: Definitions
2. Chapter – 3: General Outline of System of Accounts
3. Chapter – 5: Appropriations
4. Chapter – 6: Cash
5. Chapter – 7: Stores
6. Chapter – 8: Transfer Entries
7. Chapter – 9: Revenue Receipts
8. Chapter – 10: Works Accounts
9. Chapter – 11: Accounts procedure for lump sum payments
10. Chapter - 13: Suspense Accounts
11. Chapter – 15: Deposits
12. Chapter – 17: Transactions with other Divisions, Departments and Government
13. Chapter – 22: Accounts of Divisional Officers
14. Statement E: Treatment of recoveries of Expenditure in the Accounts of the Public Works Department.

**PC – 14      Financial Accounting with Elementary Costing (Civil Audit, Local Audit, Defence Audit, Railway Audit and P&T Audit)**

1. Finance Accounting: Nature and Scope, Limitations of Financial Accounting, Basic concepts and Conventions Generally Accepted Accounting Principles (GAAP).
2. Accounting Process: From recording of transactions to preparation of Financial Statements, Preparation of Bank Reconciliation Statement, Trial Balance and Rectification of Errors.
3. Depreciation, Provisions and Reserves
4. Bills of Exchange, Promissory Notes and Cheques.
5. Financial Statements: Sole proprietorship concerns, Not-For Profit Organisations, Accounts from incomplete records, analysis of Financial Statements.
6. Accounts of Joint Stock Companies
7. Accounting Standards of ICAI
8. International Public Sector Accounting Standards (IPSAS) of IFAC.
9. Uniform Format of Accounts for Central Autonomous Bodies
10. Cost Accounting – Topics:
  1. Introduction
  2. Materials
  3. Labour and Direct Expenses
  4. Overheads (I) Factory Overheads
  5. Overheads (II) Office and Administrative, Selling and Distribution Overheads
  6. Marginal Costing
  7. Production Accounts and Cost Sheets
  8. Process Accounts

**Books Suggested:**

1. Introduction to Accounting by T.S. Grewal
2. Principles and Practice of Accountancy by R.L. Gupta and V.K. Gupta
3. Financial Accounting by S.N. Maheshwari
4. Cost Accounting by Shukla, Grewal and Gupta
5. Compendium of Accounting Standards of ICAI
6. IFAC Hand Book of International Public Sector Accounting Board (available website <http://www.ifac.org>)

### **PC – 15: Advance Accounting (Commercial Audit)**

1. Basic concepts of Accounting: Single and double entry, Books of Original Entry, Bank Reconciliation, Journal, Ledgers, Trial Balance, Rectification of Errors, Manufacturing, Trading, Profit & Loss and Profit & Loss Appropriation Accounts, Balance Sheet, Distinction between Capital and Revenue Expenditure, Depreciation Accounting, Valuation of Inventories, Receipts and Payments and Income & Expenditure Accounts, Bills of Exchange, Self-Balancing Ledgers.
2. Accounting concepts and conventions
3. Hire Purchase, Installments and Royalties Accounts
4. Company Accounts
5. Accounts of Public Utilities Enterprises
6. Branch and Departmental Accounts (including Foreign Branch Accounts)
7. Cash and Funds Flow Statement, Working Capital
8. Accounting Standards prescribed under Section 211 (3) (C) of the Companies Act 1956
9. Guidance Notes issued by ICAI
10. Accounting Standards of ICAI
11. International Public Sector Accounting Standards (IPSAS) of IFAC/IPSAB (Available at website <http://www.ifac.org>)

### **PC – 16: Public Works Accounts (Civil Accounts, Civil Audit & Local Audit)**

1. Central Public Works Accounts Code with Appendices First Edition 1993 (Revised)
2. Account Code Volume – III
3. Comptroller and Auditor General's Manual Standing Orders (A&E) Volume – I
4. Chapter 8 – Accounts of Public Works
5. Chapter 9 – Accounts of Forests.

**PC – 20: Cost Accountancy & Commercial laws and Corporate Tax  
(Commercial Audit)**

**A. Cost Accountancy - 50%**

1. Books of Accounts in Cost Accounting, Cost Accountants Rules & Records
2. Job Order/Control Costing
3. Process Costing, Operation Cost and Operating Costing
4. Waste, Scrap, Spoilage, Defective Work, Joint Products and By-Products
5. Marginal Costing, Differential Costs and Cost Volume Profit Relationship
6. Standard Costing including Variance Analysis
7. Value Analysis, Cost Reduction, Productivity
8. Product Pricing
9. Reconciliation of Costs and Financial Accounts

Books suggested:

1. Principles and practice of Cost Accounting: By N.K. Prasad

**B. Commercial Laws & Corporate Tax - 50%**

1. Companies Act, 1956 Parts I to V, Part VI Chapter I Section 252-293, 299-311 of Chapter II and Part – XIII Section 615 to 620 & provisions relating to Sick Companies.
2. The Indian Contract Act, 1876
3. The Indian Sale of Goods Act, 1930
4. Instruments Acts, 1881
5. Electricity Act, 2003
6. Road Transport Corporation Act, 1950
7. State Financial Corporation Act, 1951
8. Securities and Exchange Board of India Act, 1992
9. Foreign Exchange Management Act, 1999 (FEMA)
10. Payment of Bonus Act, 1965
11. Employees Provident Funds Act, 1952
12. Corporate Tax-Income Tax on Companies

**PC – 22: Government Audit (Civil Audit and Local Audit)**

1. CAG's Manual of Standing Orders (Audit)
2. Auditing Standards issued by C&AG
3. Manual of Instructions for Audit of Autonomous Bodies
4. Performance Audit Guidelines
5. Auditing and Assurance Standards of ICAI
6. INROSAI Guidelines on Internal Control
7. ASSOSAI Guidelines for dealing with Fraud and Corruption
8. Guidelines on Internal Audit consisting Audit Techniques such as:
  - a. System Approach to Auditing
  - b. Statistical Sampling
  - c. Document flow charting for Auditors
  - d. Process of Audit Report writing
  - e. Communicating Audit Findings and Recommendations
9. CAG's Policies and Guidelines, Evidence Gathering, Analysis and Evaluation
10. Administration and Establishment matters such as Cash Book with respect to Cheque Book, Receipt Books, Vouchers and Remittance Challans and other Allied Records.
11. Process of Budgeting and Out Come Budgets.
12. Financial Attest Audit.



## **PC – 26: Commercial Audit (Commercial Audit)**

1. Nature and Principles of Auditing
2. Audit of Cash Transactions: Receipts and Payments
3. Verification of Assets
4. Audit of Financial Statements
5. Auditing and Assurance Standards of ICAI
6. Auditing Standards issued by CAG
7. Performance Auditing Guidelines
8. Audit of Public Sector Undertaking
9. Cost Audit
10. Audit of Insurance Companies, Electricity and Non-Banking Financial Companies
11. Special features of Audit of:
  - a. Hotels
  - b. Shipping Companies
  - c. Finance Companies
  - d. Electricity Companies
  - e. Transport Companies
  - f. Social Sector/Welfare Companies
12. Introduction to CAAT and usage in Auditing
13. Companies Auditors' Report Order issued under Section 227 (\$A) of the Companies Act, 1956
14. Directions issued under Section 619 (#) (a) of the Companies Act, 1956 by CAG
15. Appointment of Statutory and Internal Auditors, their Rights, Duties, Powers, Remuneration, Joint Auditors, Branch Auditors.
16. Audit Committee: Constitution, Powers and Duties
17. Internal Audit, Statutory Audit and Government Audit
18. Corporate Governance: ICAI Guidance Note, Clause 49 of SEBI and Section 217 (2AA), 292A, 274(I) (g) of the Companies Act, 1956
19. Role of Committee on Public Undertaking
20. INTOSAI Guidelines on Internal Control
21. ASSOSAI Guidelines for Dealing with Fraud and Corruption.

## **Determination of length of total service for appearing in Subordinate Audit Service**

Consequent upon introduction of revamped system of examination being conducted on computer base test (CBT) mode, the matter regarding fixing crucial date for determining the eligibility to appear in Subordinate Audit Service (SAS) Examination has been engaging the attention of Headquarters for quite some time. It has now been decided by the Competent Authority that the crucial date for determining the eligibility to appear in Subordinate Audit Service (SAS) Examination would be at the last day of the month in which the examination is held. This will be in supersession of Note 1 below Para 9.2.6 of the Comptroller & Auditor General's Manual of Standing Orders (ADMN) Volume 1.

In line with the above decision the crucial date for determining the eligibility to appear in Subordinate Audit Service (SAS) August 2011 Examination will be 31<sup>st</sup> August, 2011. However, in respect of those candidates who would not be able to complete the required qualifying service as on 31-08-2011, the crucial date for the Subordinate Audit Service (SAS) August 2011 Examination will continue to be 15<sup>th</sup> November 2011 without affecting any candidate adversely.

## **Eligibility of Candidates for Subordinate Audit Service (SAS) Examination**

This is for information that the Competent Authority has decided to include the posts of Junior Translator, Sr. Translator, directly recruited Console Operators and Data Entry Operators in Para 9.2.6 of Comptroller and Auditor General's Manual Standing Order (Admn) Vol.I. Hence, they are also eligible to take the August 2011 Subordinate Audit Service (SAS) Examination.

The competent authority has further decided that the AAOs (Regular/Regular Temporary/Adhoc) in A&E offices may also take August 2011 Subordinate Audit Service (SAS) Civil Audit Examination.

*Authority:* Staff Appointment Wing letters No.

1. 409-Staff (App.1)/24-2011 dated 12/05/2011
2. 367-Staff (App.1)/24-2010 dated 04/05/2011

## **Subordinate Audit Service (SAS) Examination**

Reference is invited to Circular No. 17-NGE/2010 issued under the 632-NGE (APP)/24-2010 dated 07-06-2010 wherein instructions regarding revamping of erstwhile Section Office Grade Examination. Revenue Audit Examination and Incentive Examination had been issued. The following further instructions supplementing the existing instructions are following for necessary compliance in this regard.

### **1. Holding of Subordinate Audit Service (SAS) Examination:**

It has been decided to conduct the Subordinate Audit Service (SAS) Examination, twice in a year (i) Main and (ii) Supplementary Examination. The Main Examination which would be held in the month of August/September every year would be open to all eligible candidates. The Supplementary Examination to be held in the month of February/March of the subsequent year would be restricted to existing or unsuccessful candidates only i.e. who have registered for Main Subordinate Audit Service (SAS) Examination in the previous year. Detailed instructions in this regard would be issued by the Examination Section in due course.

### **2. Number of attempts available:**

Six attempts only will be available to both departmental candidates and directly recruited Assistant Audit Officers to pass the Subordinate Audit Service (SAS) Examination. An attempt at Subordinate Audit Service (SAS) Examination would be counted if a candidate:

- A. Registers for Subordinate Audit Service (SAS) Examination; or
- B. Register for Subordinate Audit Service (SAS) Examination and appears in one or both groups in a single instance of Subordinate Audit Service (SAS) Examination.

**3. Probation Period:**

The extant rules governing appointment to and other conditions of service of AAO provides for a directly recruited AAO to be on probation period of two years which can be extendable to the extent of double the period of normal probation period based on recommendation of the Heads of the Department. Accordingly all the directly recruited AAOs are required to pass the Subordinate Audit Service (SAS) Examination **within the 6 chances available to them** taking together both the Main and Supplementary Subordinate Audit Service (SAS) Examination within the probation period, failing which their services as AAO (P) are liable to be terminated in accordance with Para 5.5.2 of C&AG's MSO (Admn) Vol..

All the directly recruited AAOs who are yet to qualify the Subordinate Audit Service (SAS) Examination despite exceeding/likely to exceed their maximum attempts of the Subordinate Audit Service (SAS) Examination within the overall limit of six chances in the ensuing/future Subordinate Audit Service (SAS) Examination held (starting with Supplementary Subordinate Audit Service (SAS) Examination in February/March 2012) would be counted as a chance while computing the remaining chances.

- 4. These instructions are applicable from prospective date and past cases need not to be opened.

**Instructions of Hindi as an optional medium in the Subordinate Audit Service Examination:**

**Sponsoring of candidature on candidates on Deputation for the Subordinate Audit Service Examination:**

**Communications with outstation candidates for the Subordinate Audit Service Examination:**

With a view to avoiding any unpleasant situation in future, it is requested that all communications regarding examination matters issued to the candidates posted at outstations should invariably be sent by Registered post with A.D.

**Attending offices on the days of examination by staff appearing at Departmental Exam. Conducted by the I.A & A.D.:**

A candidate appearing for a departmental examination (both for obligatory and for preferment) conducted by the India Audit and Accounts Department will be treated as on duty on the day of examination even though the examination is held only in the forenoon or afternoon. A candidate for such except on the last day of the examination, then he/she should attend office in the afternoon.

*[Authority: CAG's office circular No. 646-Exam/9-78 dated 14-09-1978]*

**Permission to sit in the Subordinate Audit Service Examination by employees under suspension**

According to the note below para 197 of MSO (Admn) Vol.I candidates under suspension should not be allowed to sit for the Assistant Audit Officer's Examination. In a recent judgement in the Central Administrative Tribunal, Allahabad Bench has held that the general conditions of eligibility laid down in para 207 of MSO (Admn) Vol.I are sufficient for screening the persons applying for the Assistant Audit Officer's Examination. In their opinion the note under para 197 ibid should have some correlation with the conditions of eligibility laid down in para 207 and if a candidate is otherwise

suitable in all respects he should not be debarred merely because he has been placed under suspension due to some reasons which are yet to be analysed and established.

In the context of this judgement, it has now been decided that there is no objection to permit the employees under suspension to appear at the Subordinate Audit Service Examination if they are otherwise eligible under the existing orders. The provisions of Para 207 of MSO (Admn) Vol.I will continue to apply and the prescribed authority should apply its mind before giving the certificate.

Mere passing the examination does not confer any right to the promotion. Sealed cover procedure in Departmental of Personnel and Training's OM No.22011/286-Estt (A) dated 12-01-1988. (Circulated under CAS's officer Endorsement No. 96-97-N. 2/140-86 dated 01-02-1988) should be followed while the Departmental Promotion Committee considers their cases for promotion.

*[Authority: CAG's circular No. 459-N.II/78-88 dated 23-05-1988]*

### **Training of Candidates for Subordinate Audit Service Examination.-Civil Branch (Audit)**

The following instruction regarding pre-examination training of candidates for Subordinate Audit Service Examination. Part-I and II (First timers) – Civil Branch (Audit) are laid down.

The revised training moduli drawn up keeping in view the new scheme and syllabus of the examination in the revised set up are contained in the statements (Annexure-I). These indicate the optimum number of lectures to be given in each topic. The Accountant General (Audit) may distribute the lectures on each subject amongst more than one faculty in order to secure exhaustive treatment of the respective topics under each subject. The optimum number of lectures on each topic as indicated in the accompanying training moduli can be modified by individual Accountant General internally to suit the local requirement if need be, subject to the prescribed total ceiling. It is to be emphasized that the topics should be allotted to selected Audit Officer/Assistant Audit Officer, as the case may be, who are known to be especially proficient in the respective topic. The success of this intensive training scheme will largely depend upon the extent of special care and attention bestowed by the Accountants General in selective the training faculty.

The lecture sessions should be of a minimum duration 75 minutes as in the past, with option to the faculty to extend it wherever necessary, The timing of the training classes should be so fixed that classes fall both within office hours and after office hours any 30 or 45 minute within office hours and 30 or 45 minute after office hours, subject to marginal adjustment to the extent found necessary in individual cases/offices. The training moduli provide for practical exercise, tests and assessments. The tests or exercises should be held by the respective faculty handling each topic, and the performance of the candidates should be discussed during the revision sessions wherever specially provided for in the training moduli.

It is emphasised that Accountants General should pay personal attention to selecting the faculty and watching adherence to the training moduli. After conclusion of the training classes under these instructions the Accountant General Etc. may send a report conveying their impression on the effectiveness of these measures.

*[Authority: CAG's circular No. 620-O&M/81-84 dated 20-07-1984]*

## **Syllabus**

### **1. Revenue Audit Examination for Assistant Audit Officers RAE-I: Income Tax (Common to all Branches)**

The following will be the syllabus and subjects:

#### **A. Books Prescribed:**

- |      |  |   |       |
|------|--|---|-------|
| i.   | Income Tax Act 1961  | - | (40%) |
| ii.  | Revenue Audit Manual Part-I Section I&II   | - | (10%) |
| iii. | Income Rules 1962  | - | (10%) |
| iv.  | Finance Act of the year  | - | (20%) |
| v.   | The Income Tax Manual compiled by the Director of Inspection, Research, Statistics and Publication Part-I & II (Latest Edition)  | - | (10%) |
| vi.  | Manual of Office Procedure Volume-I & II (Technical) Published by Directorate of Income Tax (Organisation and Management Services) CBDT-Department of Revenue, Government of India (February 2003 Edition) | - | (10%) |

#### **B. Major areas to be covered:**

- i. Concepts like assessee, assessment year, Capital and Revenue Expenditure, Receipts, depreciation and other allowances, preliminary and pre-operative expenses, deductions and exemptions, rebates, interest, penalties and prosecution, Tax collection and recovery procedures, refunds and special provisions on Corporate Taxations.
- ii. Assessments procedures, search and seizures, appeal and revisions, Settlement Commission, time limitation prescribed in the Act.
- iii. Recent amendments and developments relating to Direct Taxes in the Finance Act.
- iv. Computerisation in the Income Tax Department, vigilance and Training.
- v. General awareness on matters relating to Income Tax such as PAN, filing of returns through computer, eTDS, eTCS procedures etc.

## **2. Revenue Audit Examination for Assistant Audit Officers**

### **(RAE-2) Central Excise, Customs and Service Tax (Civil/Commercial) Audit**

The Following will be the syllabus and subjects:

#### **A. Central Excise - (40%)**

- i. Central Excise Act 1944 (Chapter – II and IIA) (10 MCQs)
- ii. Central Excise Act 2002 (10 MCQs)
- iii. Central Excise Tariff Act 1985 (5 MCQs)
- iv. Cenvat Credit Rules 2002 (5 MCQs)
- v. Central Excise Valuation (Determination of price of Excisable Goods) Rules 2000 (5 MCQs)
- vi. Central Excise Revenue Audit Manual (Chapters, 20, 22, 23 and 24) (5 MCQs)

Books recommended:

1. R.K. Jain's Central Excise Manual
2. R.K. Jain's Central Excise Tariff
3. Revenue Audit Manual-Indirect Taxes (Central Excise)
4. Cenvat Credit Rules by Ganashekharan
5. Excise Law Times (Latest Issues)

#### **B. Customs - (40%)**

- i. Customs Act 1962 (Chapter – V, VI, VII, IX, X, and XA) (10 MCQs).
- ii. Customs Tariff Act 1975 and Custom Tariff Working Schedule (5 MCQs)
- iii. Central Excise Act 1944 (Chapter II and IIA dealing with Levy and collection of Countervailing Duty) and Central Excise Tariff Act 1985 (5 MCQs)
- iv. Section 134 of the Finance Act, 2003 – Levy and Collection of National Calamity Contingent Duty.
- v. Section 91, 92 and 94 of the Finance (No.2) Act, 2004 for the purpose of Levy and Collection of Education Cess.
- vi. Section 136, 137 and 139 of Finance Act 2007 for the purpose of Levy and Collection of Higher Education Cess.
- vii. Foreign Trade Policy, for Audit of export Promotion Schemes announced Annually by Ministry of Commerce, Government of India.
- viii. SEZ Act SEZ Rules (Sl. No. iv to viii – 10 MCQs)
- ix. Revenue Audit Manual Part – II (Customs) 4<sup>th</sup> Edition (Chapter 21 and 22)

Books Recommended:

1. R.K. Jain's Customs Law Manual
2. R.K. Jain's Customs Tariff
3. R.K. Jain's Central Excise Law Manual and Tariff

#### **C. Service Tax - (20%)**

- i. Chapter V of Finance Act 1994 (Section 65 to Section 96)
- ii. Service Tax Rules 1994
- iii. Export Service Rules 2005

Books Recommended:

1. Handbook on Service Tax, Volume 1, 2 & 3 by Shri C. Parthasarathy and Dr. Sanjiv Agarwal
2. Service Tax Reporter (latest issues)

**Revenue Audit Examination for Assistant Audit Officers**  
**STATE REVENUE (Civil Audit Branch)**  
**Syllabus**

Sl. No.	Act/Rules/Manual	Coverage
1.	Central Sales Tax Act, 1956	The Whole Act
2.	Value-added Tax Auditing Guidelines (Issued by C&AG Office)	The Whole Guidelines
3.	Indian Stamp Act, 1989	Chapter-I Short title, Extent and Commencement of the Act, Definitions under the Act.  Chapter-II A- Of the liability of instruments to duty B- Of Stamps and the mode of suing them- Section 10 only. D- Of valuation for duty E- Duty by whom payable  Chapter-VI Reference and Revision
4.	Indian Registration Act, 1908	Chapter-1 Preliminary Chapter-2 The Registration-Establishment Chapter-3 Registrable documents Chapter-6 Presenting Documents for Registration Chapter-9 The Duties and Powers of Registering Officers  Chapter-13 The Fees for Registration, Searches and Copies Chapter-14 Penalties
5.	Motor Vehicles Act, 1988	Chapter-1 Chapter-2 Section-3,4,5,6,15,16,27,28 Chapter-4 Section-39,40,41,42,43,45,48,50,53,54,55, 56,57 Chapter-5 Section-66,68,69,71,72,73,74, 89 & 90 Chapter-6 Section 97, 103 & 107 Chapter-8 Section-113,118,119,120,121,122,124,130, 132,133,134,138 Chapter-11 Section – 156 & 157 Chapter-13 Section-177,178,180,181,182,191 192,194, 206 & 207 Chapter-14 Section - 211, 213, 214, 215 & 217

6.	Indian Electricity Act, 2003	Part-I Preliminary Part-II National Electricity Policy and Plan Part-III Generation of Electricity Part-IV Licensing Part-V Transmission of Electricity Part-VI Distribution of Electricity Part-VII Tariff Part-XIV Offences and Penalties
7.	Mines & Minerals (Regulation & Development) Act, 1957	Preliminary – Section – 1, 2, 3, 13, 13A, 14, 18, 21, 22, 23, 23A, 23B, 23C, 24 & 30A.
8.	The Environment Protection Act, 1986	The Whole Act
9.	Forest Conservation Act, 1980	The Whole Act.
10.	Indian Forest Act, 1927	Chapter-1: Preliminary Chapter-2: Of Reserved Forest, Section – 3 Chapter-5: Of the Control over forests and Lands not being the property of Government – Section - 35, 36, 37 & 38 Chapter-6: Of the duty on timber and other forest produce – Section 39 & 40 Chapter-7: of the control of Timber and other Forest – Produce in Transit–Section 41,41A,42 & 43 Chapter-9: Penalties and Procedure Section 52 to 69 Chapter-11: Of Forest officers - Section 72 to 75
11.	Revenue Recovery Act, 1890	The Whole Act.
12.	MSO Audit, 2002 Edition	Chapter 3 of Section II
13.	Regulations on Audit & Accounts 2007	Chapter 3 and 6C
14.	CAG (DPC) Act, 1971	Section 16

**Examination :**  
**Duration : 2 Hours**  
**Maximum Marks : 100**

### **Revised Eligibility criteria for Revenue Audit Examination in Audit Offices.**

The following revised eligibility criteria for appearing in the Revenue Audit Examination in Audit Offices, have been approved by the Comptroller & Auditor General of India. The revised eligibility criteria mentioned below will be applicable from the date of issue of this letter.

### **Revenue Audit Examination in Audit Offices**

**Existing criteria:** Section Officers/Assistant Audit Officers borne on the cadre of Audit Offices, who have put in one year service in the Revenue Audit Branch or have undergone the prescribed training in Revenue Audit as Section Officer/Assistant Audit Officer, are eligible to appear in the Examination. Total number of chances admissible to pass the Revenue Audit Examination shall be six and counted



afresh from the year 2010. There will be no upper age limit for appearing in the Revenue Audit Examination.

**Revised criteria:**

- a) Section Officer/Assistant Audit Officers borne on the cadre of Audit Offices, who have put in one year service in the Revenue Audit Branch or have undergone the prescribed training in Revenue Audit as Section Officer/Assistant Audit Officer, are eligible to appear in the Examination. Total number of chances admissible to pass the Revenue Audit Examination shall be six including the chance, if availed in 2010 examination. There will be no upper age limit for appearing in the Revenue Audit Examination.
- b) Assistant Accounts Officers in A&E offices, who have passed the SOGE (Civil Audit) and are presently on deputation to Audit offices for their eventual absorption in Audit offices, shall also be eligible to take this Examination provided:
  - (i) they have put in one year service in the Audit office and
  - (ii) they have completed the prescribed training in Revenue Audit.

The benefit of passing the Revenue Audit Examination, including arrears of pay and allowances, if any, will be admissible only after issuance of necessary orders of their absorption in the Civil Audit Offices. Total number of chances to pass this Examination shall be six and counted afresh from the year 2011. There will be no upper age limit in this regard.

- c) Audit Officers/Sr. Audit Officers, borne on the cadre of Audit Offices, who did not appear in this examination or appeared but could not pass this examination while working as Section Officer/Assistant Audit Officer, will also be eligible to appear/re-appear in this Examination. Total number of chances to pass this Examination shall be six and counted afresh from the year 2011. There will be no upper age limit in this regard.

**Eligibility for appearing in the Revenue Audit Examination (RAE)/Incentive Examination (IE)**

Reference is invited through office circular letter No. 01/Staff Appointment/1-2006/Kw issued under No. 25-Staff Appointment/1-2006/Kw dated 11-01-2011 on revised eligibility criteria for the Revenue Audit Examination (RAE) in Audit Offices and Incentive Examination (IE) in A&E offices.

2. Many field offices have sought clarification whether Sr. AOs, who are appointed to the post of Welfare Officers on deputation basis, are also eligible to take the RAE/IE under the revised eligibility criteria.
3. It is clarified that Welfare Officers are also eligible to take the above examination under the revised eligibility criteria. However, the benefit of passing the examination will be available to them only on their reversion to their original post of Sr. AO. The officials who will retire from the post of Welfare Officers are not eligible to appear in the RAE/IE.

In the revamped scheme of Subordinate Audit Examination (SAS), a candidate can appear in both the groups (I&II) of SAS Examination simultaneously. Further, it has also been decided to conduct SAS Examination twice in a year i.e. SAS main examination and SAS supplementary examination.

Accordingly, the eligibility criteria for appearing in the Revenue Audit Examination have been reviewed and the existing provisions in Para 9.3 of the Comptroller and Auditor General's Manual Standing Order (Admn), Vol.I, governing the eligibility criteria for appearing in the Revenue Audit Examination have been amended by the Competent Authority as mentioned below:

- (i) Departmental officials who are promoted as AAO are eligible to appear in Revenue Audit Examination after completion of one year of continuous service in Revenue Audit Branch, or have the prescribed training in Revenue Audit after completion of one year of continuous service as AAO.
- (ii) Confirmed Directly Recruited AAOs are eligible to appear in Revenue Audit Examination after completion of one year of regular service in Revenue Audit Branch as a regular AAO; or have the prescribed training in Revenue Audit after completion of one year of regular service after confirmation as AAO.

The aforesaid eligibility criteria for appearing in Revenue Audit Examination would be applicable from Revenue Audit Exam 2012.

**Eligibility criteria for Revenue Audit Examination in Audit Offices.**

With Reference to office letter No. 311 Staff (App)/1-2006/KW dated 27-04-2011 wherein it had been clarified that Sr. AOs/AOs who had been allowed to appear in the revamped Revenue Audit Examination w.e.f. 2011 shall not be entitled to the benefit of any exemption secured earlier by them as Assistant Audit Officer/Section Officer.

2. Some field offices have represented that since the scheme and syllabi of Examination for Incentive Examination and Revenue Audit Examination is same for both AAOs and AOs/Sr.AOs, therefore not allowing the benefit of exemption secured in some papers of Revenue Audit Examination by AOs/Sr.AOs during their tenure as AAOs needs re-consideration.
3. In view of the above, the matter has been re-examined and it has been decided by the Competent Authority to allow the benefit of exemption secured in respect of any papers of revamped Computer Based Test (CBT) of Revenue Audit Examination by AOs/Sr.AOs, during their tenure as AAOs. However, earlier attempts availed by Sr.AOs/AOs in revamped Incentive Examination/Revenue Audit Examination during their tenure as AAOs shall also be taken into accounts while computing the remaining number of chances available in Revenue Audit Examination.

In continuation of Staff Appointment Wing's Circular No. 17-NGE/2010 issued vide letter No. 632-NGE (App)/24-2010 dated 07-06-2010 regarding revamping of Section Officers Grade/Revenue Audit/Incentive Examinations, the Competent Authority, in order to check the scope of guess work in SAS/RAE/IE, has decided to introduce negative marking in the aforesaid examination. The extent of negative marking will be 0.25 marks (25%) for each wrong answer where the candidates are tested on the basis of Multiple Choice Questions (MCQs). The system of negative marking shall take effect from the annual SAS/RAE/IE, 2013 (Main).

**CONTINUOUS PROFESSIONAL DEVELOPMENT (CPD) TEST FOR SAS PASS  
GAZETTED GROUP 'B' OFFICERS**

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**1. The Salient Features for appearing in the Continuous Professional Development (CPD) Tests are as follows:**

- (i) The Scheme of Continuous Professional Development for SAS pass Gazetted Group 'B' Officers will consist of three test namely CPD-I, CPD-II and CPD-III.
- (ii) The CPS tests would be open to SAS pass Gazetted Group 'B' Officials from both Audit and A&E offices. No departmental training would be imparted to eligible candidate for appearing in CPD tests.
- (iii) Every eligible candidate would be given six (6) chances each for qualifying CPD-I, II and III to bring the tests at par with SAS/RA/Incentive Examination.
- (iv) The CPD tests would be computer based tests. The papers would be based on multiple choice objective questions. There will be 100 (one hundred) questions in each paper carrying one mark each and duration of paper would be 2(two) hours.
- (v) There would be negative marking in CPS tests. For each and every wrong answer 0.25 marks (25%) will be deducted. The minimum aggregate marks required for passing CPD test would be 50% in each paper of CPS tests. A candidate who score 50% marks and above in any paper of CPD would be treated as 'passed' as well as 'exempt' from future appearance in that paper.
- (vi) Candidate after qualifying each CPD test would be granted one (01) advance increment in their respective scales with effect from the first of the month in which the examination is held.
- (vii) The advance increment would be sanctioned by the respective HoD, who would in turn, obtain the Headquarters' ex post facto approval.

**2. The Eligibility criteria for appearing in CPD tests are mentioned below:**

- (i) All Sr. AOs and AOs are eligible to take the first CPD test. AAOs would be eligible to appear in the first CPD test after completion of the five years' continuous service in the grade on the 1<sup>st</sup> of the month in which the examination is held.
- (ii) The Second CPD test can be taken by SAO/AO/AAO after elapse of four years from qualifying their first CPD test.
- (iii) The third and final CPD test can be taken by the SAO/AO/AAO after elapse of three years from qualifying their second CPD test.

3. At each stage, there would be one paper on standards, principles and practices of auditing and one paper on topics which are closely related to the field of auditing. At the time of first (CPD-I) and second (CPD-II) stages, the candidates would be tested on the acquired knowledge of the related subjects which have a bearing on the micro as well as macro issues. In the third stage (CPD-III) the candidates should be able to appropriate the overall macro environment and form their independent opinion based on the experience gained during practice and on-the-job learning. They would, therefore, be tested on the General Economics Issued also along with the Auditing Standards and Practices. Keeping in view the above parameters, the syllabi for the CPD tests are as follows: -

CPD – I Tests:

- i) Financial Management (C-1)
- ii) Auditing Principles and Standards (C-2)

CPD – II Tests:

- i) Public Finance (C-3)
- ii) Auditing – Methods and Techniques (C-4)

CPD – III Tests:

- i) General Studies & Current Economic Developments (C-5)
- ii) Applied Public Auditing (C-6)

4. The CPD-I tests will be conducted from the year 2013 along with the SAS/RA/Incentive Examination. The detailed syllabus of CPD tests is at Annexure-I. It is requested to bring these instructions to the notice of all the SAS pass Gazetted Group 'B' Officers and wide publicity may be given by displaying it on all notice boards.

## Detailed Syllabus of CPD Tests

### Continuous Professional Development – State-I Examination

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#### **C-I Financial Management**

**1. Analysis of Financial Statements:**

Analysis and interpretation of Financial Statements, Techniques and Limitations of Financial Analysis, Ratio Analysis, Funds Flow Analysis and Cash Flow Analysis.

**2. Concepts of Value And Returns:**

Time preferences for money, present value, future value, value of annuity, Range of Returns.

**3. Investment Decisions:**

Concepts of Capital Budgeting, Capital Budgeting, Appraisal Methods, Tactical Versus Strategic Investment Decisions, Capital Rationing, Factors Affecting Capital Investment Decisions.

**4. Financial Planning and Capital Structures:**

Estimating Capital Requirements, Fixed Capital, Working Capital, Capitalisation, Patterns of Capital Structure.

**5. Sources of Finances:**

Financial Markets, Security Financing, Debentures, Loan Financing, Bridge Finance, Loan Syndication, Book-Building, New Financial Institutions, Venture Capital Institutions, Mutual Funds, Factoring Institutions, New Financial Instruments, Commercial Papers, Securitisation of Debt, Global Depository Receipts (GDR), Derivatives: Options, Forward, Future and SWAP, Lease Financing, Concept of Leasing, Types of Lease Agreements, Difference between Hire Purchase and Lease Financing.

**6. International Finance Management:**

Foreign Exchange Market, Exchange Risk Management, Mode of Payment in International Trade, Open Account, Bank Transfer, Letter of Credit, Consignment Sale.

**7. Public Procurement:**

Principle and Methods of Public Procurement, Transparency and Professionalism in Public procurement, Penalties & Debarment etc. Provisions relating to Procurement of goods and services Outsourcing of services, Contract management and Inventory management as embodied in the General Financial Rules, Indian Contract Act, 1872. The Arbitration & Conciliation Act, 1996.

#### **Suggested Readings:**

1. Taxman's Financial Management by Sh. Ravi M. Kishore
2. Indian Financial System by Sh. H.R. Machiraju, published by Vikas Publishing House Pvt. Ltd. New Delhi – 8
3. Public Procurement Bill, 2012
4. General Financial Rules (Chapter 6.7.& 8)
5. Indian Contract Act, 1872
6. The Arbitration & Conciliation Act, 1996

## **C-2 Auditing Principles and Standards**

- Financial and Compliance Audit
- Methods and Procedure of auditing including auditing in information Technology (IT) Environment.
- Regulations issued on Audit and Accounts issued by the CAG of India, MSO (Audit) including Financial Attest Audit Manual
- Auditing Standards issued by CAG of India
- International Auditing Standards issued by the IFAC. Auditing Standards issued by the INTOSAI.

### **Suggested Readings:**

1. Auditing Standards issued by the CAG of India.
2. International Auditing Standards issued by the IFAC.
3. Auditing Standards issued by the INTOSAI.
4. MSO (Audit) including financial attest audit manual.
5. Regulations on Audit and Accounts.

## **Continuous Professional Development – Stage –II Examination**

### **C-3 - PUBLIC FINANCE**

#### **1. Public Finance Management**

- Meaning and Importance of Public Finance
- The Principle of Maximum Social Advantage
- Role of Public Finance under different Economic Systems
- Concept and Principles of Federal Finance
- Analytical Study of Union Budget
- Government Accounting Standards issued by the GASAB

#### **2. Public Expenditure**

- Principle of Public Expenditure
- Revenue and Capital Expenditure
- Development and Non-Development Expenditure
- Effects of Public Expenditure

#### **3. Public Revenue**

- Sources of Revenue
- Taxes
- Canons of Taxation
- Characteristics of Good Tax System
- The Theory of Tax Structure Development
- Changes in Tax Structure under the Impact of Economic Development
- Incident of Taxation Money Burden and Real Burden
- Factors Determining incidence
- Relative Merits and Demerits of Direct and Indirect Taxes

#### **4. Problem Equity**

- Cost of Service Principle
- Benefit or 'Quid Pro Pro' Theory
- Ability to Pay Theory
- Proportional vs. Progressive Taxation
- Taxable Capacity

#### **5. Public Debt**

- Classification of Public Debt
- Purposes of Public Debt
- Methods of Debt Redemption
- Voluntary or Forced Loans
- Effects of Public Debt on Production
- Distribution
- Consumption and Level of Income and Employment

#### **6. Economic Development and Planning**

- Concepts of National Income and Product
- Central Banking Principles
- Functions of Central Banks
- Monetary Policy vs. Fiscal Policy
- Balance of Payments
- Determinations of Economic Growth
- Government Measures to promote Economic Development
- Regulatory Bodies established by Laws

- Provisions of Economic and Social overheads
- Provision of Financial Facilities
- Institutional Changes
- Direct Participation
- Indirect Measures
- Forms of Planning:
- Planning by inducement and planning by Direction
- Centralised Planning vs. Decentralised Planning
- Pre-requisites of a Successful Planning.

