

PREFACE

This is the second edition of the Establishment and Office Procedure Manual. The full fledged office of the Accountant General, Sikkim at Gangtok was set up in February 1981. Under the restructuring scheme of the Indian Audit and Accounts Department, the office was bifurcated into the office of the Accountant General (Audit), Sikkim and the office of the Senior Deputy Accountant General (A&E), Sikkim with effect from 1st March 1984. The Accountant General as the Head of Department and exercises overall supervision and administrative control over both the offices.

This manual has been designed for use in both the offices and the provisions incorporated in it are based on orders issued by the Government of India and the Comptroller & Auditor General of India from time to time. The instructions contained in this manual are supplementary to those embodied in the Comptroller and Auditor General's Manual of Standing Orders (Volume I), other related Rules and Orders in force.

Administration sections of both the offices shall be responsible for keeping this Manual up-to-date by issuing correction slips from time to time based on the orders received from the competent authorities. All such correction slips should invariably be endorsed (with 6 spare copies) to the administration section of the other office for information and necessary action by the receiving office. Suggestions for improvement are welcome and requests for amendments of the instructions incorporated in

this manual should be forwarded to the respective administration sections concerned.

CHAPTERS –I

Office and Office Procedure

- 1.2 Attendance*
- 1.3 Initialling Attendance Register*
- 1.4 Precautions against Fire*
- 1.5 Cleanliness*
- 1.6 Admission of visitors to Sections*
- 1.7 Arrest of Government Servant/Detention of Govt Servant in Police Custody*
- 1.8 Oath of Allegiance to the Constitution*
- 1.9 Providing information to outsiders*
- 1.10 Departmental Security Instructions*
- 1.11 Rules for Discipline*
- 1.12 Issue and custody of Identity Card*
- 1.13 Temporary pass*
- 1.14 Entry into the Office*
- 1.15 Interpretation of Instructions*
- 1.16 Dismissal for Incompetency and Misconduct*
- 1.17 Participation of Government Servants in Political Activities*
- 1.18 Demonstrations, Strikes and Gheraos*
- 1.19 Acceptance of Part-time employment by Govt servants after office hours*
- 1.20 Grant of permission of undertaking medical practice during spare time*
- 1.21 Procedure for dealing with cases of indebtedness*
- 1.22 Sponsoring of Public funds by Govt servants*

- 1.23 *Approach by Govt. Servants to foreign organisations for financial assistance or visiting a foreign country or attending a course abroad*
- 1.24 *Correspondence in Newspapers and Journals*
- 1.25 *Permission for further studies*
- 1.26 *Conditions regarding joining the Officially Sponsored Auxiliary Police Organisation*
- 1.27 *Allowing staff to enrol themselves in the Indian Territorial Force*
- 1.28 *Training in Home Guards Organisation for Group 'D' Peon*
- 1.29 *Auxiliary Air Force*
- 1.30 *Protection of pay and allowances of civilian govt servants who are officers of the army, etc., when called up for training and when on active service*
- 1.31 *Indian Naval Reserve and Naval Volunteer Reserve*
- 1.32 *Use of Telephone for Confidential Conversation*
- 1.33 *Shifting of Telephones*
- 1.34 *Trunk Telephone Calls /STD Calls*
- 1.35 *Telephone Trunk Call Register*
- 1.36 *Reply to the representations of staff*
- 1.37 *Use of Hindi in the replies to Representations, Applications and Petitions etc.*
- 1.38 *Representations of Govt servants on service matters*
- 1.39 *Representation on Service matters by relatives of Govt servants*
- 1.40 *Tidiness and Inspection of Office Rooms*
- 1.41 *Inspection of Office Rooms by Branch Officers*
- 1.42 *Security of Office Furniture and Fixture*
- 1.43 *Voucher Files*
- 1.44 *Procedure for handing over records due to transfer of work from one section to another*
- 1.45 *Transfer of records between sections consequent on transfer of work following reorganisation of sections*
- 1.46 *List of records transferred*
- 1.47 *Cleanliness of Dress and Uniforms*
- 1.48 *Proper dressing by the Group 'D' Staff*
- 1.49 *Monthly inspection report of uniform*
- 1.50 *Personal responsibility for the uniforms*
- 1.51 *Papers and Registers not to be removed from the Office*
- 1.52 *Papers/files missing*
- 1.53 *Calls for papers by Branch Officers*
- 1.54 *Distribution of Regulations, Codes and Manuals*
- 1.55 *Report of incorporation of Corrections*
- 1.56 *Pasting of Correction Slips in the Gazetted Officers Copies of Codes, etc.*
- 1.57 *Maintenance of Office Manuals*
- 1.58 *Strict observance of the Procedure prescribed in the Office Procedure Manual*
- 1.59 *Discontinuance of Established Procedure*
- 1.60 *Disregard of Rules or Instructions*
- 1.61 *List of nature of works done in different branches of office*

- 1.62 *Distribution of Establishment*
- 1.63 *Co-ordination between different Sections*
- 1.64 *Procedure to be followed for issue of Office Orders*
- 1.65 *Order Book relating to Office Procedure kept by records*
- 1.66 *Circulation and Filing of orders relating to Office Procedure*
- 1.67 *Dictionary of References*
- 1.68 *Economy of stationery*
- 1.69 *Note Books*
- 1.70 *Calendar of Returns*
- 1.71 *Dated Initials*
- 1.72 *Responsibilities on taking over charge*
- 1.73 *General duties of AAO 's*
- 1.74 *Monthly Report*
- 1.75 *Examination of contents of drawers/boxes, etc.*
- 1.76 *Register of points for Special examination*
- 1.77 *Elections to the Lok Sabha and State Legislative Assembly-
Holidays on the days of Polling*
- 1.78 *Holidays*
- 1.79 *Closing of offices on the death of high dignitaries*
- 1.80 *Interpretation of the expression Recognised Holidays in FR-68*
- 1.81 *Holiday Arrangements*
- 1.82 *Observance of Silence on 30th January, Martyr's day*

CHAPTER - II

Organisational Set-up

- 2.1 *Composition of Audit and Accounts Offices*
- 2.2 *Recruitment Rules*
- 2.3 *Disqualifications*
- 2.4 *Powers to relax*
- 2.5 *Reservations for SC/ST/etc.*
- 2.6 *Verification of character and antecedents before appointment*
- 2.7 *Departmental Examinations*
- 2.8 *Type Test*
- 2.9 *Limited Departmental Competitive Examination for Matriculate Gr.
'D' Staff*
- 2.10 *Departmental examination for Clerks in A & E Offices*
- 2.11 *Limited Departmental Competitive Examination for Clerks for
promotion as' Stenographers*
- 2.12 *Departmental examination for Stenographers for the purpose of
promotion to the higher grade or for advance increment*
- 2.13 *Departmental Examination for Stenographers for Promotion as
P.As*
- 2.14 *Departmental Examination for Accountants and Auditors*
- 2.15 *Incentive Examination for Senior Accountants/Sr. Auditors*
- 2.16 *Grade Examination*
- 2.17 *Scheme for Grant of Cash Prizes to candidates securing highest
marks in the S.O.G.E*
- 2.18 *Employees under Suspension-Permission to sit in the S. O. G.
Examination*

- 2.19 *Grade Examination*
- 2.20 *Exemption in certain papers of SOGE to the candidates who have passed CA/ICWA (Inter/Final) Examinations*
- 2.21 *Staff Training Programme*
- 2.22 *Members of the Staff belonging to SC / ST Community*
- 2.23 *Redeployment of surplus staff through the Central (Surplus Staff) Cell of the Department of Personnel and Training*
- 2.24 *Departmental Staff Quarters at Syari, Gangtok*

CHAPTER III

Establishment Matters

- 3.1 *Pay and Allowances*
- 3.2 *Control of Group 'D' Govt. Servants*
- 3.3 *Establishment Register*
- 3.4 *Leave Reserve*
- 3.5 *Review and Extension of scope of the Leave Reserve Scheme*
- 3.6 *Duration of Temporary posts*
- 3.7 *Gradation List*
- 3.8 *Office Order Book relating to Office arrangements to be maintained by Admin Section*
- 3.9 *Register of Addresses*
- 3.10 *Resignation/Transfer/Retirement, etc of employee-Recovery of codes and manuals*
- 3.11 *Transfer of staff working continuously in the same section for more than 5 years*
- 3.12 *Conditions regarding voluntary transfers*
- 3.13 *Fixation of seniority consequent upon mutual transfers within the I. A. & A.D*
- 3.14 *Application for appointment outside the Indian Audit & Accounts Deptt.*
- 3.15 *Liberalisation of the cases of Permanent employees for the purpose of registration with employment exchanges for higher posts-Issue of 'No Objection Certificate'*
- 3.16 *Lifting of ban on deputation of clerical staff to other offices*

- 3.17 *Procedure regarding transfer of a Central Govt., servant to Foreign Service*
- 3.18 *Officiating Appointments for Short Periods*
- 3.19 *Incentives for acquiring higher qualifications*
- 3.20 *Appointment and Promotions to the s Grade*
- 3.21 *Liability of transfer of the members belonging to s' Grade*
- 3.22 *Service Hook*
- 3.23 *Hindi Training scheme-Entry of Passing Examinations, etc.*
- 3.24 *Alteration of Date of Birth*
- 3.25 *Verification of Services*
- 3.26 *Procedure for the Verification of Service for pension of non-gazetted establishment of the office of the Accountant General consequent on the discontinuance of Annual Establishment Returns*
- 3.27 *Re-attestation of Service Books*
- 3.28 *Verification of temporary and officiating Service*
- 3.29 *Verification of the Stock of Service Books*
- 3.30 *Confidential Reports*
- 3.31 *Merit Certificates - Maintenance of Register*
- 3.32 *Increments*
- 3.33 *Grant of Increments to Group D' Servants*
- 3.34 *Procedure for Grant of Increments and the Maintenance of increment Register*
- 3.35 *Noting of Arrear Claims and attestation thereof*
- 3.36 *Court Attachment*
- 3.37 *Government Servant under the State Government*
- 3.38 *Disbursement of Festival Advance.*
- 3.39 *Provisional Payment of Pay and Allowances to non-gazetted staff*
- 3.40 *Death of any employee to be reported to the A. G.*
- 3.41 *Death report of SR. AO/A O*
- 3.42 *Issue of letter of condolence*
- 3.43 *Report of settlement of dues in respect of a deceased Govt, servant*
- 3.44 *Procedure for a change of name by Government Servants*
- 3.45 *Change of surname*
- 3.46 *Procedure for the change of religion by the Govt, servants*
- 3.47 *Change of religion of Scheduled Caste/Scheduled Tribe Official*
- 3.48 *Second T.A. Advance*
- 3.49 *Intimation regarding Leave Travel Concession*
- 3.50 *T.A. for appearing at the 's Examination*
- 3.51 *Countersignature of T.A. Bills*
- 3.52 *Claim of Travelling and other Allowances on return from Deputation to be prepared immediately*
- 3.53 *Procedure for payment of arrears of pay and allowances of a Govt. servant transferred from one office to another in respect of whom a Last Pay Certificate has been issued*
- 3.54 *Procedure regarding refund of amounts paid in excess by a loanee in respect of the principal of loan and/or interest thereon.*
- 3.55 *Office Contingencies*

- 3.56 *Permanent advance for meeting emergent expenditure.*
- 3.57 *Contingent Payments*
- 3.58 *Telephone connection in the residences of officers*
- 3.59 *Settlement of telephone bills by Government Subscribers by cash or cheque instead of Book Transfer*
- 3.60 *Supply of Uniforms*
- 3.61 *Withdrawal of Uniforms from Group 'D' Government servants during the period of regular leave*
- 3.62 *Appointment of Cashiers*
- 3.63 *Security Deposit of Cashiers*
- 3.64 *Execution of Security Bonds*
- 3.65 *Cash Book*
- 3.66 *Surprise Verification of Cash Balance in the hands of the Cashier*
- 3.67 *Receipt of Valuables and their disposal*
- 3.68 *Half yearly review of the Cashier*
- 3.69 *Bill Register*
- 3.70 *Cut Lists (Absentee Statement)*
- 3.71 *Acquittance Rolls*
- 3.72 *Examination of Acquittance Rolls*
- 3.73 *Pre-Audit of Claim*
- 3.74 *Arrear Claim-Sanction to the Payment of*
- 3.75 *Encashment of Cheques*
- 3.76 *Sectional Payments*
- 3.77 *Submission of claims by Employees*
- 3.78 *Individual payments*
- 3.79 *Payments to Absentees*
- 3.80 *Remittance of leave salary to Group D' Govt servants at Govt expense*
- 3.81 *Private Work*
- 3.82 *Office Budget Estimates*
- 3.83 *Revised Budget Estimate*
- 3.84 *Appropriation and He-appropriation*
- 3.85 *Proposals for additional staff or expenditure*
- 3.86 *Control over Expenditure*
- 3.87 *Transfer- Unilateral/Mutual and Deputation*
- 3.88 *Deputation*
- 3.89 *Unilateral/Mutual Transfer*

CHAPTER IV

Leave

- 4.1 *Casual Leave*
- 4.2 *Special Casual Leave*
- 4.3 *Compensatory Leave*
- 4.4 *Casual Leave Register*
- 4.5 *Casual Leave Register for Branch Officers*
- 4.6 *Leave to Assistant Accountant General and Accounts/Audit Officer*
- 4.7 *Grant of leave to Temporary Assistant Accountant General and equivalent*
- 4.8 *Certificate of Officiation*
- 4.9 *Report of Grant of leave to I.A.&A. S Officers*
- 4.10 *Charge report of Group 'A' Officers*
- 4.11 *Grant of Commuted Leave to Gazetted Govt. Employees*
- 4.12 *Grant of Leave*
- 4.13 *Procedure for prefixing holidays to leave on Medical Certificates*
- 4.14 *Refusal of Leave*
- 4.15 *Absence without sanction of leave*
- 4.16 *Application for leave*
- 4.17 *Permission to leave station*
- 4.18 *Extension of Leave*
- 4.19 *Payment of Leave Salary*

CHAPTER - V

Correspondence

- 5.1 *Diarising of inward letters and other documents*
- 5.2 *Tracing of inward letters in Record Section*
- 5.3 *Remarks on letters*
- 5.4 *Letters for transmission to other offices*
- 5.5 *Unsigned and incomplete letters*
- 5.6 *Oral consultation by Assistants*
- 5.7 *Original noting by AAO/SO in important cases*
- 5.8 *Marginal Remarks on Office Notes*
- 5.9 *Disputed Rulings*
- 5.10 *Abbreviations in Office Notes and Drafts*
- 5.11 *Piecemeal disposal prohibited*
- 5.12 *Treatment of inward letters in which intermediate action is required before final disposal*
- 5.13 *Pending Register*
- 5.14 *Reminders received on pending letters*
- 5.15 *Disposal of pending cases*
- 5.16 *Report of pending cases*
- 5.17 *Filing of letters from C&AG, Govt, of India or State Government*
- 5.18 *Record of important circulars issued by the C&AG, Govt, of India*
- 5.19 *Acknowledgements of communications issued by C&AG's Office*
- 5.20 *Reference received from C&AG's Office*
- 5.21 *Procedure on receipt of an Audit Ruling from the C &AG*
- 5.22 *Report of outstanding letters*
- 5.23 *Preparation of weekly letter reports*
- 5.24 *Register of Complaint*

- 5.25 *Draft - Outward Letters Notes and draft to pass through SOs/AAOs*
- 5.26 *Drafts*
- 5.27 *Instructions regarding issue of reminders*
- 5.28 *AAO's responsibility for drafts written by Gazetted Officers*
- 5.29 *Reference to Codes and Manuals*
- 5.30 *Fair copying of letters*
- 5.31 *Letters requiring the approval of the A. G. before issue*
- 5.32 *Signature of routine correspondence by s /Assistant Audit Officers.*
- 5.33 *Short title to be given at top in letters addressed to Government or the C&AG*
- 5.34 *Supply of information in connection with Parliamentary Questions*
- 5.35 *Avoidance of direct Correspondence with subordinate officers*
- 5.36 *Ending of official correspondence*
- 5.37 *Mode of addressing an officer by name*
- 5.38 *Discontinuance in official documents of titles conferred on Indians*
- 5.39 *Demi-Official Correspondence*
- 5.40 *Disposal of letters marked by A.G. as urgent, immediate, early etc.*
- 5.41 *Special Seal Authorities (Inward)*
- 5.42 *Unofficial Cases*
- 5.43 *Unofficial cases to be submitted to the Branch Officer immediately on receipt*
- 5.44 *Notes and draft reply to be submitted at the same time except in doubtful cases*
- 5.45 *Telegrams / Fax Messages / e-mail (Inward)*
- 5.46 *Despatch of papers by Speed post.*
- 5.47 *Diary Register for telegrams, Speed post letters, etc.*
- 5.48 *Note-sheets received from other Sections*
- 5.49 *Post copies of Telegrams/faxes*
- 5.50 *Express/Speed post Letters*
- 5.51 *Calls for copies of papers etc. from other offices*
- 5.52 *Documents not to be entered in the Sectional Inward Diary Register*
- 5.53 *Letters sent out in original*
- 5.54 *Half-margins and printed memo forms*
- 5.55 *Reminders*
- 5.56 *Review of Outward Diary*
- 5.57 *Reminder Register -*
- 5.58 *Transfer of letters from one section to another*
- 5.59 *Procedure for showing letters received on transfer from other sections as outstanding in the weekly report*
- 5.60 *'s/AA O's responsibility for disposal of papers*
- 5.61 *Miscellaneous documents (Other than Accounts, Schedules, eta)*
- 5.62 *Accounts, Schedules, etc.*
- 5.63 *Examination of the register or registers for entering miscellaneous documents*
- 5.64 *Indexing of secret and confidential letters*
- 5.65 *Despatch of confidential papers*
- 5.66 *Procedure relating to communications with foreign governments*
- 5.67 *Despatch of classified letters etc. to Indian Missions abroad*
- 5.68 *Despatch of letters by diplomatic bag*
- 5.69 *Method of putting up papers to the A. G or to the Branch Officer*

- 5.70 *Papers returned by the A G should go to the Branch Officer concerned*
- 5.71 *Supply of documents to outside authorities*
- 5.72 *Safe custody of the documents on their being impounded*
- 5.73 *Supply of information regarding Pay and Allowances, etc. of officers involved in Special Police Establishment cases.*
- 5.74 *Use of File and Cases*
- 5.75 *General instructions in connection with the Inspection by the Director of Inspection*
- 5.76 *Gazette*
- 5.77 *Indenting, Stocking and supply or cheque books*
- 5.72 *Audit Bulletin*

CHAPTER - VI

Duties and Responsibilities

- 6.1 *General*
- 6.2 *Duties and Responsibilities of AA Os/SOs*
- 6.3 *Powers Vested in the AAOs/SOs*
- 6.4 *Duties and Responsibilities of Sr. Console Operator/Console Operator/Data Entry Operator*
- 6.5 *Duties and Responsibilities of Sr. Accountants/Accountants/Sr. Auditors /Auditors*
- 6.6 *Duties and Responsibilities of Clerks*
- 6.7 *Duties and Responsibilities of Record-Keepers*
- 6.8 *Duties and responsibilities of Welfare Assistant*
- 6.9 *Duties and Responsibilities of Group 'D' staff*
- 6.10 *Group 'D' officials attached to section*
- 6.11 *Group *D' officials attached to Dak section*
- 6.12 *Safaiwala*
- 6.13 *Principal duties of the Caretaker / Asstt Caretaker*

CHAPTER - VII

Group 'D' Establishment

- 7.1 *General*
- 7.2 *Attendance*
- 7.3 *Working Hours for different Group 'D' * staff*
- 7.4 *Duties*
- 7.5 *Peons*
- 7.6 *Duftries*
- 7.7 *Supervision over Duftries*
- 7.8 *Chowkidars*
- 7.9 *Discipline*

CHAPTER - VIII

Miscellaneous

- 8.1 *Procedure for obtaining legal opinion on cases arising in the office*
- 8.2 *Submission of court cases to the Accountant General*
- 8.3 *Communication of Law Ministry's advice to those not administratively concerned*
- 8.4 *Furniture*
- 8.5 *Requisition of records from other Sections*
- 8.6 *Stationery*
- 8.7 *Central Administrative Tribunal*
- 8.8 *Candidature of Govt, servants for Elections to local bodies*
- 8.9 *Medical Concessions*
- 8.10 *Treatment of the periods spent by Govt servants in attending courts to give" evidence or to serve as assessors or jurors*
- 8.11 *Giving of Oral evidence in a Court of Law*
- 8.12 *Delegation of powers of Officers of I.A. & A.D) to accord administrative approval to civil works*
- 8.13 *Custody of Keys*
- 8.14 *Precaution against fire*
- 8.15 *General rules to be observed for avoidance as well as in cases of an outbreak of fire*
- 8.16 *Custody of Surety Bonds in respect of advances*
- 8.17 *Issue of invitation cards, etc. of Govt functions in Hindi as well as English*
- 8.18 *Farewell parties to Officers by non-gazetted staff*
- 8.19 *Supply of copies of all orders of a general nature affecting the conditions of services of the Non-Gazetted staff*

- 8.20 *Discussion with Representatives of the Staff Associations*
- 8.21 *Treatment of resolutions passed in All India Accounts and Audit Officers' Conference*
- 8.22 *Replies to communications addressed by recognised associations*
- 8.23 *Restriction on Govt, servants who are office bearers of Service Associations dealing in their official capacity with matters connected with those Associations*
- 8.24 *Half-yearly Returns of Retired Govt servants of the office*
- 8.25 *Recognition of degrees, etc.*
- 8.26 *Action to be taken in the case of Govt, servants found guilty of contravention of Prohibition Laws*
- 8.27 *Display of National Flags on Office Buildings*
- 8.28 *State Mourning and half-masting of National Flag in the event of death of high dignitaries*
- 8.29 *Grant of awards from the Compassionate Fund of the Govt of India*
- 8.30 *PAO Local*

CHAPTER-I

Office and Office Procedure

1.1 Attendance

1.1.1 The office hours are from 9.00 a.m. to 5.30 P.M. with half an hour interval for lunch from 1.00 p.m. to 1.30 p.m. for five days in a week from Monday to Friday. These are the ordinary hours of attendance; but when anyone is required in the interest of public service to work beyond office hours or on holidays, it must be done as a part of his regular duties. Whenever it is considered necessary, Officers of the rank of AAO/SO/Supervisor and above may direct the attendance of any subordinate to work upto late hours or on holidays.

1.1.2 The duty hours of the drivers will, however, be from 8.30 a.m. to 6.06 p.m. unless varied at any time by the Deputy Accountant General/Accountant General.

1.1.3 The Chowkidar on duty is responsible for opening and closing, of office building. If the office is to be opened on any holiday, he will be instructed by the BO in Charge of Administration Section/Estate accordingly.

1.1.4 The duties of Safaiwalas are to clean the office building before commencement of office hours. He should clean the office toilets twice in day or as directed by BO incharge of Administration Section.

NOTE: AAO/SO/Supervisors of Sections will ensure that none is allowed a lunch interval of a duration longer than half an hour.

1.2 Initialling Attendance Register

1.2.1 An Attendance Register in Form SY 302 (Appendix-I) will be maintained for each section of the office. Each member of the Section is required on arrival to initial against his name in the Attendance Register and to be at work at his table by 9.00 a.m. The Register will remain on the table of the AAO/SO/Supervisors till 9.10 a.m. Thereafter the AAO/SO/Supervisor will promptly submit the Attendance Register to the Branch Officer after marking a cross in red against the name of each person who has not come in time. Any person attending office after the close of the Attendance Register by the AAO/Supervisor shall initial the same in the presence of the Branch Officer indicating the time of signing attendance in the Register.