**Suggested Readings:**

1. Public Finance in Theory & Practice by Dr. S.K. Singh, published by S. Chand & Company, New Delhi.
2. Modern Economic Theory by Dr. K. K. Dewett and Sh. M. H. Navalur, published by Shyam Lal Charitable Trust, New Delhi (sole distributor S. Chand & Company Ltd., New Delhi)
3. Union Budget
4. Government Accounting Standards issued by the GASAB
5. Fiscal Responsibility and Budget Management Act, 2003



## **Continuous Professional Development – Stage –II Examination**

### **C-4 - Auditing: Methods and Techniques**

1. Performance Auditing including Public Private Partnership (PPP) Audit
  - Formulating audit plans including risk analysis
  - Use of quantitative techniques and analytical procedure in audit
  - Framing audit objectives and issues analysis
  - Setting audit documentation
  - Quality assurance in auditing including audit quality management, framework and assurance through Peer Review
  - Reporting and following audit findings/observations
2. Practice Guide Series and supplementary guidelines by the CAG of India
  - International Auditing Standards and International Auditing Practice Statements issued by the IFAC
  - Auditing standard issued by the INTOSAI

#### **Suggested Readings: -**

1. Auditing Standards & Performance Auditing Guidelines issued by the CAG of India
2. Public Audit Guidelines issued by the CAG of India
3. Internal Control Evaluation Manual issued by the CAG of India
4. Practice Guides Series and Supplementary guidelines issued by the CAG of India
5. International Auditing Standards and Practice Statement issued by the IFAC
6. Auditing Standards and Guidelines issued by INTOSAI
7. CAG's Standing Order on role of audit in relation to cases of fraud & corruption
8. Audit Quality Management Framework and Quality Assurance through Peer View

## **Continuous Professional Development – Stage –III Examination**

### **C – 5 - General Studies & Current Economic Developments**

Candidate's awareness of current national issues and topics of socio-economic relevance in Current environment such as the following: -

1. The Indian Economy and issues relating to planning, mobilization of resources, growth, development and employment.
  2. Issue arising from the social and economic exclusion of large sections from the benefits of development issues relating to good governance and accountability to the citizens
  3. Environmental issues, ecological preservation, conservation of natural resources.
  4. Issues relating to India's Economic interaction with the World such as foreign trade, foreign Investment: Economic and diplomacy issue relating to oil, gas and energy flows: the role and functions of I.M.F. World Bank, W.T.O. etc. which influence India's economic interaction with other countries and international institutions.
  5. Current developments in the field of science and technology, information technology, space, nanotechnology, biotechnology and related issues regarding intellectual property rights.
- 

## **Continuous Professional Development – Stage –III Examination**

### **C – 6 APPLIED PUBLIC AUDITING**

Candidate's proficiency in application of best practices in Public Auditing, reporting of audit observations and assessing the impact of audit findings will be tested on the basis of generally accepted auditing and assurance standards such as: -

1. Auditing Standards. Guidelines and Best practices series issued by the C&AG of India.
2. International Auditing Standards, practice statements and Assurance Standards issued by the IFAC.
3. Auditing Standards and best practices guidelines issued by the INTOSAI.

## **Departmental Examination for Auditors/Graduate Clerks & Graduate MTS.**

Departmental Examination for Auditors is intended for the Auditors who have completed one year continuous service as on 1<sup>st</sup> February/1<sup>st</sup> August. Graduate Clerks and Multi-Tasking Staff (MTS) who have completed one year continuous service as on 1<sup>st</sup> February/1<sup>st</sup> August may also take the examination and become eligible for promotion as Auditors on passing this examination against 10% of the vacancies.

*[Authority: CAG's Office Circular No. 421-Exam/160-86 dated 17-05-1988 (Examination Section Circular No. 5 of 1988) and No. 768-N.2/47-88 dated 26-08-1988 read with paras 4.2.1, 4.2.2 and 4.3.1 of M.I.R]*

### **Condonation of deficiency in the prescribed period of service for eligibility to appear in Departmental Examination for Auditors.**

In terms of provision of Note below paras 288 of C&AG's Manual of Standing Orders (Administrative) Vol. I read with Headquarters letter No. 170-Exam/12-73 dated 05-04-1973 and No. 250-Exam/24-74 dated 25-04-1974 the A.G. and other Heads of Department may at their discretion condone deficiencies in the prescribed service of one year upto a limit not exceeding two months and 15 days.

Deficiency in the prescribed service of 3 years in the case of Graduate Clerks/Graduate MTS for eligibility to appear in the Departmental Examination for Auditors cannot be condoned.

*[Authority: Headquarters letter No. 718-Exam/20-84 dated 01-07-1984 (Examination Sections Circular No. 23 of 1984) and NO. 1314-Exam/27-88 dated 22-02-1988 (Examination Sections Circular No. 20 of 1988)].*

## Revised Syllabus for Departmental Examination for Auditors (Civil Audit)

Paper	Duration	Maximum Marks
<b>Government Accounts and Service Regulations</b> <b>Group – A: Government Accounts (40 Marks)</b> <b>Group – B: Service Regulations (60 Marks)</b>	<b>2 ½ Hours</b>	<b>100</b>
<b>Government Audit - I</b>	<b>2 ½ Hours</b>	<b>100</b>
<b>Government Audit – II</b>	<b>2 ½ Hours</b>	<b>100</b>
<b>Paper – I Government Accounts and Service Regulations</b> <b>Group – A: Government Accounts (40 Marks)</b> <b>Syllabus</b> <ul style="list-style-type: none"> <li>9. Government Accounting Rule, 1990 issued by the Comptroller General of Accounts, Ministry of Finance, Government of India.</li> <li>ii. Central Public Works Account Code: Chapter - 10 (Works Accounts)</li> </ul> <b>Group – B: Service Regulations (60 Marks)</b> <ul style="list-style-type: none"> <li>i. Central Civil Service (Leave) Rules, 1972</li> <li>ii. Fundamental Rules and Supplementary Rules, Part-I made by the President of India (Chapter-II – Definitions and Chapter – IV – Pay)</li> <li>iii. Central Civil Services (Pension) Rules 1972</li> <li>iv. Travelling Allowance Rules of the Union Government as contained in the Compilation of Fundamental and the Supplementary Rules, Part-II made by the President of India.</li> </ul> <b>Note:</b> Swamy's publications containing compilations of the Rules in the Syllabus may also be allowed, provided they are not in the nature of Guides (containing material of the nature of questions and answers or explanatory material more than what is stated in the Rules and Orders/Instructions/Circulars).		
<b>Paper – II: Government Audit - I (Mandate and Orders)</b> <b>Syllabus</b> <ul style="list-style-type: none"> <li>i. Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 197.</li> <li>ii. Constitution of India (Article 148 to 151)</li> <li>iii. Comptroller and Auditor General's Manual of Standing Orders (Audit) excluding chapter 8 Section – III</li> <li>iv. Performance Auditing Guidelines (Basic concepts and knowledge)</li> <li>v. Regulations on Audit and Accounts 2007</li> <li>vi. Routine noting &amp; drafting based on given official letters/matters</li> </ul> <b>Note:</b> The candidates may be asked to prepare a note on some official correspondence. They may also be asked to prepare a draft circular letter/office memorandum, on some official correspondence.		
<b>Paper – III: Government Audit – II</b> <b>Syllabus</b> <ul style="list-style-type: none"> <li>(i) The Finance Act</li> <li>(ii) Central Excise Tariff Working Schedule</li> <li>(iii) Central Excise Manual</li> <li>(iv) Custom Tariff Working Schedule</li> <li>(v) Revenue Audit Manual (Direct Taxes), Income Tax</li> <li>(vi) Revenue Audit Manual (Indirect Taxes), Central Excise</li> <li>(vii) Revenue Audit Manual (Indirect Taxes), Customs</li> </ul>		



**ASSISTANT AUDIT OFFICER EXAMINATION – CIVIL (ORDINARY BRANCH AUDIT)****Suggested Lectures for training.****Duration of each lecture: 75 minutes.****PART – I****PAPER – I : Service Regulation**

<b>Sl. No.</b>	<b>Topics</b>	<b>No. of lectures</b>
1	Definitions , General Conditions of Service etc.	1
2	Pay – different kinds, honorarium compensatory allowances, fixation of Pay, Increments including practical exercises (at least 2 sessions)	6
3	Foreign Service – Calculation of contributions (problem to be worked out)	2
4	T.A. Rules – Including practical exercises	8
5	Joining Time – Including practical exercises	2
6	Pension Rules - Including practical exercises	9
7	Commutation of Pension - Including practical exercises	2
8	Leave Rules - Including practical exercises	6
9	G.P.F. Rules	2
10	C.C.S. (CCA) Rules	3
11	Revision	3
<b>Total</b>		<b>44</b>

*N.B. Practical exercises should be at least 2 Session in major topics***PART – I****Paper – II : Financial Rules and Principles of Government Accounts**

<b>Sl. No.</b>	<b>Topics</b>	<b>No. of lectures</b>
1	General Principles of Accounts including forms of Accounts	3
2	Rule regarding classification of transactions – Clarification	3
3	Incidence of pension and leave salary – allocation of pension and leave salary (Account Code – Vol-I)	3
4	Pay and Accounts Officer – System of Receipts and Payments – Maintenance of accounts thereof monetary settlement between different Governments and Departments	4
5	General Financial Rules	4
6	Compilation and consolidation of accounts – preparation of finance and appropriate accounts	5
7	Revision	4

Total	26
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**PART – I****Paper – III : Constitution of India**

Sl. No.	Topics	No. of lectures
1	Part-I: Union and its territories	3
2	Part-V: The Union – The Executive, Parliament, Union Judiciary - CAG	5
3	Part-VI: The State – Executive, State Legislature, High Courts	4
4	Part-III: The Union Territories	1
5	Part-X: The Scheduled and Tribal Area	1
6	Part-XI: Relationship between the Union and States	2
7	Part-XII: Distribution of revenues between the Union and the States, Miscellaneous Financial Provision, Borrowing	2
8	Part-XIV: Service under the Union and the States – Public Service Commission	1
9	Part-XVIII: Emergency Provisions	1
10	Part-XIX: Miscellaneous	1
	Part-XX: Amendments	
11	Revision	2
Total		<b>24</b>

**PART – II****Suggested Lectures for training.****Duration of each lecture: 75 minutes.****Paper – I : Precis and Drafting**

Sl. No.	Topics	No. of lectures
1	Precis/Draft – made up of three general lectures and four practical exercises and four sessions to discuss performance and model answers	11 (3+4+4)
Total		<b>11</b>

**Paper – II : P.W. Accounts**

Sl. No.	Topics	No. of lectures
1	General Outlines and System of Accounts, organisation of a P.W. Division, Divisional Accountant and his functions – Relationship with the Accountant General	3
2	Imprest, Temporary Advance, Cash Book, Accounts, Stores Account (including practical exercises)	7
3	Store Account including preparation of Manufacturing Account	2
4	Payment to Contractors Bills, Advances, Contractors Ledger including practical exercises	9
5	Issue of material at site Account-Works abstracts and Register of Lump-sum practical exercises	3
6	Suspense Accounts, Deposit and Deposit Works	2
7	Monthly Accounts	2
8	Residuary provisions in Account Code Vol-III and CPWA Code, list of major and minor heads of Accounts	2
9	Revision	3



	Total	<b>33</b>
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## **PART – II**

### **Paper – III : Advance Book Keeping with Elementary Costing**

<b>Sl. No.</b>	<b>Topics</b>	<b>No. of lectures</b>
1	Fundamentals of Double Entry- Journal Ledger, Balancing and Trial Balance including practical exercises	4
2	Trading, Manufacturing, Profits and Loss Accounts and Balance Sheet including practical exercise	6
3	Capital, Revenue, Income and Expenditure, Receipt and Payments Accounts including practical exercises	4
4	Bills of Exchange including practical exercises	2
5	Accounts of Joint Stock Companies including practical exercises	5
6	Depreciation and reserves	2
7	Cost Accounts – Practical exercises	3
8	Auditing – Internal Check and Control, Vouching of cash and sundry transactions, verification and valuation of Assets & Liabilities	2
9	Revision	2
Total		<b>30</b>

### **Paper – IV : Government Audit**

<b>Sl. No.</b>	<b>Topics</b>	<b>No. of lectures</b>
1	Duties, Powers and conditions of Service of the C&AG of India	2
2	Central Audit, Inspection and Local Audit including P.W.D. & Treasuries, C&AG's M.S.O.(T) Vol-I & II	5
3	Audit of Autonomous Audit	4
4	Efficiency-cum-performance Audit	4
5	Drafting of paragraphs for the Audit Report	4
6	Revision	1
Total		<b>20</b>

## **ASSISTANT AUDIT OFFICER EXAMINATION – COMMERCIAL BRANCH (AUDIT)**

In accordance with the instruction contained in Para 13.3 of the M.I.R. the contents and syllabus of Assistant Audit Officer Examination has been reviewed. The Scheme of the entire examination and the syllabus for each subject has been indicated in the enclosed Annexure-II.

The conditions of eligibility to appear in the aforesaid examination and the number of chances available to the candidates etc. are as contained in the C&AG's M.S.O. (A) – Vol-I read with Para 4.1.1 of the Manual of Instructions.

**Scheme and Syllabus for the Assistant Audit Officer Examination  
COMMERCIAL AUDIT BRANCH**

**Part – I**

Sl. No.	Subject	Duration	Maximum Marks
1	Fundamental Rule, Pension Rules etc.	3 Hrs.	100
2	Civil Accounts and Audit including Central Public Works Accounts	3 Hrs.	100
3	Introduction to Government Accounts etc.	3 Hrs.	100
4	Business Organisation and Elements of Book Keeping	3 Hrs.	100
5	Constitution of India	2 Hrs.	100
Total			<b>500</b>

**Part-II**

Sl. No.	Subject	Duration	Maximum Marks
1	Precis and Draft	2½ Hrs.	100
2	Mercantile Law and Company Law	3 Hrs.	100
3	Advanced Book Keeping	3 Hrs.	100
4	Auditing	3 Hrs.	100
5	Cost Accounting and Factory Organisation	3 Hrs.	100
Total			<b>500</b>

*All the papers of Part-I and Part-II will be answered without the aid of books.*

**SYLLABUS**

**Part – I**

**1. Fundamental Rules, Pension Rules, etc.:**

1. Civil Services (Classification, Control & Appeal) Rules.
2. A.G., P&T Compilation of Fundamental Rules and Supplementary Rules Vol-I – Section – III  
Chapter – I to IV  
Chapter V - Rules 44, 45A, 45B and 45C  
Chapter VI – Rules 49  
Chapter VIII  
Chapter IX  
Chapter X – Rules 59, 60, 64 – 68, 70 – 78, 80, 81, 83 – 93, 94, 101 – 103.  
Chapter XI.  
Supplementary Rules – SR 2 and the rules relating to travelling allowances including S.Rs 64A, 82 - 88B, 93 - 100, 102, 103, 105A, 105B, 107 – 113, 117 – 121, 127 – 129, 131, 132, 136 – 141A, 144, 145, 145A, 148 – 151A. 158A, 159, 164A, 165 – 169 and 174 – 189.
3. (a) Revised leave rules (A.G., P&T Compilation of Fundamental Rules and Supplementary Rules Volume II appendix -&A, and

- (b) C.C.S. (Leave) Rules 1972.
- 4. (a) Civil Service Regulations – Pension Rules only including new Pension Rules and
- (b) C.C.S. (Pension) Rules 1972

## **2. Civil Accounts and Audit including Central Public Works Accounts:**

- 1. (a) Forms of Accounts of the Union and State (Basic) Rules, published by Controller General of Accounts.
- (b) Account Code Vol-I excluding portions repealed by the publication at (a) above
- 2. Central Public Works Account Code
- 3. (i) C.A.G's M.S.O. (Tech) Vol-I: Section I, II, III (Chapters 5, 7, 13 & 16)  
Section IV – Chapter I  
Section VI  
Section VII – Part –I and Appendix 'A' and "B"
- (ii) C.A.G's M.S.O. (Tech) Vol-II: Chapter III – Para 21 – 24, 25, 27, 29 – 40 and 45 – 52.

## **3. Introduction to Government Accounts and Audit:**

- (1) An Introduction to Indian Government Accounts and Audit
- (2) Central Government Account (Receipts & Payments) Rules, 1983.
- (3) (a) Central Government Compilation of General Financial Rules.
- (b) Delegation of Financial Powers Rules, 1978
- (c) Comptroller & Auditor General's M.S.O. (Administrative) Vol-II.
- (4) CAG's (DPC & S) Act, 1971.

## **4. Business Organisation and Elements of Book-Keeping:**

- (1) Book-Keeping: Theory and Practice of Single and Double Entry Book-Keeping and Accounts, Terms used in Book-Keeping and Accounts, Bills of Exchange, Consignment, Depreciation and Sinking Fund, Self-Balancing Ledger, Trading, Manufacturing, Profit and Loss Accounts and Balance Sheets, Partnership Accounts.
- (3) Business Organisation: General Commercial and Trading Terms; General Knowledge of Trade, Transport, Currency, Foreign Exchange, Warehousing, Office Organisation. Filling System, Shipping Terms and Documents, Financing of Industry and Trade (Including Industrial Finance Corporation and Industrial Credit Investment Corporation of India.

## **5. Constitution of India:**

Part –I, V, VI, VIII, XI, XII, XIV. XVIII, XIX and XX of the Constitution of India together with relevant Schedules appended to it.

Questions on such matters as manner of election, conditions of eligibility for elections, qualifications, procedural details and jurisdiction of courts etc. will be excluded.

## **PART – II**

### **1. Precis and Draft:**

This paper is common to all branches of the Subordinate Audit Services Examination.

The question paper will consist of: -

- |      |  |   |          |
|------|--|---|----------|
| i.   | Precis of correspondence or of notes on an official subject.                             | : | 50 Marks |
| ii.  | Drafting of an official letter or office Memorandum bearing on the subject of (i) above. | : | 25 Marks |
| iii. | Drafting of an official letter, given the facts, as directed in Question.                | : | 25 Marks |

### **2. Mercantile Law and Company Law**

Syllabus:

#### **(i) Mercantile Law**

The following Indian Statutes including any additions, amendment and consolidation that may take place from time to time.

The Indian Contract Act; The Indian Sale of Goods Act; The Negotiable Instruments Act; The Workmen's Compensation Act; The Factories Act; Insurance (General and Marine); Common Carriers of Goods Act. :50m Marks

#### **(ii) Company Law:**

Provisions relating to Memorandum and Articles of Association, Capital, Shares and Share-holders, Mortgages and Charges, Directors' Meetings, Accounts and Audit, Government Companies and Private Companies. :50m Marks

### **3. Advanced Booking-Keeping**

Syllabus:

Company Accounts; Branch Accounts; Departmental Accounts; Double Accounts; Accounts of Public Utility concerns; Hire Purchase and Royalty Accounts; Miscellaneous Accounts – (1) Fire Claims for Stock; (2) Packages and Empties; (3) Voyage Accounts; Analysis of Balance Sheet

### **4. Auditing**

Syllabus:

Internal Check; Audit Programme; Vouching; Valuation and Verification of Assets and Liabilities; Audit of the Accounts of Partnerships and Companies; Duties and Responsibilities of Auditors; Audit of Various Institutions; Special features relating to audit of Government Companies and Public Utility concerns.

### **5. Cost Accounting and Factory Organisation**

#### **'A' - Costing**

Advanced Problem on:

- i) Labour: Employment of Labour; Different methods of payment of wages; incentive Record maintained payment of labour.
- ii) Material: Purchase, Receipt, Storage and Issue of Materials, Records and forms kept in connection with the above, pricing of materials, maxima and minima limits.
- iii) Overhead: production, Administrative, Distribution and selling overheads- How classified, collected, apportioned and allocated.
- iv) Different types of costing: Standard Costing; Process Costing; By-product and Joint Product Costing; Uniform Costing; Marginal Costing
- v) Treatment of Waste in Costing

- vi) Reconciliation between cost and Financial Accounts. Problems on Cost Accounting will also be asked.

***‘B’ - Factory Organisation:***

Production control

Material Control

Layout of Plant, Machinery etc.

Transportation System

Duties of Manager, Foreman, etc.

***‘C’ - Management Accounting***

Introduction, Anticipation, Sales Budget, Production Budget, Administration and Research Budgets and the Capital Budgets.

***Special Coaching Scheme for the SC/ST Candidates of SAS Examination:***

- 111.** A special coaching scheme for SC/ST Candidates of SAS Examination Part-I (ordinary) was introduced in six offices from 1985 examination as an experimental measure. In view of the necessity to provide special coaching to the SC/ST Candidates to enable them to qualify, it has been decided to extend the scheme to all the field offices for all branches of S.A.S. (Part-I & II) with immediate effect.

While implementing the scheme the following may be kept in view: -

- i) The Special coaching scheme will be operated in offices where at least ten SC/ST Candidates are available. Where ten candidates are not available, special attention may be given to SC/ST Candidates during the normal training as prescribed for all the candidates including those belonging to general category.
- ii) The training only may be part time but in addition to the training already prescribed for which training modules have been circulated to field offices.
- iii) While the regular training will, by and large, take care of the theoretical and practical aspects of the different topics, particular attention cannot be expected to be paid to the deficiencies, weaknesses etc. in the SC/ST candidates alone. This scheme is aimed at making good this deficiency and hence should be devoted to solving practical problems, giving guidance, discussing various points of doubt and clarifying them, allotting home exercises and correcting the solutions etc. which will help the SC/ST candidates.
- iv) The lecturers who are allotted particular subjects under the regular training scheme may be assigned the same subjects under the special coaching scheme for SC/ST so as to have proper co-ordination. While doing this the instructions regarding ceiling limits for grant of honorarium may have to be kept in view.
- v) The special coaching will be for a duration of 75 minutes each day and it will be in the same fashion as for regular training, that is part of the time may be within office hours and part outside office hours. If the regular training is in the evening, the special coaching may be in the morning and vice-versa.
- vi) Since the ‘special’ coaching is to concentrate on practical aspects as in item (iii) above, the special coaching classes may be limited to half the number of regular classes prescribed and so arranged that the problems and doubts could be dealt with on subjects where the candidates have been given training in the regular classes during the previous days.

*(Authority: CAG's Circular No. 184-rg. Dvn/8-82 dated 05-07-1988)*

*More Intensive Coaching for SAS Candidates*

- 112. (A).** The Deputy Comptroller & Auditor General of India while submitting the results of the Subordinate Audit Service Examination – February, 1988 – Civil Accounts. Part-II for approval of the Comptroller & Auditor General of India had observed that the overall performance of the candidates taking the examination was quite poor and he had accordingly directed that “More intensive coaching is obviously called for and Accountant General should be advised”.

*(Authority: CAG's Circular No. 777-Exam/JD/36-88 dated 05-09-1988).*

*Destruction of Answers Books in various Departmental Examinations.*

- 114. (B).** The answer books in respect of the under mentioned departmental examinations may be preserved only for six months from the date of publication of the result of the examination.

- 1) Subordinate Audit Service Preliminary Examination.
- 2) Departmental Examination for Clerks for promotion as Stenographers.

*(Authority: CAG's Circular No. 3700-NGE. III/14-88-Vol. I dated 08-12-1988).*

**Revenue Audit Examination for Assistant Audit Officers in Civil Audit Wing.**

**113.**

- (1) In terms of para 4.1.2 of Manual of Instructions for restructuring of cadres in IA & AD the Revenue Audit Examination for Assistant Audit Officers will continue to be held once a year, immediately after the Assistant Audit Officers Examination, as at present. Assistant Audit Officers are eligible to appear at this examination.
- (2) The syllabus and the books to be allowed for reference in the examination hall are indicated in Annexure III.
- (3) For the purpose of Revenue Audit Examination for Assistant Audit Officers, the relevant year of Finance Act, Customs and Central Excise Tariff Working Schedule will be as under: -
  - (i) Finance Act of the Current year.
  - (ii) Customs Tariff.  
Working Scheme      Relating to the year of examination. In case of non-availability of these working schedules.
  - (iii) Central Excise Tariff  
Working Schedules      Tariff working schedules, Tariff working schedule of previous years may be allowed.

**Note:** The candidate may be advised to quote, in their answers, the year of the Tariff working schedule used by them.



(Reference Para 149)

**Syllabus for Revenue Audit Examination for Assistant Audit Officers****A. REVENUE AUDIT EXAMINATION FOR AAOs of****(i) CIVIL BRANCH****Income Tax**

PAPER – I: Income Tax Theory (without book).

PAPER – II: Income Tax Practical (with book)

**Syllabus**

- (i) Income Tax Act, 1961
- (ii) Income Tax Rules, 1962
- (iii) Revenue Audit Manual Part – I (Section – I)  
Third Edition corrected upto correction Slip No.....
- (iv) Revenue Audit Manual Part – II (Section – II)  
Second Edition
- (v) Finance Act of the year
- (vi) Income Tax Manual (Compiled by the Director of Inspection, Research, Statistics and Publication) Part – I & II.

**PAPER – III: Central Excise and Customs Revenue Audit (with book)****Syllabus****1. Central Excise:**

- (i) Central Excise Manual including the additional duties of Excise (Goods of Special Importance Act, 1937)
- (ii) Basic Manual of Department Instructions of Excisable manufactured products (Section ‘C’ of Chapter IV, Chapter V, VII & IX)
- (iii) Revenue Audit Manual Part – II (Central Excise) Second Edition.
- (iv) Central Excise Tariff Working Schedule of the year of examination

**2. Customs:**

- (i) Customs Act, 1962
- (ii) Customs Tariff Act, 1975
- (iii) Customs Tariff Working, Schedule of the year of examination
- (iv) Revenue Audit Manual, Part – IV (Customs) Third Edition.

**REVENUE AUDIT EXAMINATION FOR ASSISTANT AUDIT OFFICERS OF ALL BRANCHES****(ii) OTHER THAN CIVIL BRANCH****PAPER – I****INCOME TAX**

- 1. Income Tax Act, 1961
- 2. Income Tax Rules, 1962
- 3. Finance Act of the year of Examination

4. Revenue Audit Manual Part – I (Section – I) Third Edition as corrected upto correction slip No.....
5. Revenue Audit Manual Part – I (Section – II) Second Edition.

**PAPER – II**

**P.A.F. FOR ASSISTANT AUDIT OFFICERS OF COMMERCIAL BRANCH**

(Books allowed)

1. Customs Tariff Working Schedule of the year of examination
2. Central Excise Tariff Working Schedule of the year of examination.

**REVENUE AUDIT EXAMINATION FOR ASSISTANT AUDIT OFFICERS  
(Other than Civil)**

Pre Examination training in Income Tax (Paper – I) will consist of 25 lectures.

The Number of Lectures	Topics
1	Charge of Income Tax, Status Residence etc.
2	Previous year
1	Heads of income chargeable to tax. Exemptions and exclusions in determining total income
1	Computation of salary income
1	Computation of property income
1+1	Computation of income under the Head “Profit and gains of business and profession”.
1	Depreciation (i) Normal, (ii) Initial (iii) Extra Shift Development rebate/Development allowances/Investment allowance.
1	Taxation of Capital gains
1	Income from other sources
1+1	Various rebates, reliefs and deductions under the I.T. Act.
1	Carry forward setoff of loss.
1	Submission of returns
1	Assessment – Provisional and Regular, Powers of I.T. Authorities in making assessments.
1	Computation of tax including demand of tax
1	Rectification of tax including demand of tax.
1	Re-opening of assessments under certain circumstance.
2	Corporate taxation in all its aspects.
1	Assessment of firms and partners Taxation of firms and Co-operative Societies
1	Deduction of tax at sources, Collection and adjustment of tax
1	Advance payment of Tax. Refunds.
1	Penal provisions under different sections of I.T. Act for failure to observe due dates and for concealment of income.
1	General discussions of I.T. Act including some topics of interest detected by audit. Revision and discussion to remove doubts.
1	Audit procedure as detailed in Revenue Audit Manual. Part-I Section-II.
25	

Departmental Examination for Auditors/Graduate Clerks/Group ‘D’

- 114.** Departmental Examination for Auditors is intended for the Auditors who have completed one year continuous service on 1<sup>st</sup> February/1<sup>st</sup> August and Graduate Clerks and Group ‘D’ officials

on 1<sup>st</sup> February/1<sup>st</sup> August may also take the examination and become eligible for promotion as Auditors on passing this examination against 10% of the vacancies.

*(Authority: CAG's Office Circular No.421-Exam/160-86 dated 17-05-1988 (Examination Section Circular No. 5 of 1988) and No. 768-N. 2/47-88 dated 26-8-88 read with paras 4.2.1, 4.2.2 and 4.3.1 of M.I.R.)*

Condonation of deficiency in the prescribed period of service for eligibility to appear in Departmental Examination for Auditors.

- 115.** In terms of provision of Note below paras 288 (a) of C&AG's Manual of Standing Orders (Administrative) Vol.I read with Headquarters letter No. 170-Exam/12-73 dated 05-04-73 and No. 250-Exam/24-74 dated 25-04-74 the A.G. and other Heads of Department may at their discretion condone deficiencies in the prescribed service of one year upto a limit not exceeding two months and 15 days.

Deficiency in the prescribed service of 3 years in the case of Graduate Clerks/Graduate Group 'D' staff for eligibility to appear in the Departmental Examination for Auditors cannot be condoned.

*[Authority: Headquarters letter No. 718-Exam/20-84 dated 01-07-84 (Examination Sections Circular No. 23 of 1984) and No. 1314-Exam/27-88 dated 22-02-88 (Examination Sections Circular No. 20 of 1988)]*

#### **ANNEXURE – IV**

Scheme and syllabus for Departmental Examination for Auditors/Graduate Clerks/Group 'D'  
(Civil Audit Offices)

<b>Paper</b>	<b>Duration</b>	<b>Maximum Marks</b>
1. Govt. Accounts and Service Regulation		
(a) Group 'A' Accounts	2½ hrs	40 } 100
(b) Group 'B' Service Regulation		60 }
2. Govt. Audit – I	2½ hrs	100
3. Govt. Audit – II	3 hrs	100

NOTE 1: Books are allowed to be consulted by the candidates in answering all the three papers.

NOTE 2: Candidates will be declare to have passed if they obtain at least 40% marks in each of the three papers. A Candidate who does not pass the examination but obtains in any paper at least 50% marks, will be exempted from appearing again in that paper at a further examination.

It was further clarified that for the purpose of passing in Paper-I, the candidate must obtain a minimum of 4-% marks in each, of the two parts of the paper and not merely in the aggregate. However, a candidate who fails to pass the examination but obtains 50% or more marks in any of the parts of Paper-I will be exempted from appearing in that part at a further examination.

*Syllabus and Books allowed*

**Paper – I: Government Accounts and Service Regulation**

*Syllabus*

**(1) Group ‘A’**

- i) Form of accounts of the Union and States (Basic) Rules, issued by the Controller General of Accounts, Ministry of Finance, Government of India.
- ii) Account Code. Vol.I excluding portion repealed by the publication at (i) above.
- iii) Central Public Works Account Code Chapter-10 works Accounts

**(2) Group ‘B’**

- i) Fundamental Rule made by the President as contained in Posts and Telegraphs Compilation of the Fundamental Rules and the Supplementary Rules (Chapter-II and IV-Definitions and rules relating to pay fixation only)
- ii) Central Civil Services (Pension) Rules
- iii) Central Civil Services (Leave) Rules.
- iv) Travelling allowances Rules of the Union Government as contained in the Supplementary Rules of Posts and Telegraphs Compilation of Fundamental and the Supplementary Rules.

Books Allowed.

- i) Form of Accounts of the Union and States (Basic) Rules – issued by the Controller General of Accounts, Ministry of Finance, Govt. of India.
- ii) Account Code, Volume – I
- iii) Central Public Works Account Code.
- iv) Fundamental Rules and Supplementary Rules.
- v) Central Civil Services (Pension) Rules.
- vi) Central Civil Services (Leave) Rules

NOTE: (1) Candidates can opt to answer this paper in Hindi. The question paper will, however, be set in English.

(2) Swamy’s and Chaudhri’s compilation containing the Fundamental Rules, Travelling Allowance Rule. Central Civil Services (Pension) Rules and Central Civil Services (Leave) Rules also be allowed.

**PAPER-II: Government Audit - I**

- (i) Comptroller and Auditor General’s (Duties, Powers and condition of Service Act) 1871
- (ii) Comptroller and Auditor General’s Manual of Standing Orders (Tech) Vol.I

Section – II: General Principles and Rules of Audit.

Section – III: Supplementary Audit Instructions.

Section – IV: Public Work Audit.

Section – V: Forest Audit.

Section – VII: Result of Audit.

- (iii) Comptroller and Auditor General’s Manual of Standing Orders (Tech) Vol-II

Books Allowed:

- i) Brochure on Comptroller and Auditor General's (Duties, Powers and conditions of service) Act.
- ii) Comptroller and Auditor General's Manual of Standing Orders (Technical) Vol-I&II

NOTE: Candidates can opt to answer this paper in Hindi. The question paper, will, however, be set in English.

**PAPER – III: Government Audit – II**

**Syllabus**

- i) Finance Act.
- ii) Custom Tariff Working Schedule
- iii) Central Excise Tariff Working Schedule.
- iv) Revenue Audit Manual Part-I (Income Tax) Section-I Third Edition as corrected upto correction slip No. 504.
- v) Revenue Audit Manual, Part-I (Income Tax) Section –II Second Edition.
- vi) Revenue Audit Manual, Part-II (Central Excise) Second Edition.
- vii) Revenue Audit Manual Part-VII (Customs) Third Edition.
- viii) Central Excise Manual (Central Excise Act and chapters-1, iii, iv, v, viiA, ix and x of the Central Excise Rules.
- ix) Custom Act, 1962 excluding chapters III, IV, VI, VIII, XI, XII, XV, XVI AND XVII.
- x) Comptroller and Auditor General's Manual Standing Orders (Technical) Vol-I Section-II Chapter-4 Audit of Receipts.
- xi) Central Public Works Accounts Cope Chapter-IX Revenue Receipts.

(The relevant year of the Finance Act, Customs Tariff Working Schedule and Central Excise Tariff Working Schedule will be as notified every year by the Receipt Audit wing of Comptroller and Auditor General's office)\*\*\*

(Authority: Hqrs. Letter No. 280-Exam/20-84 dated 27-03-84 Examination Section Circular No. 6 of 1984).

- (a) Departmental Examination for Auditor (Paper-III: Government Audit-II) to be held in February and August each year.

\*\*\* As a standing arrangement the following instructions in regard to the relevant year of Finance Act to be followed for R.A. for A.A.Os and Departmental Examination for Auditors (Paper-III: Government Audit-II) to be held in 1988 onwards e.g., Finance Act(s) of the previous year is to be prescribed e.g., for May 88 Examination Finance Act(s) 1987 is to be prescribed.

- (b) Central Excise Tariff Act, 1985 as amended by the Finance Act(s) of the previous year is to be prescribed e.g., for May 88 Examination Central Excise Tariff Act of 1985 as amended by the Finance Act(s) of 1987 is to be prescribed.
- (c) Customs Tariff Act, 1975 as amended by the Finance Act(s) of the previous year is to be prescribed e.g. for May '88 exam. Customs Tariff Act, 1975 as amended by Finance Act(s) of 1987 is to be prescribed.

**REVENUE AUDIT EXAMINATION FOR ASSISTANT AUDIT OFFICERS  
AND  
DEPARTMENTAL EXAMINATION FOR AUDITORS  
(PAPER-III: GOVT. AUDIT-II) TO BE HELD IN EACH YEAR**

- (a) Finance Act of the year in which the Exam. Is conducted is to be prescribed e.g. for Dec/Nov.'88 Exam. Finance Act(s) of 1988 is to be prescribed.
- (b) Central Excise Tariff Act, 1985 as amended by the Finance Act(s) of the year in which the exam is conducted to be prescribed.
- (c) Customs Tariff Act, 1975 as amended.

The Revenue Audit Manual Part-I, Section-I (Income Tax) third edition, as corrected upto the last correction slip issued by the Headquarter is to be prescribed for exam. To be held in 1988 onwards.

The Finance Act, Income Tax Act, Income Tax Rules and other bare Acts (wherever prescribed) published by private publisher may be allowed to the candidate in addition to official publications provided the publications do not contain detailed explanatory notes, or commentaries. However, Central Excise Tariff Act and Customs Tariff Act by private publishers, even if they contain explanatory notes and commentaries may be allowed.

Wherever any private publications are used, they would be used by the candidates at their own risk.

*(Authority: 986 Rec. A IV/8(I)/87 dated 28-09-87)*

### ***Training of Auditors in Civil Audit offices***

- 116.** According to the instructions contained in para 4.2.1 and 4.3.1, the A.G. (Audit) may make necessary arrangements for training of Auditors (both direct recruits and promotes) in the different types of work on which they will be engaged in the Audit offices. This training should be whole time spreading over a period of three months and should follow the syllabus prescribed for the Departmental examination. The pattern would be as follows. The trainees should receive the lectures in the forenoon on the various topics included in the syllabus under Govt. Accounts, Service Regulations, and different types of expenditure audit followed by co-ordinated practical lessons in the afternoon. The training officer should demonstrate the actual process of Audit of different classes of bills, service rules with reference to the vouchers and documents obtained from the concern section. As part of their practical training, the trainees should be taken wherever possible to a local treasury and public work/Forest Div. so as to give them an idea of initial accounts in these offices.

As regards revenue audit, the duration and the pattern of the theoretical examination as was in vogue in the earlier system may continue to be followed but the training should be arranged within the overall period of three months. In case the regular training officer is not proficient in Revenue Audit, another officer having the required experience may be selected for limited period/duration and may be paid honorarium at the same rate as prescribed earlier, when the system of separate Revenue Audit Exam. was in vogue. Three lectures each by the Asstt. Commissioner and I.T.O. may also be arranged by the A.G. as in the past. The overall allocation of the duration of training in different branches of revenue audit may be as under: -

#### **Income Tax (including Wealth Tax, Gift Tax)**

Estate Duty	2 weeks
Central Excise	2 weeks
Customs	2 weeks
Sales Tax and other State Receipts	2 weeks
Total	8 weeks or 48 sessions

*(Authority: No. 398-O&M/63-84 dated 14-05-84 Circular No. 9-O&M/84)*

### ***Incentive Examination for Senior Auditors***

117. A scheme of incentive examination for Senior Auditors on Finance, Accounts and Audit has been evolved. The scheme and syllabus of the examination have been detailed below. The department will not provide any training for the candidates appearing in the examination nor will it supply any books. The books prescribed are priced publications and the candidates should make their own arrangements to procure them. However, the Heads of the offices may keep sufficient number of copies, say 20 copies of the prescribed books in their office library for reference by the candidate.

**Eligibility:** Senior Auditors with three years continuous service in the grade on the first of the month in which the examination is scheduled to be held will be eligible to appear in the examination.

**Duration & Marks:** There will be one paper on “Finance, Account and Audit” (for Audit offices)/ for 2½ hours duration for 100 marks. The candidates are required to write the examination without the aid of books and they have option to answer the paper in Hindi.

**Frequency:** The examination will be conducted by the Heads of the Department in the rank of Accountant General every year in April. The exact date of the examination will be fixed by the Head of the Department concerned.

**Grant of Incentive:** Candidates securing fifty percent marks and above would be granted one advance increment in the scale of Senior Auditor with effect from the 1<sup>st</sup> of the Month in which the examination is held. Advance increment in such cases will be sanctioned by the Head of Department and ex-post-facto approval obtained from the Headquarter as is being done in the case of AAOs. Who pass the Revenue Audit Examination.