1.2.2 At 9.30 a.m. the Branch Officer should put an 'A' mark against the name of the absenting officials, keeping a little space for entering record of ½ day casual leave in case any of the employees turns upto lunch time. Except for the two possible condonation for late attendance upto 10.00 A.M. any officers/officials coming late on any day will have to surrender ½ day's casual leave. When there is no casual leave to his credit, the procedure as laid down in para 4 will apply.

NOTE 1. Unless otherwise directed. Attendance Registers should be kept in the safe custody of the AAO/SO/Supervisor. Certain other office records like C.L. Registers, Current Casual Leave applications etc., relating to personal matters should also be kept in charge of AAO/SO/Supervisor personally and they will be held responsible for loss of any of these documents.

NOTE 2. In case the AAO/SO/Supervisor of a Section is absent on any particular day and the Attendance Register is not, therefore, available, the staff of the Section will record their attendance on a Note sheet will be submitted to the Branch Officer for his approval.

1.2.3 Abstract of Late Attendance

Forfeiture of Casual leave for late attendance as prescribed in para 4.1 should be shown distinctly in the Attendance Register and also entered in the Casual Leave Register. Both the Registers should then be submitted to the Gazetted Officer-in Charge, who after scrutinising the Registers, will record a certificate to the effect that the number of Casual Leave availed of and or forfeited for Late Attendance as recorded against each in the Attendance Register agrees with that entered in the Casual Leave Register

1.2.4 Penalty for Late Attendance / Early Departure

(i) Half-a-day's Casual Leave should be debited to the Casual Leave account of a Government Servant for each late attendance. Late attendance upto an hour on not more than two occasions in a month may be condoned by the competent authority if he is satisfied that it is due to the reasons beyond his/her control. In case such a course does not ensure punctual attendance of the Government servant, suitable disciplinary action may be taken against him in addition to debiting half-a-day's Casual Leave to his Casual Leave account

on each occasion of such late attendance. It should be noted that habitual/frequent non-observance of scheduled hours for attending office is highly objectionable, and will amount to lack of devotion to duty, thus attracting Rule 3(1) (ii) of the Central Civil Services (Conduct) Rules, 1964.

(ii) If an official, who has no Casual Leave to his credit comes late without sufficient justification and the Administrative Authority is not prepared to condone the late coming and does not at the same time, propose to initiate disciplinary action, he may inform the official that he will be treated as on unauthorised absence for the day on which he has come late and leave it to the official himself either to face the consequences 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.

(ii) The departure from office, before the end of the scheduled office hours, is not permissible under any circumstances except when casual leave for half-a-day for the afternoon session, has been granted to an employee, by the Competent Authority, on application.

The following memo may be issued in appropriate cases:-

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT) AND (A&E)
SIKKIM, GANGTOK.

MEMO

No.....
.....

Dated

It has been observed that Shri/Smt...,
.....(Designation.....
.....) was late in coming to office on .. This/These late attendance(s)
cannot be regularised by debiting half-a- day's casual leave, as there is no
casual leave to his/her credit. Shri/Smt..... thus informed that he/she has
been treated as unauthorised absence for the day(s) on which he/she came late,
and it is upto him/her either to face the consequences of such unauthorised
absence or apply for Earned Leave or any other kind of leave due and
admissible for the day(s) (including extra-ordinary leave). In case he/she
choose the latter one, he/she is directed to apply for leave of the kind due and
admissible to him/her in the prescribed form within 3 days from the date of
receipt of this memo in order to regularise the late attendance(s) in question.
Receipt of this memo may please be acknowledged.

Audit officer/Accounts
officer

.....Se
ction

To....
Shri/Smt

Designation

Section

1.3 Precautions against Fire

1.3.1 Smoking in the places like Record Room, Old Records, Store and Library, etc., which are easily susceptible to fire, is strictly prohibited.

1.3.2 While leaving sections, all are to keep a watchful eye against wastage on account of consumption of electricity and put off fans, electric heater, and lights not in use. This is also to guard against fire hazards owing to electrical short-circuits, left unnoticed.

1.3.3 Fire extinguishers are also to be installed at important places and necessary care to be taken for refilling and giving training for usage by the respective administration.

1.3.4 Politeness

Every employee is expected to be polite and courteous in his dealings with subordinates, colleagues and superiors. He should work quietly so as not to cause disturbance or inconvenience to others at work around him.

1.3.5 Each employee of the Office is expected to acquaint himself with the Central Civil Services (Conduct) Rules, 1964.

1.4 Cleanliness

1.4.1 Due observance of cleanliness, and of the rules of hygiene is obligatory on each and every employee while in office. Spitting except in spittoons is strictly prohibited. The Lavatories should be properly used, insanitary conditions anywhere within the office premises should be at once brought to the notice of the Office-in-charge of Record Section and to the Sr. Deputy Accountant General/Deputy Accountant General/Welfare Assistant.

1.5 Admission of visitors to Sections

1.5.1 Visitors coming on official business should be directed to see the Branch Officer concerned. Neither the AAO nor any assistant should directly deal with any such visitor unless expressly authorised to do so by the Branch Officer-in-Charge.

Note: The expression 'Heads of Department used in the Expl. 1(2) (a) (ii) below rule IS of Central Civil Services (Conduct) Rules, 1964 means all authorities declared as 'Heads of Department' with reference to Rule 2(10) of the Supplementary Rules. The powers of the prescribed Authority under Rule 18 of the said Rules are, therefore, exercisable by the Accountants General concerned, in respect of Accounts/Audit Officer working under them.

(C&AG's Letter No. 5818-GE/95-56, dated 24.8.56)

1.6 Arrest of Government Servant/Detention of Govt. Servant in Police Custody

1.6.1 It shall be the duty of a Govt. Servant who may be arrested for any reason, to intimate the fact of his arrest and the circumstances connected therewith to his official superiors promptly even though he might have been subsequently released on bail. Failure on the part of the Govt. Servant to inform his official superior will be regarded as suppression of material information, and will render him liable to disciplinary action on this ground above, apart from the action that may be called for on the outcome of the police case against him.

1.6.2 On receipt of the information from the person concerned or from any other source, the departmental authorities should decide whether the facts and circumstances leading to the arrest of the person call for his suspension.

(G.I.M.H.A. O.M. No. 39/59/54-Estt(A), dated 25.2.55. C&AG's endt. No. 566111/105. dated 18-3-55)

1.7 Oath of Allegiance to the Constitution

1.7.1 Every Government Servant is required to take the Oath of Allegiance or Solemn Affirmation to the Constitution of India at the time of his appointment to Government Service. The Hindi version of the Oath has been prescribed in G.I.M.H.A. O.M. No. 3 1/1/55-Estt(A), dated 31.12.1955.

(C&AG's No. 1271-OE/198-56, dated 28.3.56.)

1.8 Providing information to outsiders

1.8.1 A Govt, servant may not, unless generally or specially empowered by the office/department in this behalf communicate directly or indirectly to Government servants belonging to other Departments or to non-official persons or to the Press, any document or information which has come into his possession in the course of his public duties or has been prepared or collected by him in the course of those duties, whether from official sources or otherwise.

1.8.2 No Govt, servant should quote or copy in his or her representation, appeal etc., Govt, circulars including those marked secret notes and other information from files which he or she is ordinarily not expected to have seen or to have retained. Communication of such documents or information to and their retention by unauthorised persons and their use in furtherance of personal interest, are not only objectionable but also constitute an offence under Section 5 of the Official Secrets Act.

1.8.3 A Govt, servant contravening the provisions of the above Act renders himself liable to prosecution and also to be dealt with departmentally under the relevant Discipline Rules.

(Authority: C&AG's confidential D.O.No. 1463-Admn./13-54, Filed in TM/9-55 of 54-55)

1.9 Departmental Security Instructions

1.9.1 Method of dealing with Secret and Confidential matters

All Branch Officers/AAOs/SOs/Supervisors will observe the following procedure in dealing with secret and confidential letters, memos etc. :-

The letters etc., should be submitted from the Section to the Branch Officer or Sr. D.A.G. or A.G. as the case may be, in a Confidential Box. All movements of secret and confidential matters should be in a Confidential Box.

The letters etc., should be typed by the Stenographer of the officer concerned and should not be sent to EDP Cell for typing.

After typing, the fair copies should be sealed in double cover in the section and then only made over to the Record Section for despatch. The inner cover should be addressed by name and marked 'Confidential' and Record Section should address the outer cover by official designation before despatch.

The subject matter of the secret and confidential matters received in the section should be made known to a minimum number of persons if necessary.

After final disposal, the papers should be kept in the Personal custody of the Branch Officer.

1.9.2 Procedure for recording, indexing etc., of confidential and secret papers and files

It is not necessary that the AAO/SO/Branch Officer should himself undertake the work of the recording and indexing of secret papers and files as well as their entry in the secret diary and secret files and movement register. There is no objections to Senior Assistants being asked to handle these items of -work at the discretion of the AAO/SO or Branch Officer. The custody of the Secret papers should, however, remain with the Branch Officer in his personal almira and not in the general record racks of the Sections.

(C&AG's Encl. No. 36877-Admn. 1/213-57-Pt III, Dt. 4-1259)

1.10 Rules for Discipline

1.10.1 Rules made by the President for first appointment to subordinate services under his administrative control and for the discipline and rights of appeal of members of these services are incorporated in Central Civil Services (Classification, Control and Appeal) rule, 1965.

1.11 Issue and custody of Identity Card

1.11.1 In order to restrict entry into the office building to only those working in A.G's office and others having official business, to ensure safety of the Government properties and to enable the members of the office staff to establish their identities, identity cards are required to be issued to all staff members which will bear the photographs of the holders as also their names, local addresses and specimen signatures apart from the date of issue and signature of the Issuing Officer. The safe custody of the identify card will be the responsibility of the card holder.

1.11.2 Annual Physical Verification of Identity Cards

In the 1st week of June every year, the Supervisor/ SO/A.A.Os of all Sections shall send a return to the Admn. Section that they have verified the Identity Cards in the possession of all the persons working under them. (Their names and Identity Cards Nos. including their own should be quoted.) In respect of staff not attached to any Section such as P.A. to A.G.

Stenographers, etc., the necessary verification should be done by the Supervisor/S.O./A.A.O. of respective Admn. Section.

The stock of un-issued Identity Cards should also be verified once in a year by a Gazetted Officer selected by th§ D. A.G.

1.11.3 Replacement of Identity Cards

The normal life of Identity Cards shall be five years from the date of its issue, after which period, an Identity Card which is not serviceable shall be replaced without any charge. If an Identity Card is in good and serviceable condition even after five years it shall be continued for a longer period. If an Identity Card is lost (whether before or after expiry of five years), or if a card is torn or mutilated before the expiry of the normal life, it will be replaced on payment of a fee of Rs.10/- in addition to the photograph (according to specification) to be supplied by the individual at his/her cost. Before a new card is issued the torn or mutilated card will have to be surrendered. The penalty for a second re-issue (in addition to the photograph) shall be Rs. 15/-

1.11.4 Photographs for Identity Cards

Cost of photographs during the first issue of an Identity Card and subsequent replacement where necessary, after the expiry of its normal life will be borne by the office. In all other cases, the cost of the photographs will be borne by the individual concerned.

1.11.5 Issuing Authority in respect of the Identity Cards

D.A.G. (Audit) and D.A.G.(A&E) will be the Issuing Officer in respect of the cards to be issued to the Gazetted Officers and Sr.A.O./A.O. (Admn.) will be the Issuing Officer in respect of those issued to the non- gazetted staff.

1.11.6 Misuse of Identity Cards

(i) Identity Cards are not transferable. An official using another person's card will render himself/herself liable to disciplinary action.

(ii) Depositing of Identity. Card as Security or otherwise thereby allowing the card to fall into unauthorised hands will render the holder of card liable to disciplinary action.

1.11.7 Withdrawal of Identity Cards

On the occurrence of any of the events specified hereunder, the Identity Card issued to a Government Servant shall under orders of the issuing Authority (Sr.AO/(Admn.) or D.A.G. be withdrawn by the Admn. Section and got cancelled by the issuing Authority:-

- (a) leave preparatory to retirement;
discharge from/termination of service as a measure of penalty or otherwise;
- (b) transfer /Deputation/Repatriation to other offices;
- (c) Suspension;
- (d) resignation from service.
- (e) death of an identify card holder.

In all such cases (a to e) the Govt. Servant shall deposit his/her Identity Card with the Admn. Section as soon as the event(s) occur. It shall also be the duty of Admn. Section to ensure that the rule is strictly complied.

NOTE-In cases dealing with any of these events it should be clearly mentioned that the Identity Card has been withdrawn.

1.11.8 Register of Identity Cards

(i) The Admn. Section shall maintain two registers-(A) one, serving the purpose of stock-cum-issue register and having the column-Identity Card No., Name of Govt. Servant, Designation, Date of issue, Signature of the Card holder in acknowledgement of the Card, remarks and (B) other, serving the purpose of alphabetical Index (according to Surname) and having the columns- Card No. Name of the Govt. Servant, address, remarks.

(ii) The registers shall be submitted to the D.A.G. for scrutiny once in every six months in the first week of June and December each year.

1.11.9 Report about loss of the Identity Card

(i) In case of loss of an Identity Card, it shall be the duty on the part of the holder to lodge a First Information Report to the nearest Police Station and intimate the facts to the office along with copy of the FIR.

(ii) On receipt of the report the D.A.G. shall submit a report to the Accountant General giving full details regarding the loss of the Identity Card.

(iii) The Office shall be informed immediately if Identity Card reported to have been lost is subsequently found and the Identity Card returned for cancellation in case a duplicate has in the meantime been issued.

1.11.10 Disciplinary action for loss of Identity Card

Besides the recovery of penalty charges vide Instructions 1.11.3 a person who fails to give a satisfactory explanation for the loss of his/her Identity Card shall render himself/herself liable to disciplinary action.

1.12 Temporary Pass

The temporary passes should be in shape of Counterfoils

A complete record of Temporary passes issued shall be kept by the concerned C. A. to D.A.G. in a prescribed register.

Temporary passes may be issued if necessary; as detailed in Para 1.13 (iii).

1.13 Entry into the Office

(i) Entry into the office buildings/premises shall be restricted to persons in possession of valid Identity Cards.

(ii) Every person shall carry his/her Identity Card while entering, or whenever required to do so, show his/her Identity Card to the Receptionist/Chowkidars on duty or to any other officer authorised in this behalf. Receptionist/Chowkidar are authorised to refuse entry to such officials who may refuse to show their Identity Cards at the gate.

(iii) If a person forgets to carry the identity Card on any occasion and thus fails to show on request his/her Identity Card at the time of entry into the office premises, he/she should contact the C.A. to D.A.G./ Receptionist for issue of a temporary pass for the day.

1.14 Interpretation of Instructions

1.14.1 Where any doubt arises as to the interpretation of the provisions contained in these instructions the matter shall be referred to the Deputy Accountant General whose decision thereon shall be final.

1.15 Dismissal for Incompetency and Misconduct

1.15.1 Every employee in the office has clearly to understand that inefficiency, misconduct, irregular attendance and indebtedness may at any time lead to his degradation or removal from the office after appropriate action being taken against him in terms of the provisions under C.C.S. (Conduct) Rules 1964 and /or C.C.S. (C.C.A) Rules 1965.

1.16 Participation of Government Servants in Political Activities

1.16.1 No Government servant shall be a member of, or be otherwise associated with any political party or any organisation which takes part in politics nor shall he take part in, subscribe in aid of or assist in any other manner, any political movement or activity. Whether or not aims and activities of any organisation are political is a question of fact which has to be decided on the merit of each case.

1.16.2 Every government servant is, therefore, warned that:-

(a) it is the duty of the Government servant who wishes to join or take part in the activities of any association or organisation positively to satisfy himself that its aims and activities are not of such nature as are likely to be objectionable under the Conduct Rules.

(b) the responsibility for the consequences of his decision and action must rest squarely on his shoulders and that a plea of ignorance or misconception as to Government's attitude towards the association or organisation should not be tenable. Every member of the office is advised to refer to D.A.G. through Admn. Section in cases where slightest doubt exists as to whether participation in the activities of an association or organisation involves an infringement of Conduct Rules.

(2) In regard to the question as to whether attendance by a Government servant at public meeting organised by political parties would amount to participation in political movement it has been ordered by the Govt, of India that the position must necessarily remain as stated in para **1.16.1** above.

1.16.3 The following observations may, however, be of assistance to Government servants in deciding their own course of action :-

(1) Attendance at meetings organised by political parties would always be contrary to Rule 5 of C.C.S. (Conduct) Rules, 19(M unless all the conditions are satisfied.

(a) that the meeting is a Public meeting and not in any sense a private or restricted meeting;

(b) that the meeting is not held contrary to any prohibitory order or without permission where permission is needed; and

(c) that the Govt. Servant in question does not himself speak at or take active or prominent part in organising or conducting the meeting.

(2) Even where the said conditions are satisfied, while occasional attendance at such meetings may not be construed as participation in political movement, frequent or regular attendance by a Govt, servant at meetings of any particular political party is bound "to create the impression that he is a sympathiser of the aims and objects of that party and that in his official capacity he may favour or support the members of that particular party. Conduct which gives cause for such an impression may well be construed as assisting a political movement.

(3) Government servants have ample facilities through the medium of the press to keep themselves informed regarding the aims, objects and activities of the different political parties and to equip themselves to exercise intelligently their civil rights e.g. the right to vote at elections to Parliament, Legislature, Panchayat. Zillas Panchayat and Local Self-Government Institutions.

(4) It is the considered view of Government that Associations which have a political tinge cannot be considered as entirely non-political and should not be patronised by government servants. Not being free from political colour, such associations are naturally looked upon with disfavour by one political party or other. It would, therefore, be best for Government servant to keep away from them

(5) Govt. have held that the activities of the following organisations would attract that provisions of Sub-rule (1) of Rule 5 of C.C.S. (Conduct) Rules,1964:

- (i) Rasthriya Swayam Sewak Sangh.
 - (ii) Jamaat-e-Islami.
 - (iii) Anand Marg.
 - (iv) The Progressive Federation of India.
 - (v) The Protest Forum of India.
 - (vi) Amra Bangali.
 - (vii) Angika Samaj
 - (viii) Maithili Samaj.
 - (ix) Pragatisheel Nagahi Samaj.
 - (x) Nagpuri Samaj.
 - (xi) Pragatisheel Bhojpuri Samaj.
 - (xii) Awadhi Samaj.
 - (xiii) Braj Samaj.
 - (xiv) Bundeli Samaj
 - (XV) Garhwali Samaj.
 - (xvi) Kumaoni Samaj.
 - (xvii) Pragatisheel Hariyana Samaj
 - (xviii) Asi Punjabi.
 - (xix) Proutist League.
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(G.I.M.H.A. O.M. No.3/10 (s)/66-Ests(B), dated 30.11.66 and No. 6/l(s)/69-Ests(B), dated 8.5.69)

For becoming member of Sanyukta Sadachar Samiti, no prior permission of the Govt, is necessary but such membership should be with the knowledge of the Head of the Department. It has been clarified by the G.I. that the intention is only to leave it free to the Govt, servant to join the Samiti with the knowledge of the Head of the Department provided their association with the Samiti is without detriment to the proper discharge of normal official duties or infringement of Govt, servant's Conduct Rules. Such of the staff who join the Samiti are not, therefore, to divulge the information or knowledge which they receive in the discharge of their official duties.

(G.I.M.H.A. O.M.No. 2S/2l/64-Ests(A), dt 15.7.64 Uy. Admn./2893,hVe482-1.)

1.16.4 Proposing or seconding by Government servants of candidature of persons for elections to the Legislature

Attention is invited to Rule 5 (4) of the Central Civil Services (Conduct) Rules 1964 which lays down that Govt, servant should not canvass or otherwise interfere or use his influence in connection with or take part in any election to any legislature or local authority. There is however, no bar against a Govt, servant who is qualified to vote at such election exercising his right to vote, provided that, if he does so, he does not give any indication of the manner in which he proposes to vote or has voted. The correct position is that though a Govt, servant proposing or seconding the nomination of a candidate at an election or acting as a polling agent may not vitiate the election, he, nevertheless, commits thereby a breach of the C.C.S. (Conduct) Rules for which he may be suitably penalised in accordance with the rules.

(25A & 2SB inserted by C.S. Nos. 48 & 201.)

1.17 Demonstrations, Strikes and Gheraos

1.17.1 No Govt. Servant shall engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the State, friendly relations with foreign states, public order, decency or morality or which involves contempt of court, defamation or incitement to an offence or resort to or in any way abet any form of strike or coercion or physical duress in connection with any matter pertaining to his service or the service of any other Govt, servant.

NOTE I: Participation by Govt, servants in activities like staging of "Gherao" involving forcible confinement of public servants within office premises by surrounding their places of duty and holding demonstration/meeting both within office premises during office hours and also outside the office premises beyond office hours amounts to conduct wholly unbecoming of (Govt. servant and would constitute good and sufficient reason within the meaning of Rule II of C.C.S. (Classification, Control and Appeal) Rules 1965. It has, therefore, been decided that a serious view should be taken of lawlessness and insubordination on the part of a public servant.

1.17.2 Disciplinary action should be taken against the prominent participants in the Gherao for contravention of rule 3 and 7 of C.C.S. (Conduct) Rules 1964.

1.17.3 Absence from work on account of participation in "Gherao" should in all cases be treated as unauthorised absence involving break in service. The absence should not be regularised as leave of any kindf
(G.I.H.M.A. O.St. No. 2S/(Syt 1/67-Estss(A), dt 13.4.67)

NOTE 2: It is desirable that when demonstrations organised by political parties are held in or pass through the vicinity of Govt, office the Govt, employees working in the office should stay inside their offices and keep away from the demonstrations or the crowd near the place of demonstrations.

(Deptt. of Personnel) O.AI. No. 2S/6T73-Estss(A). dt.9.3.73)

1.18 Acceptance of Part-time employment by Govt, servants after office hours

1.18.1 A whole time Govt, servant should not ordinarily be allowed to accept any part-time employment whether under Govt, or elsewhere, even though such employment may be after office hours. In rare cases where it is proposed to give permission to a Govt, servant to accept part time employment, prior sanction of the department should be obtained.

NOTE- The powers delegated under S R. II should only be exercised in cases where the Govt, servant undertakes to perform some work of a casual or occasional nature, but where the work done is of the nature of a regular remunerative occupation, Conduct Rule 15 will be attracted and the sanction of the Govt, will be necessary. Accordingly, the acceptance of a part time lectureship in an educational institution is to be regarded as a regular remunerative occupation which requires the sanction of the Govt, under Rule 15 of C.C.S. (Conduct) Rules 1964.

(GOI. decision (3) & (4) below Mule IS of C.C.S. (conduct Wiles 1964)

1.19 Grant of permission of undertaking medical practice during spare time

1.19.1 The permission of Govt, servants to undertake practice in any system of medicine should not be granted unless they hold recognised qualifications. Only persons holding recognised qualifications in any system of medicine and registered under the relevant law in force in the State or Union Territory concerned should be allowed to undertake medical practice Heads of the Department may grant the required permission, provided the practice is undertaken during spare time on purely charitable basis without detriment to the official duties of the Govt, servants concerned

1.20 Procedure for dealing with cases of indebtedness Discipline

1.20.1 The Accountant General will take necessary disciplinary action against any chronically indebted employee without prior consultation with or report to the C&AG under the powers vested in him. When signs like inefficiency or untrustworthiness arising in or through indebtedness are noticed, proceedings will be taken, mild at first and more severe afterwards if warnings do not suffice.