**Syllabus:**

Finance Accounts & Audit (for Audit Offices –All Branches). Max Marks: 100; Time - 2½ Hrs.

- i) C & A.G.’s (D.P.C.) Act.
- ii) Introduction to Indian Government Accounts and Audit.
- iii) Constitution of India.

(a) Part-V – The Union

- i) Money Bills and procedure in Financial Matters in Chapter-2: Parliament.
- ii) Chapter – 5: Comptroller and Auditor General of India.

(b) Part-VI – The States

Procedure in Financial Matters in Chapter-3: The State Legislature.

(c) Part-XII – Finance, Property, Contracts and Suits.

Chapter – 1: Finance.

Chapter – 2: Borrowing.

(Authority: HQ’s letter No. 768-Exam/27-88 (Exam. Sec. Circular No. 10 of 1988), and letter No. 59-Exam/27-88-11 dated 26-02-90 (Exam. Sec. Circular No. 3 of 1990))

**Limited Departmental Competitive Examination for Multi-Tasking Staff (MTS)**

118. (1) As per Para 3.13.3 read with Para 4.4 of the Manual of Instruction for Restructuring of Cadres in the Indian Audit and Accounts Department, there will be a scheme for the Limited Department Competitive Examination for Matriculate Group ‘D’ staff for promotion as clerks. These are applicable to all Audit and Accounts offices.

Group ‘D’ staff who are matriculates and who have put in three years continuous service on the first day of the month in which the examination is held are eligible to take this examination.

There will be three written papers on:

- i) English/Hindi
- ii) Arithmetic and Tabulation
- iii) General Knowledge and Office Procedure.

The question papers will be set locally by such office.

Typing test will not be held simultaneously with the written papers of the Limited Departmental Competitive Examination. It will be held once in a quarter by the Accountants General etc. The matriculate Group 'D' staff may take the Typing test at any time either before the examination or after the examination. They will become eligible for promotion as Clerk after passing written papers of the examination. However, a candidate who has not already passed the Typing test as on the date of his promotion as Clerk, will have to clear the same within two years from the date of promotion, failing which he will be reverted to the Group 'D' post.

*(Authority: CAG's Circular No. 242-Exam/161-83 Vol. II dated 23-04-1987 reduced from 5 years to 3 years.*

(2) The maximum number of chances for qualifying in the examination is unlimited.

*(Authority: CAG's Circular No. 341-Exam/161-83 dated 30-04-1984)*

*CAG's Circular No. 833-Exam/161-83 dated 03-07-1983 relaxed from maximum four chances to limited chances).*

**119. Scheme and syllabus for the Limited Departmental Competitive Examination for MTS for promotion as Clerks.**

Scheme of the Examination:

<b>Paper</b>	<b>Duration</b>	<b>Maximum Marks</b>
1. English/Hindi	2 Hrs.	100
2. Arithmetic and Tabulation	2 Hrs.	100
3. General Knowledge and Office procedure	1 Hr.	100

Note:

1. The standard of the question Paper I and II will be approximately that of matriculation examination of an Indian University.
2. All the three papers will be set in English and in Hindi. The candidates will have to exercise their option of English or Hindi. The option will apply to all the three papers.
3. A candidate will be declared to have passed the examination if he has secured 40% marks in each of the three papers.
4. Candidates securing 45% marks in any paper would be exempted from appearing in that paper in subsequent examination.

**Paper – I: English/Hindi**

**Syllabus**

- (i) *Essay writing: 25 Marks*  
A Short essay of about 200 words to be written on one of the several simple subjects.
- (ii) *Letter writing: 25 Marks*  
A letter to be drafted on one of the given topics.
- (iii) *Grammar writing: 25 Marks*
  - (a) Correction of sentences
  - (b) Fill in the blanks with prepositions
  - (c) Simple idioms and phrases.
- (iv) *Comprehension: 25 Marks*  
Question based on the given passage will have to be answered.

**Paper – II: Arithmetic and Tabulation**

**Syllabus**



- (i) *Arithmetic: 70 Marks*  
Problems in arithmetic of Matriculation Standard.
- (ii) *Tabulation: 30 Marks*  
A problem to test the candidate's ability to compile, arrange and present a given set of data in a tabular form. A model problem is given below:

*Model question on Tabulation*

Arrange the matter given in the following paragraph in simple and neat tabular form and give a suitable heading. Do not comment.

During the year 1970, 84 strikes were reported in various ports which accounted for a loss of 24,07,151 mandays. Of these the 25 strikes reported in Calcutta Ports alone accounted for a loss of 20,64,034 mandays, followed by Madras with a loss of 1,80,739 mandays (out of 26 strikes). The 24 strikes reported in Bombay accounted for a loss of 53,692 mandays. Though there were only 7 strikes reported in Vishakhapatnam Port, they resulted in a loss of 99,482 mandays. The remaining 2 strikes reported in Kandla contributed to a loss of 9,204 mandays.

**Amendment in sub-paragraph 9.10.9 of Paragraph 9.10 Section IX of Comptroller and Auditor General's Manual of Standing Orders (Administrative) Vol.1**

Sub-Para 9.10.9 of the Para 9.10 Section IX of the Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol.1 lays that "No candidate may enter the Examination Hall later nor depart earlier, than half an hour after the Examination begins. Whatever be the circumstances no candidate should be allowed to take the examination, if he/she comes beyond the stipulated margin of time. If in a sudden emergency a candidate must leave sooner, the Presiding Officer will be responsible for keeping him apart from possible late arrivals so as to obviate the possibility of collusion or leakage. When a candidate must temporarily leave the room during the period of the Examination, the Presiding Officer must have effective means of ensuring that he makes no improper use of his absence".

2. The above provision of allowing a candidate to enter the examination hall, not later than thirty minutes after beginning of examination has been reviewed and it has been decided by the Competent Authority to amend the first sentence of the sub-paragraph 9.10.9 of Paragraph 9.10 Section IX of Comptroller and Auditor General's Manual of Standing Orders (Admn) Vol.1 i.e. "No candidate may enter the Examination Hall later nor depart earlier, than half an hour after the Examination begins".

With

"No candidates may enter the Examination Hall later than 10 minutes after the examination begins nor depart the examination hall earlier than 10 minutes before the examination ends"

# CHAPTER - IX

## Honorarium, Incentives, Cash Awards etc.

### *Honorarium to Examiners and others*

- 120.** The Examiners of the following Departmental Examination may be granted honorarium at the following rates: -

#### *Departmental Examinations*

- a) Departmental Confirmation Examination for Auditors.
- b) Incentive Examination for Senior Auditors.
- c) Preliminary (SAS) Examination.

**I.** For setting Question Papers

- (i) Less than three hours - ₹. 300/-
- (ii) Three hours - ₹. 320/-

**II.** For valuation of Answer Papers

- (i) Two hours or less - ₹. 4/-
- (ii) Two and half hours - ₹. 5/-
- (iii) Three hours - ₹. 6/-

**III.** For translation

- (i) ₹. 50/- per paper. This amount will be payable in addition to the rate for setting the paper in English in case the translation to Hindi is done by the same person.
- (ii) In case where the amount of honorarium worked out falls below ₹. 10/- a minimum of ₹. 10/- (Rupees Ten) only shall be payable. These order take effect from 19-10-1988 and will cover pending cases also. (for Sl. I & II). In respect of Sl. III the order takes effect from 23-05-1989).

(Authority: CAG's Circular No.37/NGE/2006 issued under No. 536/NGE (Entt)/54-2002 dt. 19-12-2006)

### *Honorarium for invigilation duty, etc.*

- 121.** Following are the rates of honorarium to the officers and staff for invigilation duty: -

- Sr. AO/A.O/A.A.G - ₹. 80.00 Per day
- A.A.O. - ₹. 60.00 Per day
- Sr.Ar/Ar/Sr.Acctt/Acctt/Clerk - ₹. 40.00 Per day

(For only one session, the amount will be half of the above rates).

The above rates will be applicable in respect of examination held on Saturday/Sunday/Holidays also.

These orders take effect from the date of issue.

(Authority: CAG's Circular No. 29-NGE/1996 issued under No. 561-NGE(Entt)/48-84(III) dated 08-1996).

### *Honorarium for delivering lectures to the candidates of SAS Examination/Revenue Audit for AAOs.*

- 122.** Following are the rates of honorarium for delivering lectures to the candidates of Subordinate Audit Service Examination/RAE for AAOs.

Sr. Audit Officer/Audit Officer/Asstt. Audit Officer - ₹. 150/- Per lecture of 75 minutes or more irrespective of the status or level the lectures concerned.

*(Authority: CAG's Circular No. 7/NGE/2000 issued vide letter No.28/NGE/Entt/40-96 dated 01-05-2000)*

***Honorarium to the Presiding Officers for Departmental Examinations.***

- 123.** The Presiding Officers for Departmental Examination should normally be drawn from I.A & A.D. officers not below the rank of Deputy Accountant General and that no honorarium will be allowed to them. In practice, it is, however, observed that sometimes it is not possible to depute I.A. & A.D. officers as Presiding Officer for the various departmental examination and thus occasions may invariably arise when some Senior Audit Officers are entrusted with the work.

It has, therefore, been decided that whenever the job of Presiding Officer is entrusted to an officer below the rank of Deputy Accountant General such officers may be paid honorarium @ ₹. 80.00 Per day (as per rates for invigilation duty prescribed under Hqrs. Circular Dt. 13-10-80

These orders will take effect from the date of issue.

*(Authority: CAG's Circular No. 21-NGE-I/27-80 dated 27-01-1983).*

***Scheme regarding grant of Cash awards for meritorious work and issue of merit certificates for outstanding work done.***

- 124.** The members of the staff including Group 'B' officers are paid cash award and merit certificate in recognition of their meritorious work done; half yearly i.e. twice a year on 15<sup>th</sup> August and 26<sup>th</sup> January of each year.

*(HQRs confidential D.O. letter No. 1236-N.I/35-88 dt. 29-06-88)*

***Incentives for acquiring higher qualification***

- 125.** (i) General incentive scheme such as for adopting small family norms, proficiency in Hindi, proficiency in Stenographer etc. will continue to be followed on the pattern prescribed by the Govt. of India as applicable to other Departments of the Government of India.

(ii) The following specific incentives schemes in operation in IA & AD will continue to be followed along with revised pay scales.

- (a) One advance increment for passing Revenue Audit Examination by A.A.Os.
- (b) Special pay of ₹. 160/- per month for qualifying in S.A.S. Examination by Auditors.
- (c) Qualification pay of ₹. 120/- per month for qualifying in Departmental Examination by Auditors will continue to be granted.

(iii) It has been decided to liberalise the existing scheme of granting incentives for passing I.C.W.A. Examination to the following extent;

- (a) At present, departmental officials qualifying in I.C.W.A. Final are entitled to two advance increments. It has been decided to put them at par with recruits coming in with the same qualifications. In other words, departmental candidates will also now be entitled to six advance increments on their qualifying I.C.W.A. Final Examination.
- (b) The above benefit has been extended to the officials qualifying in AICA Examination, also.
- (c) Currently, officials who qualify the Intermediate stage of I.C.W.A. get a cash award of ₹. 200/-. They will now get two advance increments which would get absorbed in the six advance increments granted after qualifying the Final Examination.

**126. A.** It has since been decided to grant four more advance increments with effect from 07-09-1987 to those who have qualified in the I.C.W.A. final examination prior to 07-09-1989 in the scale and stage at which they were drawing pay scale on that date i.e. on 07-09-1987.

(Authority: CAG's Circular No. 296N.I/16-86-11 dated 14-02-1989).

**Grant of cash awards to the Central Government Employees who passed the Prabodh, Praveen, Pragya, Hindi Typing and Stenography Examination under the Hindi teaching scheme.**

**127.** The Accountant General and other Heads of Deptt. In the IA & AD may sanction cash awards under the Hindi Teaching Scheme subject to the fulfilment of the conditions mentioned below:-

Cash awards are granted to the employees (Gazetted as well as non-gazetted) on the prescribed scales as indicated below: -

<b>Prabodh</b>	Cash Awards for ₹
i) For securing 70% or more marks	₹. 800/-
ii) For securing 60% or more marks but less than 70% marks	₹. 400/-
iii) For securing 55% or more marks but less than 60% marks	₹. 200/-
<b>Praveen</b>	
i) For securing 70% or more marks	₹. 1200/-
ii) For securing 60% or more marks but less than 70% marks	₹. 800/-
iii) For securing 55% or more marks but less than 60% marks	₹. 400/-
<b>Pragya</b>	
i) For securing 70% or more marks	₹. 1200/-
ii) For securing 60% or more marks but less than 70% marks	₹. 800/-
iii) For securing 55% or more marks but less than 60% marks	₹. 400/-

Provided that: -

- (i) An employee, who has already passed the primary, equivalent or a higher examination conducted by a school examination agency or a private body with Hindi as a subject or as medium of examination or whose mother tongue is Hindi or who belongs to category 'B' or 'C' under the Hindi Teaching Scheme viz. whose mother tongue is Punjabi, Urdu, Kashmiri, Sindhi, (Category 'B') Marathi, Gujarati, Bengali, Oriya, Assamese (Category 'C') or the allied languages will not be eligible for the grant of cash awards.
- (ii) An employee who has already stated before joining the employment of central Govt. that he knows Hindi Type-writing or Hindi Stenography; and
- (iii) An employee who has received training from an institute recognized by the Govt. or passed the Hindi Type-writing or Hindi Stenography test therefrom shall not be eligible for grant of cash awards on passing the Hindi Type-writing or Hindi Stenography test, as the case may be.
- (iv) The cash awards will be granted in addition to grant of lumpsum awards and/or grant of personal pay to which an employee may be eligible in accordance with instructions issued in this connection from time to time.

(Authority: G.I Ministry of Home Affairs O.M. No. 21034/34/2007-OI (Trg), dated 16-08-2007)



***Grant of Personal Pay on passing Hindi, Hindi Type-writing and Hindi Stenography examinations.***

- 128.** The President is pleased to convey sanction to the grant of personal pay equal in amount to one increment for a period of one year (12 months), to the Central Government employees on passing the Hindi, the Hindi Type-writing and the Hindi Stenography Examinations of the Hindi Teaching Scheme, subject to the fulfilment of the following conditions: -

**(I) *Pragya Examination:***

The personal pay shall be granted only to those Govt. employees for whom the Pragya course has been prescribed on the final course of study:

Provided that an employee who has already passed the Matriculation or an equivalent or a higher examination conducted by a Board or a University or a Private Body with Hindi or with Hindi medium or an employees whose mother tongue is Hindi or an employees whose mother tongue is Hindi and who can express himself well in Hindi, or an employee who has been exempted from the in-service training in Hindi, will not be eligible for grant of personal pay on passing the Pragya Examination.

On promotion from one post to another, the personal pay will continue to be given to him had he not been promoted to the higher post.

**(II) *Praveen Examination***

The personal pay shall be granted only to those Govt. employees for whom the Praveen course has been prescribed as a final course of study and who pass this examination with 55% or more marks:

- a) To the non-gazetted employees on passing Praveen Examination with 55% or more marks;
- b) To the Gazetted Officers on passing the Praveen Examination with 60% or more marks.

Provided that an employees who has already passed the Middle (Class-VIII) or an equivalent or a higher examination conducted by a Board or a Private Body with Hindi as a subject, or as medium of exam. or an employee, whose mother tongue is Hindi or an employee who is holding a post for which knowledge of Praveen (Middle) standard has been prescribed as an essential qualification for recruitment/appointment or who has been exempted from the in-service training in Hindi, will not be eligible for the grant of personal pay on passing the Praveen Exam.

**(III) *Prabodh Examination***

The personal pay shall be granted only to those Govt. employees for whom the Praveen course has been prescribed as a final course of study and who pass this examination with 55% or more marks:

- a) To the non-gazetted employees on passing Praveen Examination with 55% or more marks;
- b) To the Gazetted Officers on passing the Praveen Examination with 60% or more marks.

Provided that an employees who has already passed the Middle (Class-VIII) or an equivalent or a higher examination conducted by a Board or a Private Body with Hindi as a subject, or as medium of exam. or an employee, whose mother tongue is Hindi or an employee who is holding a post for which knowledge of Praveen (Middle) standard has been prescribed as an essential qualification for recruitment/appointment or who has been exempted from the in-service training in Hindi, will not be eligible for the grant of personal pay on passing the Praveen Exam.

***Delegation of powers to sanction Cash Awards and personal pay under Hindi Teaching Scheme.***

- 129. (A)** The cash awards and personal pay required to be sanctioned under Hindi Teaching Scheme may continue to be sanctioned by the Accountants General and other heads of the department. Similarly, the cash awards on passing Part-A/Intermediate Examination of I.C. & W.A. may be sanctioned by the Accountant General in terms in Para 271 of M.S.O. (Admn) Vol-I.

*(Authority: CAG's Circular No. 1181-NGE-I/49-74 dated 22-04-1974).*

***Incentives for participation in sporting events and tournaments of national and international importance***

- 130.** The Central Government employees who are selected for participation in sporting events of national/international importance the number of increments to be awarded for achieving excellence in National events should laid down at a scale lower than for excellence in International events, say one increment for National level and two increments for International events.

The total number of increments to be awarded to an individual should not exceed five in his/her entire career. The increments so granted would continue to be drawn at the same rate till retirement but this will not count for any service matters like pay fixation on promotion, retirement benefits of D.A/C.C.A. etc.

The scheme of advance increments for achieving individual excellence in National/International events is not to be extended for the team as a whole. If any individual player is selected by the organisers of such tournaments for an award for outstanding performance such as man of the match/top scorer (for scoring maximum number of goals)/best center-forward/best goal keeper etc. then such a player can be considered for grant of advance increments.

The authority to grant advance increments will be as defined under FR-27

*(Authority: (1) G.I., Ministry of Personnel and Training Administration Reforms and P.G. and Pension, Deptt. Of Pers & Trg. O.M. No. 6/1/85-Estt (Pay-I) dated 16-07-1985 received C&AG's endorsement No. 631-Audit-I/101-85/1-85 (82) dated 10-09-1985).*

*(2) G.I. Deptt. Of Personnel and Trg. O.M. No. 6/1/85/Estt. (Pay-I) dated 07-11-1988 received with C&AG's endorsement No. 1127-Audit-I/101-85/III-88 (172) dated 21-12-1988.*

*(3) CAG's letter No. 160-Audit-I/101-85 dated 14-02-1989*

***Incentives for promoting small family norms***

- 131.** The Central Government Employees who undergo sterilization after having two or three surviving children may be granted a Family Planning Allowance as detailed below.

Central Government Employees or their spouse who undergo sterilization operation after having one surviving child may also be granted special incentive increment.

The allowance will be related to the Grade Pay corresponding to the post against which the employee concerned will earn the Family Planning Allowance and will remain fixed during the entire service if both husband and wife are Central Government employees, the allowance, may, at their choice, be drawn by any one of them.

Employee officiating in a higher post on adhoc basis are entitled to the allowance at the rate admissible to the post held at the time of sterilization operation.



Once the employee gets the benefit of the allowance at a particular rate, he would continue to draw at the same rate even if he is reduced to a lower stage in his tie scale or lower service, grade, or post, by way of penalty.

The Grant of concession will be subject to the following conditions: -

- i) The employees must be within the reproductive age group and should not be over 50 year and his wife should be between 20 to 45 years.
- ii) The employee should have two or three living children.
- iii) The sterilization operation should be conducted in and the sterilization certificate issued by a Central Government Hospital/C.G.H.S./State Government Hospital/Clinic. Where this may not be possible, such a certificate from a voluntary Institution getting grants from Government of India/State Government for conducting sterilization operations. Any other institution/hospitals approved or recognized by the state or central Government for the purpose will also be acceptable provided the certificate issued by the institution/hospital under the control of State Government is countersigned by a Civil Surgeon or District Medical Officer.
- iv) The sterilization operation can be undergone either by the Central Government Employee or his/her spouse provided the condition at Sl. No. (i) to (iii) above are fulfilled.
- v) The concession will be admissible only to the employees who undergo the sterilization operation on or after the date of issue of these orders.
- vi) The rate of special increment would be determined with reference to employee's grade pay in the parent department, if he is on deputation. The special increment will be admissible in addition to NBR (Next Below Rule) benefit. The employee would continue to draw special increment at the same quantum on his reversion from deputation.
- vii) The personal pay is not to be taken into account for fixation of pay on promotion. But he can continue to draw at the same rate even after his promotion or if he is reduced to lower service, grade, post of lower stage in his time scale of pay.

During suspension period there is no question of grant of the benefit of special increment if he becomes entitled to that when he is placed under suspension. During leave, when he draws leave salary, he would not be given the benefit of special increments if he qualified for the benefit during that leave period.
- viii) The benefit should be allowed from the first of the month following the date of sterilization. It would be admissible over and above the other cash incentives.
- ix) In case the sterilization operation is undergone by either of them or both of them who are Government Employees, the personal pay can be drawn by the husband or wife according to their choice.
- x) In case of recanalisation, the special increment shall be withdrawn from the date of recanalisation operation.

*(Authority: G.I. Min. of Finance (Deptt. of Expd.) O.M. No. 7 (39)-E-III/79 dated 04-12-1979 and 19-07-1980 received with CAG's letter No. 2388-NGE-I/25-80 dated 23-08-1980; G.I. Min. of Finance (Deptt. of Expd) O.M. No. 7(39)-E-III/79 dated 30-09-1980 and 25-04-1981 received with CAG's endorsement No. 412-*

*Audit/F-99-79/1-81 (49) dated 20-04-1982; G.I. Min. of Health and F.W. O.M. No. 23011/9-84/PLY dated 17-12-1985 received with CAG's Circular No. 978-Audit-I/36-85/1-85 (140) dated 07- -1986; G.I. Min. of Finance (Deptt. of Expd) O.M. No.7 (60)-E-III/86 dated 09-02-1987 received with CAG's Circular No. 175-Audit-I/90-885/III-87 (38) dated 23-02-1987).*

- 132.** The Central Government Employee who or whose spouse undergo sterilization operation after having one child even in private nursing home/private hospital may also be allowed the incentive increment subject to the fulfilment of all the other conditions specified above. The employee would be admissible to draw the special increment from the first of the month following the date of issue of these orders. There is no objection to the extension of the benefit of these orders to past cases where the sterilization operation have been performed after 06-12-1985 and subject to the employees being otherwise eligible for the same. In such cases also the special incentive increment would be payable to the employees from the first of the month following the date of issue of these orders at the rate admissible to the employees on the date of sterilization operation. No arrears would be admissible in such cases.

*(Authority: G.I. Min. of Finance (Deptt. of Expd) O.M. No. 7 (30)-Estt-II/86 dated 05-08-1986 received with CAG's Circular No. 609-Audit-I/90-85-III-86 (96) dated 03-09-1986).*

Concessions to employees for undergoing sterilization operation:

- a) A special allowance in the form of "Family Planning Allowance"
- b) Rebate of ½ % in the interest of House Building Allowance subject to the sterilization done on or after 01-09-1979 but before drawal of the final instalment of the House Building Allowance.

***Authority to sanction the special increments***

- 133.** Allowance to be sanctioned by the Head of Office is given below:

Sl.No	Grade Pay	Rate of Family Planning Allowance
1	₹. 1300 to 2400/-	₹. 210/-
2	₹. 2800/-	₹. 250/-
3	₹. 4200/-	₹. 400/-
4	₹. 4600/-	₹. 450/-
5	₹. 4800/-	₹. 500/-
6	₹. 5400/-	₹. 550/-
7	₹. 6600/-	₹. 650/-
8	₹. 7600/-	₹. 750/-
9	₹. 8700/-	₹. 800/-
10	₹. 8900/-	₹. 900/-
11	₹. 10000/-	₹. 1000/-

# CHAPTER - X

## **Forwarding of applications for employment elsewhere Criteria for forwarding applications for outside posts.**

- 134.** Except where public interest otherwise demand, generally administrative authorities should ordinarily forward applications submitted by Govt. Servants serving under them for employment elsewhere which are either in response to advertisements issued by the Union Public Service Commission (U.P.S.C.) or where requests officially received from other departments or where the applicant is a temporary Government Servant and is likely to obtain permanent employment elsewhere.

*(Authority: G.I. M.H.A. Memo No. 70/10/60-Estt (A) dated 09-05-1960).*

In Government of India Ministry of Home Affairs, O.M. dated 21-10-1952, a discretion to withhold generally applications for permanent Govt. Servants is vested in the Competent Authority. As this provision may cause hardship to permanent employees when their applications are withheld, it has been decided by the Government of India, Ministry of Home Affairs. O.M. No.5/2/68-Estt (C) dated 06-05-1968 that in regard to permanent non-scientific and non-technical employees of the Government four opportunities in a year may be given to them to apply except where withholding of applications is considered by the competent authorities to be justified in public interest.

These instructions would also regulate the forwarding of application during each calendar year in respect of temporary employees vide C&AG's office letter No. 1258-NGE-III/2-68 dated 10-06-1968.

Where Government Servants apply for posts in response to U.P.S.C. advertisements (whether selection through competitive examinations/limited departmental examinations or for other U.P.S.C. selections) it shall not be counted against the four opportunities.

*(Authority: G.I. M.H.A. D.P.A.R. O.M. No. 42015/3/77/Estt (C) dated 25-02-1978 received with CAG's endorsement No. 489-III/79-77 dated 21-03-1978).*

Applications of Government Servants forward to the State Public Service Commission/Staff Selection Commission are not to be counted against the limit of four opportunities in a year.

*(Authority: CAG's office letter No. 2193-NGE-III/79-77-I dated 31-07-1979).*

### ***Procedure in cases who apply for posts in same/other Central Govt. Departments.***

- 135.** The following procedure should be followed in respect of Government Servants working in a particular Department/office who apply in response to advertisements or circulars inviting applications for posts in other Central Govt. Departments/offices.
- i) The application may be forwarded in accordance with the instructions contained in M.H.A. O.M. dated 21<sup>st</sup> October, 1952 irrespective whether the post applied for in other Department/office is permanent or temporary.
  - ii) In the case of permanent Govt. Servants, their lien may be retained in the parent department/office for a period of two years. They should either revert to the parent department/office within that period or resign from the parent department/office at the end of that period. An undertaking to abide by these conditions may be taken from them at the time of forwarding the applications to other departments/offices.

- iii) In the case of quasi-permanent Govt. Servants who wish to revert to the parent department/office within a period of two years, may be taken back in the parent office/department, provided the posts held by them prior to their joining the new department/office continue to exist. In any case, at the end of two years from the date of reversion does not take place. An undertaking to abide by these conditions may be taken from them at the time of forwarding their applications.
- iv) As for temporary employees, they should, as a matter of rules be asked to resign from the parent department/office at the time of release from the parent department/office. An undertaking to the effect that they will resign from the parent department/office in the event of their selection and appointment to the post applied for may be taken from them at the time of forwarding their applications.
- v) In exception cases where it would take some time for the other department/office to confirm such Govt. Servants due to the delay in converting temporary posts into permanent ones, or due to some other administrative reason the permanent Govt. Servants may be permitted to retain their lien in the parent department/office for one more year. While granting such permission, a fresh undertaking similar to the one indicated in sub-para (II) above may be taken from the permanent Govt. Servant by the parent department/office. A similar treatment may be accorded to the quasi-permanent employees on their giving an undertaking similar to the one indicated in sub-para (iii) above.
- vi) During the period of two years referred to above in sub-para (ii) and (iii), the pay of the officer in the ex-cadre post will be fixed in the pay-scale of that post and will be subject to the limits prescribed in Ministry of Finance O.M. No. F. 10(21)-E-III/60 dated 09-03-1964 in cases where the minimum of the scale of pay of the new post is substantially in excess of his grade pay in the parent department and such other orders as may be issued by them from time to time. No deputation allowance will be admissible in any case.

These instructions are applicable to the employees in all Departments/Offices of the Government of India.

*(Authority: G.I. M.H.A. O.M. No. 60/37/63-Estt-(A) dated 14-07-1967 received with CAG's endorsement No. 285-NGE-III/130-69 dated 07-03-1970).*

It is clarified that in the case of temporary Govt. Servants who apply for posts occurring in the same department/office which is to be filled on the basis of direct recruitment, an undertaking to the effect that in the event of his selection to the post he shall have to resign from the post held by him and he should invariably be asked to resign from the post held by him at the time of release from that post when selected. Above instructions will also be applicable in the case of quasi-permanent Government Servants i.e. he will be allowed to come back to his post held by him earlier within a period of two years provided the post exists.

*(Authority: G.I. M.H.A. O.M. No. 28015/2/80-Estt. (C) dated 22-07-1980).*

***Forwarding of application to public sector undertakings-procedure thereof: -***

**136.** Permanent Govt. Servants who are selected for appointment in public sector undertakings or autonomous Semi-Government organisations on the basis of their applications for such posts should be allowed to retain a lien on their appointment posts in their parent office for a period of two years or till they are permanently absorbed in the undertakings etc. whichever is earlier, subject to the following conditions: -

- i) The leave salary and pension contributions should be paid either by the undertaking/organisation or by Govt. Servant concerned himself.
- ii) The pay allowed to him by the undertaking/organisation should not exceed the limits specified in G.I.M.F. O.M. No. 10-(24)-E-III/60 dated 09-03-1964 and such other

orders restricting pay on foreign service as may be issued by the Ministry of Finance from time to time.

- iii) If it is proposed to absorb the Govt. Servant permanently in the public sector undertaking/autonomous, Semi-Government Organisation before the expiry of the period of two years mentioned above, it would be incumbent on the foreign employer to consult the parent office before issuing orders of permanent absorption. The orders of permanent absorption should be issued by the foreign employer only after the resignation of the Government Servant has been accepted by the Government and with effect from the date of such acceptance.
- iv) If the Government Servant is not permanently absorbed within a period of two years from the date of his appointment in the public sector undertaking/autonomous, Semi-Government organisation in the manner indicated on expiry of the said period of two year, either resign from Govt. Service or revert to his parent office.
- v) In view of above decision, application from permanent Govt. Servants for post (whether permanently or temporary) in public sector undertaking/autonomous, Semi-Government organisation should be forwarded only after taking from them a written undertaking accepting the conditions stipulated above and the foreign employer should also be informed of these conditions.
- vi) As regards quasi-permanent employees, it has been decided that all quasi-government employees applying for posts in the public sector undertakings/autonomous, Semi-Government organisation should be treated as on foreign service with the undertakings/organisations for a period of two year and given the same treatment as permanent employees.
- vii) These orders do not apply to temporary employees, who will have to resign from Govt. Service before they are appointed in such undertakings/organisations on the basis of their own applications. It is, therefore, necessary in such cases to obtain from the Government Servants concerned before the application is actually forwarded, an undertaking that in the event of selection for the post applied for, they will resign from Government Service.
- viii) In exceptional cases, where it would take some time for the Public Sector Undertakings, Autonomous Body etc, to permanently absorb such Government (Permanently/Quasi-Permanent) servant due to administrative reasons, the permanent Government Servant may be permitted to retain his lien in the parent Department/Office for one year more while granting such permission a fresh undertaking similar to the sub-para (v) above may be taken from the Government Servant by the parent department/office.

(Authority: G.I.M.H.A. O.M. No. 70/62/62-Estt-A dated 22-01-1966 received with CAG's endorsement No. 144-Audit/242-64 dated 05-02-1966; G.I. M.H.A. O.M. No. 70/62/62-Estt (A) dated 27-07-1968 received with CAG's endorsement No. 1096-Audit/152-69 dated 29-09-1969 as clarified by CAG vide No. 1014-NGE-III/20-84 dated 27-04-1984).

### ***Seniority on reversion***

- 137.** The permanent and quasi-government employees who may be appointed to posts in the Public Sector Undertakings/Autonomous Bodies on or after 22<sup>nd</sup> January, 1966 or to other posts under Government on or after 14<sup>th</sup> July, 1967, shall be entitled in the event of reversion to the parent department within the specified period of two years to the original seniority in the grade post from which they proceeded on foreign service to the Public Sector Undertakings and Autonomous Bodies or on deputation to other posts under Government.

(Authority: G.I. M.H.A. O.M. No. 1/6/67-Estt (D) dated 04-09-1967 received with CAG's endorsement No. 2405-NGE-III/5-67 (Pt-II) dated 15-11-1967).

***Forwarding of application to public sector undertakings like State Bank of India, Reserve Bank of India etc.***

- 138.** In cases of Government Servants who go over to posts in institution such as State Bank of India, Reserve Bank of India, Indian Airlines, Air India, Life Insurance Corporation etc. will also be regulated in accordance with the instructions contained in Government of India, Ministry of Home Affairs, O.M. No. 70/62/62-Estt (A) dated 22-01-1966 referred to in earlier paragraphs.

*(Authority: CAG's office letter No. 675-NGE-III/2-62 dated 20-03-1969).*

***Forwarding of applications to Union Public Service Commission etc.***

- 139.** Persons already in Government service who wish to appear in a competitive examination conducted by the Union Public Service Commission or wish to apply for a post recruitment to which is proposed to be made by Selection through the U.P.S.C. may submit their completed applications in the prescribed printed form direct to the commission. They should however, immediately inform the head of their office/department giving details of the examination/post which they have applied, requesting him to communicate his permission to the commission directly. In case the head of office/department considers it necessary to withhold the requisite permission it should inform the commission within thirty days of the closing date for the receipt of the applications, in case no such communication is received from the head of the office/department it shall be presumed by the commission that there is no objection on the part of the employing department to the Government employees in question to be considered by the commission.

*(Authority: G.I. M.H.A. D.P.A.R. O.M. No.42015/4/78-Estt (C) dated 01-01-1979 received with CAG's No. 330-NGE-III/79-77-I dated 07-02-1979).*

The above procedure may also be followed in regard to forwarding of applications of Government employees for posts advertised by Staff Selection Commission.

As regards the posts advertised by the Banking Service Recruitment Board are concerned, the applications should be routed through the controlling authorities. Such Government Servants who apply direct should not be granted permission to take the examination.

*(Authority: G.I. M.H.A. D.P. & A.R. O.M. No. 28016/1/80-Estt (C) dated 18-07-1980).*

***Guideline for withholding of application of Government Servants for Competitive/Departmental Examination of U.P.S.C. etc.***

- 140.** The question of formulating specific guidelines for administrative authorities for withholding of applications of Government Servants for Competitive/Departmental Examination conducted by the U.P.S.C. etc., has been examined carefully. While it is not feasible to define 'Public Interest', the authority should interpret the term strictly and subject to the condition that the forwarding of applications should be rule rather than the exception and the decision should be taken at appropriately high level. In taking the decision to withhold the application the authority has to balance the interests of the state against the necessity of causing hardship to the individual. This discretion should be applied with utmost objectivity and not mechanically.

While it is not feasible to lay down specific exhaustive guidelines for withholding of application in public interest some of them can be listed illustrative as follows: -

- (i) The office concerned is engaged on important time bound project and the work would be seriously dislocated if he is relieved.
- (ii) The Government Servant has acquitted some specialization at Government expense and he has signed a bond for serving the Government for a specific period.
- (iii) The Government Servant is under suspension or is facing a departmental proceedings/court prosecution.
- (iv) The Government Servant is applying for a post which is equivalent in status and rank.

*(Authority: G.I. M.H.A. D.P. & A.R. O.M. No. 41016/9-78-Esss (C) dated 10-08-1978 received with CAG's endorsement No. 1801-NGE-III/79-77 dated 02-09-1978).*

***Appointment of Government Officers to Central Public Enterprise on immediate absorption basis.***

- 141.** In suppression of all extent orders on the subject it has been decided that deputation of all Government Officers, including those belonging to Defence Services, to all posts in Central Enterprises should, except in the cases mentioned above, not be permitted from the date of issue of the orders (i.e. 06-03-1985). Hereafter, such officers could join posts in the Central Public Enterprises only on immediate absorption basis.

Following are the examples of enterprises coming under the exceptional category:

- a) Central Cottage Industries Corporation
- b) Central Inland Water Transport Corporation.
- c) Central Warehousing Corporation.
- d) Cotton Corporation of India.
- e) Food Corporation of India.
- f) Handicrafts and Handlooms Export Corporation Limited.
- g) National Handloom Development Corporation.
- h) National Seeds Corporation
- i) Rehabilitation Industries Corporation
- j) Rural Electrification Corporation
- k) State Forms Corporation.
- l) Trade Fair Authority of India.

The above orders will also apply to Government Servant who join public sector undertakings on the basis of their own application.

*(Authority: G.I. M.F. (Bureau of Public Enterprises) O.M. No. 5 (25)/83-BPE (PESE) dated 06-03-1985 received with CAG's No. 2127-GE-I/128-83 dated 29-03-1985 and G.I.-M.E (BPE) O.M. No. 5 (25)/83-BPE (PESE) dated 01-08-1985 received with CAG's No. 6246-GE-I/30-85/App. OJ/Vol-II dated 12-09-1985).*

***Retention of lien/quasi-permanency of Government Servants appointed in P.S.U./Autonomous Bodies/State Government of their own volition.***

- 142.** A question has arisen as to whether after the expiry of the specific period of 2/3 years, the lien of the Government Servant automatically deemed to have been terminated as they have not repatriated or resigned from Government service in term of the undertaking given at the time of forwarding applications on their own volition.

It has been clarified that it will not be in order to terminate the lien of a Government Servant until he gets permanently absorbed elsewhere or resigns from the post held by him under the Government. In case a Government refuses either to revert to his cadre or to resign therefrom at the expiry of the stipulated period of 2/3 years, disciplinary action should be initiated against him.

However, a quasi-permanent Government Servant does not hold a lien on any post. If he fails to revert to his parent cadre within 2/3 years, his quasi-permanent status need not be retained any further. With the termination of his quasi-permanent status he will lose his right to come back to his parent cadre.

*(Authority: G.I. D.P. 7 A.R. O.M. NO. 2120/83-Estt (C) dated 08-12-1983 received with CAG's circular No. 4089-N-2/61-82 dated 07-01-1984).*

***Forwarding of application for posts under State Government Procedure for:***

**143.** The following procedure may be followed in respect of Central Government employees who apply for posts under the State Government of their own volition in response to advertisements or circulars including those by the State Public Service Commissions.

(i) The application may be forwarded subject to the instructions issued by the Central Government from time to time within the limits laid down for forwarding applications for outside posts.

(ii) Temporary Central Government Servants should as a matter of rule, be asked to resign at the time of release from the parent department/office. An undertaking from them to the effect that in the event of selection for the posts applied for they will resign from their posts may be taken from them at the time of forwarding the applications.