A Govt. Servant should make a report of habitual indebtedness or insolvency and certain facts regarding himself, or members or his family as envisaged in Rule 5, 16 and 17 of the Central Civil Services (Conduct) Rules 1964 to his immediate superior who should forward it through the normal

channels to the authority competent to remove or dismiss him from Service. Except where such authority requires guidance or clarification from higher authority he shall consider the report and pass appropriate orders on it. If any penalty is to be imposed the procedure prescribed in the Central Civil Services (Classification, Control and Appeal) Rules will have to be followed.

1.21 Sponsoring of Public funds by Govt, servants

1.21.1 No Govt, servant should, without obtaining the previous permission of the Govt, of India, ask for or accept or in any way participate in the raising of any subscription or other pecuniary assistance in pursuance of any object whatsoever.

(i) Mere payment of subscription to some charitable or benevolent fund would not, by itself, amount to participation in the raising of such fund and is permissible except in circumstances specified in rule 12 of Central Civil Services (Conduct) Rules 1964.

Rule 12 of the Central Civil Services (Conduct) Rules, 1964 prohibits Govt, servants from asking for or accepting contributions to or otherwise associating themselves with the raising of any fund in pursuance of any object whatsoever. The question how far the conduct of Govt, servants, who are members of Service Association would be in order in sponsoring collections directly or indirectly, on behalf of their Associations has been considered. In order to assist in the smooth working of the unions as well as avoid too many references on the subject, it has been decided by the Govt, of India with consultation of the C&AG to grant general permission in the class of cases mentioned below.

(ii) The members of a union can freely collect subscriptions among themselves for welfare activities of the union. So long as their appeal is confined to the members, no permission need be sought. If any approach to the public is made, whether directly or indirectly, such permission should be necessary. Similarly, in a union where a matter affecting the general interest of the members of the union is in dispute and it is permissible under the rules of the union to spend its fund over such a matter, its members should be free to collect funds from among its members for that special purpose. Where, however, action is taken against a person, who happens to be a member of the union, in his personal capacity or on grounds which concern him in particular, no funds should be collected even among its members by the union for his defence.

1.22 Approach by Govt. Servants to foreign organisations for financial assistance or visiting a foreign country or attending a course abroad

1.22.1 No Govt servant should approach directly or indirectly any foreign organisation for financial assistance for visiting a foreign country or attending a course abroad without the previous concurrence of the Ministry of External Affairs.

1.23 Correspondence in Newspapers and Journals

1.23.1 Rule 8 of the Central Civil Services (Conduct) Rules 1964 prohibits a Govt, servant to undertake any employment other than his public duties and permits him to do only occasional work of a literary or artistic character. To work as a regular correspondent of newspapers is clearly "employment". The previous permission of the C&AG must, therefore, be obtained in all cases in which a member of this staff wants to be or to continue as a regular or occasional correspondent of a newspaper or periodical publication. If a Govt servant's connection with the press is contrary to the public interest. Govt may withdraw his liberty to contribute to the press.

1.24 Permission for further studies

1.24.1 Prior permission of the Competent Authority should be obtained by Govt, servants before joining Educational Institutions, outside normal office hours, for further studies. The permission to attend educational institutions outside office hours carries with it necessary permission to sit for the requisite examination also. No separate permission is, therefore, necessary for taking such examinations.

Prior permission is also necessary when a Govt servant intends to take any examination without attending classes

In both cases, however, permission is granted subject to the condition that it does not interfere with the official duties of the Govt, servant concerned and it can be withdrawn at any time without assigning any reason.

The question of the grant of leave for taking examination to the officials concerned should be considered separately in each case on its merits.

(G.I.M.I.A. UM No.13U/54-EsIs(A)-II, dated 28.2.55. C&AG's endt. No. 1145-NGE-II/15-55. .23.3.55)

1.25 Conditions regarding joining the Officially Sponsored Auxiliary Police Organisation

1.25.1 Ordinarily there should be no objection to the Central Govt, servants joining the officially sponsored auxiliary police organisations such as Home Guards, National Volunteer Corps, Prantiya Raksha Dal, etc., provided it is considered that such outside activities can be carried on without detriment to official duties. The grant of permission to join such organisation will be subject to the condition:-

(i) That the period of training jgd duty as Home Guards, etc., will be treated as special casual leave and the person concerned permitted to receive in addition to their pay such emolument as the State Govt, may offer.

(ii) That the Govt, of India will not be responsible for any risk, injuries, damages or other consequences arising out of or during the course of employment in the Home Guards, etc., organisations.

(G.I.M.H.A. Memo No. 25/1/49-EsIs, dt. 10.9.49)

1.26 Allowing staff to enrol themselves in die Indian Territorial Force

1.26.1 In view of the importance of the Territorial Army for the adequate defence of the country, it has been decided that while the personnel holding

essential key posts should not be permitted to join Territorial Army, no impediments should ordinarily be placed in the way of other civil Govt, servants wishing to join the Territorial Army. Applications for permission to join the Territorial Army from Govt, servants who can be released in an emergency without affecting the minimum essential functions of an office should not be withheld.

1.26.2 The occasions on which members of the territorial Army can be called up for military duty are as follows:-

- (a) For training, to attend a course of instruction or to undergo an attachment.
- (b) To act in support of the civil power or to provide essential guards.
- (c) When embodied for supporting or supplementing regular force.

1.26.3 It would be purely voluntary on the part of the individual concerned whether to attend a course of training or not and the prior permission of the Head of the office would be necessary before the individual gives his assent. It would be open to the Head of the office to refuse such permission if he considers this necessary in the exigencies of public service. Ordinarily, however, such permission should be granted.

1.26.4 There are two systems of training, i.e., the Provincial System and the Urban System. Under the Provincial System training is provided for a continuous period of 60 days.

Under the Urban System, training is provided on an hourly basis during off-working hours, weekends and holidays. An annual camp of 8 to 14 days is also held.

1.26.5 The entire period spent in camp should be treated as special casual leave. In case the period of embodiment for annual camp is extended to 14 days, the individual concerned should obtain written consent of the Appropriate Authority for undergoing camp training for the additional period beyond the initial period of eight days.

1.26.10 The period of absence from duty of civilian Govt. servants occasioned by the interview/medical examination, etc., in connection with their joining the Territorial Army should be treated as Special Casual leave if it is not possible for the Govt, servants to attend duties after the interview/medical examination, etc.. If a Govt, servant withdraws his candidature at interview he would not be entitled to any Special Casual leave.

(C&AG't Endt. No. 284-NGEII/56-61. dt. 08.2.61)

1.26.11 When civil Govt, servants are called for training in the Territorial Army, the period spent by them in transit from the date of their relief from the civil posts to the date on which they report for duty to the military authorities and vice-versa should be treated as Special Casual Leave. During such period they would be paid pay and allowances at civil rates by the parent Deptt./Office

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NOTE 1. Although temporary Govt, servants and persons borne on work charged establishment cease to have any lien on the civil posts held by them on their joining the Territorial Army, it has been decided that in the wide interest of that body, these persons should be treated in the same way as permanent Govt, servants and the concession as laid down in the above paragraph should be extended to them for so long as the posts in which the persons concerned were employed continue to exist. But if the posts held by them are abolished while they were on military duty, they should be treated to have ceased to be in Civil employment after that date. The effect of this decision will be that on release from military duty, all such persons should be absorbed in the posts in which they would have continued but for their embodiment subject to those posts being available, the period of their absence from civil posts being treated as duty for all relevant purposes

(G.I. AMI.A. O.At. No. 25/56/S2-Ests, dt. 23.12.52.. received H-Ilh C&AG's Endl. No. 414-NGE11/391- 49. dt. 19.2.53)

NOTE 2. It has been decided that in respect of Govt, servants who join the Territorial Army and are on deputation there either on annual training or for course of instructions or during an emergency, etc., the period of service rendered by them with the Territorial Army may be treated as service outside the ordinary line for the purpose of provision 2 to FH 30(1), accordingly they will be entitled to proforma promotion in their parent Deptt. under the next below rule. They will also get the seniority in the higher posts to which they would otherwise be entitled, if they had not been away for training, etc., in the Territorial Army.

(G.I.A.II.A.O.AI. No. 47/2/56-Ests(A), dt. 20.1.58, received with C&AG's Endt. No. 428 -A/390-57.

dt.11.3.58)

NOTE 3. Central Govt, servants who have joined the Territorial Army may, as a very special case, be permitted to combine special casual leave with regular leave. Such special casual leave should not however, be granted in combination with ordinary casual leave.

(11.1. AI.II.A. O.At. No. 4m/58-Ksis(A), dt. 17.12.58 received C&AG's Endt. No. 201-A/476-57. dt 28.1.59 l)y. Eitt/J866.dt. 2/59)

NOTE 4. The term civil pay and allowances used in the above instructions includes House Rent Allowance and Compensatory (city) Allowance where admissible for computing the difference between civil pay and allowances and military pay and allowances subject to, however, the conditions prescribed for temporary transfer.

(T.I. MHA. OM No. 47/13/62-Ests-(A), dt. 22.10.62 dy. TM/18 77,filed in File No. TM/15-27-Vol-III)

1.26.12 The pay and allowances at Military rates for the period of leave actually earned by civilian Govt, servants under the civil leave rules during

service in the Territorial Army should be debited to the Defence Service Estimates. Even if the leave is availed of after reversion from Territorial Army the leave allowances at military rates will be the liability of the Defence Service Estimates.

The difference, if any, between the civil leave salary and military pay and allowances if the former are higher should be charged to the Civil Department concerned.

(i) If the leave taken by such individuals while serving in Territorial Army is in excess of what has been earned under civil leave rules in respect of service rendered under the Territorial Army the pay and allowances for the excess period of leave will be admissible at civil rates and will be charged entirely to the civil Deptt. concerned.

(ii) Civilian Govt, servants embodied for service, course of instructions and attachment are entitled to military pay and allowances plus difference between civil and military pay and allowances where the former is higher. This difference will be a charge against the civil Deptt. concerned. Besides, they are also entitled to count such period of embodiment towards their civil increment, leave, pension and promotion.

(iii) Leave salary of civilian Govt, servants embodied for service course of instruction and attachment should be regulated and apportioned between Defence Service Estimates and the Civil Deptt in the same manner as in sub-para (2) above.

(G.I.M.H.A. O.M. No. 47/1 U/62-Ests(A), dt. >4.7.62 received with C&AG's End.No.436-Audii/106- AII/61, dt.20.8.62)

1.26.13 The employees of the Central Government who are enrolled in the Territorial Army may be granted advance of one month's civil pay, if they are required to proceed on embodiment in the Territorial Army. The amount drawn will be debitable to the same head of account to which the monthly pay and allowances of the officer concerned are debited at the time of grant of such advance and will be recovered in three equal instalments and the first instalment will be recovered from the next full month's pay drawn by the employee concerned in his civil post on return from his embodiment in the Territorial Army.

A note should be kept in L.P.C. and service records of the official concerned about the payment of advance and mode of its recovery by quoting the relevant office Memorandum under which such an advance has been sanctioned.

(G.I. Cabinet seen, (1)eptt. of Personnel and Administrative Reforms) O.M. No. 1 U/6/72-Ests-(C). dt.6.6.75 C&AG's endt. No. 1214-TA 11/7-74. dt. 10.7.75 Filed in File No. 494-111.)

1.26.14 It has been decided in consultation with the Ministry of Finance that in the case of civil Govt, servants who are members of the Territorial Army/Defence Reserves/Auxiliary Air Force and are embodied/called up for military service during the emergency, the period between the date of relief from civil posts and the date on which they report themselves to military authorities shall be treated as duty in their civil posts, during which they would be entitled to civil rules of pay and allowances.

The Govt, servants will be entitled to joining time admissible under the civil Rules applicable to them subject to the exigencies of military service The joining time will not be treated as duty if the Govt, servant avails himself of leave during the period and he will be allowed to draw only the civil leave salary for this period.

The disbursement of pay and allowances to the persons concerned for such periods shall be made by the-Defence authorities and necessary debits in respect thereof will be raised subsequently against the civil department concerned.

Similarly at the time of release of the person concerned from military service, the period between the date of their release and the date on which they report for duty in their parent civil department will be treated as duty in civil posts to which they may be appointed on such reversion and they will be allowed to draw pay and allowances of those posts during that period.

(G.I.M.H.A. O.M. No. F36/1/63-Est(B), dt.8.12.65, C&AG's endL No. 1820-Audit/139-64, dt.22.12.65)

1.26 Training in Home Guards Organisation for Group 'D' Peon

1.27.1 With a view to inculcate a sense of discipline and devotion to duty amongst Group D Officials, Govt, of India has decided that direct recruitment to the post Peon, should hereafter be made, subject to the condition that they would undergo training as Home Guards for a period of two to three years, the actual period of Training depending on the discretion of the Commandant General, Home Guards, in individual cases on the basis of the performances and standard of training achieved by the individual.

As far as possible, it is envisaged that the normal period of training shall be outside office hours. However, if the Government servant is required to undergo training during office hours, the period of training shall be treated as duty. If as a member of the Home Guards Organisation the Govt. Servants is required to perform any duties and functions (apart from training) during office hours, the period of absence shall be treated as special Casual Leave. The Govt. Servants concerned shall be permitted to receive in addition to their Civil Pay, such allowance as may be paid to them under the Home Guards Rules. They shall not, therefore, be given any T.A./D.A separately for the training period or for the performance of any other duty which they are required to perform as members of the Home Guards Organisation.

The names of the persons recruited to the post of Peon, in accordance with the revised recruitment rules, may be sent by the employing Officer/Department to the concerned Commandant General, Home Guards, of the respective States/U.Ts. The terms and conditions of the Home Guards training would be governed by such instructions as are laid down from time to time, by the Director General, Civil Defence.

(G.I. Department of Personnel and Administrative Reforms O. M. No. 2/92/73-Estt(D), dated 2.8.75,C&AG's endt. No. 2500-NGE-11/51-75'l, dated29.11.76)

1.27.2 The period of absence of Central Govt, servants for participation in the All India Home Guards and Civil Defence professional and Sports meet should be treated as duty. The persons concerned are entitled to T.A. and D A. as applicable to the members of the State Home Guards.

(CAG's Letter No. 2557-NGE1/6-70, dt. 20.11.1970)

1.28 Auxiliary Air Force

1.28.1 (1) In view of the importance of the Auxiliary Air Force for the adequate defence of the country it has been decided that while the personnel holding essential key posts and those who are already enrolled in the Territorial Army should not be permitted to join the Auxiliary Air Force, no impediments should ordinarily be placed in the way of other Civil Govt, servants wishing to join the Auxiliary Air Force. Applications for permission to join the Auxiliary Air Force from Govt, servants who can be released in an emergency without affecting the essential functions of an office should not be withheld.

1.28.2 The occasions on which members of the Auxiliary Air Force can be called up for air force duty are as follows:

- (a) for training and for medical examination.
- (b) for service in aid of civil power.
- (c) for air force service in India or abroad.

1.28.3 So far as training is concerned, it will be of two types viz. (i) non-continuous training outside normal office hours in the morning, evening, week ends or holidays, etc., and (ii) annual training for four weeks duration. It will be in very rare circumstances that the period of annual training may be extended. Govt, servants joining the Auxiliary Air Force will thus not be required ordinarily to be absent from duty for a period exceeding 28 days (excluding the period of journey in a year for training).

During the period of annual training Govt, servants will receive pay and allowances according to their ranks in the Auxiliary Air Force from the Defence Service Estimates in addition to Civil emoluments, which will be reduced by the amount of dearness and compensatory (city) Allowances already included in the Auxiliary Air Force pay and allowances. During the non-continuous period of training they will receive pay and allowances according to their ranks in Auxiliary Air Force from the defence services Estimates in addition to their civil emoluments. The absence from Civil posts during the period of annual training with the Air Force will be treated as special casual leave.

1.28.4 The members of the Auxiliary Air Force might be called up for service in aid of the Civil power which would be very rare or called up for air force service when there is an emergency. On such occasions the absence of permanent Govt, servants from the civil post should be treated as duty for the purpose of civil leave and pension

If a Govt, servant is on an incremental scale of pay he will count his air force service for increments in the scale of pay applicable to him in his civil post and also towards civil pension in the same way, as if he had put in that period of service in his Civil Deptt. As regards leave, he will continue to be governed by the Civil rules applicable to him before transfer to Air Force.

If at any time during Air Force service, the civil pay and allowances that the civilian Govt, servants would be entitled to draw under the next below rule are higher than the Air Force pay and allowances to which they would be

entitled in respect of Air Force duty, they will receive pay and allowances at civil rates and the differences between the civil pay and allowances and the air force pay and allowances shall constitute a charge against the ordinary head of expenditure to which the civil pay of the individual concerned is debitable.

1.28.5 The periods of absence from duty of civilian Govt, servants occasioned by their interview/medical examination, etc., in connection with their joining the Auxiliary Air Force should be treated as special casual leave. This concession would, however, be admissible only in those cases where it may not be possible for the Govt, servant concerned to attend to their duties offer the interview/medical examination etc.. If a Govt, servant withdraws his candidature at the interview he would not be entitled to any Special Casual Leave.

1.28.6 Temporary Govt, servant should be treated in the same way as permanent Govt, servants and the concession laid down in Sub-para (4) above should be extended to them so long as the posts in which the persons concerned were employed continue to exist. But if the posts held by them are abolished while they are on air force duty they should be treated to have ceased to be in civil employment after that date for the above purpose. The effect of this decision will be that on release from Air Force duty all such persons should be absorbed in the posts in which they would have continued but for their embodiment subject to those posts being available. The period of their absence from Civil posts being treated as duty for all relevant purpose.

1.28.7 When Civil Govt, servants are called for training in the Auxiliary Air Force the period spent by them in transit from the date of their relief from civil posts to the date of their joining Air Force authorities and vice versa should be treated as special casual leave and during such period they would be paid pay and allowances at civil rates by their parent Deptt./office.

(GTMHA OM No. 86/15/64-Ests (B) dt.15.6.65 with C&AG's End/No. 1421-MGEI/216-6S dt. 1.7.65)

1.28.8 Any military duty rendered by a Govt, servant who has been permitted to enrol himself in the Auxiliary Air Force is to be treated as duty. If a Govt, servant is required to participate in the ceremonial parades on Special occasions like Territorial Army Day, Republic Day, Visits of Ministers, etc., in his capacity as a member of the Auxiliary Air Force such occasions are to be treated as part of his training or of his military duty in the organisation concerned.

(G.I. M.H.A. O.M. No.47/Ests-(a), dt. 10.2.61 received with C&AG's End: No.306-AII/S5-L961,tk.27.2.61)

NOTE I. The term "Civil pay and allowances" used in the above instructions includes House Rent Allowances and Compensatory (city) Allowance where admissible for computing the difference between civil pay and allowances and military pay and allowances subject to, however, the conditions prescribed for temporary transfer.

(G.I. M.H.I. O.M.No.47/13/62-Ests(A). dt.22.10.62)

1.29 Protection of pay and allowances of civilian govt, servants who are officers of the army, etc., when called up for training and when on active service

1.29.1 It has been decided that Govt', servants paid from civil estimates who are officers of the Army or Air Force Reserves or the Indian Fleet Reserve/Air Defence Reserve during the period of their training and when called up for active service will be entitled to the following pay and allowances :-

1.29.1 During Training

(i) Civil or service pay and allowances whichever is more favourable, if officer do not avail themselves of leave due in respect of their civil appointment during the period of training. Where the civil pay and allowances are higher, the difference between the civil pay and allowance and service pay and allowances should be a charge against the civil Deptt./State Govt, concerned.

(ii) Where, however, officers choose to avail themselves of leave at their credit in order to undergo training, the civil leave salary and allowances may be given in addition to service pay and allowances.

1.29.2 On Active Service

Civil or military pay and allowances, whichever is more favourable and where the civil pay and allowances are higher, the difference should be a charge against the civil Deptt./State Govt, concerned.

1.29.3 Pay and Allowances

(i) The period of training and active list service (including the period of transit) will count as duty in the civil post for purposes of leave, increment and pension. The periods of training and transit will not be treated as duty, if the Govt, servant avails himself of leave during training transit period. In such a case, the Govt, servant will be allowed to draw during training leave salary in addition to service pay and during the transit period, only the leave salary.

(ii) During the transit period, the Govt, servants will be entitled to his civil rates of pay and allowances to be met from the budget head to which such expenditure is normally debitable and as in (i) above if the Govt. Servant avails of leave during this period.

(iii) No travelling allowance will be payable from the budget head of the Central Civil Depart /State Govt, concerned. Travelling allowance will be admissible as under from the Defence Service Estimates:-

- (a) When an officer is called up for training, he will be entitled to the same travelling allowance, by rail, road, river or sea on temporary duty scale as is admissible under regulations to regular officers travelling on duty. These allowances are payable only for actual journeys performed and will be limited to the maximum admissible, from the place at which the civil post is held to the place of training and back.
- (b) When an officer is called up for active service and also on termination thereof, he will be entitled to the same travelling allowance as in (a) above.
- (c) During the active service and also in the following circumstances an officer will be entitled to conveyance as is admissible to regular officers-

- (i) On being compelled to resign his commission through circumstances
- (ii) On dismissal or removal from service or on being permitted to resign the commission to avoid dismissal.

1.29.2 The period of absence from duty of civilian Govt, servants occasioned by their interview/medical examination, etc., in connection with their joining their above organisations should be treated as special casual leave. This concession would, however, be admissible only in those cases where it may not be possible for the Govt, servant concerned to attend to their duties after the interview/medical examination, etc.. If a Govt, servant withdraws his candidature at the interview, he would not be entitled to any special casual leave.

(G.J.M.H.A. O.M. No. F47/7/61 Ests(A), tU31.8.61)

NOTE The term "civil pay and allowances" used in the above instructions includes "House Rent Allowances and Compensatory (city) allowance" where admissible for computing the difference between Civil pay and allowances and military pay and allowances subject to however, the conditions prescribed for temporary transfer.

(G.I. M.I I Memo No. 47/13/62-Esls (a). Hi. 22.10.62)

1.30 Indian Naval Reserve and Naval Volunteer Reserve

1.30.1 In view of the importance of the Indian Naval Reserve and Indian Naval Volunteer Reserve for the adequate defence of the country it has now been decided that while the personnel holding essential key posts and those who are already enrolled in the Territorial Army and Auxiliary Air Force should not be permitted to join the Indian Naval Reserve and Indian Naval Volunteer Reserve, no impediments should ordinarily be placed in the way of other Civil Govt. Servants wishing to join the Indian Naval Reserve and Indian Naval Volunteer Reserve. Application for permission to join the Indian Naval Reserve and Indian Naval Volunteers Reserve from Govt, servants who can be released in an emergency without affecting the essential functions of an office, should not be withheld.

1.30.2 The occasion on which members of the Indian Naval Reserve and Indian Naval Volunteer Reserve can be called up for service are as follows:-

- (a) for training.\
- (b) for service in Navy during the period of emergency or general mobilisation.
- (c) So far as training is concerned, it will be of undermentioned two types:-

1.30.3 Obligatory Training

- (i) Officers of the Indian Naval Reserve and Indian Naval Volunteer Reserve will undergo 2 months initial training on joining or soon thereafter as the training facilities are available.
- (ii) Thereafter Biennial Training only of one month.

(iii) The officers of the Indian Naval Reserve and Indian Naval Volunteer Reserve will undergo Sea training for an Aggregate period of 3 months and 6 months respectively to obtain watch keeping certificate before promotion to the rank of Lieutenant Commander while officers of the Engineering Branch shall be required to undergo six months Sea Training to obtain Engine Room watch keeping certificate before promotion to the rank of Lieutenant Commander.