(iii)(a) In respect of permanent and quasi-permanent employees, the term of which the Central Government Servant goes over to a post under the State Government may be settled mutually between the Central Government and the State Government concerned. The permanent Government Servant will be governed by the instructions contained in Finance Ministry's Circular No. F. 1 (56)/B/63 dated 16-11-1967 (G.I. Instructions No. (9A) below Art. 67 of the C.S. Rs. Vol-I by L.S. Chawdhri – 12<sup>th</sup> Edition.)

(b) The permanent/quasi-permanent Government Servant should either revert to the parent department/office within the period of two years or resign from the parent department at the end of that period.

(c) Quasi-permanent Central Government Servant will be allowed to revert within two years or at the end of two years to the post held by them in the parent department under the Central Government if the posts held by them continues to exist on the date of their reversion and if they are eventually confirmed in the parent department/office, the liability to pay, leave salary and pension contribution for the period of service rendered by them in the State Government shall be borne either by the State Government if the appointment is treated by the Government as on transfer or by the quasi-permanent Government Servant or by the servant themselves.

(d) An undertaking to abide by these conditions may be taken from the permanent/quasi-permanent Government Servants at the time of forwarding their applications.

(e) In exceptional cases where it would take sometime for the State Government to confirm the Government Servant due to administrative reasons, the permanent/quasi-permanent employees may be permitted to retain their lien/quasi-permanent status for one more year. While granting such permission, a fresh undertaking similar to the one in sub-para (ii) above may be taken from the Government Servant concerned.

(f) During the period of two or three years referred to above, the pay of the Government Servant in the ex-cadre post will be fixed in the pay scale of that post and will be subject to the limits prescribed in Ministry of Finance, O.M. No. F.10 (24)/E-III/60 dated 09-03-1964 in cases where the minimum of the scale of pay of the new post is substantially in excess of his grade pay in the parent department/office and such other orders as have been/may be issued by the Ministry of Finance from time to time. These orders will also be subject to the orders issued by the Ministry of Home Affairs in respect of members of C.C.S./C.S.S/C.S.C.S. However, in cases where the Central Government Servants are selected for appointment to posts under the State Government on the basis of their applications in an open competition through the State Public Service Commission, they will be allowed to draw pay in the scale



of the post without applying the restrictions laid down in the Ministry of Finance O.M. dated 09-03-1964.

No deputation allowance as such will be admissible in such cases.

(g) Central Government will not accept any liability to pay any retirement benefits or for carry forward of leave for the period of service rendered under them by the temporary/quasi-permanent Central Government servants going over to State Government under these orders.

(h) While forwarding the applications to the State Government concerned, it should be made clear that the Central Government servant if selected for appointment will be permitted to join the State Government on the terms and conditions contained in this Office Memorandum.

*(Authority: G.I. Cabinet Secretarial D.P.A.R. O.M. No. 8/4/70-Estt (c) dated 06-02-1974 received with CAG's office letter No. 862-Audit/152-69 dated 27-05-1975).*

Extracts of the G.I.M.F. (Deptt. of Expdr.) O.M. No. E-10 (34)-F-III/60 dated 09-03-1964 regarding restrictions under FR. 35.

The pay allowed under FR- 35 should not exceed the basic pay of the deputationist by more than the amount shown below: -

1	For employees in receipt of basic pay above ₹. 750/-	25 % of basic pay or ₹. 225/- whichever is more.
2	For employees in receipt of basic pay above ₹. 300/- upto 750/-	30 % of basic pay or ₹. 100/- whichever is more.
3	For employees in receipt of basic of and below ₹. 300/-	33 <sup>1</sup> / <sub>3</sub> % of the basic pay.

#### ***Restriction of officiating pay under F.R. 35***

**144.** Consequent upon the revision of the pay scales of the Central Government employees on the recommendation of the Fourth Pay Commission, the restrictions under FR.35 will be now as under: -

a)	For employees in receipt of basic pay above ₹. 2200/-	12½ % of basic pay or ₹. 330/- whichever is more.
b)	For employees in receipt of basic pay above ₹. 1000/- and upto 2200/-	15 % of basic pay or ₹. 200/- whichever is more.
c)	For employees in receipt of basic of and below ₹. 1000/-	20 % of the basic pay.

The new rates will be applicable with effect from the date of employee draw a pay in the revised scale of pay applicable in accordance with the C.S. (Revised pay) Rule, 1986.

*(Authority: G.I. Ministry of Personnel, P.G. & Pension (Deptt. of Pers. And Trg.) O.M. No. 18/26/86-Estt (Pay-I) dated 29-06-1987 received with CAG's office letter No. 855-Audit-I/44-85/IV-87 (141) dated 15-09-1986).*

# CHAPTER - XI

## TRANSFER IN I.A. & A.D.

***Mutual & Unilateral Transfer will be regulated as under: -***

- 145.** (i) There will be no objection to unilateral mutual transfers within the same stream (i.e. from one Audit office to another and one Accounts and Entitlement office to another) of offices for non-promotional posts i.e. cadres where vacancies are filled by direct recruitment.
- (ii) Mutual transfer within the same stream of offices between persons holding Selection Grades of a particular category of posts will be permissible.
- (iii) Mutual transfers within the same stream of offices between persons in a category of posts where Selection Grade also exists, may be considered only if the Head of the Department is certain in his best judgement that opportunities for promotion to the Selection Grade to existing incumbents would not be adversely affected.

*(Authority: CAG's circular No. 1492-N. 3/44-84/zone-3/Vol.I dated 03-05-1985).*

- 146.** On the analogy of transfer of Accountants offering to come over to lower post of Clerks as fresh appointee. It has been decided that Senior Auditors who are willing to offer to come over to the post of Auditor for the sake of transfer within the same stream of office may be permitted to do so.

Such request from Sr. Auditors should be considered as cases of technical resignation from the post Sr. Auditor in one office to come over to the post of Auditor in the other against a direct recruitment vacancy. The applicant should be informed clearly above this and that he/she would rank as junior most among the Auditors in the new office.

*(Authority: CAG's Circular No. 2283-MGE-3/44-84/Zone-17 dated 10-07-1985).*

***Posting of husband and wife at the same station.***

- 147.** It is the policy of the Govt. that as far as possible and within the constraints of administrative feasibility the husband and wife should be posted at the same station to enable them to lead a normal family life and ensure the education and welfare of their children.

The class of cases that may arise and the guidelines for dealing with each class of case are given below: -

- (i) Where the spouse belongs to the same All India Service or two of the All India Services, namely I.A.S., I.F.S. and Indian Forest Service (Group A). The spouses will be posted to the same cadre by providing for cadre transfer of one spouse to the cadre of the other spouse subject to their not being posted by this process to their home cadre. Postings within the cadre, will of course, fall within the purview of the State Government.
- (ii) Where one spouse belong to one of the All India Services and the other spouse belongs to one of the central services:

The cadre controlling authority of the Central Services may post the officer to the station or if there is no post in that station to the State where the other spouse belonging to the All India Services is posted.

- (iii) Where the spouse belongs to the same Central Services.

The cadre controlling authority may post the spouse to the same station.

- (iv) Where one spouse belongs to one Central Service and the other spouse belongs to another Central Service:

The spouse with the lesser service at a station may apply to the appropriate cadre controlling authority and the said authority may post the said officer to the station or if there is no post in that station to the state, where the other spouse belonging to the other Central Service is posted.

- (v) Where one spouse belong to an All India Service and the other spouse belong to a Public Sector Undertakings: -

The spouse employed under the Public Sector Undertakings may apply to the competent authority and the said authority may post the said officer to the station, or if there is no post under the P.S.U. in that station, to the state where the other spouse is posted.

- (vi) Where one spouse belong to a Central Service and the other spouse belongs to a P.S.U.

The spouse employed under the P.S.U. may apply to the competent authority and the said authority may post the officer to the station, or if there is no post under the P.S.U. in that station, to the state where the other spouse is posted, if, however, the request cannot be granted because the P.S.U. has no post in the said station/state, then the spouse belonging to the Central Service may apply to the appropriate authority may post the officer to the station, or if there is no post in that station, to the state where the spouse employed under P.S.U. is posted.

- (vii) Where one spouse is employed under the Central Govt. and the other spouse is employed under the State Govt.

The spouse employed under the Central Govt. may apply to the competent authority and the competent authority may post the said office to the station, or if there is no post in that station, to the state where the other spouse is posted.

The illustrations given above may not cover all possible categories of cases which may arise. In fact it is not possible to anticipate all the category of cases. Each case, not covered by the above guideline, will have to be dealt with keeping in mind the spirit in which these guidelines have been drawn and the larger objective of ensuring that a husband and wife are, as far as possible, and within the constraints of administrative convenience, posted at the same station.

In so far as persons serving in Indian Audit and Accounts Department are concerned these order issued in consultation with C & A.G. of India (vide C&AG's U.O. reference No. 48-A Ar. G(P)/86 dated 13-03-1986).

*(Authority: Govt. of India Min. of Pers. P.G. & Pension Deptt. of Pers. and Trg. O.M. No. 28034/7/86-Estt.(A) dated 03-04-1986).*

# CHAPTER - XII

## DEPUTATION

### *Deputation of Central Government employees to other Governments' Departments. Etc – Period of deputation.*

- 148.** In accordance with the Ministry of Finance O.M. No. 1 (11)-B/75 dated 7<sup>th</sup> Nov. 1975 the period of deputation of a Central Government servant shall be subject to a maximum of three years in all cases except for those posts where a longer period of tenure has been prescribed under the relevant rules/order, of the said O.M. further provides that the administrative Ministries/Departments may grant extension beyond this limit upto one year after obtaining orders of their secretary in cases where such extension is considered necessary in Public interest. Extension beyond this period was to be with the specific prior approval of the Ministry of Personnel and Training and Pension (instead of Ministry of Finance). No deputation allowances will be allowed for such extension, if agreed to by the Department.

It has now been decided that the borrowing Ministries/Departments may be delegated powers for extending the period of deputation for the fifth year or for the second year in excess of the period prescribed in the Recruitment Rules, where absolutely necessary, subject to the following conditions.

- a) While according extension for both fifth year, or the second year in excess of the period prescribed in the Recruitment Rules, the directives issued by the Prime Minister for rigid application of the tenure rules should be taken into consideration and only in rare and exceptional circumstances such extensions should be granted.
- b) The extension should be strictly in public interest and with the specific prior approval of the concerned Minister of the borrowing Ministry/Department.
- c) Wherever such extension is granted, it would be on the specific understanding that the officer would not be entitled to draw deputation duty allowance.
- d) The extension would be subject to the prior approval of the lending organisation, the officer on deputation, and where necessary the U.P.S.C.
- e) In cases where the extension is beyond the fifth year or for the second year in excess of the period prescribed in the Recruitment Rules, the same would be only after obtaining the prior approval of the Ministry of Personnel & Training, Admn. Reforms and Public Grievances & Pension (Department of Personnel & Pension). Proposal in this regard should invariably reach this Deptt. (Deptt. of Personnel & Training) at least three months before the expiry of the extended tenure.

(Authority: G.I. Min. of Pers. and Admn. Reforms. P.G. and Pension O.M. No. 2/39/85-Estt (Pay-II) dated 25-10-1985 received with CAG's No. 21-Audit-I/133-8-IV-86(6) dated 17-01-1986).

- 149.** The procedure to be followed in regard of the handling of the requisitions received from various borrowing departments and the procedure for obtaining sanction, beyond third year of deputation has been examined and the following instructions are issued for the information and guidance of all concerned.
- a) The existing instructions as contained in Government of India, order/instructions on the subject issued from time to time for the circulations of the demand received from borrowing authorities will continue to be followed.
  - b) Non-gazetted staff could be sent on deputation to State Govt./Delhi Administration in respect of Director of Audit Central Revenues and Director of Audit Commerce Work's & Misc. and State Government bodies by the Accountants General concerned.

- c) In respect of requisitions received in Headquarters and circulated by Headquarters office in respect of posts of Auditors, Senior Auditors, P.As. and Accountants, Senior Accountants, the Head of Department should send their recommendations direct to the borrowing authorities after giving wide publicity to the demands received in their offices. A copy of recommendation made to the borrowing authority may be sent to the Headquarters office for information and recommendation for A.A.O. to the post of Audit Officer and that of Accounts Officer/Audit Officer should be sent to GE-II section separately and in respect of other Non-gazetted official to NGE-III section of the Headquarters' office.
- d) Keeping in view, the latest orders contained in G.I. Deptt. of Personnel & Training O.M. dated 25-10-1985 (referred to in the preceding paragraph) regarding delegation of powers for extension of period of deputation, Accountant General and Directors of Audit have now been delegated the powers to extend the deputation of the staff under their control, whether in Central or State Government organisation upto a total period of five years. These enhanced power will apply in respect of all categories of staff in field offices from Group- 'D' onwards (except I.A. & A.S. Officers)
- e) Extension beyond five years in respect of deputations in State Govt. Organisation would continue to come to Headquarters' office extension beyond five years in respect of Central Govt. Organisations would have to go to the Department of Personnel.

It should be ensured that action is initiated well in advance for extension beyond five years and also for relief of the staff on deputation on the expiry of the terms of deputation, so that there is no scope for allowing an official to continue on deputation beyond the maximum period specified in Govt. of India O.M. dated 25-10-1985.

*(Authority: CAG's Circular letter No. 4315-N-III/6-85 Vol. I dated 26-12-1986).*

***Grant of deputation special pay to staff of Group 'B' & 'C' Officers of I.A. & A.D. on deputation within I.A. & A.D.***

**150.** (i) Deputation special pay is admissible from the date of deputation in accordance with general orders issued on the subject from time to time.

(ii) In regard to past cases where the special pay was not given with effect from the date of joining on deputation, such cases may be reopened irrespective of whether the employees affected are still on deputation or not.

(iii) When an individual is selected for deputation within IA&AD as suitable clause may be inserted in the relief orders issued by the parent office to the effect that deputation special pay would be admissible as per the orders issued by the Headquarters from time to time and there is no need for separate sanction to special pay in each case.

The fixation of special pay in the borrowing office may, however, as a measure of abundant caution be got approved at the level of Group Officer.

*(Authority: CAG's Circular No. 4039/10-N-III/84 dated 27-11-1986).*

***Grant of leave to officers on expiry of their tenure of deputation.***

**151.** On reversion from deputation post, the officers concerned may be allowed leave not exceeding two months by the borrowing Ministry/Department/Organisation. The officer concerned should apply for further leave to his Cadre Controlling Authority.

*(Authority: G.I. Deptt. of Personnel & Training O.M. No. 2/33/87-Estt. (Pay-II) dated 17-12-1987 received with CAG's endorsement No. 75-Audit-I/99-85/III-87 (16) dated 28-01-1988).*

***Delegation of Powers to depute officers on deputation***

- 152.** A. (i) Under the existing instructions, the State Accountants General are empowered to depute their officers to the respective State Government, Autonomous Bodies under them.

Deputation of Group 'B' Officers and Selection Officers of the department to the Central Government Department, Autonomous Bodies, etc. under them is centralised in Headquarters office only.

(ii) Wherever a field office receives a demand for deputation direct from an organisation to which it cannot recommend its officers under the delegation powers, the demand, in original may be passed on to the Headquarters office immediately on receipt for necessary action.

*(Authority: Director (Staff)'s D.O. letter No. 86-GE-II/1-89 dated 05-01-1989).*

# CHAPTER - XIII

## BUDGET AND CONTROL OVER EXPENDITURE

### Budget Estimates – General

- 153.** Detailed instructions for the preparation of the Budget Estimates of the office are found in Chapter – IX (Para-347 to 365) of the C & A.G.'s Manual of Standing Orders (Admn) Volume – I. The Budget Estimates of the office should be prepared strictly in accordance with Rules 49 to 53 of the Compilation of General Financial Rules. Further instructions by the C&AG in this regard for the preparation of the Budget Estimates are also issued from time to time.

The following are some of the supplementary instructions: -

While formulating the monetary estimates, the following instructions, apart from those contained in Chapter-IX of the C&AG's Manual of Standing Orders (Administrative) Volume-I, should be kept in view: -

- (i) The provision for 'men in position' as on 1<sup>st</sup> September should be accurately estimated and any under variations between the provisions proposal for the remaining part of the year and the actual expenditure for the first six months of the year should be suitably explained.
- (ii) The feasibility of filling up the vacant, posts in different cadres while proposing momentary provisions for such posts may be critically examined and provisions for only those posts which can be filled during the remaining part of the year proposed therein.
- (iii) No provision for additional posts need be made in the estimates. This will be included by the Headquarters office.
- (iv) No provision is to be made for additional posts under the sub-head "Travel Expenses" and provisions for vacant posts may be made only after taking into account the result of the examination referred to in sub-para (ii) above.
- (v) The requirement under the head 'Salaries' should be computed with reference to the actuals for the first six months and under other heads on the basis of actuals for five months.
- (vi) The review of expenditure for February, which forms the basis of surrender of surplus amounts should be prepared with utmost care after proper scrutiny of all anticipated payments.

*(Authority: Director (O&M)'s D.O. Letter No. 1653-BRS/1-80 dated 10-06-1980).*

### General Instructions

- 154.** The following general instructions may also be kept in view while framing the estimates: -

- (i) Revised estimates for the year (combined for permanent and temporary establishment) may be prepared on the basis of actual expenditure upto 31<sup>st</sup> August and sanctioned strength (both regular and Casual) as on 1<sup>st</sup> September. Budget Estimate for the next year may be prepared on the basis of regular sanctioned strength as on 1<sup>st</sup> September and should exhibit separately the provision –
  - a. For all vacant posts.
  - b. Such vacant posts as can be expected to be filled during ensuing year.
- (ii) Provision for additional instalments of dearness allowance sanctioned should be made both in the revised estimates and budget estimates.

- (iii) The provision for men in position as on 1<sup>st</sup> September should be accurately estimated and any undue variations between the provisions proposed for the remaining part of the year and the actual expenditure for the first six months of the year should suitably be explained.
- (iv) No provision for additional posts need be made in the estimates. This will be included by the C&AG office.
- (v) The requirement under the head 'Salaries' (Pay and personal allowances) should be computed with reference to actuals for the first six months and under the other heads on the basis of actuals for five months. In other words the monetary estimates should be prepared with reference to the actuals for the first five months of the current year.
- (vi) Full provisions for Group 'B' posts (Accounts/Audit Officers) sanctioned in lieu of Indian Audit and Accounts Service posts may be made in the revised estimates and budget estimates.
- (vii) Detailed justification duly supported by item wise details in support of the provisions proposed for 'Overtime Allowance' may be furnished. In respect of provisions proposed under the head "Honoraria" –
  - (a) Detailed calculation of the amount proposed for various items of work covered by rates prescribed by the Hqrs. Office from time to time may be furnished and
  - (b) Provisions proposed on 'ad hoc' basis should be supported by detailed justification.
- (viii) Revised estimates may be prepared on the basis of the trend of actual expenditure upto 31<sup>st</sup> August, and the forecast of events during the remaining part of the current year. Utmost foresight should be exercised in framing these estimates and the provision should be restricted to the absolute minimum necessary, bearing in mind the administrative difficulties and possible delay in filling up the vacant posts etc., and should not be more than is likely to be spent during the course of the year. It should be noted that once inflated amount has been provided in the revised estimates, later surrenders are not of much use.
- (ix) The details of provisions for pay and allowances to be included in Form-C may be abstracted from the register prescribed in Hqrs. Office letter No. 1010-BRS/103-63 dated 29-05-1963. However, before abstracting the details in Form-C, entries in the register should be independently rechecked by the Internal Audit Wing or some other agency and a certificate to this effect furnished by the Accountant General either in the forwarding letter or on the statement in Form-C.

**\*Note:** - The provision of maintaining Nominal Rolls of Establishment for preparation of Budget Estimates for arriving at the provisions required under Pay, Allowance etc. has been dispensed with and there would be no need to prepare details in F or G.P.F. 2 and the form is also abolished.

The estimate of establishment charges should be framed taking into account the trends over preceding three years and other relevant factors like change in rates of pay and allowances, number of posts and their filling and the economy instructions issued by the Ministry from time to time.

The Financial Advisors of each Ministry/Department should arrange to obtain from the Heads of the Departments the details of the posts included in the estimates in order to furnish the statement showing the "Estimated strength of establishment and provisions therefor" to be appended to the Detailed Demand for Grants.

*(Authority: G.I.M.F. (Deptt. of Expdr.) O.M. No. F 23(3)-B-II/(&)/86 dated 22-09-1986 received with CAG's office Circular No. 3982-BRS/315-86-I dated 27-10-1986).*

- (x) No monetary provision is to be made for non-duty posts like deputation reserve/shadow/Supernumerary posts held in abeyance etc.



- (xi) The provision for the purchase of items like Accounting Machines, Staff Car, Water cooler and Grant-in-aid etc. should be indicated as usual separately in the estimates.
- (xii) Provision for the grant of Cash awards to employee acquitting themselves creditably in Hindi Typewriting, Hindi Stenography. Praveen and Pragya Examinations under the Hindi Teaching Scheme may be made under the residuary sub-head 'Other Charges' and shown distinctly in the budget papers.
- (xiii) The explanation for variation between the budget estimates and the revised estimates for the current year and budget estimates for the next year should invariably be furnished with budget estimates.
- (xiv) Special attention is drawn to the 'Notes' at the bottom of Forms 'A' and 'B'.  
(Form A to H reproduced in the Annexure I vide C&AG's Circular No. 2683-BRS/297-88. I dated 12-07-1988).

The recoveries to be shown in reduction of expenditure are to be confined to recoveries from other Ministries/Departments of the Govt. of India, All recoveries from State Govts. And from non-government entities are to be treated as "Revenue Receipts" and should not be shown as recoveries.

*(Authority: CAG's office circular No. 8-BRS/81 received in No. 353-BRS/333-81-I dated 07-08-1981).*

### ***Budget Estimate***

- 155.** The final estimates should, however, be prepared on the basis of the approved staff intimated by Hqrs. Office and should be submitted within seven days of the receipt of the CA&AG's letter of acceptance of the staff proposals which is generally received during November/December every year.

The completed revised estimates for the current year and budget estimates for the next year should be prepared (in the prescribed form) after taking into account the cuts, if any in the number of posts proposed by the Accountant General (received from the Hqrs. Office). While preparing the revised estimates for the current year it should be ensured that the same is prepared on the basis of the latest actuals and forecast of events during the remaining part of the current year.

The proposal for the purchase of the following items should be submitted with detailed justifications to the C&AG for approval on the dated indicated by the Hqrs. Office: -

- (i) Purchase of Accounting Machines and Computers.
  - a) Involving foreign exchange.
  - b) Other charges.
- (ii) Purchase of Staff Car.
- (iii) Purchase of Water Cooler
- (iv) Purchase of printing machine excluding typewriter.
- (v) Grant-in-aid, contributions etc.

On the receipt of C&AG's approval the estimated requirement of funds for these approved items should be included in the budget estimates for the ensuing year.

The explanations for the variations between the Budget Estimates and the Revised Estimates of the current year and the Budget Estimates of the next year should invariably be furnished in duplicate with budget estimates.

*(Authority: CAG's office circular Nos. 3746-BRS/163-75-II dated 17-12-1975, 2232-BRS/163-75 dated 11-08-1975 and No. 1440-BRS/92-76 dated 05-06-1976).*

### ***Control over expenditure***

- 156.** The procedure laid down in paragraphs 366 to 369 of the Manual of Standing Orders (Admn) Volume-I in regard to the control of expenditure should be carefully followed.

In order that the C&AG may be in a position to watch the progress of expenditure and to ascertain where an excess or saving is likely to occur, reports of expenditure through statement in Form No. 17 and 19 referred to in paras 367 and 369 respectively of the C&AG's M.S.O. (Admn) Vol.I as modified in C&AG's letter No. 2490-BRS/57-73 dated 16-08-1974 should be sent monthly so as to reach Hqrs. Office by 10<sup>th</sup> of the month succeeding that to which it relates (vide Hqrs. Office Circular No. 3288-BRS/51-84-II dated 03-08-1984) certificate of reconciliation of Departmental figures with that of Pay and Accounts office for the preceding months should be furnished.

*(Authority: CAG's office letter No. 2136-BRS/60-73 dated 17-08-1973 and No. 1204-BRS/42-76 dated 06-05-1976)*

- 157.** These statements are required to be furnished from the month of June onwards. The first statements i.e. for the progressive expenditure upto June under all heads are to be sent by 10<sup>th</sup> July positively.

### ***Final Review of expenditure***

- 158.** The Final Review of Expenditure for the year in respect of Group 'A', 'B' officers and Non-gazetted Establishment supported by detailed explanation of variation between Final Grant/Appropriation and actuals under the various heads are to be furnished to the Hqrs. Office by 25<sup>th</sup> of August.

A certificate of reconciliation of expenditure figures shown in the review with those booked by the Pay & Accounts Officers may also be furnished. In case there is difference in the figures of actual expenditures shown in the Final Review and those booked by the Pay and Accounts Officers, the amount of variation under different heads with detailed reasons thereof, may also be furnished in the forwarding letter.

The figures of actuals as well as probable except in March (Supplementary) review, may be shown in the expenditure statements in thousands of rupees. However, actual figures in March/March (Supplementary) review of expenditure statement may be shown as usual.

*(Authority: CAG's circular No. 2266-BRS/333-88 dated 31-05-1988).*

- 159.** The Senior Deputy Accountant General (Administration)/Deputy Accountant General (Administration) should devote his personal attention to his important work and exercise the fullest care and foresight in the preparation of monthly statement and Memorandum of Review of Expenditure submitted to Hqrs. Office. The following instructions must be followed: -

- i) The due date for submission of the statement should be strictly observed.
- ii) Clear distinction should be made between charges on standing and specific new items. Totals under each sub-head and the grand total should be worked out.
- iii) The variation should be worked out with the figures of the grants and not with estimates.

**Note:** The amount of bills which are actually encashed in a particular month should only be taken into the column 'Actuals' in the expenditure statement of that month.

In the column 'Actuals' in the statement of Review of Expenditure for the month of March, only the departmental figures of expenditures incurred during the month of March are to be shown and not figures of expenditure actually accounted for in March (Preliminary) Accounts.

*(Authority: CAG's office letter No. 778-EE/58-50 dated 26-04-1950 and No. 1221-EE/153/50 dated 13-06-1950, No. 300-BRS/BT 11-59 dated 21-06-1961 and No. 1359-BRS/182-63 Vol-IX dated 01-07-1964).*

## CHAPTER - XIV

### *Disbursement of office expenditure*

- 160.** Consequent upon the Departmentalisation of accounts, all office expenditure are paid by the cashier after encashment of Cheques (B category) issued in favour of the DDO by the PAO, office of the A.G. (A&E), Meghalaya, etc. Shillong on the strength of bill presented to the PAO from this office through the cash branch of the office.

### *Cash Branch*

- (i) Cash branch is manned by one Cashier and Asstt. Cashier. They are appointed to the posts from amongst the Sr. Auditor/Auditors of this office and are responsible for handling/disbursement and maintenance of Cash Boom in prescribed form: -
- (ii) Cashier and Asstt. Cashier are required to furnish a security in the form of Fidelity guarantee policy respectively for ₹. 8000/- and ₹. 3000/- from the subsidiary companies of General Insurance Company in accordance with the provision contained in Rule 275 (3) GFRs, 2005.
- (iii) During the absence of Cashier/Asstt. Cashier proceeding on leave, the Sr. Ar/Auditor who/is are appointed to hold charge of Cashier/Asstt. Cashier are required to furnish security prescribed for the post, but the Head of the Department may however exempt him/them in short term vacancy from furnishing security if the circumstances warrant such exemption subject to the fulfilment of the condition laid down in Rules 275 (4) of the GFRs, 2005.

### *Custody of duplicate Key of office Cash Chest*

- 161.** The duplicate keys of the office Cash Chest should be put in an envelope or box sealed with the seal of the cashier or some seal other than that of the A.G. and kept in the custody of the A.G. in his safe. If the original key is lost, the cover or box containing the duplicate key should be delivered to the Cashier or the other officer concerned, as the case may be, with the seal intact, so as to enable him to make use of this duplicate keys.

### *Personal Claims*

- 162.** Any claim against Government for payment, whether personal claims of Government servants or claims by persons not in Government employment for work done, service rendered or articles supplied should be preferred in the prescribed form.

The following instructions with regard to preparation of bills shall be observed: -

- (i) Printed forms of bills as prescribed under the relevant rules or other departmental instructions should, as far as possible, be used. Bills for all debt-head items should be drawn in separate forms printed in red ink or white paper.
- (ii) If, any case, the use of a bill purely in any regional language becomes unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of payee and the nature of the payment.
- (iii) All bills must be filled in and signed in ink; entries and signature with ball-point pens are also permissible provided the same are clear and legible. The amount of each bill should, as far as whole rupees are concerned, be written in words as well as in figures. The fraction of a rupee may, however, be written in figures after the words stating the number of rupees, but in the event of there being no fraction of a rupee, the word 'only' must be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples – 'Rupees twenty six only'; 'Rupees five and twenty five paise'

- (i) All corrections and alterations in the total of a bill whether made in words or figures should be attested by the full signature with date, of the person signing the receipt as many time as such corrections and alteration are made.

**Note:** - Erasures and over-writing in any bill are absolute forbidden and must be avoided; if any correction is necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary should be authenticated by the drawing officer setting his full signature with date against each.

- (ii) The full accounts classification must be recorded on each bill by the drawing officer, the classification in the Budget being taken as a guide. The classification should also show whether the expenditure is voted or charged, and as far as practicable, its allocation between departments or between Central Government and State Governments where necessary.
- (iii) Charges against two or more major heads should not be included in one bill.

Note: - This does not apply to the allowances of a Government servant drawn with pay, as in such case, the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill, if debitable wholly to the Government.

- (iv) When bills are presented on accounts of charges incurred under any special orders, the order sanctioning the charge should be quoted and the sanction attached to the bill.
- (v) Dates of payment should, when possible, be noted by the payees in their acknowledgements in sub-vouchers and acquittance rolls. If, for any reason, it is not possible for the dates of payment to be noted by the payee, the dates of actual payment should be noted by disbursing officers on the documents under their initials either separately for each payment or by groups as may be found convenient.
- (vi) When payment is desired wholly or partly by a bank draft or by Cheques in favour of another payee, formal application for the draft or Cheque should accompany the bill and the manner in which the payment is desired should also be indicated in the drawer's receipt on the bill.
- (vii) The space left blank either in the money column or in the columns for particulars of the bill should invariably be covered by oblique lines.
- (viii) A note to the effect that the amount of the bill is below a specified amount expressed in whole rupees, which is slightly in excess of the total amount of the bill, should invariably be recorded in the body of the bill in red ink.

(Rule 33 of Central Government Account (Receipts and Payment) Rules, 1983)

**163. Drawal of arrears pertaining to a post held previously: -**

- i. Arrears of pay and allowances due in respect of the old post which could not be drawn at the time of transfer of a Government servant may be drawn and paid by the Drawing and Disbursing Officer of the new post. For this purpose he may prepare a Due and Drawn statement and send it to the former Drawing and Disbursing Officer who will verify the claim and return duly certified to the effect that the arrears have been noted in the relevant office copies of the bills. On receipt of such certified statements, the new Drawing and Disbursing Officer will draw and disburse the arrears.
- ii. In respect of Dearness Allowance sanctioned by Government retrospectively, the present DDO will draw and pay the arrears after due verification from the Service Book, leave account and L.P.C. that there is no spell of unauthorized absence/half-pay leave/extra-ordinary leave during the period for which the arrears are payable. He will send an intimation to the former DDO regarding the payment, for keeping necessary note in the pay bill register; the former DDO will check the correctness of the drawal of arrears and also confirm to the present DDO about his having kept a note of the payment of arrears in the pay bill register. The new DDO will watch for such confirmation and make a note to this effect in the pay bill register.

**164. Arrear Claims –**

- i. Claims against the Government which are not preferred within one year of their becoming due would attract the provisions of Rules 82 to 88 of the General Financial Rules, 1963. After relevant requirements thereof are satisfied, they may be presented to the Accounts Officer for pre-check and payment, provided, further, that this rule shall not apply to claims on account of arrears of pensions, the payment of which is regulated by Rule 369 of the Central Treasury Rules.

[Rule 32, Central Government Account (Receipts and Payment) Rules, 1983]

Note: The provision of Rules, 82 to 86 of the General Financial Rules, 1963, shall apply mutatis mutandis to arrear claims preferred against Government by persons not in Government Service (Rule 87 of G.F.Rs).

- ii. Reckoning of the date as to when a Claim has fallen due: -

1. Travelling Allowance – A claim for Travelling Allowance including daily allowance should be considered as falling due for payment on the date succeeding the date of completion of the journey in respect of which the claim is made. In the case of a journey undertaken to attend an obligatory examination where admissibility or otherwise of travelling allowance is conditional and can be determined after the result of the examination is declared, the time-limit should be counted from the date of announcement of the result.

In case where the Government servant and the member of his family complete the journey on different dates or the personal effects are transported on a date subsequent to the date on which he completes the journey, the transfer T.A. claims in respect of each individual journey's should be considered as falling due for payment on the date succeeding the date on which such journey is completed. Similarly the T.A. claims in respect of the transportation of personal effects, should be considered as falling due on the date succeeding the date on which the personal effects are actually delivered to him.

(Authority: G.I.M.F. O.M. F. 11(18)-E. II (A)/58, dated 29<sup>th</sup> October, 1958; F. 13(1)-E. II (A)/70 dated the 1<sup>st</sup> June, 1970)

**165. Increments : -**

- (i) In the absence of any specific order withholding an ordinary increment under F.R. 24 before the date on which it falls due for payment the period of one year should be counted from the date on which it falls due and not with reference to the date on which the increment certificate is signed by the competent authority. In case where an increment is withheld the time limit should be reckoned from the date on which it falls due after taking into account the period for which it is withheld.
- (ii) In a case in which a premature increment is to be granted under F.R. 27, the time limit should be reckoned from the date of sanction of the increment or the date of its accrual, whichever is later.
- (iii) In the case of an increment which can be prolonged illness-last date of drawn only after the increment certificate has been passed by the Accounts Officer, the period of one year should be reckoned from the date of passing of the increment certificate by the Accounts Officer or from the date of accrual of the increment, whichever is later.

*(Authority: G.I.M.F. O.M. No. 11 (83(-E. II (A)/60. Dated 7<sup>th</sup> January, 1961)*



- 166.** (1) *Medical Expenses:* - The date on which a bill for reimbursement of medical charges may be said to have become due should be determined in the following manner: -
- i. In case of claims which are prepared at the end of illness. The last date of treatment.
  - ii. In case of claims for any particular course of treatment last day of the course of treatment.
  - iii. In the case of prolonged illness, last date of the period in respect of which a claim is preferred that date being a day of treatment.
  - iv. In case where medical charges are actually paid to the claimant at a later date, the date of such payment.

(2) *Children's Educational Allowance:* - The time limit for arrear claims is reckoned from the date of sanction.

(3) *Retrospective Claims:* - In the case of sanction accorded with retrospective effect the charge does not become due before it is sanctioned. The time-limit should be reckoned from the date of sanction and not from the date on which the sanctioned takes effect.

(G.I.D. (3) below Rule 82, G.F.R.)

(4) *Overtime Allowance:* - A claim for overtime allowance may be considered to have fallen due for payment on the 1<sup>st</sup> day of the month following the month to which the overtime allowance relates and this should be considered as the due date, for the purpose of reckoning the time-limit.

(G.I.D. (4) below Rule 82, G.F.R.)

**167.** *Forfeiture of claims for Travelling Allowance:* -

(i) The right of a Government servant to travelling allowance, including daily allowance, is forfeited or deemed to have been relinquished if the claim for it is not preferred to the Head of Office or the Controlling Officer within one year from the date on which it became due.

(Note Rule 259 of G.F.Rs. 2005)

(ii) A claim for reimbursement of expenditure incurred on journey under Leave Travel Concession shall be submitted within one month of the due date in case advance drawn and within three months of the due date in case advance not drawn after the completion of the return journey. Failure to do so will entail forfeiture of the claim and no relaxation shall be permissible in this regard.

(Rule 261 of G.F.Rs, 2005)

Even a time-barred claim of a Government Servant, shall be entertained by the concerned authority, provided that the concerned authority is satisfied that the claimant was prevented from submitting his claim within the prescribed time-limit on account of causes and circumstances beyond his control.

(Rule 265 (1) of G.F.Rs. 2005)

***Deduction of Income Tax from Salary***

**168.** *Liability of Drawing and Disbursing Officer:* -

Under Section 192 of the 'Income Tax Act, 1961' any person responsible for paying any income chargeable under the Head 'Salaries' shall at the time of payment deduct income tax on the amount payable at the average rate of income tax computed on the basis of the rates of tax in force for the financial year in which the payment is made, on the estimated income of the assessee under the Head 'Salaries' for the financial year.

Income tax is leviable annually for each financial year commencing on the 1<sup>st</sup> day of April and ending on the 31<sup>st</sup> March following. From salaries, it is levied on an annual basis, but recovered on a monthly basis for the sake of convenience.

The employees are responsible for the deductions of tax at source and crediting the same to the appropriate head of Government accounts.

**169. *Income Tax Returns: -***

Every Government officer responsible for deducting income tax on salary income is also responsible for preparing the 'Annual Return of salaries paid and tax deducted therefrom' in Form 24 and deliver the same to the Income Tax Officer concerned within 30 days after 31<sup>st</sup> March in each year. (See 206, I.T. Act & Rule 35, I.T. Rules).

He is also required to furnish the employee with certificate in Form No. 16, including the total salary income, deductions allowed and the amount of tax deducted.