1.30.4 Voluntary Training

Whenever it is possible to conduct specialist courses for confirmed Reserve officers, volunteers may, if selected, undergo such courses in addition to obligatory training.

1.30.5 The period of absence from duty of civilian Govt, servants occasioned by their interview/medical examination, etc. in connection with their joining the above organisations should be treated as special casual leave. This concession would be admissible to those cases where it may not be possible for the Govt, servants concerned to attend to their Civilian duties after the interview/medical examination, etc. If a Govt, servant withdraws his candidature at the interview, he would not be entitled to any special casual leave.

1.30.6 Govt, servants joining the Indian Naval Service, the Indian Naval Reserve and the Indian Naval Volunteer Reserve will be governed by the provisions laid down in the above paragraph.

(G.I.M.H.A. O.M. No. F47/4/62-Ests(A). dt. 10.7.62)

NOTE.-The terms "Civil pay and allowances" used in the above instructions included "House Rent Allowance and Compensatory (city) Allowance" where admissible for computing the difference between Civil pay and allowances and military pay and allowances subject to however, the conditions prescribed for temporary transfer.

(G.I.M.H.A O.M. No. 47/13/62-Ests(A). dt.22.10.62)

1.31 Use of Telephone for Confidential Conversation

1.31.1 The Government of India have emphasised the possible risks attendant on the use of the telephone for confidential conversation whether through an exchange or a private telephone line and have laid down as a general, principle that matters in respect of which secrecy is important should never be openly discussed over the telephone and any reference to such matters in case of necessity should be so worded as to disclose no confidential information to a third party who might overhear the conversation.

1.32 Shifting of Telephones

1.32.1 Where a residential telephone has been initially sanctioned by the Administrative Ministry, there is no objection to its being shifted from one residence to another under the order of Head of the Department if:-

- (a) The shifting is occasioned due to -
- (i) change in the residence of the officer concerned
 - (ii) change in the incumbency of the post if the successor happens to occupy a residence other than the one occupied by his predecessor and

(b) If the connection is shifted to the residence of an officer who is otherwise entitled to a residential telephone connection under orders issued by the appropriate authority.

(CAG's Endt, No.2080-Admin 11/1611-58, dated.26.8.58)

1.33 Trunk Telephone Calls/STD Calls

1.33.1 Neither any officer nor any other members of the Staff is entitled to make any trunk/STD/telephone call through the office telephone without obtaining Accountant General's permission in writing in advance.

All trunk calls/STD calls either by Accountant General himself or made with his permission should be recorded in a Register to be kept in the custody of his Secretary. This register should be consulted by the Admn. Section before accepting any charges for Trunk Call/STD Calls. The register should be maintained in the following Proforma:

1.34 Telephone Trunk Call Register

Name and designation of the Officer.....

Telephone No.....

SI. No.	Date	Nature of the call	Priority of the call (Official or Private)
---------	------	--------------------	--

(1.)	(2)	(3)	(4)
------	-----	-----	-----

Duration of the call in minutes	Name of the person spoken to and Station(for official calls only) (for official calls only)	Purpose of the call
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(5)	(6)	(7)
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A register in the above prescribed form should be maintained by the stenographer to the respective Deputy Accountants General. Admn. Section should consult the relevant register before accepting any charge for Trunk Calls/STD Calls

(CAG's letter No. 842-Admn. 1/70-60, dt. 19.3.60 Dy.lCstt./285l, dt.22.11.60)

1.35 Reply to the representations of staff

1.35.1 The Heads of the offices will see that official replies to representations of the staff are strictly relevant to the subject matter of the representation, are

couched in appropriate language and avoid remarks of a personal nature likely to give offence.

(Ad General's confidential D.OO. No. 2273/NGE/480-45,12.11.45.)

1.36 Use of Hindi in the replies to Representations, Applications and Petitions etc.,

1.36.1 Representations, Application, Petitions, etc., from Government servants in Hindi may be replied to in Hindi as far as possible. Where reply is sent in English for reasons of convenience or other reasons, a Hindi translation should be furnished, if possible.

(GI MHA. O.M. No. 3/86/63-OL, dt. 27.9.63)

1.37 Representations of Govt, servants on service matters

1.37.1 Whenever, in any matter connected with his service rights or conditions, a Govt, servant wishes to press claim or seek redress of a grievance, the proper course for him is to address his immediate official superior, or the Head of his office, or such other authority at the lowest level, as is competent to deal with the matter. An appeal or representation to a higher authority must not be made unless the appropriate lower authority has already rejected the claim or refused relief ignored or unduly delayed the disposal of the case. Representation to still higher authorities (i.e. those addressed to the President, the Govt, or to Hon'ble Ministers) must not be made, unless all means of securing attention or redress from lower authorities have been exhausted even in such cases the representation must be submitted through the proper channel (i.e. the Head of the office, etc., concerned). There will be no objection at that stage, but only at that stage, to an advance copy of the representation being sent direct.

Some Govt, servants are in the habit of sending copies of their representations also to outside authorities, etc., authorities who are not directly concerned with the consideration of (e.g., other Hon'ble Minister, Secretary, Members of Parliament, etc.) This is most objectionable practice contrary to official propriety and subversive of good discipline and all Govt, servants are expected scrupulously to eschew it.

NOTE I. Allotment of Govt, accommodation to Govt, servants and recovery of rent or damages for occupation of such accommodation, are matters arising out of Govt, employment and therefore, resort by an allottee Govt, servant to Law Courts on these matters without first seeking redress in the normal course would amount to a violation of the instruction contained in the Ministry of Home Affairs O. M. No. 25/52/52-Ests.. dt. 12.10.62.

1.38 Representation on Service matters by relatives of Govt, servants

1.38.1 No notice should be taken of a representation on service matters submitted by a relative of a Govt, servant. The only exceptions may be cases in which because of the death of physical disability etc., of the Govt, servant, it is impossible for the govt, servant himself to submit a representation.

(G.I.M.H.A. Letter No. 24/2/48-PotL dt. 11.8.48.)

1.39 Tidiness and Inspection of Office Rooms

1.39.1 The following rules are to be observed by the office:-

- (a) Each assistant is required to tidy up his table every evening before he leaves the office.
- (b) No boxes, stools or goblets etc., may be placed under any of the tables.
- (c) Everyday, before leaving office, each assistant is required to place his files and registers on the racks provided for the purpose or tables to facilitate the floor being thoroughly cleaned by the office sweepers.
- (d) Sweetmeat plates must not be thrown under the tables or above the floor,
- (e) Washing is absolutely prohibited in any part of the office rooms or verandas.
- (f) The AAO/SO/Supervisor of each section should see that the above rules are duly observed ' and bring to the notice of the Gazetted Officer-in-Charge any case of repeated infringement and any case of an assistant being reported more than once will be brought to the notice of the A.G.

1.40 Inspection of Office Rooms by Branch Officers

1.40.1 Every Branch Officer should inspect the sections under his charge at least once a month and the fact of his having done so should be recorded in the monthly arrears report submitted to the Accountant General.

At these inspections it should be particularly seen-

- (a) that the Sections are being kept tidy.
- (b) that no unnecessary records are being kept on the tables.
- (c) that the racks and almirahs are being made proper use of and that the records which are not required for immediate use are being neatly stowed away.
- (d) that the sitting arrangements are comfortable and not wasteful of space.
- (e) that the furniture in use is not only suitable but also in proper state of repair.
- (f) that all books of reference and office order files have been properly maintained.

1.40.2 AAOs/SOs are also personally responsible for seeing that the following instructions are carried out:-

- (a) Vouchers, files, registers and other records obtained from the Record Rooms or other departments of the office for reference should be returned without any avoidable delay.
- (b) No records should be kept in the office rooms which can be sent to the Record Rooms under the rules of office procedure.
- (c) Records, which are to be sent periodically to the Record Rooms, should be made over to the Old Record Branch on the due dates.

AAOs/SOs and assistants are required to take all possible care to prevent the breakage of panes of glass. The Office Durwan/Chowkidar should look after these articles everyday and report to the AAO/SO, Record, as soon as any breakage is noticed by him.

The Branch Officer-in-Charge of the Record Section will inspect the general condition of each room once a month (without fixing any particular date) and will report the result of his inspection to the A.G., if necessary.

1.41 Security of Office Furniture and Fixture

1.41.1 With a view to ensure the security of the Articles, e.g., electric bulbs, etc., in different rooms as well as of the records of the office, the following instructions should be strictly followed:-

(a) At the close of the office at 5.30 p.m. Durwans/Chowkidars in charge of different floors of the office buildings should give frequent rounds in their respective floors at short intervals to see which section is empty and should be closed up. Before closing a room he should examine it to see whether everything in it is all right. J

(b) If there are accountants/auditors/clerks/typists or s/AAO working in any section after 5.30 p.m. the last man leaving the section should inform the Durwan/Chowkidar allotted for that floor about the approximate time of his leaving, so that the Durwan/Chowkidar may come at that time to close the room. The Durwan should examine the room in presence of the accountant/auditors, clerk/typist or as the case may be, and then shut its doors.

(c) The Farashes when cleaning the rooms in the morning should keep notice of the articles in the rooms and the Durwan/Chowkidar will also examine them when taking charge of the key from the Farashes.

(d) Sometime before the opening of office i.e. from 8.15 a.m. to 9.00 a.m. the Chowkidar should also examine the rooms to see whether everything in them are in their proper places.

(e) In case anything wrong comes to the notice of the Chowkidar during his examination of the rooms in any of the above cases he should report immediately to the Caretaker/Welfare Assistant. The AAO/SO, Record should also be informed by him as soon as he comes to office.

1.42 Voucher Files

1.42.1 AAOs/SOs of branches should see that no voucher files, registers or other papers of their sections intended for removal to old record are placed in the corridor without prior arrangement with the Record Deptt. for their removal.

1.43 Procedure for handing over records due to transfer of work from one section to another

1.43.1 In cases of transfer of work from one section to another all registers and documents handed over should be correctly listed, acknowledged by the receiving section, and properly maintained as an important document by the AAO/SO of the Section from which the work goes. The Section which takes charge of the work should fully be responsible for the work they take over.

1.44 Transfer of records between sections consequent on transfer of work following reorganisation of sections

promptly report the cases of the defaulting Group 'D' employees to the Admn Section for necessary action in the matter.

Report of non-compliance in this regard shall be sent to the Admn. Section without delay.

Monthly inspection report of uniform worn by Group 'D' Government Servants should be sent by Branch Officers/Assistant Accounts Officers/s to the Admn. Section by the 1st week of each month following to which the reports concern in the following proforma:

Report of Inspection of uniforms worn by Group 'D' Government Servants for the month of..... Name of the G.O..... Section.....

Shri.....the Group 'D' Stall' attached to the Section/working under me, attended his duty throughout the month with his uniforms on and he maintained his uniforms neat and tidy during the period. Other remarks if any:- The above provisions should be strictly enforced by all concerned.

(C&AG's Enill.No.23/4-NGE 1/99-59, dated 10.11.59)

1.49 Personal responsibility for the uniforms

1.49.1 Every Group 'D' staff member will be personally responsible for the uniforms received by him. When preceding on leave, peons and other Group p| should deposit their uniforms to the Record Section.

1.50 Papers and Registers not to be removed from the Office

1.50.1 In no circumstances should office papers including Vouchers and Registers be permitted to be taken home by any official.

1.51 Papers/files missing

1.51.1 When any file or other documents are found to be missing, the matter should be at once brought to the notice of the Branch Officer concerned. The Assistant Accounts Officer/ concerned is responsible for seeing that this is done as soon as the loss cornfes to his notice. Loss of Government files and other documents will be viewed as a serious matter. The responsibility for their loss will be fixed by the Branch Officer concerned under the orders of the D.A.G. and necessary disciplinary action will have to be taken against the person at fault.