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (SENIOR ACCOUNTS/ SENIOR AUDIT OFFICER) RECRUITMENT RULES, 2002

Sl. No		
1	<b>Name of the post</b>	<b>Senior Audit Officer</b>
2	<b>Number of post</b>	2512 *(2002) *Subject to variation dependent on workload
3	<b>Classification</b>	General Central Services, (Group 'B') Gazetted, Non-Ministerial
4	<b>Scale of Pay</b>	.P.B.-3 ₹.15,600 – ₹.39,100 + Grade Pay ₹.5400
5	<b>Whether selection-cum-seniority or selection by merit post or non-selection post</b>	Non Selection post
6	<b>Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible</b>	Not applicable
7	<b>Age Limit for direct recruits</b>	Not applicable
8	<b>Educational and others qualification for direct recruits</b>	Not applicable
9	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees</b>	Not applicable
10	<b>Period of probation, if any</b>	Nil
11	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods</b>	Promotion failing which by deputation
12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<p><b>Promotion:</b> Audit Officer with two years' regular service in the grade.</p> <p><b>Note:</b> Whether Juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years whichever is less and have successfully completed their probation period for promotion to the next higher grade alongwith their juniors, who have already completed such qualifying or eligibility service.</p> <p><b>Deputation:</b> Officers under the Central Government:</p> <p>(a)(i) holding analogous post on regular basis in the parent Cadre or</p>

		<p>Department; or</p> <p>(ii) with two years' service in the grade rendered after appointment thereto on a regular basis in the Pay Band -2 of ₹.9,300-34,800/- + Grade Pay ₹.5400/- or equivalent in the parent cadre or Department; or</p> <p>(iii) With three years' service in the grade rendered after appointment thereto on a regular basis in the scale of Pay Band -2 of ₹.9,300-34,800/- + Grade Pay ₹.4800/- or equivalent in the parent cadre or Department; or</p> <p>(iv) With five years' service in the grade rendered after appointment thereto on a regular basis in the scale of pay of ₹.6500-10500/- or equivalent in the parent cadre or Department; and</p> <p>(b) Possessing five years' experience in Finance/Budgeting/Accounts Division or any Department or Organisation.</p> <p>The Departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.</p> <p>(Period of deputation including period of deputation in another ex-cadre post held immediately preceding the appointment in the same or some other organisation or Department of the Central Government shall ordinarily not to exceed three years. The maximum age-limit for appointment by deputation shall be not exceeding 56 years as on the closing date of receipt of application).</p>
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Group 'B' Departmental Promotion Committee (For promotion):</p> <ol style="list-style-type: none"> <li>1. Cadre Controlling Officer of the rank of Principal Accountant General or Accountant General</li> <li>2. Two other officers of the rank of Principal Accountant General or Accountant General, to be nominated by the Comptroller and Auditor General of India. (The Senior most of them will be the Chairman)</li> </ol>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	<p>Consultation with Union Public Union Commission not necessary.</p>

## RECRUITMENT RULES

### INDIAN AUDIT AND ACCOUNTS DEPARTMENT (ACCOUNTS OFFICER/ AUDIT OFFICER) GROUP 'B' POST RECRUITMENT RULES, 2001

Sl. No		
1	<b>Name of the post</b>	<b>Audit Officer</b>
2	<b>Number of post</b>	2640 *(2001) *Subject to variation dependent on workload  Note: Where the Comptroller and Auditor General of India is of the opinion that it is expedient or necessary so to do, he may, by order and for reasons to be recorded in writing, declare not more than ten percent of these posts as ex-cadre posts. Appointments to such posts will be made on deputation basis from the field of selection under column 12 or from officers of the Central Government holding analogous posts on a regular basis, or with three years regular service in posts in the scale of Pay of ₹. 6500-10500 or equivalent; or with seven years regular service in posts in the Scale of Pay of ₹. 6500-9000 or equivalent or possessing the qualifications and experience as decided by the Comptroller and Auditor General of India considering the duties matched to the post.
3	<b>Classification</b>	General Central Services, (Group 'B') Gazetted, Non-Ministerial
4	<b>Scale of Pay</b>	[₹.7500-250-12000/-] Pay Band -2 of ₹.9,300-34,800/- + Grade Pay ₹.5400/-
5	<b>Whether selection-cum-seniority or selection by merit post or non-selection post</b>	[33 ⅓ % of the posts are selection by merit posts and 66 ⅔ % are non-selection posts.] Selection
6	<b>Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible</b>	Not applicable
7	<b>Age Limit for direct recruits</b>	Not applicable
8	<b>Educational and others qualification for direct recruits</b>	Not applicable
9	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees</b>	Not applicable
10	<b>Period of probation, if any</b>	Nil
11	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods</b>	By Promotion failing which by deputation

12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<p><b>Promotion:</b> Assistant Audit Officer with six years' service.</p> <p><b>Note:</b> Where Juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years whichever is less and have successfully completed their probation period for promotion to the next higher grade alongwith their juniors, who have already completed such qualifying or eligibility service.</p> <p><b>Deputation:</b></p> <p>Officers in any other cadre controlling office in the department or similar organisation under Government of India.</p> <p>(a) (i) holding analogous post of Audit Officer/Accounts Officer, or</p> <p>(ii) Assistant Audit Officer/Assistant Accounts Officer with six years regular service.</p> <p>The Departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.</p> <p>(Period of deputation including period of deputation in another ex-cadre post held immediately preceding the appointment in the same or some other organisation or Department of the Central Government shall ordinarily not to exceed three years. The maximum age-limit for appointment by deputation shall be not exceeding 56 years as on the closing date of receipt of application).</p>
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Group 'B' Departmental Promotion Committee (for considering promotion):</p> <ol style="list-style-type: none"> <li>1. Cadre Controlling Officer of the rank of Principal Accountant General or Accountant General; and</li> <li>2. Two other officers of the rank of Principal Accountant General or Accountant General, to be nominated by the Comptroller and Auditor General of India. (The Senior most of them will be the Chairman)</li> </ol>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	<p>Consultation with the Union Public Commission not necessary</p>

## RECRUITMENT RULES

### INDIAN AUDIT AND ACCOUNTS DEPARTMENT (ASSISTANT ACCOUNTS OFFICER/ ASSISTANT AUDIT OFFICER) RECRUITMENT RULES, 2012

Sl. No		
1	<b>Name of the post</b>	<b>Assistant Audit Officer</b>
2	<b>Number of post</b>	9483 *(2012) *Subject to variation dependent on workload
3	<b>Classification</b>	General Central Services, (Group 'B') Gazetted, Non-Ministerial
4	<b>Band and Grade Pay</b>	Pay Band – 2 ₹.9300/- 34800/- + Grade Pay ₹.4800/-
5	<b>Whether selection post or non-selection post</b>	Selection
6	<b>Age Limit for direct recruits</b>	<p>Not exceeding 30 years (Relaxable for Govt. servant up to five years in accordance with the instructions or orders issued by the Central Govt.)</p> <p>Note: The crucial date for determining the age limit shall be closing date for receipt of applications from candidates in India (and not closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Sikkim, Ladakh Division of Jammu &amp; Kashmir State, Lahaul &amp; Spiti District &amp; Pangi, Sub-Division of Chamba, District of Himachal Pradesh, Andaman &amp; Nicobar Islands or Lakshadweep)</p>
7	<b>Educational and others qualification for direct recruits</b>	<p>Essential: Bachelor's Degree in Commerce or BBA (Finance) from a recognised University of C.A or I.C.W.A or C.S.</p> <p>Note-1: Qualification are relaxable at the discretion of the UPSC, for the reasons to be recorded in writing, in case of candidates otherwise well qualified.</p> <p>Note-2: The qualification regarding experience is relaxable at the discretion of the UPSC for reasons to be recorded in writing, in case of candidates belonging to SC/ST, if at any stage of Selection the UPSC is of the opinion that sufficient number of candidates from these communities possessing the requisite experience are not likely to be available to fill up the posts reserved for them.</p>
8	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees</b>	Not applicable
9	<b>Period of probation, if any</b>	<p>Two years for direct recruits and promotees.</p> <p>Note: No probation for Group 'B' Promotees.</p>
10	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods</b>	<p>By Promotion failing which by deputation or absorption failing both by direct recruitment.</p> <p>Note-1: The direct recruits will be selected on the basis of an entrance examination conducted by the Union Public Service Commission.</p> <p>Note-2: Direct recruits will be appointed as Assistant Audit Officer on probation for a period of two years. During the period of probation her/she have to qualify for the "Subordinate Audit Service Examination" in respective branches for confirmation and regular appointment as Assistant Audit Officer.</p>
11	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<p><b>Promotion.</b> Departmental candidates who have passed the "SAS" Examination conducted by the Comptroller and Auditor General of India or any authority specified by them.</p> <p><b>Deputation or Absorption:</b></p> <ol style="list-style-type: none"> <li>Assistant Audit Officers or Subordinate Audit Service Examination passed staff from any other Audit Office of the Indian Audit and Accounts Departments, failing which,</li> <li>Assistant Accounts Officer or Subordinate Accounts Service Examination passed staff from any Accounts and Entitlement Office of the Indian Audit and Accounts Department and failing both,</li> <li>Staff qualified in any equivalent examination in any accounts or audit</li> </ol>

		<p>organisation under the Central Government.</p> <p>The department officers in the feeder category who are in the direct like promotion will not be eligible for consideration for appointment on deputation or absorption. Similarly, deputations shall not be eligible for consideration for appointment by promotion.</p> <p>(The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation or department of the Central Government shall ordinarily not exceed three years. The maximum age limit for appointment by deputation or absorption shall not be exceeding 45 years as on the closing date of receipt of applications).</p> <p><b>Note:</b> For the purpose of appointment on deputation or absorption basis, the service rendered on a regular basis by an officer prior to the 1<sup>st</sup> January, 2006 (the date from which the revised pay structure base on the Sixth Central Pay Commission recommendation has been extended) shall be deemed to be service rendered in the corresponding Grade Pay or Pay Scale extended based on the recommendations of the Pay Commission, except where there has been merger of more than one pre-revised scale of pay into one grade with a Common Grade Pay or Pay Scale, and where this benefit will extent only for the post(s) for which the Grade Pay or Pay Scale is the normal replacement grade without any upgradation.</p>
12	<b>If a Departmental Promotion Committee exists, what is its composition.</b>	<p>Composition Of Group 'B' Departmental Promotion Committee For Considering Promotion Or Confirmation:-</p> <ol style="list-style-type: none"> <li>1. Cadre Controlling Officer in the rank of Director General or Principal Accountant General or Accountant General or Principal Director.</li> <li>2. Two other Officer of the rank of Director General or Principal Accountant General or Accountant General or Principal Director to be nominated by the Comptroller and Auditor General of India (The senior most of them shall be the Chairperson)</li> </ol>
13	<b>Circumstances in which Union Public Service Commission to be consulted in making recruitment.</b>	<p>Consultation with the Commission is necessary while making direct recruitment and appointing an officer on deputation or absorption.</p>



# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (HINDI OFFICER) RECRUITMENT RULES, 2002

Sl. No		
1	<b>Name of the post</b>	<b>Hindi Officer</b>
2	<b>Number of post</b>	30*(2004) *Subject to variation dependent on workload
3	<b>Classification</b>	General Central Services, (Group 'B') Gazetted, Non-Ministerial
4	<b>Scale of Pay</b>	Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,800/-
5	<b>Whether selection-cum-seniority or selection by merit post or non-selection post</b>	Non Selection post
6	<b>Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible</b>	Not exceeding 30 years. Relaxable for Government servants' upto five years in accordance with the instructions or orders issued by the Central Government. The crucial date for determining the age-limit shall be the closing date for receipt of applications from candidates in India. (And not the closing in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Ladakh division of J & K state, Lahaul and Spiti district and Pangi sub-division of Chamba district of Himachal Pradesh, Andaman and Nicobar Islands or Lakshadweep).
7	<b>Age Limit for direct recruits</b>	Not applicable
8	<b>Educational and others qualification for direct recruits</b>	<p><b>Essential:</b></p> <p>(i) Master Degree of a recognised University in English/Hindi with Hindi/English as a compulsory/elective Subjects or as a medium of examination at degree level.</p> <p>Or</p> <p>Master Degree of a recognised University or equivalent in English as a subject at degree level.</p> <p>Or</p> <p>Master Degree of a recognised University or equivalent in any subject with Hindi and English as a subject at degree level.</p> <p>Or</p> <p>Master Degree of a recognised University of equivalent in any subject with Hindi medium and English as a subject at degree level.</p> <p>Or</p> <p>Master Degree of a recognised University of equivalent in any subject with English medium and Hindi as a subject at degree level.</p> <p>Or</p> <p>(ii) 5 years' experience of terminology work in Hindi and or Translation work from English to Hindi or vice-versa, preferably of technical or administrative matters.</p> <p>Or</p> <p>5 years' experience of teaching, research, writing of journalism in Hindi.</p> <p><b>Desirable:</b></p> <p>(i) Knowledge of Sanskrit and/or a modern Indian language.</p> <p>(ii) Administrative experience.</p> <p>(iii) Experience of organizing Hindi classes or workshop for noting and drafting.</p>
9	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees</b>	Not applicable
10	<b>Period of probation, if any</b>	Two years for direct recruits and promotees.

11	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods</b>	Promotion by selection from Senior Translators with three years' service or Junior Translators with 8 years regular service in the grade if available within the Department failing which by transfer on deputation or direct recruitment (through Union Public Service Commission) according to requirement.
12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<p><b>Promotion:</b></p> <p>Junior Translator in the Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/-with three years regular service in the grade.</p> <p>Note: Where Junior who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors, who have already completed such qualifying or eligibility service.</p> <p><b>Promotion:</b></p> <p>(a) Officers of the Central Government: -</p> <p>(i) holding analogous post on regular basis in the parent cadre or Department; or</p> <p>(ii) with three years service in the grade rendered after appointment thereto on a regular basis in the Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/-or equivalent in the parent cadre or Department; or</p> <p>(iii) With six years' service in the grade rendered after appointment thereto on a regular basis in the Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/-or equivalent in the parent cadre or Department; or</p> <p>(b) Possessing educational and other qualifications and experience prescribed for direct recruit under column (8).</p> <p>The Departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.</p> <p>(Period of deputation including period of deputation in another ex-cadre post held immediately preceding the appointment in the same or some other organisation or Department of the Central Government shall ordinarily not to exceed three years. The maximum age-limit for appointment by deputation shall be not exceeding 56 years as on the closing date of receipt of application).</p>
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Group 'B' Departmental Promotion Committee (for promotion and confirmation):</p> <ol style="list-style-type: none"> <li>1. Principal Accountant General/Accountant General or officer of equivalent rank from the concerned office. – <i>Chairman</i>.</li> <li>2. Senior Deputy Accountant General/ Deputy Accountant General or officer of equivalent rank in-charge of Administration.-- <i>Member</i></li> <li>3. Another Senior Deputy Accountant General/Deputy Accountant General or officer of equivalent rank from another office of Indian Audit and Accounts Departments. -- <i>Member</i></li> </ol>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Consultation with Union Public Service Commission is necessary while amending/relaxing any provisions of Recruitment rules.

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (SENIOR TRANSLATOR) RECRUITMENT RULES, 2002

Sl. No		
1	<b>Name of the post</b>	<b>Senior Translator</b>
2	<b>Number of post</b>	30*(2004) *Subject to variation dependent on workload
3	<b>Classification</b>	General Central Services, (Group 'B') Non-Gazetted, Ministerial
4	<b>Scale of Pay</b>	Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,600/-
5	<b>Whether selection-cum-seniority or selection by merit post or non-selection post</b>	Non Selection post
6	<b>Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible</b>	Not exceeding 30 years. Relaxable for Government servants' upto five years in accordance with the instructions or orders issued by the Central Government. The crucial date for determining the age-limit shall be the closing date for receipt of applications from candidates in India. (And not the closing in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Ladakh division of J & K state, Lahaul and Spiti district and Pangi sub-division of Chamba district of Himachal Pradesh, Andaman and Nicobar Islands or Lakshadweep).
7	<b>Age Limit for direct recruits</b>	Not applicable
8	<b>Educational and others qualification for direct recruits</b>	<p><b>Essential:</b></p> <p>Master Degree of a recognised University in English/Hindi with Hindi/English as a compulsory/elective Subjects or as a medium of examination at degree level.</p> <p>Or</p> <p>Master Degree of a recognised University in any subject other than Hindi/English with Hindi and English medium, and Hindi/English as a Compulsory subject or as medium of examination at degree level.</p> <p>Or</p> <p>Master Degree of a recognised University in any subject other than Hindi/English with Hindi and English as compulsory/elective subjects or either of the two as medium of examination and the other as a compulsory/elective subject at degree level.</p> <p>And</p> <p>(ii) Recognised diploma/certificate course in translation from Hindi to English <i>vice-versa</i> or two years' experience of translation work in Hindi to English and <i>vice-versa</i> in Central/State Government Offices, including Government of India Undertakings.</p> <p>Note 1: - The qualifications are Relaxable at the discretion of the Staff Selection Commission/Competent Authority in case of candidates otherwise well qualified.</p> <p>Note 2: - The qualification(s) regarding experience is/are relaxable at the discretion of the Staff Selection Commission/Competent Authority in case of candidates belonging to Scheduled Castes or Scheduled Tribes. If at any stage of selection the Staff Selection Commission/Competent Authority is of the opinion that sufficient numbers of candidates from these communities possessing the requisite experience are not likely to be available to fill up the posts reserved for them.</p>
9	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees</b>	Not applicable
10	<b>Period of probation, if</b>	Two years for direct recruits and promotees.

	any	
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11	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods</b>	Promotion failing which by deputation/absorption failing both by direct recruitment.
12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<p><b>Promotion:</b></p> <p>Junior Translator in the Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/- with three years regular service in the grade.</p> <p>Note: Where Juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors, who have already completed such qualifying or eligibility service.</p> <p><b>Promotion:</b></p> <p>(a) Officers of the Central Government: -</p> <p>(i) holding analogous post on regular basis in the parent cadre or Department; or</p> <p>(ii) with three years' service in the grade rendered after appointment thereto on a regular basis in the Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/- or equivalent in the parent cadre or Department; or</p> <p>(iii) with six years' service in the grade rendered after appointment thereto on a regular basis in the Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/- or equivalent in the parent cadre/Department; and</p> <p>(b) Possessing the educational and other qualifications and experience prescribed for direct recruits under column (8).</p> <p>The Departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion.</p> <p>(Period of deputation including period of deputation in another ex-cadre post held immediately preceding the appointment in the same or some other organisation/Department of the Central Government shall ordinarily not exceed three years. The maximum age-limit for appointment by deputation shall not exceed 56 years, as on the closing date of receipt of applications).</p>
13	<b>If a Departmental Promotion Committee exists, what is its composition?</b>	<p>Group 'B' Departmental Promotion Committee (for promotion and confirmation):</p> <ol style="list-style-type: none"> <li>1. Principal Accountant General/Accountant General or officer of equivalent rank from the concerned office. – <i>Chairman</i>.</li> <li>2. Senior Deputy Accountant General/ Deputy Accountant General or officer of equivalent rank in-charge of Administration.-- <i>Member</i></li> <li>3. Another Senior Deputy Accountant General/Deputy Accountant General or officer of equivalent rank from another office of Indian Audit and Accounts Departments. -- <i>Member</i></li> </ol>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Consultation with Union Public Service Commission is necessary while amending/relaxing any provisions of Recruitment rules.



# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (JUNIOR TRANSLATOR) RECRUITMENT RULES, 2000

Sl. No		
1	<b>Name of the post</b>	<b>Junior Translator</b>
2	<b>Number of post</b>	103*(2000) *Subject to variation dependent on workload
3	<b>Classification</b>	General Central Services, (Group 'C') Ministerial (Non-Gazetted)
4	<b>Scale of Pay</b>	Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/-
5	<b>Whether selection-cum-seniority or selection by merit post or non-selection post</b>	Non Selection post
6	<b>Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible</b>	Not applicable
7	<b>Age Limit for direct recruits</b>	30 years
8	<b>Educational and others qualification for direct recruits</b>	Master Degree of a recognised University in English/Hindi with Hindi/English as compulsory and elective Subjects at degree level or Bachelor's Degree with Hindi and English as main subjects (which includes the term compulsory and elective).
9	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees</b>	Not applicable
10	<b>Period of probation, if any</b>	Two years for direct recruits.
11	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or by absorption and percentage of post to be filled by various methods</b>	By deputation/absorption, failing which by direct recruitment
12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<b>Deputation/Absorption:</b> From amongst officers of Indian Audit and Accounts Department failing which from Central Government offices at the same station and failing both from Central Government offices at other stations. (a) (i) holding analogous post on regular basis; or (ii) posts in the Pay Band 1 ₹. 5,200/- - ₹. 20,000/- + Grade Pay ₹. 2,800/- with 5 years regular service in the grade; or (iii) posts in the pay scale of ₹.3050 – 4590/- with 13 years regular service in the grade; and

		<p><b>(b)</b> Possessing educational and other qualifications as in column (8).</p> <p>(Period of deputation including period of deputation in another ex-cadre post held immediately preceding the appointment in the same or some other organisation or Department of the Central Government shall ordinarily not to exceed three years. The maximum age-limit for appointment by deputation shall be not exceeding 56 years as on the closing date of receipt of application).</p>
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Group 'C' Departmental Promotion Committee (for confirmation)consisting of:</p> <ol style="list-style-type: none"> <li>1. Senior Deputy Accountant General/ Deputy Accountant General or officer of equivalent rank in-charge of Admn.</li> <li>2. Another Senior Deputy Accountant General/ Deputy Accountant General or officer of equivalent rank from any other office of Indian Audit and Accounts Department.</li> <li>3. A Senior Accounts Officer/Senior Audit Officer/Accounts Officers/Audit Officer</li> </ol>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not Applicable



# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT, SUPERVISOR (AUDIT) RECRUITMENT RULES, 1990

Sl. No		
1	<b>Name of the post</b>	<b>Supervisor (Audit)</b>
2	<b>Number of post</b>	138*(2001) *Subject to variation dependent on workload
3	<b>Classification</b>	General Central Services, (Group 'B') Non-Gazetted, Ministerial
4	<b>Scale of Pay</b>	Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,800/-
5	<b>Whether selection-cum-seniority or selection by merit post or non-selection post</b>	Selection-cum-seniority
6	<b>Age Limit for direct recruits</b>	Not applicable
7	<b>Whether benefit of added years of service admissible under Rule 30 of the Central Civil Services (Pension) Rules, 1972.</b>	Not applicable
8	<b>Educational and others qualification for direct recruits</b>	Not applicable
9	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees</b>	Not applicable
10	<b>Period of probation, if any</b>	2 (Two) years.
11	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods</b>	By Promotion failing which by deputation.
12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<p><b>Promotion:</b> Senior Auditors with three years regular service in the Grade. Note: Where Junior who have completed their qualifying or eligibility service are being considered for promotion, their seniors would also be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years whichever is less and have successfully completed their probation period for promotion to the next higher grade along with their juniors, who have already completed such qualifying or eligibility service.</p> <p><b>Deputation:</b> Officers from other Audit offices in Indian Audit and Accounts Department: -</p> <p>(i) holding analogous posts on regular basis; or</p>

		<p>(ii) Holding the posts of Senior Auditor in the scale of Pay Band 2 ₹. 9300 –34, 800/- + Grade Pay of ₹. 4200/-with three years regular service in the Grade.</p> <p>The departmental officers in the feeder category who are in the direct line of promotion shall be eligible for consideration for appointment on deputation. Similarly, Deputationists shall not be eligible for consideration for appointment by promotion (Period of deputation including period of deputation in another Ex-cadre post held immediately preceding this appointment in the same or some other organisation/Department of the Central Government shall ordinarily not to exceed three years. The maximum age limit for appointment by deputation shall be not exceeding 56 years as on the closing date of receipt of applications)</p> <p><b>Note:</b> As the cadre of Supervisor (Audit) and the feeder cadre of Senior Auditor are not centralized for the entire Department these rules shall be applicable to each cadre in various Audit offices of the Department.</p>
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Group 'B' Departmental Promotion Committee:</p> <ol style="list-style-type: none"> <li>1. Cadre Controlling officer of the rank of Principal Accountant General/Accountant General – <i>Chairman</i>.</li> <li>2. Officer of the rank of Senior Deputy Accountant General/ Deputy Accountant General/in-charge of Administration Group (The office in which promotions are considered) -- <i>Member</i></li> <li>3. Any other Officers of the rank of Senior Deputy Accountant General/Deputy Accountant General (from an office other than the one in which promotion are considered) to be nominated by the Chairman. -- <i>Member</i></li> </ol>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	<p>Consultation with Union Public Service Commission not necessary.</p>

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (WELFARE ASSISTANT) RECRUITMENT RULES, 2002

Sl. No		
1	Name of the post	Welfare Assistant
2	Number of post	83*(2002) *Subject to variation dependent on workload
3	Classification	General Central Services, (Group 'B') Non-Gazetted, Ministerial
4	Scale of Pay	Pay Band 2 ₹. 9,300/- ₹. 34,800/- + Grade Pay ₹. 4,200/-
5	Whether selection-cum-seniority or selection by merit post or non-selection post	Not applicable
6	Age Limit for direct recruits	Not applicable
7	Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible	Not applicable
8	Educational and others qualification for direct recruits	Not applicable
9	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
10	Period of probation, if any	Not applicable
11	Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods	Deputation
12	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	<p><b>Deputation:</b> Officers of the Central Government: -</p> <p>(a) (i) holding analogous posts on regular basis in the parent cadre or Department: or</p> <p>(ii) With three years service in the grade rendered after appointment thereto on a regular basis in the scale of pay of ₹. 5000-8000/- or equivalent in the parent cadre or Department; or</p> <p>(b) Possessing three years experience in the field of Welfare or community activities. House Keeping, Sports and Cultural Activities, Personnel Administration including settlement of Personal claims etc.</p> <p>(Period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some</p>

		<p>other organisation or Department of the Central Government shall ordinarily not to exceed three (3) years. The maximum age limit for appointment by deputation or absorption shall be not exceeding 56 years as on the closing date or receipt of applications) shall also be considered. If selected, such officers shall be given deputation term upto the date on which they are due for release from the Armed Forces, thereafter they may be continued on re-employment terms. In case such eligible officers have retired or have been transferred to reserve before the actual selection to the post is made, their appointment will be on re-employment basis (Re-employment upto the day of superannuation with reference to civil posts). (The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other Organisation/Department of the Central Government shall ordinarily not exceed three years). The maximum age limit for appointment on deputation shall not be exceeding 56 years and on the closing date of receipt of applications.</p>
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	Not Applicable
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not Applicable

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (SENIOR AUDITOR) RECRUITMENT RULES, 1985

Sl. No		
1	Name of the post	Senior Auditor
2	Number of post	13579*(1990) *Subject to variation dependent on workload
3	Classification	General Central Services, (Group 'C') Non-Gazetted, Ministerial
4	Scale of Pay	Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/-
5	Whether selection-cum-seniority or selection by merit post or non-selection post	Not Selection
6	Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible	Not applicable
7	Age Limit for direct recruits	Not applicable
8	Educational and others qualification for direct recruits	Not applicable
9	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
10	Period of probation, if any	Not applicable
11	Method of recruitment: whether by direct recruitment or by promotion or by deputation/absorption and percentage of post to be filled by various methods	By promotion failing which by deputation.
12	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	<p><b>Promotion:</b></p> <p>Auditors in the grade of Pay Band 2 ₹. 5,200/- - ₹. 20,000/- + Grade Pay ₹. 2,800/-with three years regular service in the grade having passed departmental examination for auditors.</p> <p><b>Absorption on deputation:</b></p> <p>(i) Senior Auditors from any other Audit Office; or</p> <p>(ii) Auditors from any other Audit Office with three years regular service in the grade and who have passed departmental examination for auditors (Period of deputation shall ordinarily not exceed three years).</p>

13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Departmental Promotion Committee consisting of: -</p> <ol style="list-style-type: none"> <li>1. Senior Deputy Accountant General/Deputy Accountant General or Officer of equivalent rank in charge of administration.</li> <li>2. Senior Deputy Accountant General/Deputy Accountant General or any officer of equivalent rank (from an office other than the office in which promotion are considered).</li> <li>3. One Senior Audit Officer.</li> </ol> <p>Note: The Senior officer among (1) and (2) will be the chairman</p>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not Applicable

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (AUDITOR) RECRUITMENT RULES, 1988

Sl. No		
1	Name of the post	Auditor
2	Number of post	3586*(2000) *Subject to variation dependent on workload
3	Classification	General Central Services, (Group 'C') Non-Gazetted, Ministerial
4	Scale of Pay	Pay Band 2 ₹. 5,200/- - ₹. 20,000/- + Grade Pay ₹. 2,800/-
5	Whether selection-cum-seniority or selection by merit post or non-selection post	Not Selection
6	Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible	Not applicable
7	Age Limit for direct recruits	Between 18 and 27 years. Note: The crucial date for determining the age limit shall be as advertised by the authority making recruitment.
8	Educational and others qualification for direct recruits	Bachelor's Degree of a recognised University
9	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
10	Period of probation, if any	Two years for direct recruits
11	Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of vacancies to be filled by various methods	50% by promotion failing which by direct recruitment and 50% by direct recruitment.
12	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	<b>Promotion:</b> <ol style="list-style-type: none"> <li>40% of vacancies by promotion of Clerks with 5 years regular service in the grade on seniority basis subject to rejection of unfit.</li> <li>10% of vacancies by promotion from the following officials: <ol style="list-style-type: none"> <li>Clerks on passing of Part-I of Subordinate Audit Service Examination;</li> <li>Graduate Clerks with three years regular service in the grade on passing of the Departmental Examination for Auditors;</li> <li>Graduate MTS officials with three years regular service in</li> </ol> </li> </ol>

		<p>the grade on passing of the Departmental Examination for Auditors;</p> <p>(The inter-se-ranking of those who qualify in the examination will be in the order of their inter-se-seniority, those qualifying in an earlier examination ranking enbloc higher than those who qualify in a later examination; Group 'D' officials, will rank enbloc below clerks of the same batch.)</p> <p>Note:</p> <ol style="list-style-type: none"> <li>1. Direct recruits and clerks promoted on seniority basis are required to pass a Departmental Examination within six chances as prescribed by the Comptroller and Auditor General of India, failing which the direct recruit shall be liable to be discharge from service and promotees reverted to Clerk's grade.</li> <li>2. Vacancies caused by the incumbent being away on deputation or long illness or study leave or under other circumstances for a duration of one year or more and required to be filled by direct recruitment may be filled on deputation basis from : - <ol style="list-style-type: none"> <li>(a) Accountants or Auditors from other offices of the department; or</li> <li>(b) Clerks with 5 years regular service or Clerks who have passed the Departmental Examination for Accountants or Auditors from other offices in the Departments; or</li> <li>(c) Officials holding analogous posts in other Accounting Organisations of the Central Government.</li> </ol> <p>(The period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation/department of the Central Government shall ordinarily not exceed three years. The maximum age limit for appointment by deputation shall be not exceeding 56 years as on the closing date of the receipt of applications.</p> </li> <li>3. If an officer is being considered for promotion on seniority basis under (a) above, all persons senior to him/her shall also be considered notwithstanding that they may not have rendered the requisite qualifying service in the feeder cadre for promotion provided they are not short of the requisite qualifying service by more than half of such qualifying service or two years, whichever is less.</li> <li>4. As the cadre of Auditor and the feeder cadres are not centralized for the whole departments, the rules are applicable to each cadre in the various field offices of the department. The requisite years of service prescribed under items (a), (b) (ii) &amp; (b) (iii) above should be relevant feeder cadres in the field offices concerned.</li> </ol>
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Departmental Promotion Committee consisting of: -</p> <ol style="list-style-type: none"> <li>1. Senior Deputy Accountant General/ Deputy Accountant General or an officer of equivalent rank in charge of administration group.</li> <li>2. Another Senior Deputy Accountant General or an officer of equivalent rank (from an office other than the one in which promotions are considered).</li> <li>3. A Senior Audit Officer/Audit Officer.</li> </ol> <p>Note;</p> <p>The senior amongst (1) and (2) above shall be the chairman.</p>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not Applicable



# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (STENOGRAPHER GRADE - I) RECRUITMENT RULES, 2004

Sl. No		
1	Name of the post	<b>Stenographer Grade-I</b>
2	Number of post	201*(2004) *Subject to variation dependent on workload
3	Classification	General Central Services, (Group 'C') Non-Gazetted, Ministerial
4	Scale of Pay	Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/-
5	Whether selection-cum-seniority or selection by merit post or non-selection post	Non selection
6	Whether benefits of added years of service admissible under Rule 30 of the Central Civil Services (Pension) Rules, 1972	Not applicable
7	Age Limit for direct recruits	Not applicable
8	Educational and others qualification for direct recruits	Not applicable
9	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
10	Period of probation, if any	Two years
11	Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods	By promotion failing which by deputation.
12	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	<p><b>Promotion:</b> Stenographer Grade – II in the Scale Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/- with three years regular service in the Grade. Note: Where juniors who have completed their qualifying or eligibility service are being considered for promotion, their seniors should be considered provided they are not short of the requisite qualifying or eligibility service by more than half of such qualifying or eligibility service or two years whichever is less and have successfully completed their probation period for promotion to the next higher grade along with the juniors.</p> <p><b>Deputation:</b> Officers of the Central Government :- (a) (i) holding analogous posts on regular basis in the parent cadre or</p>

		<p>Department; or</p> <p>(ii) With three years service in the grade rendered after appointment thereto on a regular basis in the scale of pay of Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/- or equivalent in the parent cadre/department; and</p> <p>(b) possessing a speed of 100 words per minute in Stenography English/Hindi.</p> <p>The Departmental officers in the feeder category who are in the direct line of promotion shall not be eligible for consideration for appointment on deputation.</p> <p>Similarly, deputationists shall not be eligible for consideration for appointment by promotion.</p> <p>(Period of deputation including period of deputation in another ex-cadre post held immediately preceding the appointment in the same or some other organisation department of the Central Government shall ordinarily not to exceed three years. The age limit for appointment by deputation shall not, exceed 56 years as on the closing date of receipt of applications).</p>
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Departmental Promotion Committee (for promotion)</p> <ol style="list-style-type: none"> <li>1. Cadre Controlling Officer of the rank of Principal Accountant General/Accountant General. – <b>Chairman</b></li> <li>2. Officers of the rank of the Senior Deputy Accountant General/Deputy Accountant General in charge of the Administration. – <b>Member</b></li> <li>3. Any other officer of the rank of Senior Deputy Accountant General/Deputy Accountant General (from an office other than the one in which promotions are considered). -- <b>Member</b></li> </ol>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	<p>Consultation with Union Public Service Commission is not necessary.</p>

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (STENOGRAPHER GRADE - II) RECRUITMENT RULES, 2003

Sl. No		
1	Name of the post	<b>Stenographer Grade-II</b>
2	Number of post	402*(2003) *Subject to variation dependent on workload
3	Classification	General Central Services, (Group 'B') Non-Gazetted, Ministerial
4	Scale of Pay	Pay Band 2 ₹. 9,300/- - ₹. 34,800/- + Grade Pay ₹. 4,200/-
5	Whether selection-cum-seniority or selection by merit post or non-selection post	Non selection
6	Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible	Not applicable
7	Age Limit for direct recruits	Not applicable
8	Educational and others qualification for direct recruits	Not applicable
9	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
10	Period of probation, if any	Not applicable
11	Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods	By promotion/failing which by deputation.
12	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	<p><b>Promotion:</b> Stenographer Grade – III with five years regular service in the grade.</p> <p><b>Deputation:</b> From other field offices in the Indian Audit and Accounts Department failing which from other offices of the Central Government.</p> <p>(a) (i) Stenographer Grade – II; or (ii) Stenographer Grade – III with five years' regular service in the grade; and</p> <p>(b) Possessing a speed of 100 words per minute in Stenography.</p> <p>(Period of deputation including period of deputation in another ex-cadre post held immediately preceding the appointment in the same or some other organisation department of the Central Government shall ordinarily not to exceed three years).</p>

		<p>Note:</p> <ol style="list-style-type: none"> <li>1. If an officer is considered for promotion, all persons senior to him/her shall also be considered notwithstanding that they may not have rendered the requisite qualifying service in the feeder Cadre for promotion provided they are not short of the requisite qualifying service by more than half of such qualifying service or two years, whichever is less.</li> <li>2. As the cadre of Stenographer Grade-II and its feeder cadre of Stenographer Grade III are not centralized for the entire department, the rules are applicable to each cadre in the various field offices of the department. The requisite period of service prescribed for promotion should be in the field office concerned.</li> </ol>
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Group 'C' Departmental Promotion Committee consisting of: -</p> <ol style="list-style-type: none"> <li>1. Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank in charge of the Administration group.</li> <li>2. Another Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank from an office other than the one in which promotions are considered.</li> <li>3. One Senior Accounts Officer/Audit Officer.</li> </ol> <p>Note: Senior most amongst (1) and (2) above shall be the Chairman.</p>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not applicable.

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (CLERK) RECRUITMENT RULES, 2002

Sl. No		
1	Name of the post	Clerk
2	Number of post	*Subject to variation dependent on workload
3	Classification	General Central Services, (Group 'C') Non-Gazetted, Ministerial
4	Scale of Pay	Pay Band - 1 ₹.5200-20200/- Grade Pay ₹.1900/-
5	Whether selection-cum-seniority or selection by merit post or non-selection post	Non selection
6	Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible	Not applicable
7	Age Limit for direct recruits	Between 18 and 27 years of age. (Relaxable for Government servant's upto 40 years in accordance with the instructions or orders issued by the Central Government). Note: The crucial date for determining the age limit shall be as fixed by the Staff Selection Commission. (Where recruitment is not through SSC, recruitment date for determining the age limit shall be the last date for receipt of applications).
8	Educational and others qualification for direct recruits	1. 12 <sup>th</sup> Class or equivalent qualification from a recognised Board or University. 2. A typing speed of 30 words per minute in English or 25 words per minute in Hindi on manual typewriter; or A typing speed of 35 words per minute or 30 words per minute on computer. (35 words per minute and 30 words per minute correspond to 10500 KDPH/9000 KDPH on an average of 5 key depressions for each word).
9	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Yes, to the extent indicated in Col.11
10	Period of probation, if any	Two years
11	Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods	(i) 85% by direct recruitment through SSC (The words "through SSC" may be deleted, where recruitment is not through SSC). (ii) 10% of the vacancies shall be filled from amongst the Group C Staff in the Grade Pay ₹.1800 and who possess 12 <sup>th</sup> Class pass or equivalent qualification and have rendered 3 years regular service in the grade, on the basis of departmental qualifying examination. The maximum age limit for eligibility for examination is 45 years. (50 years of age for the SC/ST).  Note: If more of such employees than the number of vacancies available under Clause (ii) qualified at the examination, such excess number of

		<p>employees shall be considered for filling the vacancies arising in the subsequent years so that the employees qualifying at an earlier examination are considered before those who qualify at a later examination.</p> <p>(iii) 5% of the vacancies shall be filled on seniority-cum-fitness basis from Group C employees who have 3 years regular service in posts with the Grade Pay of ₹.1800/-</p>
12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	As stated in Col.11
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	Group 'C' Departmental Promotion Committee
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not Applicable

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (GROUP 'C' ELECTRONIC AND DATA PROCESSING POSTS) RECRUITMENT RULES, 1994

Sl. No		
1	<b>Name of the post</b>	<b>Senior Console Operator</b>
2	<b>Number of post</b>	50*(1994) *Subject to variation dependent on workload
3	<b>Classification</b>	General Central Services, (Group 'C') Non-Gazetted, Ministerial
4	<b>Scale of Pay</b>	₹.1600-50-2300-EB-60-2660/-
5	<b>Whether selection-cum-seniority or selection by merit post or non-selection post</b>	Non selection
6	<b>Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible</b>	Not applicable
7	<b>Age Limit for direct recruits</b>	Between 18 and 25 years. Note: 1. For Departmental Candidates the upper age limit may be relaxed upto 35 years. 2. The crucial date for determining the age limit shall be the closing date for receipt of applications from candidates.
8	<b>Educational and others qualification for direct recruits</b>	1) Degree of a recognised University or a Diploma/Certificate in computer application/programming and systems application from a recognised institute. 2) Should possess a speed of not less than 8000 key depressions per hour or data entry work.
9	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees</b>	Not applicable
10	<b>Period of probation, if any</b>	Two years for direct recruits only.
11	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods</b>	By transfer on deputation failing which by direct recruitment.
12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<b>Transfer on deputation:</b> Senior Auditor or Senior Accountants or equivalent in respective offices, failing which from other offices within IA&AD, with four years regular service and possessing the educational qualification of a degree of a recognised University or a diploma/certificate in Computer Application/Programming and System Application prescribed for direct recruits shall be considered for appointment to the post of Sr. Console

		Operator on deputation.
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	Not applicable
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not Applicable



# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (GROUP 'C' ELECTRONIC AND DATA PROCESSING POSTS) RECRUITMENT RULES, 1994

Sl. No		
1	<b>Name of the post</b>	<b>Console Operator</b>
2	<b>Number of post</b>	50*(1994) *Subject to variation dependent on workload
3	<b>Classification</b>	General Central Services, (Group 'C') Non-Gazetted, Ministerial
4	<b>Scale of Pay</b>	[₹.1350-30-1440-1800-EB-50-2200/-]
5	<b>Whether selection-cum-seniority or selection by merit post or non-selection post</b>	Non selection
6	<b>Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible</b>	Not applicable
7	<b>Age Limit for direct recruits</b>	Between 18 and 25 years. Note: 3. For Departmental Candidates the upper age limit may be relaxed upto 35 years. 4. The crucial date for determining the age limit shall be the closing date for receipt of applications from candidates.
8	<b>Educational and others qualification for direct recruits</b>	3) Degree of a recognised University or a Diploma/Certificate in computer application/programming and systems application from a recognised institute. 4) Should possess a speed of not less than 8000 key depressions per hour or data entry work.
9	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees</b>	Not applicable
10	<b>Period of probation, if any</b>	Two years for direct recruits only.
11	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods</b>	By transfer on deputation failing which by direct recruitment.
12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<b>Transfer on deputation:</b> Auditor or Accountants or equivalent in respective offices, failing which from other offices within IA&AD, with three years regular service possessing the qualification prescribed for direct recruits shall be considered for appointment to the post of Console Operator on deputation. Educational qualification for appointment to the post of Console Operator on deputation has been revised vide Hqrs. letter

		No.704-NGE (App) 55-2005 dt. 05-12-2005 (Qualification: At pat with direct recruit)
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	Not applicable
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not Applicable

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (GROUP 'C' ELECTRONIC AND DATA PROCESSING POSTS) RECRUITMENT RULES, 1994

Sl. No		
1	<b>Name of the post</b>	<b>Date Entry Operator</b>
2	<b>Number of post</b>	50*(1994) *Subject to variation dependent on workload
3	<b>Classification</b>	General Central Services, (Group 'C') Non-Gazetted, Ministerial
4	<b>Scale of Pay</b>	Pay Band - 1 ₹. 5,200-20,200/- Grade Pay ₹.2,400/-
5	<b>Whether selection-cum-seniority or selection by merit post or non-selection post</b>	Non selection
6	<b>Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible</b>	Not applicable
7	<b>Age Limit for direct recruits</b>	Between 18 and 25 years. Note: 1. For Departmental Candidates the upper age limit may be relaxed upto 35 years. 2. The crucial date for determining the age limit shall be the closing date for receipt of applications from candidates.
8	<b>Educational and others qualification for direct recruits</b>	i) 12 <sup>th</sup> Standard pass or equivalent, and ii) Should possess a speed of not less than 8000 key depressions per hour or data entry work.
9	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees</b>	Not applicable
10	<b>Period of probation, if any</b>	Two years for direct recruits only.
11	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or by absorption and percentage of post to be filled by various methods</b>	By transfer on deputation failing which by direct recruitment.
12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<b>Transfer on deputation:</b> i) Clerks or equivalent of the respective offices failing which from other offices within IA&AD with 2 years regular service. ii) Failing above, Record Keepers and equivalent of the respective offices failing which from other officer within IA&AD with 3 years regular service; and

		iii) Possessing the educational qualifications as in column.8
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	Not applicable
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not Applicable

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (STAFF CAR DRIVER AND DESPATCH RIDER) RECRUITMENT RULES, 1988

Sl. No		
1	<b>Name of the post</b>	<b>Despatch Rider</b>
2	<b>Number of post</b>	04*(2000) *Subject to variation dependent on workload
3	<b>Classification</b>	General Central Services, (Group 'C') Non-Gazetted, Non-Ministerial
4	<b>Scale of Pay</b>	Pay Band 1 ₹. 5,200/- - 20,200/- + G.P. ₹. 1900/-
5	<b>Whether selection-cum-seniority or selection by merit post or non-selection post</b>	Not applicable
6	<b>Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible</b>	No
7	<b>Age Limit for direct recruits</b>	<p>Not exceeding 25 years (Relaxable for Government Servants upto the age of 35 years in accordance with the instructions or orders issued by the Central Government).</p> <p>Note: The crucial date of determining the age limit shall be the closing date for receipt of applications from the candidates in India (other than those in Andaman &amp; Nicobar Island and Lakshadweep). In the case of recruitment made through Employment Exchange the crucial date for determining the age limit shall be the lasts date upto which the Employment Exchange is asked to submit the names.</p>
8	<b>Educational and others qualification for direct recruits</b>	<p>Essential:</p> <ol style="list-style-type: none"> <li>1. Possession of a valid driving licence for Motor –Cycle or Auto-Rickshaw.</li> <li>2. Knowledge of Motor-Cycle or Auto-Rickshaw mechanism (should be able to remove minor defects in the vehicles).</li> <li>3. Experience of driving Motor-Cycle or Auto-Rickshaw for at least two years.</li> <li>4. Should be fully conversant with traffic regularisations.</li> <li>5. Ability to read English and Hindi or Regional Language of the area in which the employing organisation is situated.</li> </ol> <p>Desirable:</p> <ol style="list-style-type: none"> <li>1. A pass in the 8<sup>th</sup> standard from a recognised Board.</li> <li>2. Three years service as Home Guard/Civil Defence Volunteer.</li> </ol> <p>Note: The qualification regarding experience is Relaxable at the discretion of the appointing authority in the case of candidates belonging to the Schedules Castes or the Scheduled Tribes if at any stage of selection it is of the opinion that sufficient number of candidates with requisite experience are not likely to be available to fill up the vacancy reserved for them.</p>
9	<b>Whether age and educational qualifications</b>	Not applicable

	<b>prescribed for direct recruits will apply in the case of promotees</b>	
10	<b>Period of probation, if any</b>	Two years.
11	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods</b>	Absorption, failing which by deputation/re-employment failing which by direct recruitment.
12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<p><b>Absorption:</b></p> <p>On the basis of driving test to assess the competence, from amongst regular Group D employees in the organisation (in which the posts are to be filled up) who possess valid driving licence for Motor Cycle/Auto Rickshaw.</p> <p><b>Deputation/re-employment of Ex-servicemen:</b></p> <p>The Armed Forces personnel due to retire or to be transferred to reserved within a period of one year and having the requisite experience and qualification prescribed in Column 8 would be given deputation terms upto the date on which they are due to release from the Armed Forces; thereafter they may be continued on re-employment. (Period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation/Department of Central Government shall ordinarily not exceed three years).</p>
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Departmental Promotion Committee (for considering confirmation) consisting of:</p> <ol style="list-style-type: none"> <li>1. Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank in charge of the Administration group.</li> <li>2. Any other Senior Deputy Accountant General/Accountant General or an officer of equivalent rank from an office other than the one in which promotions are considered.</li> <li>3. An Accounts/Audit Officer.</li> </ol> <p>Note: The senior most amongst (1) and (2) above shall be the chairman</p>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not Applicable.

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT

### (STAFF CAR DRIVER AND DESPATCH RIDER) RECRUITMENT RULES, 1988

Sl. No		
1	Name of the post	Staff Car Driver Special Grade
2	Number of post	6*(2002) *Subject to variation dependent on workload
3	Classification	General Central Services, (Group 'C') Non-Gazetted, Ministerial
4	Scale of Pay	Pay Band - 2 ₹. 9,300-34,800/- Grade Pay ₹.4,200/-
5	Whether selection-cum-seniority or selection by merit post or non-selection post	Non selection.
6	Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible	Not applicable
7	Age Limit for direct recruits	Not applicable
8	Educational and others qualification for direct recruits	Not applicable
9	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
10	Period of probation, if any	Not applicable
11	Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods	By Promotion
12	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	<b>Promotion:</b> Staff Car Drivers Grade – I with three years regular service in grade
13	If a Departmental Promotion Committee exists, what is its composition	Departmental Promotion Committee (for considering confirmation) consisting of:: 1. Assistant Comptroller and Auditor General (N) – <b>Chairman</b> 2. Any other officer in the rank of Senior Deputy Accountant General/Deputy Accountant General from any other office of Indian Audit & Accounts Department – <b>Member</b> 3. An officer in the rank of Senior Accounts Officer/Audit Officer – <b>Member</b>
14	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment	Not Applicable.

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (STAFF CAR DRIVER AND DESPATCH RIDER) RECRUITMENT RULES, 1988

Sl. No		
1	Name of the post	<b>Staff Car Driver Grade-I</b>
2	Number of post	44*(2002) *Subject to variation dependent on workload
3	Classification	General Central Services, (Group 'C') Non-Gazetted, Non-Ministerial
4	Scale of Pay	Pay Band 1 ₹. 5,200/- - 20,200/- + G.P. ₹. 2800/-
5	Whether selection-cum-seniority or selection by merit post or non-selection post	Non Selection.
6	Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible	Not applicable
7	Age Limit for direct recruits	Not applicable
8	Educational and others qualification for direct recruits	Not applicable
9	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
10	Period of probation, if any	Not applicable
11	Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods	By Promotion
12	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	<b>Promotion:</b> Staff Car Drivers Grade-II with six years regular service in grade on passing the Trade Test of appropriate standard.
13	If a Departmental Promotion Committee exists, what is its composition	Departmental Promotion Committee (for considering confirmation) consisting of:: 1. Assistant Comptroller and Auditor General (N) – <b>Chairman</b> 2. Any other officer in the rank of Senior Deputy Accountant General/Deputy Accountant General (from any other office of IA&AD) – <b>Member</b> 3. An officer in the rank of Senior Accounts Officer/Audit Officer – <b>Member</b>
14	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment	Not Applicable.



# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (STAFF CAR DRIVER AND DESPATCH RIDER) RECRUITMENT RULES, 1988

Sl. No		
1	Name of the post	<b>Staff Car Driver Grade-II</b>
2	Number of post	38*(2002) *Subject to variation dependent on workload
3	Classification	General Central Services, (Group 'C') Non-Gazetted, Ministerial
4	Scale of Pay	Pay Band 1 ₹. 5,200/- - 20,200/- + G.P. ₹. 2400/-
5	Whether selection-cum-seniority or selection by merit post or non-selection post	Non Selection.
6	Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible	Not applicable
7	Age Limit for direct recruits	Not applicable
8	Educational and others qualification for direct recruits	Not applicable
9	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
10	Period of probation, if any	Not applicable
11	Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods	By Promotion
12	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	<b>Promotion:</b> Staff Car Drivers Ordinary Grade with nine years regular service in grade on passing the Trade Test of appointment standard.
13	If a Departmental Promotion Committee exists, what is its composition	Departmental Promotion Committee (for considering confirmation) consisting of:: 1. Assistant Comptroller and Auditor General (N) – <b>Chairman</b> 2. Any other officer in the rank of Senior Deputy Accountant General/Deputy Accountant General (from any other office of IA&AD) – <b>Member</b> 3. An officer in the rank of Senior Accounts Officer/Audit Officer – <b>Member</b>
14	Circumstances in which the Union Public Service Commission is to be consulted in making recruitment	Not Applicable.

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (STAFF CAR DRIVER AND DESPATCH RIDER) RECRUITMENT RULES, 1988

Sl. No		
1	<b>Name of the post</b>	<b>Staff Car Driver (Ordinary Grade)</b>
2	<b>Number of post</b>	39*(2002) *Subject to variation dependent on workload
3	<b>Classification</b>	General Central Services, (Group 'C') Non-Gazetted, Non-Ministerial
4	<b>Scale of Pay</b>	Pay Band 1 ₹. 5,200/- - 20,200/- + G.P. ₹. 1900/-
5	<b>Whether selection-cum-seniority or selection by merit post or non-selection post</b>	Not applicable
6	<b>Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible</b>	No
7	<b>Age Limit for direct recruits</b>	<p>Not exceeding 25 years (Relaxable for Government Servants upto the age of 35 years in accordance with the instructions or orders issued by the Central Government).</p> <p>Note: The crucial date of determining the age limit shall be the closing date for receipt of applications from the candidates in India (other than those in Andaman &amp; Nicobar Island and Lakshadweep). In the case of recruitment made through Employment Exchange the crucial date for determining the age limit shall be the last date upto which the Employment Exchange is asked to submit the names.</p>
8	<b>Educational and others qualification for direct recruits</b>	<p>Essential:</p> <ol style="list-style-type: none"> <li>1. Possession of a valid driving licence for motor cars.</li> <li>2. Knowledge of motor mechanism (should be able to remove minor defects in the vehicles).</li> <li>3. Experience of driving motor cars for three years.</li> <li>4. Should be fully conversant with traffic regularisations.</li> <li>5. Ability to read English and Hindi or Regional Language of the area in which the employing organisation is situated.</li> </ol> <p>Desirable:</p> <ol style="list-style-type: none"> <li>3. A pass in the 8<sup>th</sup> standard from a recognised Board.</li> <li>4. Three years service as Home Guard/Civil Defence Volunteer.</li> </ol> <p>Note: The qualification regarding experience is Relaxable at the discretion of the appointing authority in the case of candidates belonging to the Schedules Castes or the Scheduled Tribes if at any stage of selection it is of the opinion that sufficient number of candidates with requisite experience are not likely to be available to fill up the vacancy reserved for them.</p>
9	<b>Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees</b>	Not applicable

10	<b>Period of probation, if any</b>	Two years.
11	<b>Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods</b>	Absorption, failing which by deputation/re-employment failing which by direct recruitment.
12	<b>In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made</b>	<p><b>Absorption:</b></p> <p>On the basis of driving test to assess the competence, from amongst regular Despatch Rider and MTS employees in the organisation (in which the posts are to be filled up) who possess valid driving licence for Motor Car.</p> <p><b>Deputation/re-employment of Ex-servicemen:</b></p> <p>The Armed Forces personnel due to retire or to be transferred to reserve within a period of one year and having the requisite experience and qualification prescribed in Column 8 would be given deputation terms upto the date on which they are due to release from the Armed Forces; thereafter they may be continued on re-employment. (Period of deputation including the period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation/Department of Central Government shall ordinarily not exceed three years).</p>
13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Departmental Promotion Committee (for considering confirmation) consisting of:</p> <ol style="list-style-type: none"> <li>1. Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank in charge of the Administration group.</li> <li>2. Any other Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank from an office other than the one in which promotions are considered.</li> <li>3. An Accounts/Audit Officer.</li> </ol> <p>Note: The senior most amongst (1) and (2) above shall be the Chairman</p>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not Applicable.

# RECRUITMENT RULES

## INDIAN AUDIT AND ACCOUNTS DEPARTMENT (MULTI-TASKING STAFF) RECRUITMENT RULES, 2011

Sl. No		
1	Name of the post	Multi-Tasking Staff
2	Number of post	5717*(2011) *Subject to variation dependent on workload
3	Classification	General Central Services, (Group 'C') Non-Gazetted, Non-Ministerial
4	Scale of Pay	Pay Band – 1 (₹.5200-20200/- Grade Pay ₹ 1800/-
5	Whether selection-cum-seniority or selection by merit post or non-selection post	Not applicable
6	Whether benefits of added years of service under Rule 30 of the Central Civil Services (Pension) Rules, 1972 admissible	Not applicable
7	Age Limit for direct recruits	Between 18 to 25 years of age. Note: The crucial date of determining the age limit shall be the closing date for receipt of applications from the candidates in India (and not the closing date prescribed for those in Assam, Meghalaya, Arunachal Pradesh, Mizoram, Manipur, Nagaland, Tripura, Sikkim, Ladakh Division of Jammu & Kashmir State, Lahaul and Spiti District and Pangi Sub-Division of Himachal Pradesh, Andaman & Nicobar Island and Lakshadweep). In the case of recruitment made through Employment Exchange the crucial date for determining the age limit shall be the last date upto which the Employment Exchange is asked to submit the names.
8	Educational and others qualification for direct recruits	Matriculation or equivalent pass from a recognised School/Board.
9	Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees	Not applicable
10	Period of probation, if any	Two years.
11	Method of recruitment: whether by direct recruitment or by promotion or by deputation or absorption and percentage of post to be filled by various methods	By direct recruitment.
12	In case of recruitment by promotion/deputation/absorption, grades from which promotion/deputation/absorption to be made	Not applicable

13	<b>If a Departmental Promotion Committee exists, what is its composition</b>	<p>Departmental Promotion Committee (for considering confirmation) consisting of:</p> <ol style="list-style-type: none"> <li>1. Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank in charge of the Administration group.</li> <li>2. Any other Senior Deputy Accountant General/Deputy Accountant General or an officer of equivalent rank from an office other than the one in which promotions are considered.</li> <li>3. A Senior Accounts Officer/Audit Officer.</li> </ol> <p>Note: The senior most amongst (1) and (2) above shall be the Chairman</p>
14	<b>Circumstances in which the Union Public Service Commission is to be consulted in making recruitment</b>	Not Applicable.

## CHAPTER - XV

### Leave, Casual Leave etc

#### *General*

- 170.** The grant of leave to Central Govt. Servants appointed to the Civil Services and posts in connection with the affairs of the Union are governed by the Central Civil Services (Leave) Rules, 1972 as amended from time to time.

Leave cannot be claimed as a matter of right. When the exigencies of public service so required, leave of any kind may be refused or revoked by the authority competent to grant it, but it shall not be open to that authority to alter the kind of leave due and applied for except at the written request of the Government Servant vide Rule 7(1) and 7(2) of the C.C.S. (Leave) Rules, 1972.

A Government Servant's claim to leave is regulated by the rules in force at the time the leave is applied for and granted vide Rules 8 *ibid*.

#### *General condition of Leave*

- 171.** (i) It must be understood that any member of the office who absence himself from duty without definite approval of his superior officer does so at his own risk. He cannot assume that leave will be sanctioned to cover his absence as a matter of course. Leave should as a rule be applied for and got sanctioned before it is availed of.
- (ii) Absence from duty in anticipation of formal permission, or of the formal grant of leave, may be necessitated by serious illness or accident which renders it unsafe or impracticable for the employee to attend duty until sanction is accorded. In such cases such leave as is admissible may be sanctioned on production of proper evidence of its necessity.
- (iii) In other cases the nature of the indisposition etc., may be such that an employee can reasonably be expected to continue to attend to his duty for the short time necessary to enable his application for leave to be considered and be sanctioned and for his relief to be arranged. If he does not do this, but absents himself unnecessarily from duty in anticipation of sanction, he must clearly understand that he is liable to be treated as absent without leave and to be dealt with accordingly.
- (iv) It must be remembered that leave cannot be claimed as a matter of right and that the possession of a medical certificate does not in itself confer any right of leave.
- (v) Leave sanctioned should always be described in terms of months and/or days and not weeks.
- (vi) Unless the authority competent to grant leave extends the leave, a Government servant who remain absent after the end of the leave is entitled to no leave salary for the period of such absence and that period shall be debited against his leave account as though it were half pay leave, to the extent such leave is due, the period of excess of such leave due being treated as extraordinary leave. Willful absence from duty after the expiry of leave renders a Government servant liable to disciplinary action [vide Rule 25 of C.C.S. (Leave) Rules, 72]

#### *Leave to Indian Audit and Accounts Service Officers*

- 172.** The head of the field officers in Indian Audit and Accounts Department who are of the rank of Accountant General can sanction leave other than special disability leave, study leave, leave not due and leave preparatory to retirement to I.A. & A.S. officers serving under subject to following conditions: –

- i) Officers in the Junior Administrative Grade and Officer Senior scale upto 45 days.

- ii) Officers in the time scale holding supervisory charges e.g. Deputy Accountant General/Deputy Director/Deputy Chief Auditors etc upto two months/60 days.
- iii) Time scale officers other than (ii) above upto four months/120 days.

The above powers to sanction leave is subject to the following conditions” –

- (a) Accountant General must have satisfied himself that work will not suffer by the absence of the officers on leave.
- (b) It is possible to make adequate internal arrangements to ensure that the work of the office as a whole does not suffer. If the leave exceeds 21 days, the proposed internal arrangement should be submitted to the C&AG in good time before the leave commences; where however, leave is asked for an emergency ground and it is not possible to report the internal arrangement to C&AG in good time before commencement of leave the report should be sent to his office when leave is sanctioned.
- (c) If the Accountant General needs a substitute in place of the officer proceedings on leave, approval of C&AG should be obtained before leave sanctioned.

(Authority: Para-133 of C&AG's M.S.O. (A) Vol-I and CAG's office letter No. 6265-GE-I/209-68 dated 10-10-1974).

#### **Senior Audit Officer/Audit Officers**

173. The grant of leave to Audit Officers is regulated with reference to provisions contained in Paragraph 167 of CAG's MSO (A) Vol. I read with Sl. No. 1 (vi) of the first schedule to the C.C.S. (Leave) Rules, 1972.

#### **Welfare Officer**

174. The Accountant General/Directors of Audit and other heads of the Department may grant leave of all kind accept special disability leave, study leave and leave not due to the extent admissible under the leave Rules to the Welfare Officers working under them.

Since the Rule 39 (2) (a) of C.C.S. (Leave) Rules, 1972, envisages that the authority competent to grant leave shall *suo moto* issue an order granting cash equivalent of leave salary of earned leave, if any, at the credit of the Government servant on the date of his retirement, the Accountant General/Directors of Audit and other Heads of Department may issue sanction granting cash equivalent of leave salary for earned leave to Welfare Officer.

[Authority: CAG's Circular No. 6194-GE-I/127/WO/87/Vol-III dated 19-01-1987]

#### **Powers of sanction and Procedure**

175. (i) Senior Audit Officers/Audit Officers may sanction leave with pay and allowance i.e. Earned Leave, Half-pay Leave and Commuted Leave upto 30 days subject to the condition that they do not ask for a substitute, to all the staff members working under them except AAOs. In respect of Supervisors/Welfare Assistant the power to grant such leave is upto 15 days only.
- (ii) In case a substitute is required for the period of leave mentioned in Sub-para (i) above and in case of any further period of leave with pay irrespective of the fact whether a substitute is required or not, the leave may be sanctioned by the respective Group Officer duly processed through the Branch concerned from where the applicant proceeds on leave.
- (iii) As regard leave of any other kind not specified in sub-para (i) and (ii) above, the case may be forwarded to Administration Section through respective Branch Officers for necessary action.
- (iv) Earned Leave, Half-pay Leave and Commuted Leave not exceeding 90 days in respect of Assistant Audit Officer and Senior Audit Officers/Audit Officers will be sanctioned by their respective Group Officers provided the leave does not extend beyond the period of posting of such officers in their Groups. In case of such leave beyond 90 days and leave of any other kind

not specified above will be processed in Administration Section for sanction of the Accountant General.

**176.** The following procedure are adopted for compliance by all concerned: -

- a. Leave admissibility report will be furnished by Administration Section only once in a day. All the leave application requiring admissibility report received in Administration Section during the day will be processed at the close of the day and with the admissibility report recorded thereon, to the sections concerned in the first hour of the next working day.
- b. The processing of issuing leave admissibility report will also be supported by the respective leave charts where the details of the leave certified in respect of the particular official indicating also the name of section to which he/she is attached would be entered with serial number assigned to each official. The serial number as entered in the leave charge would simultaneously be indicated in the respective leave application.
- c. As the drawal and disbursement of leave salary and allowances depend mainly on the sanction of leave, it would be the sole responsibility of the sections concerned dealing with the leave cases to ensure that the leave papers duly sanctioned and completed in all respects are sent to Administration Section without delay so that the official concerned may not suffer due to non-receipt of leave salary in time.
- d. In case of necessity of leave admissibility report of any extended period of leave, the sections concerned should ensure that the earlier leave papers, if not already sent to Administration Section are properly linked up while sending report or subsequent application praying for extension of leave by the officials.
- e. All sections should ensure that the members of staff proceeding on leave other than casual leave must report for duties in Establishment – I Section invariably on expiry of their leave.

*(Authority: CCS (Leave Rules 1972) and Estt-I (Audit) order No. 246 dated 17-09-1984).*

#### ***Extension of Leave and related instructions***

**177.** Application for extension of leave must be received in the office at least a week before the due date of the absentee's return and must accompanied by Medical Certificate, if extension is asked for on account of illness.

If this requirement is not complied with, the defaulter makes himself/herself liable for the leave being refused.

The Branch Officers may ensure that when leave is sanctioned to the officials working under their charges, the concerned officials resume duties on due date. If instead of joining on due date they remain absent, leave may not be sanctioned and the following course of action may be initiated:

- a. In cases of leave, other than medical ground, if it is felt that the official should be recalled to duty, orders may be issued without any delay from the respective sections under intimation to Administration Section.
- b. In cases of leave on Medical ground, when any doubt arises as to the genuineness of the case, and it is felt that the second medical opinion needs to be obtained, the case may forward to the Administration Section immediately recommending that a second medical opinion from the appropriate authority should be obtained.



Necessary orders from the concerned Group Officers may also be obtained where deemed necessary.

**178.** All concerned are impressed upon to adhere to the following instructions: -

- a. A Government servant on return from leave should submit joining report in proper form to Administration Section.
- b. When leave admissibility report is furnished by Administration Section, but the leave is not availed of by the concerned Government servant or the leave is deferred, the fact should be brought to the notice of Administration Section forth with to avoid inconvenience to the concerned official.
- c. It should be ensure that address during leave is given in the leave application by each applicant before these are sent to Administration Section for furnishing leave admissibility report.
- d. In case no formal application for leave has been furnished in time and the official proceeds on leave, the fact may immediately be brought to the notice of Administration Section to note the name of such absentee. Further, the fact of availing leave may also be intimated to Administration Section in time.
- e. The cases of maternity leave of lady Government servant will be processed in Establishment-I Section on receipt of such leave application supported with Medical Certificate and details of surviving children for sanction of Deputy Accountant General (Admn)/Accountant General.

***Grants of Commuted Leave to Gazetted Government Employees.***

**179.** At present Commuted Leave to a Gazetted Government Servant can be granted only on production of Medical/Fitness certificate from any A.M.A. It is clarified that the expression A.M.A. will have the same meaning as defined in the Central Service (Medical Attendance) Rules, 1944. Thus Commuted Leave to a Gazetted Government Servant can also be granted on the strength of a certificate from a hospital/medical authority recognized under the rules.

*[Authority: GI Min. of Health and F.W. O.M. No. A-17011/84/MS dated 08-09-1986 received with CAG's Circular No. 846-Audit-1/101-86/III-86 (144) dated 01-12-1986]*

***Grant of leave to Adhoc Employees***

**180.** Employees whose appointment is treated as adhoc for purely technical reasons (such as when regular appointments cannot be made due to a court injunction) may be extended the benefit admissible to temporary employees under the C.C.S. (Leave) Rules, 1972. In all other cases of adhoc appointments, which are for brief periods, the adhoc employees may be allowed earned leave at the rate of 2½ days per month of completed service. While granting the leave, the leave should be for full days and not half day. They will also not be entitled to the benefit of encashment of earned leave on termination of their service.

If adhoc appointments made for brief periods initially, however, for some reasons, though rarely, continue beyond a period of three years without break, such adhoc employees may be extended the benefit of all kinds of leave as admissible to temporary employees under the C.C.S. (Leave) Rule, 1972 from the date of their initial employment.

*[Authority: G.I. Min. of Personnel, P.G. and Pensions, Deptt. of Pers. and Trg. O.M. No. 13018/182-Estt (L) dated 24-07-1986 received with CAG's endorsement No. 570-Audit-1/8/82/III-86 (93) dated 28-08-1986]*

***Earned Leave not to be denied to an employee in the last 10 years of his service.***

**181.** In the light of the recommendations of the Sixth Pay Commission regarding increase in ceiling on earned leave accumulation from 240 days to 300 days, the position has been reviewed by the Government while accepting the recommendation, the Cabinet have also observed that earned leave should not ordinarily be denied to any employee, especially in the last ten years of his career, so that earned leave accumulation beyond 180 day normally do not take place. The leave sanctioning authorities are, therefore, requested to ensure that the earned leave is not ordinarily denied to an employee.

*([Authority: G.I. Min. of Personnel, P.G. and Pensions, Deptt. of Pers. and Trg. O.M. No. 14028/19/86-Estt (L) dated 29-09-1986 received with CAG's endorsement No. 722-Audit-1/89-86/III-86 (121) dated 13-10-1986])*

***Grant of Leave on Medical Certificate to Non-Gazetted Government Servant***

- 182.** An application for leave on medical certificate made by a non-gazetted Government servant shall be accompanied by a medical certificate in Form 4 [of C.C.S. (Leave) Rules, 1972] given by an Authorised Medical Attendance or a registered medical practitioner, defining as clearly as possible the nature and probable duration of the illness.

A certificate given by a registered Ayurvedic, Unani or Homeopathic Medical practitioner or by a Registered Dentist in the case of dental ailments or by an honorary medical office may also be accepted provided such certificate is accepted for the same purpose in respect of its own employees by the Government of a State in which the Central Government servant falls ill or be which he proceeds for treatment.

*(Authority: Rule 19 and 'Note' thereunder of C.C.S. (Leave) Rules, 1972)*

A medical certificate from a Registered Medical Practitioners shall be acceptable in case of grant of leave on medical certificate to non-gazetted Central Government employees. However, Government should consider that as far as possible Government employees should avail of the services of Government doctors wherever they are available. Attention of leave sanctioning authorities is also invited to Rule 19 (3) of the C.C.S. (Leave) Rules, 1972 under which, in case of doubt, they can secure a second medical opinion by requesting a Government doctor not below the rank of civil surgeon of Staff Surgeon to have the applicant medically examined.

*(Authority: G.I. decision No.4 below Rule 19 of C.C.S. (Leave) Rules, 1972)*

***Leaving Headquarter station***

- 183.** No member of the staff should leave the Headquarter without the permission of the competent authority. When permitted he should furnish his leave address to the said authority. In all applications for leave, including casual leave or compensatory leave during which the applicant proposes to leave the Headquarters station, the fact should be stated in the application with the outstation address. Any person who wished to leave the Headquarter station during the period of leave already granted to him should notify his intention together with his address to his Assistant Audit Officer/Branch Officer/Head of the Office. Any change in that address which may occur thereafter should also be communicated.

***Action for unauthorized absence from duty of overstayal of leave***

- 184.** The following decisions have been taken in consultation with Department of Personnel and the Ministry of Finance
- a. When a temporary Government Servant asks for leave in excess of limits prescribed under Rule 32 of the C.C.S. (leave) Rules, 1972 and if the circumstances are exceptional, a decision could be taken by the leave sanctioning authority of grant further leave in excess of the limits in consultation with the Ministry of Finance.
  - b. When a temporary Government Servant applies for leave beyond the prescribed limits of extra-ordinary leave and the leave sanctioning authority is not satisfied with his genuineness of the ground on which further leave has been asked for, nor does it consider the ground as exceptional, the leave cannot be granted. In such a case the Government servant should be asked to rejoin duty within a specified date failing which he would render himself liable for disciplinary action-Dis-obedience of orders to rejoin duty within specified period would afford good and sufficient reason for initiating

disciplinary action under C.C.S. (C.C.A) Rule, 1965. If he rejoins duty by the stipulated date, he may be taken back to service and the period of absence not covered and dealt with in accordance with the order regarding regularization of overstayal of leave.

- c. If the Government servant does not join duty by the stipulated date it would be open to the disciplinary authority to institute disciplinary proceedings against him. If during the course of disciplinary proceedings he comes for rejoining duty, he should be allowed to do so without prejudice to the disciplinary action already initiated against him (unless he is placed under suspension) and the disciplinary action concluded as quickly as possible. The question of regularization as the period of overstayal of leave be left over for consideration till the finalisation of the disciplinary proceedings.
- d. If the Government servant absents himself abruptly or applies for leave which is refused in the exigencies of service and still he happens to absent himself from duty, he should be told of the consequences, viz., that the entire period of absence entailing loss of pay for the period in question under proviso to F.R. 17, thereby resulting in break in service. If, however, he reports for duty before or after initiation of disciplinary proceedings, he may be taken back for duty because he has not been placed under suspension. The disciplinary action may be concluded and the period of absence treated as unauthorized resulting in loss in pay and allowances for the period of absence under proviso to F.R. 17 (I) and thus a break in service. The question whether the break should be considered or not and treated as dies-non should be considered only after conclusion of the disciplinary proceedings and that too after the Government servant represents in this regard.
- e. It is made clear that a Government servant who remains absent unauthorised without proper permission should be proceeded against immediately and this should not be put off till the absence exceeds the limit prescribed in Rule 32 (2) (a) of the C.C.S. (Leave) Rules, 1972. However, the disciplinary authority should consider the grounds adduced by the Government servant for his unauthorised absence before initiating disciplinary proceedings. If the disciplinary authority is satisfied that the grounds are justified, the leave for the kind applied for and due and admissible may be granted to him.

*(Authority: G.I. decision No. 3 below Rule 25 of the C.C.S. (Leave) Rules, 1972)*

### ***Quarantine Leave***

- 185.** Where, in consequence of the presence of an infection disease viz. small pox, plague, in the family or household of a Government servant at his place of duty, residence or sojourn, his attendance at his office is considered hazardous to the health of other Government servant, such Government servants may be granted quarantined leave. Chicken-pox shall not, however, be considered as infectious disease unless the Medical officer or Public Health Officer considers that because of doubt as to the true nature of the disease (for example small pox), there is no reason for the grant of such leave

In the case of Government servant stationed in an area under the administration of a State Government, such other disease as may have been declared by the Government as infectious for the purpose of quarantine leave rules in force in that State, may also be considered as an infection diseases for the purpose of this rule.

Quarantine leave may be granted by the Head of the Office on the certificate of a Medical Officer or Public Health Officer for a period not exceeding 21 days or, in exceptional circumstances, 30 days.

Quarantine leave may also be granted, when necessary, in continuation of other leave.

*(Authority: Rule 48 of the C.C.S. (Leave) Rules, 1972)*

### ***Orders of Government of Meghalaya regarding Quarantine leave.***

- 186.** After due consideration Government of Meghalaya have decided that where a situation has arisen whereby spread of any diseases in the locality, the sub-division, or the District arises and the prevention and containment of the disease is necessary for the general health of the public, the Civil Surgeon of the District may order limited or full quarantine as he considers necessary.

A Government employee who is required to attend to the dependent suffering from such a disease, may be allowed to avail regular leave as may be due at his/her credit. The Civil Surgeon will be the only competent authority to order quarantine of the family, locality or district as the case may be.

(Authority: Government of Meghalaya, Health and Family Welfare Circular No. Health-421/79/24 dated 26-05-1981)

Rule 246 (3) of the Meghalaya Executive Manual (as adopted) is reproduced below: -

Rule 246 (3) – Leave of absence from duty necessitated by order of the Civil Surgeon not to attend office is consequence of the presence of infectious disease in the family or household of a Government employee should be treated as regular leave as may be due at his/her credit. Such leave should be granted for a period not exceeding 25 days, or in exceptional circumstances 30 days, unless the Civil Surgeon certificate otherwise.

The amendment taken effect from 26-05-1981.

### ***Casual Leave***

- 187.** (i) Casual Leave is a concession granted to a Government servant to enable him to stay away from office for short period on account of illness, or to enable him to attend to urgent private matter. Casual leave is not a recognized form of leave. A Government servant who avails casual leave is not treated as absent from duty nor his pay is intermitted.
- (ii) The maximum period of Casual leave which a Government servant is allowed to avail himself is 8 days in a Calendar year. For employees with disabilities, additional 4 days as Special Casual Leave for specific requirements relating to the disability of the official. (O.M., dated 19-11-2008)
- (iii) Casual leave can be combined with special Casual Leave/Vacation but not with any other kind of leave or joining time. However, half-a-day casual leave can be allowed to be combined with regular leave, if the official has no further casual leave at his credit and his absence on the next working day was due to sickness or other compelling reasons.
- (iv) Sundays/public holidays/restricted holidays/weekly offs can be prefixed/suffixed to casual leave. Sundays and holidays falling during a period of casual leave are not counted as part of Casual leave.
- (v) Casual leave can be availed of while on tour; but no daily allowance will be admissible for that period of casual leave.
- (vi) Casual leave can be taken for half-a-day also.
- (vii) Leave travel concession can be availed during Casual leave.
- (viii) Officials joining during the middle of a year may avail casual leave proportionately of the full period at the discretion of the Head of the office.

### ***Powers to sanction Casual Leave***

- 188.** Senior Audit Officers/Audit Officers have been delegated powers to sanction Casual leave upto 5 days at a time to the Staff working under them including AAO/Supervisors. Casual leave upto 5 days in respect of Senior Audit Officers/Audit Officers will be sanctioned by the respective Group Officers.

(Authority: CAG's circular No. 44/NGE/2000 issued vide letter No. 1046-NGE (App)/16-97 dt. 12-10-2000)

AAO/Supervisors have been delegated powers to grant casual leave to Sr. Auditors, Auditors, Clerks/Typists etc, working under them upto a maximum period of 3 days at a time, so long they continue to function as heads of sections.

*(Authority: CAG's circular No 44/NGE/2000 issued vide letter No. 1046-NGE(App)/16-97 dt. 12-10-2000)*

The AAOs may also allow the staff working under them to avail the restricted holiday. When such holiday is required in continuation with Casual leave, it should not be taken into account for computing the limit of 5/8 days upto which the AAOs Account/Audit officers respectively are competent to sanction Casual leave.

*(Authority: Letter No. 3687-N.3/88/85 dated 18-10-1985)*

Following powers have also been delegated to the Assistant Audit Officers: -

- a) Condonation of late attendance of the staff under them for a maximum of two days in a month.
- b) To grant permission to the staff to leave headquarters upto the period they are empowered to grant Casual leave.

*(Authority: CAG's Letter No. 3687-N.3/88/85 dated 18-10-1985).*

### ***Combination of Half Casual Leave with Regular Leave***

- 189.** (i) In cases where a Government servant has got only half day due in his casual leave account and avails of the same after the lunch break, and is unable to resume duty on the next day due to unexpected illness or some unforeseen compelling grounds he may as an exception to the general principle, be permitted to combine half-a-day casual leave with regular leave. Those who have only half day's casual leave due to them he will not attend office on the next working day (having already applied for the leave of kind due and admissible to cover their absence for that working day and for subsequent days, if any) should not be allowed the half-a-day's casual leave for the afternoon.

(ii) In cases where an official has casual leave at his credit but did not sufficient enough to cover the period of leave applied for, there should be no objection to the grant of half day casual leave in combination with regular leave, if the other conditions mentioned in the last sentence of sub para (vii) above, are satisfied, in such a case it has been held by the C&AG of India that, since the casual leave does not constitute absence from duty and the pay is not intermitted, the Government servant should hand over charge on the afternoon of the date of commencement of Casual leave. In the case of non-gazetted officers, it should be taken that the officers concerned has been deemed to have been relieved from the afternoon of the commencement of casual leave.

*(Authority: G.I.M.H.A. O.M. No. 60/17/64-Estt (A) dated 04-05-1963 and No. 60/45/65-Estt (A) dated 04-02-1966 received with CAG's Nos. 1940-NGE-I/194-65 dated 11-02-1965 and No. 386-NGE-I/194-65 dated 11-02-1966 and No. CAG's letter No. 1911-NGE-I/194-65 dated 08-08-1966)*

The case of a Government servant who departs from office early before the time of closing of office, without permission, should also be treated like late attendance and in that case also, half-a-day's casual leave should be debited to the casual leave account for each such early departure from office.

*[Authority: G.I. Deptt. of Personnel and Admn. Reforms Memo No. 28034/10/75-Estt (A) dated 27-08-1975]*

- (iii) If an official who has no casual leave to his credit comes late without sufficient justification and the administrative authority concerned is not prepared to condone the late attending, but does not, at the same time, propose to take disciplinary action, it

may inform the official concerned that he will be treated as on unauthorised absence for the day on which he has come late, and have it to the official himself either to fact the consequence of such unauthorised absence or to apply for earned leave or any other kind of leave due and admissible for that day, as he may choose. If he applies for earned leave or any other kind of leave due and admissible for the entire day, the same may be sanctioned by the competent authority.

*[Authority: G.I.M.H.A. Deptt. of Personnel and Admn. Reforms Memo No. 28034/3/82-Estt (A) dated 05-03-1982]*

### ***Combination of Casual Leave with other kinds of Leave***

- 190.** As a general rule it is open to the competent authority to grant casual leave in combination with Special Casual Leave, but in cases where it is permissible to grant regular leave in combination with special casual leave, Casual Leave should not be granted in combination with both special casual leave and regular leave.

*(Authority: G.I.M.H. Affairs Memo. No. 46/8/67-Estt (A) dated 22-07-1967)*

Casual Leave which is not recognized as leave under the C.C.S. (Leave) Rules, 1972, shall not be combined with any other kind of leave admissible under these rules, vide. Explanation below Rule 11 of C.C.S. (Leave) Rules, 1972.

### ***Register for Casual Leave***

- 191.** At the commencement of each Calendar year, i.e. on the first working day of January, a Casual Leave register should be opened in each department or section of the office in the form No. S.Y. 189 vide Annexure-I and Annexure-II (Revised).

The progressive total of the casual leave granted should always be worked out to show the casual leave enjoyed upto date.

At the end of each month Assistant Audit Officer should examine that attendance register of his/her section and have the number of days on which each clerk/Auditor/Sr. Auditor has attended late entered in the Casual Leave Register, as well as in the final columns provided for the purpose in Form S.Y. 302 and work out the casual leave to be forfeited on this account.

*(Authority: CAG's endorsement No. 613-NGE-I/20-60 Pt-I dated 25-03-1960)*

A register based on the revised form should be maintained hereafter. The intention is that only one page should be used for a whole year for all the employees in one section, appropriate indication being given in the relevant column against the date on which Casual Leave or restricted holiday is availed of by an individual and the entry should be attested by the sanctioning officer promptly by means of dated initials.

*(Authority: G.I. Min. of H. Affairs O.M. No. 46/3/61-Estt (A) dated 17-07-1961 received with CAG's endorsement No. 3687-N-3/88-85 dated 18-10-1985)*



## CHAPTER - XVI

### Retirement, Resignation, Discharge, etc. from Service

#### *Retirement*

- 192.** Extension of Service/Re-employment beyond the age of superannuation is not agreed to as matter of policy, unless warranted of grounds of exceptionally urgent public interest. The heads of offices of Indian Audit and Accountants Department should not approach Comptroller and Auditor General for extension of service unless they involve, exceptionally urgent public interest, Para 300 of the C&AG's M.S.O. (Admn) Vol-I may also be referred to.

*(Authority: CAG's circular No. 4505-NGE-I/63-69 dated 01-12-1980)*

Every Head of Department shall have a list prepared every six months, that is, on the 1<sup>st</sup> January and the 1<sup>st</sup> July each year of all Government servants who are due to retire within next 24 months of that date vide Rule 56 (1) of C.C.S. (Pension) Rules, 1972.

#### *Date of Retirement to be notified*

- 193.** When a Government servant retires from service

(a) A notification in the official gazetted in the case of Gazetted Government servant, and

(b) An office order in the case of a non-gazetted Government servant shall be issued specifying the date of retirement within a week of such date and a copy of every such notification or office order, as the case may be, shall be forwarded immediately to the Accounts Officer.

Provided that where a notification in the official gazetted or an officer order, as the case may be regarding the grant of leave preparatory to retirement to a Government servant is issued, a further notification or office order that the Government servant has actually retired on the expiry of such leave shall not be necessary unless the leave is curtailed and the retirement is for any reason antedated or postponed.

(Vide Rule 74 of the C.C.S. (Pension) Rules, 1972)

#### *Date of retirement*

Except as otherwise provided in F.R. 56, every Government servant shall retire from service on the afternoon of the last day of the month in which he attains the age of fifty eight years vide F.R. 56 (a).

A Government servant in Class-IV service or post shall retire from service on the afternoon of the last day of the month in which he attains the age of sixty years vide F.R. 56 (a).

A Government servant whose date of birth in the first of a month shall retire from service on the afternoon of the last day of the preceding month on attaining the age of fifty eight years, as the case may be.

(Vide Note 6 below F.R. 56)

#### *Relinquishment of charge on a holiday*

- 194.** In the case of a retiring Government servant when the day on which he is due to retire happens to be a closed holiday, he shall retire from service with effect from the afternoon of the last day of the month in which his/her date of retirement falls and the retiring Government servant

should formally relinquish charge of office on the afternoon of that day itself even if it happens to be a closed holiday.

In cases in which handling over cash, stores etc. is involved, these may be made over by the retiring officer (to the relieving officer or, in the absence of the relieving officer, to the next senior officer of the Department) on the close of the previous working day. Therefore, the actual relinquishment of charge of office shall be made in the prescribed form on the last day of service for which the physical presence of the officer in the office need not be insisted upon.

*[Authority: G.I. M.F. O.M. No. 19050/8/76-E-IV, (B) dated 21-02-1977 and G.I. Orders No. 4 below F.R. 56]*

***No specific orders necessary for retirement on due date***

- 195.** The rules regulating the age of superannuation or the terms and conditions may provide for the compulsory retirement of a Government servant on his attaining a specific age or after completion of a specified period of service. In all such cases, retirement is automatic and in the absence of specific orders to the contrary by the competent authority, a Government servant must retire on the due date. It is the responsibility of the administrative authorities concerned to ensure that the Government servant under their control so retire. The date of compulsory retirement is known in advance and there should be no question of failure to make arrangements for his relief sufficiently in advance and complete any formalities required in that behalf. The authorities concerned should maintain a proper record of date of retirement of the Government servant working under them and take such appropriate steps for their retirement on the due dates.

At the same time, a Government servant cannot take advantage of the non-receipt of the formal orders regarding his relief etc. to say that he has been granted extension of service. He should bring the fact that he is attaining the age of superannuation or completing the period of service after which he has to retire, to the notice of the head of the office in which he is serving or if he is himself the head of office to that of his immediate superior. Unless he receives specific orders that he should continue in service, he should make over charge on the due date to the head of the office (or such officer as may be nominated by the latter), or if he is himself the head of office to the next senior most officer in the office who would normally be placed in charge of the office in his absence.

*(Authority: G.I.M.H. O.M. No. 35/5/50-Estt (A) dated 10-12-1956 received with CAG's endorsement No. 73-A/212/56 dated 14-01-1957).*

**196. Premature retirement of Central Government servants**

1) In accordance with the provisions of F.R. 56 (J), the appropriate authority has the absolute right to retire, if it is of the opinion that it is in the public interest so to do, any Government servant as follows: -

- a. If he is, in Group 'A' or Group 'B' service or post in a substantive quasi-permanent or temporary capacity, or in a Group 'C' post or service in a substantive capacity, but officiating in a Group 'A' or Group 'B' post or service and had entered service before attaining the age of 35 years, after he has attained the age of 50 years.
- b. In any other case after he has attained the age of fifty years, provided that in the case of Group 'D' official, such action can be taken if he entered service 23<sup>rd</sup> July, 1966.

Provided further that a Government servant who is in a Group 'C' post or service in a substantive capacity but is holding a Group 'A' or Group 'B' post or service in an officiating capacity shall, in case it is decided to retire him from the Group 'A' or Group 'B' post or service in the public interest be allowed on his request in writing to continue in service in Group 'C' post or service which he holds in a substantive capacity.

In other words, a Government servant belonging to Group 'A' and 'B' who has entered Government service after attaining the age of 35 years and officers belonging to Group 'C' and 'D' can be prematurely retired after they have attained

the age of 55 years with the exception of Group 'D' official who entered service on or before 23<sup>rd</sup> July, 1966.

(2) In addition, a Government servant in Group 'C' service or post, who was not governed by any pension rules, can also be retired after he has completed thirty years, service by giving him notice of not less than three months in writing or three months' pay and allowance in lieu of such notice, under F.R. 56 (1).

(3) Provisions also exists in Rule 48 of the C.C.S. (Pension) Rules, 1972, for the retirement of a Government servant by giving him three months' notice, if it is necessary so do in public interest, after he has completed 30 years' of qualifying service for pension. In other words, a Government employee who may belong to Group 'A', 'B', 'C' and 'D' can be prematurely retired, irrespective of the age at the appropriate time after he has completed 30 years of qualifying service.

(4) Provisions exist also in the relevant rules which confer reciprocal rights on Government employee to seek voluntary retirement after he has attained the age of 50/55 years or has completed 30/20 years of qualifying service, as the case may be.

In order to ensure that the powers vested in the appropriate authority are exercised fairly and impartially and not arbitrarily, it has been decided to lay down the procedures and guidelines for reviewing the cases of Government employees under the various aforesaid rules and G.I. orders.

In order to ensure that the review is undertaken regularly and in due time, Ministry/Departments are requested to maintain a suitable register(s) of employees under their control or who belong to cadres/services controlled by them who are due to attain 50/55 years of age or complete 30 years of service, as the case may be. This register should be scrutinized by a Senior Officer at the beginning of every quarter. The programme for review is as under: -

Quarter in which review is to be made	Cases of employees who will be attaining the age of 50/55 years or will be completing 30 years of service qualifying for pension as the case may be, in the quarter indicated below to be reviewed.
1. January to March	July to September of the same year
2. April to June	October to December of the same year
3. July to September	January to March of the next year
4. October to December	April to June of the next year

(Authority: G.I. M.H.A. O.M. No. 25013/14/77-Estt (A) dated 05-01-1978, F.R.-56 (j) & (1); Rule 48 & 48 (B) of the C.C.S. (Pension) Rules, 1972).

#### ***Submission of annual return***

**197.** In order to ensure that the provisions of the above instructions are strictly followed and the prescribed time schedules is strictly adhered to, all the heads of offices in the I.A. & A.D. are required to furnish a statement in the formats appended hereto by 14<sup>th</sup> August each year in respect of Group 'B' officers may be sent to the Deputy Director (Personnel) of Headquarters separately.

[Authority: CAG's circular No. 2539-N 3/76-86/II dated 20-07-1987]

#### ***Discharge***

- 198.** The discharge of temporary Government servant is not a penalty within a meaning of the C.C.S. (Classification), Control and Appeal) Rules, 1965 vide explanation (viii) below Rule 11 ibid. The procedure for termination of the service of a temporary Government servant has been set out in Rule 5 of the C.C.S. (Temporary Service) Rule, 1965.

***Resignation – Authority Competent to accept resignation.***

- 199.** When a Government servant tenders resignation the appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the Government servant.

*(Authority: G.I. M.H.A. O.M. No.39/6/57-Estt (A) dated 05-06-1958 received with CAG's No. 641-A-II/II-280/A/57 dated 01-06-1959)*

***Circumstances under which resignation should be accepted***

- 200.** It is not the interest of the Government to retain an unwilling Government servant in service. The general rule, therefore, is that resignation from service should be accepted except in the circumstances indicated below: -

- a. Where the Government servant is engaged on a work of importance and it would take time to make alternative arrangements for filling the post, the resignation should not be accepted straightaway, but only when alternative arrangement for filling the post have been made.
- b. Where the Government servant against whom an inquiry or investigation is pending (whether he has been placed under suspension or not) submits his resignation, such resignation should not normally be accepted. Where, however the acceptance of the resignation in such a case is considered necessary in the public interest the resignation may be accepted with the prior approval of the head of the Department in the case of the holders of Group 'C' and 'D' posts and that of the Minister in charge in the case of holder of Group 'A' and Group 'B' posts. In such cases one or more of the following conditions should have been fulfilled for acceptance of the resignation: -
  - (i) Whenever the alleged offences do not involve moral turpitude, or
  - (ii) When the evidence against the delinquent officer is not strong enough to justify the assumption that if the departmental proceedings were continued the officer would be removed or dismissed from service, or
  - (iii) When the departmental proceedings are likely to be so protracted that it will be cheaper to the public Exchequer to accept the resignation.

**Note: -** The resignation of Group 'B' officers of Indian Audit and Accounts Department falling within the purview of sub-para (b) above shall not be accepted except with the prior approval of the C&AG of India, and prior concurrence of the Central Vigilance Commission should be obtained before submitting the case to the C&AG for his approval.

*(Authority: G.I. M.H.A. O.M. No. 39/6/57-Estt (A) dated 06-05-1958 received with CAG's endorsement No. 641-A.II/280-A/57 dated 01-06-1959 read with G.I. M.H.A. O.M. No. 39/17/69-Estt (A) dated 18-06-1970 received with CAG's endorsement No. 739-Audit/39-70 dated 30-06-1970; G.I. D.P.A.R. O.M. No. 28035/4/84-Estt (A) dated 31-12-1984 with CAG's endorsement No. 39-Audit/101-84/1-85 (6) dated 24-01-1985)*

***Date from which resignation become effective***

- 201.** The appointing authority should decide the date from which the resignation should become effective. In cases covered by sub-para (a) above, the date should be that with effect from which the alternative arrangements can be made for filling the post. Where the officer is on leave, the competent authority should decide whether he will accept the resignation with immediate effect or with effect from the date following the termination of leave. Where a period of notice is prescribed, which Government servant should give when he wishes to resign from service, the competent authority may decide to count the period of leave towards the

notice period. In other cases also it is open to the competent authority to decide whether the resignation should become effective immediately or with effect from prospective date, in the late case the date should be specified.

*(Authority: G.I. M.H.A. O.M. No. 39/6/57-Estt (A) dated 06-05-1958 received with CAG's endorsement No. 641-A-(II)/280-A/57 dated 01-06-1959)*

#### ***Withdrawal of resignation***

- 202.** A resignation become effective when it is accepted and the officer is relieved of his duties. Where a resignation has not become effective and the officer wishes to withdraw it, it is open to the authority which accepted the resignation either to permit the officer to withdraw the resignation or to refuse the request for such withdrawal.

*(Authority: G.I. M.H.A. O.M. No. 39/6/57-Estt (A) dated 06-05-1958)*

- 203.** The appointing authority may permit a person to withdraw his resignation in the public interest on the following conditions, namely: -

- (a) That the resignation was tendered by the Government servant for some compelling reasons which did not involve any reflection on his integrity, efficiency or conduct and the request for withdrawal of the resignation has been made as a result of a material change in the circumstances which originally compelled him to tender the resignation;
- (b) That during the period intervening between the date on which the resignation becomes effective and the date from which the request for withdrawal was made, the conduct of the person concerned was in no way improper;
- (c) That the period of absence from duty between the date on which the resignation becomes effective and the date on which the person is allowed to resume duty as a result of permission to withdraw the resignation is not more than ninety days.
- (d) That the post, which was vacated by the Government servant on the acceptance of his resignation or any other comparable post is available.

Request for withdrawal of resignation shall not be accepted by the appointing authority where a Government servant resigns his service or post with a view to taking up an appointment in or under a private commercial company or in or under a corporation or company wholly or substantially owned or controlled by the Government or in or under a body controlled or financed by the Government.

When an order is passed by the appointing authority allowing a person to withdraw his resignation and to resume duty, the order shall be deemed to include the condonation of interruption in service by the period of interruption shall not count as qualifying service.

*(Authority: Rule 26 (4), (5) and (6) of the C.C.S. (Pension) Rules, 1972).*

#### ***Forfeiture of otherwise of service on resignation***

- 204.** Resignation from a service of a post, unless it is allowed to be withdrawn in the public interest by the appointing authority, entails forfeiture of past service.

A resignation shall not entail forfeiture of past service if it has been submitted to take up, with proper permission, another appointment, whether temporary or permanent, under the Government where service qualifies.

Interruption in service in a case falling as above, due to the two appointments being at different station, not exceeding the joining time permissible under the rules of transfer, shall be covered by grant on the date of relief or by formal condonation to the extent to which the period is not covered by leave due to him.

*(Authority: Rule 26 (1), (2) and (3) of the C.C.S. (Pension) Rules, 1972)*

#### ***Acceptance of resignation with prospective date***

- 205.** A resignation become effective only when it is accepted and the officer is relieved of his duties. It has been clarified that the competent authority can accept the resignation either with immediate effect or from a prospective date. It is thus not permissible to accept the resignation from any retrospective date. If any employee stays away from duty after tendering the letter of resignation but before his resignation could be accepted, his absence should be treated as unauthorised absence and should be commuted into extra ordinary leave in that without pay and allowances under Rule 32 (6) of the Central Civil Service (Leave) Rules, 1972.

*(Authority: CAG's office letter No. 2303-NGE-III/70-65 dated 29-03-1965)*

***Distinction between 'Resignation' and 'Termination' of service under Rule 5 (1) of the C.C.S. (T.S.) Rules, 1965.***

- 206.** When a temporary Government servant submits a letter of resignation, a distinction should be drawn between a letter of resignation purporting to be a notice of termination of service and one which is not. This is because a notice of termination of service given by a temporary Government servant under Rule 5 (1) of the Central Civil Services (Temporary Service) Rule, 1965 is something different from a mere letter of resignation submitted by him without any reference direct or indirect to the said rule. While the former is an exercise of the right conferred by the statutory rules enabling a temporary Government servant to cease performance of his duties automatically on the expiry of the prescribed period of notice, the latter requires acceptance by the competent authority in order to become effective. Therefore, if a temporary Government servant letter of resignation in which he does not refer to Rule 5 (1) of the C.C.S. (T.S.) Rules, 1965 or does not even say that it be treated as a notice of termination of service, the provisions of the Rule 5 (1) *ibid*, will not be attracted. In such case the resignation of the temporary Government servant will be dealt with under the provisions of the chapter and he can relinquish his post only when the resignation is accepted and he is relieved of his duties. It will, therefore, be possible in such circumstances, to retain the temporary officer even beyond one month, if it takes time to make alternative arrangement.

This will not be repugnant to the provision of the C.C.S. (T.S.) Rules, 1965, in any way because when a temporary Government servant submits a letter of resignation without involving the provisions of the said rules, they will not come into the picture notwithstanding the fact being a temporary Government servant he is governed by these rules.

*(Authority: G.I. M.H.A. O.M. No. 4/1/65-Estt (C) dated 25-05-1965 received with CAG's endorsement No. 1112-NGR-III/70-65 dated 04-06-1966).*

***Punishment***

- 207.** The various penalties that may, for good and sufficient reasons be imposed on Government servants are specified in Rule 11 of the Central Civil Services (Classification, Control and Appeal) Rules, 1965. The detailed procedure to be followed before such penalties can be imposed on Government servants has been laid down in Rule 13 and 14 *ibid*. The processing of disciplinary action cases till they are finalized has been centralised in the confidential Cell under the control of the Deputy Accountant General (Admn). The various authorities and the penalties which they are competent to impose on the Group 'B', 'C' and 'D' Government servants in this office are detailed below: -

Description of post	Appointing Authority	Authority Competent to impose penalties which it may impose with reference to Rule 11 of the CCS (C.C.A.) Rule, 1965 Authority Penalties		Appellate Authority
1	2	3		4
Senior Audit Officers, Audit Officer, Assistant Audit Officer, Sr. Personal Assistant, Assistant Audit	Accountant General	A.G.	All	CAG of India for minor penalties. President for major penalties
Assistant Audit	Accountant General.	A.G./	All	Deputy C&AG

Officer		Sr. D.A.G./D.A.G.	Minor Penalties	of India. Accountants General
Group 'C' all other posts	Sr. D.A.G./D.A.G.	Sr.DAG/DAG/AAG/AO	All Censure	A.G./Sr. D.A.G./D.A.G.

(Authority: CAG's Circular No.3478-N. 2/10/83 dated 29-11-1983 (Correction Slip No. 20 dated 11-11-1983 to M.S.O. (Admn) Vol-II) Co-ordn. Sec. Circular No. Co-ordn-I/46-20/67-68/Vol-II/349 dated 04-06-1984; CAG's Circular No. 792 N.2/128-86 dated 24-07-1987 and 109-N. 2/119-87 dated 05-02-1988).

## CHAPTER - XVII

### MISCELLANEOUS

#### *Holidays for Government officers*

**208.** General Policy: - (1) Central Government officers will observe 17 holidays in a Calendar Year.

(2) Of these 17 holidays, 14 holidays, consisting of 3 National Holidays (Republic Day, Independence Day and Mahatma Gandhi's Birthday) and the following 11 occasions will be compulsory observed throughout India: -

- a. Buddha Purnima
- b. Christmas Day
- c. Diwali
- d. Dussehra (Vijaya Dasami)
- e. Good Friday
- f. Guru Nanak's Birthday
- g. Idu'l Fitr
- h. Idu'l Zuha
- i. Mahabir Jayanti
- j. Muharram
- k. Prophet Mohammed's Birthday.

(3) The three remaining holidays may be chosen out of the following festivals on year to year basis: -

An additional day for Dussehra  
Holi  
Janmashtami  
Ram Navami  
Maha Shivratri  
Ganesh Chaturthi/Vinayaka Chaturthi  
Rath Yatra  
Onam  
Pongal  
Sripanchami/Vasanth Panchami  
Vishu/Vaisakhi  
Makara Sankranti  
Vishu/Vaisakhi/Vaisakhadi/Bihu/Mashadi/Ugadi/Chitra Sakladi/Cheti Chand/  
Gudi Padava/St.Navaratra/Nawaj.

The remaining nine occasions after choosing the three optional holidays out of the festivals indicated in (3) above, will be included in the list of Restricted Holidays which may also include other occasions of local importance. Employees can avail of two Restricted Holidays in a Calendar Year.

The list of holidays will be notified by the Department of Personnel and Administrative Reforms in respect of offices located in Delhi/New Delhi and respect of offices outside Delhi by the Central Government Welfare Co-ordination Committee wherever they exist or by Heads of offices in consultation with the employee's representatives.

*(Authority: D.P. & A.R. O.M. No. 9/37/82-JCA dated 11-11-1982 and O.M. No. 12/31/84-JCA dated 13-03-1985).*



## ***Closure of Government offices in the event of death of high dignitaries***

### **209. 1. President – In the event of death of the President**

1. All offices will be closed throughout India on the day on which death occurs; and
2. On the day of the funeral –
  1. All offices will be closed throughout India;
  2. Industrial Establishment of the Central Government will be closed at the place where the funeral takes place; and
  3. A public holiday under the Negotiable Instruments Act, 1981, will be declared by the Home Ministry at the place where the funeral takes place, if it is not already a public holiday.

### **2. Vice-President – In the event of death of the Vice- President all offices will be closed: -**

- a) Throughout India on the day of death; and
- b) At the place where the funeral takes place, for a half-a-day on the day of funeral.

### **3. Prime Minister – In the event of death of the Prime Minister, all offices will be closed throughout India on the day of death and also on the day of funeral.**

### **4. Union Cabinet Ministers – In the event of death of Union Cabinet Ministers, offices will be closed –**

- a) For half-a-day in Delhi; and
- b) If the funeral takes place outside Delhi: for half-a-day at the place of funeral.

### **5. Other members of the Council of Ministers of the Union – In the event of death of a Minister of State or Deputy Minister of the Union, office under the direct charge of the Minister will be closed: -**

- a) For half-a-day in Delhi; and
- b) If the funeral takes place outside Delhi, for half-a-day at the place of funeral.

### **6. Governor or Chief Minister of a State – In the event of death of a Governor/Chief Minister of a State, offices will be closed –**

- a) For half-a-day in the Capital of the State concerned on the day of death and funeral;
- b) If the death is at a place outside the State Capital, also for half-a-day at that place; and
- c) If the funeral takes place at a place outside the State Capital for half-a-day at that place.

## ***Special Instructions***

### **210. (1) On receipt of intimation of the death of the President/Vice-President/Prime Minister, the Home Ministry will inform the Central Ministries will inform the Central Ministries, Departments, State Governments. The All India Radio will also make an announcement, offices can be closed as soon as intimation is received from the Department/Ministry or over All India Radio, whichever is earlier. If intimation of death is received after office hours, offices will be closed on the following day. If intimation is received during office hours late in the afternoon, offices will be closed for the rest of the day; but it is not possible to close the offices for more than three hours on the day, offices will be closed on the following day also on the instructions of the Home Ministry.**

(2) In the event of death of the Union Cabinet Minister, Home Ministry will intimate the particular half day on which the offices at Delhi and at the place of funeral will remain closed.

(3) In the event of death of a Union Minister or State/Deputy Minister the concerned Ministry of Department will determine the particular half day on which the office at Delhi and at the place of funeral will remain closed to pay homage to the deceased or to attend the funeral.

In the event of death of an Administrator or Chief Minister or other Minister of Union Territory, the Government/Administration of the Union Territory concerned may take its own decision for closure of its offices. Other Central Government offices in the Union Territories will not be closed on such occasions.

(4) In the event of death of Governor/Chief Ministers of a State the particular half day on which the offices will remain closed will be determined by the Heads of the local offices in consultation with the Chief Secretary of the State Government.

(Authority: D.P. & A.R. O.M. No. 12/15/82-LCA dated 15-05-1982)

### ***Holidays on the day of polling***

- 211.** General election/Bye-election – When a holiday is declared by the State Government, office can be closed in the area/constituency in accordance with the practice adopted by the State Government.

Election to State Assembly – Employees may be given facilities to cast their votes. In order to provide facilities to them who reside at a place where the date of polling is different from that at the place where their office is situated and where the day of poll at the place of residence is not a public or closed holiday, they should be given one day's special casual leave to enable them to exercise franchise.

*Facilities for officials on election duty:* Officials placed on election duty may be permitted to absent themselves from office on polling days and also on the days required for performing journeys necessary to perform such election duty.

(Authority: D.P. & A.R. O.M. No. 12/15/82-JCA dated 15-05-1982)

### ***Condolence meeting on the death of a member of staff***

- 212.** Condolence meeting for those employees who die while in service should normally be held towards the close of the office hours. Such meetings should be attended by officers and staff and presided over by the Accountant General or other Senior Officer.

(Authority: CAG's letter No. 2227-NGE-I/99-67 (1) dated 08-10-1968)

### ***Half-masting of National Flag on death of High dignitaries***

- 213.** In the event of death of the following dignitaries the National Flag shall remain half-mast at the place indicated against each on the day of the death of the dignitaries.

<b>Dignitaries</b>	<b>Place or Places</b>
President	Throughout India
Vice-President	
Prime Minister	
Speaker of the Lok Sabha	Delhi
Chief Justice of India	
Union Cabinet Minister	Delhi and State Capital
Minister of State or Deputy Minister of the Union	Delhi
Governor	Throughout the State or Union Territory
Lt. Governor	
Chief Minister of a State	
Chief Minister of a Union Territory	
Chief Executive Councillor, Delhi	
Cabinet Minister in a State	Capital of the State concerned.

**Note: -**

(1) If the intimation of the death of any dignitaries is received in the afternoon, the Flag shall be half-masted on the following day also at the place or places indicated above, provided the funeral has not taken place before the sun-rise on that day.

(2) On the day of the funeral of a dignitaries mentioned above the Flag shall be half-masted at the place where the funeral taken place.

(3) If state mourning is to be observed on the death of any dignitary, the Flag shall be half-masted throughout the period of mourning throughout India in the case of Union dignitaries and throughout the State or Union Territory concerned in the case of a state or Union Territory dignitary.

(4) Half-masting of Flag and where necessary observe of stat mourning on the death of foreign dignitaries will be governed by special instructions which will issue from Ministry of Home Affairs in individual cases.

(5) When flown at half-mast, the Flag shall be hoisted to the peak or an instant, then lowered to the half-mast position, but before lowering the Flag for the day, it shall be raised again to the peak.

(6) By half-mast is meant down the Flag to one half of the distance between the top and the guy-line and in the absence of guy-line, half of the staff.

*(Authority: The Flag Code of India)*

***Passport formalities***

***Grant of 'No Objection Certificate' for going abroad***

**214.** While issuing 'No Objection Certificate' to a Government servant for going abroad for a particular object, the following points may be kept in view: -

1. The country to be visited
2. The object of visit
3. The time of visit
4. The nature of work the Government servant is handling the Department and other subsidiary factors like general behavior, associations, etc.
5. That there is no disciplinary/vigilances cases is pending contemplated against the official.
6. That there are no grounds to believe that the applicant could figure adversely on the security records of the Government.

According to Passport Application form for ordinary passports prescribed under the passport Act, 1967 and the passport Rules, 1980, a Central/State Government employees is required to produce 'No Objection Certificate' in original from his department.

An officer not below the rank of Under Secretary to the Government or equivalent should be authorised to sign the 'No Objection Certificate' and decision for the grant of 'No Objection Certificate' should be taken at the level of an officer not below the rank of Director/Joint Secretary to the Government or equivalent or Head of the office if he is of lower rank than a Director in the Central Government.

*(Authority: Min. of External Affairs letter No. 401/40/83 dated 20-05-1986 and O.M. No. VI/401/40/83 dated 14-06-1985 received with CAG's endorsement No. 124/125/N-2/59-86 dated 03-03-1987).*

***Procedure to be followed in issuing 'No Objection Certificate' to employees to obtain Passport for visiting abroad on personal ground.***

- 215.** The request of employees for grant of 'No Objection Certificate' or the purpose of obtaining passport to go abroad should be sanctioned effectively. In all such cases and enquiry should be made about: -

1. The reason for which the person desires to go abroad, and
2. How they propose to support themselves during their stay abroad.

Unless the above queries are satisfactorily answered 'No Objection Certificate' should not be issued.

It should be made clear to the individuals that the grant of 'No Objection Certificate' for issue of passport does not carry with it any guarantee for grant of leave to go abroad, for which they should apply in time and which will also be subject to sanction by the Competent authority.

On receipt of an application for grant of 'No Objection Certificate' for the purpose of obtaining passport to go abroad, a confidential note should be sent by the Establishment Section to the Branch officer concerned enquiring whether the applicant deals with 'Secret' 'top Secret' and other important papers, cash etc. and deal with the case according to the instructions laid thereon.

The purpose of visit should be bonafide. Request for visit only for sight-seeing etc, should not normally be permitted.

Visits as members of pilgrimage parties, however stand on different footing and should normally be treated more liberally.

A register may be centrally maintained in Establishment – I Section in which particulars should be recorded under attestation of Senior Deputy Accountant General (Admn).

While submitting applications for grant of 'No Objection Certificate' the C.R. file or the applicant should be put up to the D.A.G. (Admn)/Accountant General.

After following the above procedures, the orders of the Accountant General should be obtained before issuing the 'No Objection Certificate' for the purpose of obtaining passport to go abroad.

***Procedure regarding issue and servicing of diplomatic/official passport***

- 216.** (1) Applications for the issue/re-validation of diplomatic/official passport may be sent seven days before the date of commencement of the journey.

(2) All request for issue of diplomatic/official passport from the Ministries/Departments may be granted through the Administrative Division of the Ministry concerned who may forward the same to the Ministry of External Affairs (PV-II section in Patiala House Annexe B) with complete information. It may also be emphasised that when an officer is proceeding abroad on deputation the Administrative Division of the concerned Ministry may clearly indicate the period for which the officer would be on deputation and name of the organisation which would bear the cost of travel etc.

(3) All applications may be submitted in the revised application form for the issue fresh diplomatic/official passport duly signed/forwarded by an officer not below the rank of Under Secretary.

(4) All applications for issue/re-validation for diplomatic/official passport may be sent direct to the Central Registry, Ministry of External Affairs, Patiala House, Annexe 'B' (Ground Floor) Tilak Marg, New Delhi (Tel. No. 389030) between 10.30 A.M. to 4 P.M. on any working day.

(5) All passport duly serviced will be delivered in the visitor's room attached to room No. 30-H, second floor, Patiala House, Annexe 'B' only between 3:00 to 5:00 P.M. to the concerned officer from the concerned Ministry/Department.

*(Authority: Min. of Ext. Affairs O.M. No. F.VIII/40/1/88 dated 18-02-1988 received with CAG's No. 2694-GE-I/160-76 dated 07-07-1988).*

(6) Henceforth only two passport size photographs, one of which should be attested on the reverse, need to be submitted alongwith application for issue of official/diplomatic passport.

*(Authority: Min. of Ext. Affairs O.M. No. VII/401/1/88 dated 18-02-1988 received with CAG's No. 2694-GE-I/160-76 dated 07-07-1988).*

***Retirement benefits to the family members of employees who suddenly disappears or whose whereabouts are not known.***

**217.** At present case of grant of family pension to the eligible family members of employees who have suddenly disappeared and whose whereabouts is not known are considered on merits. In the normal course unless a period of 7 years has elapsed since the date of disappearance of the employee, he cannot be deemed to be dead and the retirement benefits cannot be paid to the family. This principle is based on Section 108 of the Indian Evidence Act which provides that when the question is whether the man is alive or dead and it is proved that he has not been heard of for 7 years by those who would naturally have heard of him if he had been alive, the burden of proving that he is alive shifted to the person who affirms it.

To avoid hardship to the family the following decisions have been taken: -

- a. When an employee disappears leaving his family, the family can be paid in the first instance the amount of salary, due, leave encashment due, and the amount of G.P.F. having regard to the nomination made by the employee.
- b. After the lapse of a period of one year, other benefits like D.C.R.G./Family pension may also be granted to the family subject to the fulfilment of the conditions prescribed in the succeeding paragraphs.

The above benefits may be sanctioned by the Administrative Ministry/Department after observing the following formalities: -

- a) The family must lodge a report with the concerned Police Station and obtain a report that the employee has not been traced after all efforts had been made by the Police.

The family pension is to be sanctioned one year after a pensioner/serving employee is reported missing. The one year is to be reckoned from the date of F.I.R. is lodged with the Police Authorities.

- b) The family pension is to be sanctioned by the same authority who sanctions family pension to the families of Government employees who die while in service or after retirement.
- c) An Indemnity Bond should be taken from the nominee/dependents of the employee, that all payments will be adjusted against the payment due to the employee in case he appears on the scene and make any claim.

The Head of office will assess all Government dues outstanding against the Government Servant and affect their recovery in accordance with Rule 71 of C.C.S. (Pension) Rule, 1972 and any other instructions in force for affecting recovery of Government dues.

The family can apply to the Head of the office of the Government servant for grant of family pension and D.C.R. Gratuity, after one year from the date of disappearance of the Government servant in accordance with the prescribed procedure for sanction of family pension and D.C.R. Gratuity. In case the disbursement of D.C.R.G. is not effected within three months from the date of application the interest shall be paid at the rates applicable and responsibility for the delay fixed.

*(Authority: G.I. Deptt. of Pension & P.W. O.M. No. 1/17/86 P&PW dated 29-08-1986 received with CAG's circular letter No. 473-AC-II/125-86 dated 24-04-1987 and CAG's circular letter No. 1420-AC-II/125-86 dated 25-11-1988).*

***Facilities to the Teams taking part in Sports activities of the I.A. & A.D.***

**218.** The members of the outstation teams taking part in the Zonal/Inter-Zonal Audit Competitions conducted by the Department in various games will be allowed the following facilities: -

- (A) For journey to the station where competition is held.

- a. Actual 2<sup>nd</sup> Class Railway fare (Certificates for procuring concession facility will be supplied by the Hqrs. Office as and when such facilities are restored by the Ministry of Railway Board).
- b. Actual expenses on Railway reservation and three tier sleeper accommodation on production of reservation tickets issued by the Railway authorities. For the return journey such charges may be paid in advance by the convener on the basis of a certificate from the Manager of the team that in the event of non-utilisation of facility by some/all of the team members, proportionate amount would be refunded to the Government. The cash receipt for the amount actually paid to the Railways on the Account of reservation and sleeper accommodation would be required to be submitted to the convener immediately after the completion of the journey.
- c. Actual bus fare upto the nearest rail head on both ends if the Headquarters of the Accountant General etc. are not connected by rail.

(B) Daily Allowance: -

Daily Allowance to the members of the team ₹.40/- (Rupees Forty Only) per head to defray expenses on boarding, etc. charged for each period of 24 hours of absence from Headquarters. (Fractions exceeding twelve hours will be treated as a full day while fractions of twelve hours or less will be treated as half a day).

(C) Other Facilities:

1. Free lodging facilities for the period of stay of teams in the competition will be arranged by the Convener from one day before the start of the competition and one day after completion of the competition or earlier in the event of a team being knocked out in preliminary rounds.
2. Incidental charges @ ₹.20/- (Rupees Twenty only) lump-sum per head for meeting on portrages, cartages etc. charge at both ends.

(D) Outstation teams will be allowed: -

- (a) To arrive at the place of competition on the day preceding that day of their first engagement, and
- (b) Leave on the day following the day of their last engagement in the competition.

(Authority: CAG's circular No. 486-NGE-V/6-89 dated 16-05-1989)

### ***Change of Name***

- 219.** Every Government servant goes by his name as entered in the first page of his Service Book, which in turn based on the name as entered in his School Certificate, produce by him at the time of recruitment. If a Government servant desires to adopt a new name or to effect modification in his existing name, the following procedure has to be gone through: -

**I. ALL CASES OF ADDITION/DELETION OR CHANGE IN NAME/SURNAME**

- i. A Government employee wishing to adopt a new name or to effect any modification in his/her existing name may do so, formally by a deed changing his/her name. The sample deed form is given in the Annexure.
- ii. The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as in the Gazetted of India at the Government employee's own expenses.

**II. ADDITION/CHANGE IN SURNAME ONLY ON ACCOUNT OF MARRIAGE/RE-MARRIAGE OF A FEMALE GOVERNMENT EMPLOYEE.**

The following requirement may be met for this purpose: -

- i) If the Government employee desires a change she should give a formal intimation to her appointing authority of her marriage and request for a change in her surname.

- ii) Particulars of the husband may be given for making necessary entries in the Service Book.

**III. DELETION OF SURNAME OF REVERSION TO MAIDEN NAME ON DIVORCE/SEPARATION OR DEATH OF THE HUSBAND OF FEMALE GOVERNMENT EMPLOYEE.**

Change may be permitted if a female Government Employee gives: -

- i) An intimation to the appointing authority regarding change in marital status; and
- ii) A formal request for reversion to her maiden name.

**NOTE:** - There is no prescribed form for item II and III.

*(G.U. Deptt. of Per. & Trg. O.M. No. 19016/1/87-Estt (A) dated 12-03-1987)*



**DEED CHANGING NAME/SURNAME**

**BY THIS DEED I**, the undersigned ..... (new name)  
 now lately called.....former name) employed as  
 ..... (Designation of the post held at the time by the Government servant)  
 at ..... (place where employed in the Ministry/Department of the  
 Government of India) do hereby: -

1. Wholly renounce, relinquish and abandon the use of my former name of .....  
 and in place thereof do assume from the date thereof the name of .....  
 and so that I may hereafter be called, known and distinguished not by my former name of .....  
 but by my assumed name of .....
2. For the purpose of evidencing such my determination declare that I shall at all times  
 hereafter in all records, deeds and writings and in all proceedings, dealing and transactions  
 private as well as public and upon all occasions whatsoever use and sign the name of .....  
 as my name in place of and in substitution for my  
 former name of .....
3. Expressly authorise and request all persons at all times hereafter to designate and address  
 me by such assumed name of ..... accordingly.

In WITNESS WHEREOF I have hereunto subscribed my former and adopted names of  
 .....and .....and affixed my seal this  
 .....day of .....

.....  
 .....

Signed and delivered by the above  
 Named.....  
 Formerly.....  
 In the presence of .....  
 Witness (1).....  
 (2).....

**Calendar of Returns**

- 220.** A calendar of Returns shall be maintained by each of the Administration Sections in the form prescribed in respect of the various items noted in Annexure VI for observance of the due dates prescribed for the different items and the Calendar should be submitted to the Senior Deputy Accountant General (Admn) through the Establishment Officer on the 5<sup>th</sup> of each month. In respect of outstanding items reasons thereof should be mentioned.

**Responsibility for the maintenance of the Establishment Manual**

- 221.** The Assistant Audit Officer, Establishment-I Section will be responsible for maintaining this manual up-to-date by proposing correction slips as and when necessary. The Assistant Audit Officer of the other Section of the office should bring to the notice of other Sections, changes

as and when they arise which necessitate amendments to the Manual for taking action to propose necessary correction to the relevant provisions in the Manual.

**A**

**THE SCHEME REGARDING APPOINTMENT OF SUPERVISORS IN AUDIT OFFICES**

1. The Scheme will come into operation from 01-04-1989. This would not however become operational in Audit Offices having S.O.G.E qualified staff awaiting for promotion for want of vacancies on 01-04-1989 till such time they are first promoted. In offices, where there are no vacancies (on 01-04-1989) in the cadre of Assistant Audit Officers, the scheme would become operational as and when vacancies in A.A.O. cadre arise due to wastage or sanction of additional posts.
2. Eight percent of regular sanctioned posts of Assistant Audit Officers in Audit Offices as on 01-03-1989 would be intimated by Budget Division separately for operating the scheme, effective from 01-04-1989 or date of entertainment whichever is later. The number of posts of Assistant Audit Officer will correspondingly get reduced from the same date.
3. Some Audit Offices have a common cadre of Assistant Audit Officers but separate local cadres of Senior Auditors/Auditors. In these offices, the supervisors cadre will also be local (posts will be on the basis of posts of AAOS sanctioned for each office) and filled up from the respective feeder cadre of Senior Auditors/Auditors.
4. The posts of Supervisors vide Para 2 above would not be increased for another five years. No proposals on this account will be entertained.
5. For existing Supervisors who were allowed a personal scale, additional posts will be allowed as personal till they vacate their posts.
6. The post (Group 'C') is on the standard scale of ₹.1640 – 2900/-
7. The post is a SELECTION POST and therefore orders of Government of India as applicable to IA&AD issued from time to time on the procedure for filling up Selection Posts including the One of consideration and enbloc categorization on relative merit will apply.
8. The DPCs should make a rigorous assessment of the performance of the officers so that promotions to the post are not made in a routine fashion vide DPT O.M. No. 22011/7/88 Estt (D) dated 18-08-1988 circulated with No. 883-N.2/135-88 dated 30-09-1988/4-10-1988.
9. The post will be filled by promotion, failing which by transfer on deputation.

**a. BY PROMOTION**

- i) Senior Auditors with five years regular service in the grade who have passed the departmental examination for Auditors or Part-I of SOGE, failing which
- ii) Senior Auditors with a combined ten years regular service in the grade of Senior Auditor and Auditor who have passed the departmental examination for Auditors or Part-I of SOGE, failing which
- iii) Auditors with ten years regular service in the grade who have passed the departmental examination for Auditors or Part-I of SOGE.

**b. BY TRANSFER ON DEPUTATION**

From other Audit Offices in IA & AD: -

Supervisors and subject to satisfying the requirements mentioned in any of the items under the heading 'promotion' above Senior Auditors and Auditors. (The period of deputation

shall ordinarily not exceed three years. The service as Senior Auditors includes the service in the non-functional S.G. Auditor prior to restructuring).

The eligibility criteria should be satisfied on the usual crucial date viz. 1<sup>st</sup> October preceding. Thus for promotions during the year 1989, the crucial date would be 1<sup>st</sup> October, 1988.

Orders on Reservation for SC and ST in services are applicable. Particular attention is invited to Para 9.2. (c) and the note at P. 116 of the Brochure on reservation for SC and ST in services (Seventh edition).

The Departmental Promotion Committee will be a Group C DPC consisting of

- (i) Senior DAG/DAG or an officers of equivalent rank in-charge of administration group.
- (ii) Any other Senior DAG/DAG or an officer of equivalent rank (from an office other than the one in which promotions are considered).
- (iii) An Audit Officer.

The senior amongst (i) and (ii) will be the Chairman.

DPCc should meet immediately so that promotion orders of eligible staff are issued on 3<sup>rd</sup> April 1989 positively.

Supervisors would not be eligible for promotion as Assistant Audit Officer. This may be specifically indicated in their appointment orders.

## HIRING OF RETIRED OFFICERS/CAs/ICWAs ON SHORT TERM CONTRACT BASIS

The scheme for hiring retired officers/CAs/ICWAs on short term contract basis circulated vide various Headquarters orders from time to time has been reviewed. Keeping in view the Constitutional and statutory obligations of the Comptroller and Auditor General of India and the necessity to adequately man the Headquarters and the field offices, it has been decided to engage retired officers/CAs/ICWAs on short term contract basis against vacancies to a certain extent. The following guidelines are issued in this regard.

1. Extent of vacancies that can be filled up:

Office	Persons eligible for hiring on short term contract basis	Extent of vacancies in SAO/AO/AAO cadre that can be filled up
<b>Training Institutes</b> (NAAA, iCISA, iCED and RTIs/RTCs)	Retired SAO/AO/AAO	100%
<b>Commercial Audit Offices</b>	Retired SAO/AO/AAO failing which CAs and then ICWAs	10%
<b>Other offices</b>	Retired SAO/AO/AAO	10%

2. **Eligibility:** Retired SAOs/AOs shall be eligible for hiring against the vacancies in the cadres of SAO/AO and AAO. Retired AAOs shall be eligible for hiring against the vacancies in the cadre of AAO only. Non-SAS passed candidate shall not be eligible for hiring on short term contract basis. CAs/ICWAs shall be hired only by Commercial Audit Offices in the case of non-availability or retired officers.
3. **Tenure and age limit:** The retired officers/CAs/ICWAs can be hired on a short term contract basis initially up to a period of 11 months. The maximum number of terms shall be restricted to three. Further, no retired officer/CAs/ICWAs shall be hired on short term contract basis beyond the age of 64 years.
4. **Remuneration payable:**

(A) The retired officers/CAs/ICWAs shall be paid fixed remuneration at the rated indicated against each:

Sl.No	Hired against the vacancy in the cadre	Remuneration per month
(i)	SAO/AO	₹. 25,000/-
(ii)	AAO	₹. 20,000/-
(iii)	CAs/ICWAs hired against the vacancies in SAO/AO/AAO cadres in Commercial Audit Offices	₹. 30,000/-

(B) The retired officers/CAs/ICWAs hired on short term contract basis will not be entitled for perquisites such as house rent allowance, residential accommodations, dearness allowance and transport allowance.

(C) In case where retired officers are hired on short term contract basis on a post lower than any kind from which they retired, the remuneration payable to them shall be of the lower post only.

5. **Leave:** The retired officers/CAs/ICWAs hired on short term contract basis shall not be entitled to any kind of leave. However, absence during curfew, bandh, strike should be dealt with in a similar way as in the case of serving officers/officials as these are events beyond the control of any individual. If retired officers/CAs/ICWAs hired on short term contract basis remain absent on any working day in a month for reasons other than those indicated above, his/her remuneration shall be deducted on pro-rata basis as under:

Fixed monthly remuneration X No. of days of absence on working days

22

6. Duties assignable and other conditions:

- (a) In A&E offices, the retired officers hired on short term contract basis shall not sign the PPOs, GPF statements, monthly accounts, and correspondence etc. These documents shall be signed by a regular officer only.
- (b) Retired officers shall, be far as possible, not be deputed on field audit duties/inspection. In case of exigencies, if the situation so demands, they may be deputed on field audit duties and TA/DA shall be paid as per existing rules in accordance with the Grade Pay of the post against which they have been hired. Even in such cases, they shall not issue any audit/inspection memo which will be issued by a regular officer only.
- (c) The CAs and ICWAs can be engaged only for every specific research oriented tasks and in areas of non-sensitive audit. The hired CAs and ICWAs shall be kept away from auditee offices and shall not have direct interface with them. Moreover, in all such cases, it needs to be ensured that confidentiality of audit process/audit information is not compromised and there is no possibility of conflict of interest.
- (d) Retired officers/CAs/ICWAs hired on short term contract basis are not authorised to either write or review the APARs of regular staff. In such cases, the officer just above the regular employee in the hierarchy will act as the Reporting Officer/Reviewing Officer.
- (e) Where considered necessary, the Heads of Department may issue suitable Identity Cards to the retired officers/CAs/ICWAs hired on short term contract basis.

7. **Procedure for hiring:**

**A. Retired Officers**

- (a) The concerned offices shall invite applications from the retired personnel interested in taking up short term assignments by notifying their requirements through the local office notice boards and office website.
- (b) A committee comprising of three Group Officers, nominated by the concerned Head of the Department, would go through the applications received and draw up panels for each cadre based on the grading in the APARs, work experience in required field etc. The recommendations of the Committee shall be submitted to the Head of the Department.
- (c) The Head of the Department, after satisfying himself/herself about the justifications of the proposal, compliance with the selection process and other conditions and the suitability of the individual(s) recommended by the Committee, shall forward the proposal to his/her controlling DAI/ADAI for approval.
- (d) After the approval of the DAI/ADAI, the concerned functional wing shall convey the approval to the concerned office, which shall then seek budget allocation under the head 'Professional Services' from the Headquarters office. The functional wing shall also send a copy of the sanction with relevant details to the Staff Wing of Headquarters.

**A. CAs/ICWAs**

- (a) First preference for hiring would be given to retired SAOs/AOs/AAOs. Only in case the retired SAOs/AOs/AAOs are not available. CAs and thereafter ICWAs shall be considered.
  - (b) The Commercial Audit Offices desirous of hiring CAs/ICWAs on short term contract basis shall defined the scope of work, time frame and number of CAs/ICWAs to be hired.
  - (c) The Commercial Audit Offices shall invite applications for hiring of CAs/ICWAs after obtaining approval of the DAI 9Commercial). The applications may be invited by placing a notice on the office notice board and the office website with a copy to the local chapter of the ICAI and ICAI.
  - (d) The applications received would be scrutinised by a Committee of three Groups Officers. If more CAs apply than the number of vacancies, the marks scored by them in their CA exam and their experience would be the basis for their selection. The selection of ICWAs shall also be done on the similar lines.
  - (e) The recommendations of the Committee to hire CAs/ICWAs shall be submitted to the Head of the Department.
  - (f) The Head of the Department, after satisfying himself/herself about the jurisdiction of the proposal, compliance with the selection process and other conditions and the suitability of the individual(s) recommended by the Committee, shall forward the proposal to the DAI (Commercial) for approval.
  - (g) After the approval of the DAI (Commercial), the concerned functional wing shall convey the approval to the concerned office, which shall then seek budget allocation under the head 'Professional Services' from the Headquarters office. The Commercial Wing shall also send a copy of the sanction with relevant details to the Staff Wing of Headquarters.
8. Any exception to the criteria mentioned above for hiring of retired officers/CAs/ICWAs on short term contract basis shall be with the prior approval of the Deputy Comptroller and Auditor General.
9. All the concerned offices shall submit a half-yearly return to the Headquarters (Staff Wing) latest by 10<sup>th</sup> October for the period from April to September and 10<sup>th</sup> April for the period from October to March each year in the prescribed format as per Annexure.
10. These guidelines supersede all the existing guidelines on the subject. These include this office letter No. 03/CA-I/98-2009 dated 06-01-2010, circular letter No. 316-GE.II/64-2009 dated 03-03-2010, letter No. 1351-NGE(App)/39-2010/Vol.I dated 01-11-2010, circular letter No. 998-Staff (App)/22-2011 dated 13-12-2011, circular letter No. 7-Staff (App)/22-2012 dated 09-01-2012 and letter No. 604-Staff (App)/-I/22-2013 dated 20-05-2013 as modified from time to time.
11. These guidelines shall be applicable with effect from April 1, 2015.

## ANNEXURE

### STATEMENT OF HIRING OF RETIRED OFFICERS/CAs/ICWAs ON SHORT TERM CONTRACT BASIS

[illegible]



**CASES WHERE RELAXATION OF UPPER AGE LIMIT FOR DIRECT RECRUITMENT IN GROUP ‘C’ POSTS IN IA & AD IS PERMISSIBLE (Ref. Paragraph: 30)**

Sl. No	Category	Extent of upper age Relaxation	Authority
1	SC/ST	Upto a maximum of five years if a candidate belong to SCs/STs.	GOI O.M. No. 42/19/51-NG's dated 25-06-1952.
2	Physically handicapped person	Upto a maximum of ten years if a candidate is a physically handicapped (for candidates belonging to SC/ST) who are physically handicapped the maximum relaxation of ten years permissible for physically handicapped shall be in addition to the age relaxation provided in terms of Sl. No. 1 above.	GOI O.M. No. 15012/6/77-Estt (D) dated 28-01-1978 (Circulated vide No. 156-N-III/42-84 dated 05-02-1985).
3	Widows, Divorced women judicially separated from their husband	Upto the age of 35 years (upto 40 years for member of SC/ST) in the case of widows, divorced & women judicially separated from their husbands, who are not remarried.	GOI O.M. No. 1501213/79-Estt (D) dated 19-01-1980 (Circulated vide No. i443-N-III/31/79-III dated 05-02-1980).
4	Residents of Meghalaya	Upper age limit is relaxable upto a maximum of six years for those persons who have ordinarily resided in the state of Meghalaya during the period from 1 <sup>st</sup> January, 1980 to 15 <sup>th</sup> August, 1985. This is subject to production of a certificate from (a) the District Magistrate within whose jurisdiction he/she ordinarily resided or (b) any other authority designated in this behalf by the Govt. of Meghalaya.	GOI O.M. No. 14017/20/87 Estt (AR) dated 15-10-1987.
5	Departmental Gr. 'D' Employees	Upto the age of 35 years (upto 40 year for member of SC/ST) for direct appointment in Gr. 'D' posts in respect of persons who are working in posts which are in the same line or allied cadres where a relationship could be established that service rendered in the department will be useful for efficient discharge of the duties in other categories of Posts in the same department concession is admissible only where an employee has rendered not less than three years continuous service in the department.	GOI O.M. No. 4/4-7 Estt (B) dated 20-07-1976 circulated vide No. 2046-N-II/51-76 dated 22-09-1976.
6	Departmental Gr. 'C' employees	Upto the age of 40 years (45 years for SC/ST) for direct appointment in Gr. 'C' posts in respect of person who are working in posts which are in the same line or allied cadres where a relationship could be established that service rendered in department will be useful for efficient discharge of the duties in other categories of posts. This concession is admissible only where an employee has rendered not less than three years continuous service in the department.	GOI O.M. No. 15012/1/88-Estt (D) dated 20-05-1988 adopted vide No. 2410-N-III/14-88-Vol. III dated 12-08-1988.
7	Sports Persons	Upto a maximum of five years (10 years	GOI O.M. No.15012/3/84 Estt

		in case of SC/ST) for appointment of meritorious sportsman in Gr. 'C' & 'D' cadres. This concession is admissible to those sports persons who fulfil all other conditions of eligibility and prior approval of Headquarters Officer (C&AG's office) is obtained.	(D) dated 31-12-1987 adopted vide No. 10-N. III 36-86-Vol.I dated 12-01-1988 read with No. 1019N-III/36-86-VIV dated 31-03-1989 (Brochure on Ex-servicemen).
8	Ex-servicemen	Upto a maximum of three years (8 years in case of personnel who belong to SC/St) in the case of Defence Services Personnel disabled in operations during hostilities with any foreign country or in disturbed area or in peace time and released as a consequence thereof. The concession would be admissible to those Defence Personnel who have not put in less than six months service in the Armed Forces of the Union.	

Note: 1            Ex-servicemen fulfilling the conditions laid down for appointment to the post from time to time shall be allowed to deduct Military service from their actual age and such resultant age should not exceed prescribed age limit by more than 3 years.

Note: 2            Ex-servicemen who have already joined Government jobs in Civil side after availing of the benefits given to them as Ex-servicemen for their re-employment are not eligible to the age concession.

*(Authority) Headquarter Circular Letter No. 3269-N-III/14-88 Vol. III dated 08-12-1989).*

## Items of Calendar of Returns

## Estt. Section (including Confidential Cell)

## ANNUAL

Sl. No.	Name of Returns	To whom due	When due	Authority
1	Register of Allocation of Duties	DAG (A)	15 <sup>th</sup> May	O.P. Manual
2	Expenditure statement and means of appropriation upto 31 <sup>st</sup> March	-Do-	2 <sup>nd</sup> Week of April	M.S.O. (A)
3	Gradation List as on 1 <sup>st</sup> March each year	-Do-	15 <sup>th</sup> June	M.S.O. (A)
4	Observation of silence on 30 <sup>th</sup> January in memory of those who gave their lives in India's Freedom struggle		30 <sup>th</sup> January	G.I. M.H.O. letter No. 2475-Public-II dated 22-10-1975.
5	Annual verification of Service		31 <sup>st</sup> July	
6	Annual Report on Recruitment against Sports Quota		15 <sup>th</sup> January	Hd. Qr. Circular letter No. 481-NGE-III/51-80-V dated 12-03-1981.
7	Blank answer Books in stock after S.A.S. Exam		Just after SAS Exam is over	C & AG's circular No. 397-Estt. 4059 of 53-54
8	Statement of Candidates of SAS Exam/No. of answer scripts required/Private seal of the Presiding Officer		15 <sup>th</sup> August/15 <sup>th</sup> September	C & AG's letter No. 275 Exam I 35-65
9	Preparation and submission of Revised Estimates and Budget Estimates		30 <sup>th</sup> September	Head Quarter's Office DO letter No. 1653-BRS No. 2858/BRS 304-81 (II) dated 12-06-1981 dated 11-06-1980.
10	Information regarding particulars of candidates who appeared in SAS (Com) Part – II Exam	Director of Audit, Kolkata	Within 7 days from the last date of SAS Exam	DCA's letter No. 92-90
11	Statement showing distribution of works among GOS and strength of various categories of staff	The C&AG of India	31 <sup>st</sup> March	C & A.G.'s letter No. 861-885/182-67-II dated 26-04-1969
12	Information in the prescribed proforma by the No. of candidates appeared in SAS (Pre-test)	-Do-	Immediately after the announcement of the result of the Test	DO Np. 402-Exam/33-77
13	Commercial SAS to be held in Nov/Dec each year list of candidates to be sent	The C&AG of India	Sep/Oct.	C&AG's letter No. 574-Exam/91-78 dated 02-09-1978
14	Proposal for Conversion of Temp. Post of Gr. 'B'	-Do-	30 <sup>th</sup> April	Hqrs. Office letter No. 4669-BRS/134-82 III dated 27-11-

	into permanent one			1982
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15	Annual statement In appendix 12 showing the no. of reserved vacancies including in the Roster for purely temporary Appointment which were treated as dereserved during the prescribed period.	-Do-	The 15 <sup>th</sup> of March	Estt. I/Aud/10-26/84-85
16	Staff proposal for inclusion in R.R. & Budget Estimate	-Do-	End of July	No 2633-BRS/268-84 dated 25-06-1984
17	Deputation of IA&AD personnel Statistical Return	-Do-	10 <sup>th</sup> of April	C&AG's letter No. 3645- No.3/63-64 dated 31-10- 1984
18	Annual Report Regarding promotion of AAOs on Deputation with Hqrs office	-Do-	31 <sup>st</sup> December	Hqrs. Com. DO letter No. 772-OE and Admn/37-82 dated 20-02-1985
19	Report regarding maintenance of Rosters in APP.7.	-Do-	Middle of February	Hqrs. Office letter No. 2724- N-III/3-85/II dt. Nil
20	Representation of SC/ST services. (APP '19)	-Do-	15 <sup>th</sup> March	Hqrs. Letter No. 2877/N- II/73-84 dated 09-08-1984
21	Annual statement regarding representation of SC/ST in services (APP 8&9)	-Do-	15 <sup>th</sup> February	Hqrs. Office letter No. 140/N-3/2-85-Vol-I dated 24-01-1985
22	Calculation of recruitment year in Promotion cadre and maintenance of Rosters	-Do-	31 <sup>st</sup> March	qrs. Office letter No. 3671- N-3/75-84 dated 05-12-1984
23	Acknowledgement of Permanent Imprest	-Do-	15 <sup>th</sup> April	Estt. I Audit/Imp/84-85
24	Statement showing the name of SAS candidates who were permitted to withdraw their names from the examination	-Do-	After conclusion of SAS each year	Hqrs. Letter No.
25	Fair Index of volume of work done in the section	Co- ordination section	20 <sup>th</sup> August	CAG's letter No. III/3- BRS/4362 dated 15-06-1963
26	Materials for Annual Administrative Report	-Do-	15 <sup>th</sup> May	Letter co-ord/3-2/89-90/3936 dated 16-03-1990.
<b>HALF YEARLY</b>				
1	Half yearly return on the sanctioned strength of Com. Audit Wing	C&AG of India	1 <sup>st</sup> April & 1 <sup>st</sup> October	Hqrs. Letter No. 631/CA- 7/3-72 dated 12-06-1972
2	Half yearly assessment report regarding Training of officials at RTI	-Do-	-Do-	Hqrs. Letter No. 203- O&M/27-82 dated 19-03- 1981
3	Distribution of Gaz. Posts and Telephone list of Gr. 'A' officers as on			

4	List of Central Government servants due to retire in the next 24 to 30 months	PAO (Local) with a copy to Hqrs. Office	1 <sup>st</sup> Jan/1 <sup>st</sup> July	Hqrs. Letter No. 5365-GEI/25-73 dated 22-08-1984
5	Deputation of AAO and other N.G. officials to various International organisation/Foreign Institutes etc.	C&AG of India	31 <sup>st</sup> July/31 <sup>st</sup> Jan	Hqrs. Letter No. 2886-N. 2/117-83-I dated 01-09-1983
6	Personnel (including AOs) on deputation within and outside IA&AD	-Do-	1 <sup>st</sup> April/1 <sup>st</sup> October	Hqrs. Office letter No. 529-BRS/108-75-I dated 05-03-1976.
7	Reservation of vacancies for ex-servicemen in Gr. 'C' & 'D'	Liaison Officer, DGET, New Delhi, C&AG of India	15 <sup>th</sup> July/15 <sup>th</sup> Jan	Hqrs. Office letter No.2016-N-III/25-82/II dated 17-06-1982
8	Report regarding grant of Special CL	-Do-	10 <sup>th</sup> Jan/10 <sup>th</sup> July	Letter No. 1747-NGE I/56-78 dated 20-06-1979
9	Half yearly Report regarding reservation of post of the physically handicapped persons in Gr. 'C' & 'D' posts.	-Do-	15 <sup>th</sup> Jan/15 <sup>th</sup> July	Letter No. 2158-NGE-III/21-85 dated 08-07-1985.
10	Half yearly report showing the position of deputation of AO/AAO (10 officers posts) as on 01-07-1987/1 <sup>st</sup> January	-Do-	-Do-	Hqrs. Office letter No. 1997-GE-II 89-86 dated 23-07-1986
11	Half yearly Report showing the names of Gr. 'C' officials on deputation/Foreign service for a period exceeding 3 years	Liaison Officer, DGET, New Delhi, C&AG of India	July & January	Letter No. 2261-N-III/6-85 Vol-III dated 03-07-1986.
12	Half yearly Report regarding census of Service Book	DAG (A)	April/October	Estt. Manual
<b>QUARTERLY</b>				
1	Quarterly list of appeals withheld	The C&AG of India	15 <sup>th</sup> April 15 <sup>th</sup> July 15 <sup>th</sup> October & 15 <sup>th</sup> January	Hqrs. Office letter No. 254-NGE-III/32-71 dated 12-02-1976
2	Position of Civil Suit filed by serving/Retd. Government Servants of IA&AD in court of India	-Do-	-Do-	No. 1730-NGE-III/201-75/ Vol. II dated 26-08-1975
3	Quarterly report on the scheme of voluntary Retirement of Central Government employees after 20 years of services	-Do-	-Do-	No. 845-NGE-II/85-79 dated 28-03-1979
4.	Quarterly Report of	-Do-	-Do-	Hqrs. Office letter No. 1123-

	surplus deficits in SAS			NGE-III/41-80 dated 18-04-1980
5	Settlement of Pension and other retirement benefits	-Do-	-Do-	Letter No. 3828-NI/86-82 dated 13-01-1983
6	Casualty Report of NG Government servants vis-à-vis settlement of dues	-Do-	30 <sup>th</sup> April 31 <sup>st</sup> July 31 <sup>st</sup> October & 31 <sup>st</sup> January	Hqrs. Letter No. 478-NGE-I/78-79 dated 18-02-1972
<b>MONTHLY</b>				
1	Settlement of Expenditure for Department Control (Review of Expenditure)	The C&AG of India	August to February	M.S.O. (T) Vol. I para 299
2	Statement of Expenditure of loans and Advances	-Do-	-Do-	-Do-
3	Statement of Sanctioned Strength of Ass/AAs and men in position	-Do-	1 <sup>st</sup> Week of the month	Letter No. 1997-NGE-II/82-84 dated 29-08-1984
4	Monthly organisation chart of Commercial Audit Wing	DO/MAB & EX officio, Director of Audit, Kolkata	-Do-	No. 769-CAI/14-84 dated 12-04-1985
5	Sanctioned strength and staff in position as on 1 <sup>st</sup> of every month	The C&AG of India	-Do-	No. 4539-BRS/264-84 dated 22-09-1986
6	Monthly Arrear Reports	Co-ordination sec.	1 <sup>st</sup> Week of the month	Para 120 of O.P. Manual
7	Register of COR	DAG (A)	-Do-	Para 109 of O.P. Manual
8	Deputation Register	E.O/DAG (A)	-Do-	Admn. Order
9	Information for issue of 'Newsletter' regarding sponsorship of Trainees other than R.T.I.	The C&AG of India	As and when called for by Hqrs. Office	No. 1815/O&M/130-86 dated 23-0=10-1986.
10	Information regarding settlement of the Terminal Claims & other complaints of the Retiring staff	-Do-	10 <sup>th</sup> of each month	C&AG Circular No. NGE/36/1988 No. 935-N-I/25-88 dated 20-05-1988
11	Register of Complaint	-Do-	-Do-	Hqrs. Office DO letter No. 996 N-I/25-88 dated 06-06-1989.

Sl. No.	Name of Returns	To whom due	When due	Authority
<b>ANNUAL</b>				
1	Register if Allocation of Duties	DAG (A)	15 <sup>th</sup> May	O.P. Manual
2	Fair Index of Volume of work done in the section	Co-ordination Sec.	20 <sup>th</sup> August	C&AG's letter No. 111/3-BRS/4362 dated 15-06-1963
3	Statement showing cancellation charges of Reservation-Air Tickets	C&AG of India	15 <sup>th</sup> July	1081/Audit-118-59 dated 12-10-1961
4	Expenditure Statement of House Building Advance – reconciliation of Expenditure Figure with Pay & Account Officer	-Do-	15 <sup>th</sup> July after the close of March Final A/C	C&AG's letter No. 2304/BRS/337-81 (IV) dated 15-05-1982
5	Materials for Annual Administrative Report	Co-ordination	15 <sup>th</sup> May	Letter No. Co-ord/3-2/89-90/3936 dated 16-03-1990
<b>HALF YEARLY</b>				
1	Expenditure Returns on HBA covering the period from April to September	C&AG of India	7 <sup>th</sup> Oct.	Hqrs. No. 5373/BRS/456-81-11 (B) dated 16-03-1981
<b>QUARTERLY</b>				
1	Report regarding Expenditure statement on House Building disbursement	-Do-	15 <sup>th</sup> Jan.	Hqrs. Letter No. 3633/BRS/56/89 dated 11-12-1989.
2	Report regarding sanction of Air Travel by the officials (nil report need not to be sent)	-Do-	10 <sup>th</sup> April 10 <sup>th</sup> July, 10 <sup>th</sup> Oct. 20 <sup>th</sup> Jan.	Hqrs. Letter No. NGE-11/54 dated 28-05-1957
3	Control Register of watching of submission of documents & fulfilment of conditions attached to sanctioned of House Building Adv./M.C. Adv./Scooter Adv.	DAG (A)	June, Sept, Dec. & March	Hqrs. Letter No. 1548-TAI/68-83 dated 08-12-1983
4	Statement showing the position of Civil suits/Writ petitions/Application filed by servicing Retd. State Government Employees & other person not belonging to IA&AD against the Government where the CAG/AG/Director of Audit have been impleaded as Defendant/Respondent	Co-ordination	7 <sup>th</sup> April, 7 <sup>th</sup> July, 7 <sup>th</sup> Oct. & 7 <sup>th</sup> Jan.	C&AG's letter No. 405-LC/Nil/71-86 dated 18-07-1986



Sl. No.	Name of Returns	To whom due	When due	Authority
<b>MONTHLY</b>				
1	Monthly Arrear Register	Estt. I sec.	15 <sup>th</sup> of every month	O.P. Manual
2	Calendar of Returns	AO (C)/DAG (A)	-Do-	O.P. Manual
3	Register of Allocation of Duties	AO (C)	-Do-	O.P. Manual
4	Register of Codes and Manuals	AO (C)	-Do-	O.P. Manual
5	AAOs Note Book	AO (C)	-Do-	O.P. Manual
6	Inward Diary Register	AO (C)	-Do-	O.P. Manual
7	Outward Register	AO (C)	-Do-	O.P. Manual
8	Bimonthly Returns for January and February and Returns of March in respect of House Building Adv.	C&AG of India	March/April	5373/BRS/456-81 (ii) B. dated 16-12-1981
9	Control Register for watching submission of documents etc. attached to sanction of HBA/MC Adv./Scooter Adv.	OAo (C)	Monthly	C&AG letter No. 1548-TAI/68-83 dated 08-12-1983

Sl. No.	Name of Returns	To whom due	When due	Authority
<b>ANNUAL</b>				
1	Return of Income Tax	Income Tax Officer	30 <sup>th</sup> June	Section 2 Income Tax Act. TM 2/1992 Estt. 4/39-40
2	Register of Allocation of Duties	DAG (A)	15 <sup>th</sup> May	O.P. Manual
3	Fair Index of Volume of Work done in the Section	Co-ordination	20 <sup>th</sup> Aug.	Hqrs. Letter No. III/3 BRS/4362 dated 13-06-1963
4	Consolidated Statement Of Interest Credited Each Year To The G.P.F. A/C Of Gr. 'D' Staff	P.A.O. Unit O/o the AG (A&E), Meghalaya, Shillong	31 <sup>st</sup> May	G.I. M.F. Misc. F(S) 16 EO(b) 63 dated 31-12-1986
5	Renewal of policy for Money in transit	National India Insurance Co. Ltd. Shillong	24 <sup>th</sup> June each year	Estt. 3/Audit/22/1-22/85-86
6	Renewal of Policy for cash in safe	-Do-	27 <sup>th</sup> June	-Do-
7	Central Government employees Group Insurance Scheme	PAO (unit) O/o the AG (A&E), Meghalaya, Shillong	28 <sup>th</sup> Feb.	Estt. 3/Audit/14/1-14/84-85
8	Renewal of policy for Daily drawal of Cash from S.B.I.	National Insurance Co. Ltd. Shillong	24 <sup>th</sup> June	Estt. 3/Audit/22/1-22/85-86
9	Information regarding pay scale wise number of regular central Government Civilian employees and number of those having Government residence as on 31 <sup>st</sup> March every year	Ministry of Finance, Deptt. of Expenditure, (Pay research unit – New Delhi & Office of the AG (A&E), Meghalaya, Shillong	31 <sup>st</sup> May	C&AG's Circular No. 1879-NI/7-87 dated 22-09-1988
<b>HALF YEARLY</b>				
1	Half Yearly Return on Honorarium	The C&AG of India April to Sept. Oct. to March	15 <sup>th</sup> Nov. 15 <sup>th</sup> May	Hqrs. Letter No. 3025/N-I/23-62 dated 23-09-1982
2	Half Yearly Return on overtime Allowance	-Do-	15 <sup>th</sup> Oct. 15 <sup>th</sup> April	C&AG letter No. 2216-NI
<b>QUARTERLY</b>				
1	Collection of Information regarding Actual Expenditure on various Types of Allowance	Ministry of Finance – Pay Research Unit – New Delhi	30 <sup>th</sup> April 31 <sup>st</sup> July 31 <sup>st</sup> Oct. 31 <sup>st</sup> Jan.	C&AG's letter No. 3194/BRS-376-80 dated 17-07-81
2	Settlement of G.P.F./C.P.F. cases	C&AG of India	5 <sup>th</sup> April 5 <sup>th</sup> July 5 <sup>th</sup> Oct. 5 <sup>th</sup> Jan.	O.P. Manual

Sl. No.	Name of Returns	To whom due	When due	Authority
3	Quarterly Statement showing the position of Civil suits/writ Petition/Applications filed by Serving/Retired State Government employees and other persons not belonging to IA&AD against the Government wherein the CAG/AG/Director of Audit has been impleaded as one of the Defendants/Respondents.	A.O. -I/ Co-ordination	31 <sup>st</sup> March 30 <sup>th</sup> June 30 <sup>th</sup> Sept. 31 <sup>st</sup> Dec.	C&AG's Circular No. 56/ NGE/1986 circulated vide No. 405/LC/71-86
<b>MONTHLY</b>				
1	Monthly Arrear Report	Estt. I Section	5 <sup>th</sup> of every month	O.P. Manual
2	Calendar of Return	DAG (A)	-Do-	
3	Register of Allocation of Duties	AO (C)	15 <sup>th</sup> of every month	O.P. Manual
4	Register of Codes and Manuals	AO (C)	-Do-	O.P. Manual
5	AAOs Note Book	AO (C)	-Do-	O.P. Manual
6	Contingent Bill Register showing the monthly Progress and Expenditure	DAG (A)	15 <sup>th</sup> of every month	C&AG's letter No. 583 GE-II/15-67 dated 01-03-1968
7	Sectional Note Book	AO (C)	-Do-	-Do-
8	Attendance Register	AO (C)	-Do-	-Do-
9	Sectional Diary Register	AO (C)	-Do-	-Do-