1.52 Calls for papers by Branch Officers

1.52.1 When calls for papers and references or queries are made to a section by any officer, the Assistant Accounts Officer/ will satisfy himself that the call is obeyed or the query replied to at once. He must examine the information or papers, before submission, to see that nothing is wanting and will report to the officer, concerned (through his own Branch Officer, if necessary) the reason for any delay, if the call cannot be promptly or speedily completed with.

1.53 Distribution of Regulations, Codes and Manuals

1.53.1 A complete list of books in its custody should be maintained by each section. The will distribute the sectional books among the assistants for reference and see that the books are kept up-to-date. Whenever there is a change of incumbent it is the duty of the incoming to verify the stock of books. In case of any discrepancy, the matter should at once be brought to the notice of the Branch Officer-in-Charge. The Section Officer should also take a census of the number of copies of codes, manuals etc., in his section once in every three months. A report on the census should be submitted to the D.A.G. through the Branch Officer. The census should be taken in April, October and the due dates for the submission of reports noted in the Sectional Calendar of Returns.

1.54 Report of incorporation of Corrections

1.54.1 Each is required to see and report monthly to the Gazetted Officer-in-Charge that all the Codes and Manuals in his section have been kept up-to-date by corrections being noted or pasted on at the right places. Corrections introducing brief additions and alterations or cancellation need not be pasted on. It would be enough to note them in red ink on the margin of the paragraphs involved- quoting reference to the Serial Numbers of the particular corrections. Corrections introducing large alterations of original matters must invariably be pasted on. A red ink or other mark should be made on or against the original paragraphs to call attention to the Corrections.

1.55 Pasting of Correction Slips in the Gazetted Officers Copies of Codes, etc.

1.55.1 A copy of every correction to the regulations, Codes and Office Manuals will be sent to the Accountant General and other Gazetted Officers by the Record Section as soon as possible. After receipt every Gazetted Officer will make his own arrangements for having these correction slips inserted in the proper place.

1.56 Maintenance of Office Manuals

1.56.1 The following is the list of Manuals, compiled by the office. Against each Manual is shown the name of the Section which is responsible for its upkeep and for the issue of correction slips once every quarter:

<i>Name of Manual</i>	<i>Name of Section responsible for maintenance</i>
<u>Audit Office</u>	
1. Manual of Establishment and Office Procedure	Administration
2. ECPA Manual	ECPA
3. Report Manual	Report
4. OAD Manual	OAD (Hqrs.)

- | | |
|---|----------------|
| 5. MICA (Manual of Instruction for Central Audit) | CASS/CAP |
| <u>Accounts Office</u> | |
| 1. Manual of Establishment and Office Procedure | Administration |
| 2. Book Manual | Book |
| 3. Compilation Manual | Compilation |

Note: Manual of Establishment and Office Procedure will be maintained jointly by the Admn. Sections of both the offices.

The progress made from time to time in the revision and compilation of the Codes and manuals of this office should be reported to the C & A G. separately under the following heads through the quarterly report on the state of work, (i) Codes' and Manuals already revised and printed, (ii) Codes and manuals - the revision or compilation of which has been completed but which have not yet been printed, (iii) Manuals under scrutiny and (iv) Codes and Manuals which still remains to be revised.

(CAG's letter No. 1072-Admn.II/53-53, dt.1.8.85)

1.57 Strict observance of the Procedure prescribed in the Office Procedure Manual

1.57.1 AAOs/SOs are responsible for seeing that the procedure followed in their Section is strictly in accordance with that laid down in this Manual of Office Procedure. No deviation therefrom should be allowed without special orders. It is, however, open to them to suggest any changes that may be found necessary or advisable in the light of experience or due to alteration in circumstances.

1.58 Discontinuance of Established Procedure

1.58.1 Any returns, etc., which have been prescribed by a former Accountant General or Officer-in-Charge of a Section, must not be discontinued without express orders of the Accountant General, obtained in writing. No BO/AAO/SO has authority to discontinue or alter any office procedure prescribed by a previous Accountant General.

1.59 Disregard of Rules or Instructions

1.59.1 When an Officer persistently disregards rules or instructions, special steps should be taken to bring the matter to the notice of the superior authorities.

1.60 List of nature of works done in different branches of office

1.60.1 Each Section should have an up-to-date list showing the nature of work done in each.

1.61 Distribution of Establishment

1.61.1 (a) The strength of each Section will be available in respective Admn. Section as well as in the Sections concerned. Any change in the strength will be intimated by the Admn. to the Section(s) concerned. The work done by each Section will be found in the Manuals of the respective Sections or circulated from time to time under office orders. Any change in the work done by any Section will require the approval of the Accountant General.

(b) Every Section should maintain a bound Register of Distribution of Work of the Section among the various auditors and clerks. The register should have sufficient number of pages so as to run for a period of years and should be preserved for another spell of ten years. Every seat in a Section should be assigned with numerical numbers which should be in consecutive series. First two or three pages of the Registers should be left blank for "Memo of Submission". In order to have continuity of the notings relating to each 'charge' and to have ready information of the names of successive auditors/clerks who were entrusted with particular charges, entries in the register should be made, charge by charge, with provision for unforeseen items of work by setting apart a few pages for each charge. An index of the entries in the register should also be kept on the opening page. After these blank pages, the first page should show the sanctioned strength of the Section as on 1st April each year and also the men in position from time to time. The charge of the AAO/SO should be specified and detailed particulars of charge should be entered in the subsequent pages.

Whenever, there is a change of incumbency occurring in the Section, necessary particulars in respect of the new ones should be entered in the appropriate columns of the forms prescribed.

Whenever an item of work is transferred from one charge to another and from one Section to other necessary entries should be made against charge numbers affected in the "Remarks" columns provided for in the proforma with dated initial of the Branch Officer concerned after approval of the concerned Group Officer. Each AAO/SO is personally responsible for proper maintenance of the Register. The Register should be submitted to the Branch Officer once in a quarter (i.e. on the 10th of April, July, October and January). The Register should be submitted to the Group Officer twice in a year during the month of April and October. These items should be entered in the Calendar of Returns as quarterly and half-yearly items. The Branch Officer concerned should ensure during his review that the Register is maintained properly and kept upto date and should also see that a particular incumbent is not entrusted with a particular charge for an indefinite period. There should be a periodical rotation of duties among all the incumbents of the Section so that every incumbent will have a fair knowledge of the system/work of the entire Section.

Whenever, there is a change of incumbency of the AAO/SO of a Section, the Register should be handed over to the successor a specific mention of the fact being made in the handing over report.

One copy of such approved Distribution List should be sent to Admn. Section for record. Any change in respect of the distribution of duties amongst the Assistants of the Section should be got approved by the Group Officer concerned and intimated to Admn. Section forthwith.

1.62 Co-ordination between different Sections

1.62.1 No decision affecting Sections not under his charge should be given by a Gazetted officer without obtaining the approval of the Accountant General or Deputy Accountant General, as the case may be.

1.63 Procedure to be followed for issue of Office Orders

1.63.1 The following general and uniform principles are to be carefully observed in the drafting and issue of office orders to ensure that they are readily traceable and quotable.

(a) All office orders would be numbered and issued from respective Admn. Section only although other Sections may draft them or may be consulted about them.

(b) At the foot of each office order, the authority on which it is based whether it is an order of Govt, or of the G & A G. or the AG or D.A.G should be quoted indicating the File Number in which these orders are filed

(c) Office orders which are based on orders of Govt, or C & A.G., should, as far as possible, be verbatim reproductions of their orders so as to facilitate later disposal and may be issued over the signature of the Officer-in-Charge of Admn., after they have been accepted by the A G./D.A.G. as the case may be. Where any instructions, of A.G./DAG are added, these Should be embodied in a separate paragraph in the office order with the date of the orders of the competent authority so that the Sections may know readily the difference in authority.

(d) Office orders which contain material of a permanent nature should be manualised by the section responsible for keeping the particular manual up- to-date and this requirement should be prescribed in each such office order itself. 1

1.50 Order Book relating to Office Procedure kept by records

1.64.1 An Order Book is to be maintained for recording orders relating to office procedure. The Book should remain in the custody of the respective Admn. Section.

1.51 Circulation and Filing of orders relating to Office Procedure

1.65.1 When a new order relating to office procedure is issued, it should be entered in the book kept by the AAO/SO, Admn. Section and copies of the orders should be made by the Admn. Section and distributed to all the sections the copies being sent with circulation Memos in which the AAO/SO of the sections acknowledge receipt. Renewed copies of the orders distributed to the sections should be kept in a separate file with an index attached to it.

1.65.2 When office orders are submitted for the approval of the A.G., AAO/SO should also consider the necessity of corrections to the Manuals concerned and put up draft corrections, where necessary, alongwith the draft office orders.

1.65.3 The following instructions should be observed regarding the disposal of office orders, D.A.G.'s orders and Sectional orders:-

(a) On receipt of an Office Order, D.A.G.'s orders, or Sectional Order, the AAO/SO of the Section should record a note on the order showing what action he has taken or proposes to take.

(b) After satisfying himself that adequate action has been taken the AAO/SO should record a file order on each such order.

- (c) The orders should be serially filed in guard files.
- (d) The guard files containing office orders, D.A.G.'s orders and sectional orders should be inspected by the G.O.'s at their monthly inspections. Any shortcomings noticed should be mentioned in the monthly arrear reports.

1.66 Dictionary of References

1.66.1 The Dictionary of References is an index of cases subordinate to files in which important orders or decisions received from outside or reached in this office are filed. No important ruling or decisions should be omitted from the Dictionary of References on the ground that it will ultimately find a place in one or other of the office Manuals, Service Rules, etc., as a reference to the relevant case noted in the Dictionary may often throw light on an otherwise obscure correction to a Code or body or rules, etc. It is desirable, as a rule, that a ruling or decision given by a Gazetteer Officer-in-charge of a section should not be recorded in the Dictionary of References until it has been approved by the A G. or D.A.G. who will take orders of the A G. if necessary. The Dictionary of References should be consulted freely whenever a precedent or ruling is required to be looked up.

1.66.2 The Dictionary of Referenced will be maintained in Form No. S Y 256 which contains the following four columns:-

- (1) Catch word, (2) Subject, (3) Authority, (4) Reference.

It should be borne in mind that the catch words used must be those under which one would normally look for ruling on the subject in question. For example, a decision relating to the classification of Govt. servants for the purpose of Travelling Allowance would be inserted both under the letter 'C' for classification and under 'T' for Travelling Allowance. The references should be arranged strictly alphabetically under appropriate catch words, a sufficient number of pages being allotted to each letter of alphabet the pages being sub-divided for the second letter of the catch words. Thus if the 50 pages of the Dictionary are allotted to the letter 'A' a certain number out of these will be marked 'Ab\ 'Ac', 'Ad' and so on, sufficient space being left under each of these groups to record all decisions likely to be noted for several years to come. The subject must be brief and clearly stated and should not reproduce the ruling or decision in full as the Dictionary is meant to be one of references not of rulings. The authority should be stated concisely as G.I., C&AG, AG., etc., as the case may be. In the column of "Reference" should be noted the number and date of communication, if any, and also the number of the case in which the rule, order or decision is filed.

1.66.3 The Dictionary of References shall be maintained by respective Admn. Sections for the whole office. All important orders and decisions which require to be included in the Dictionary of References should, however, be dealt with by the individual sections in which they originate in the manner indicated below:

Matters relating to the Dictionary of References should first of all be recorded in detail giving reference to the authority, in the Auditor's Note Book

maintained in the Section. The original documents, etc., should then be sent to Admn with the following certificate recorded thereon under the initial of the G O. in-charge:

"The order or decision is required to be incorporated in the Dictionary of References of Admn. Section. This has been noted in the Sectional Note Book Noand will be filed in File No....."

1.66.4 Admn. Section will note the item in the Dictionary of References quoting the diary number and the file number in which the same is to be filed and thereafter return the papers to the dealing Section with remarks, "Noted on page of the Dictionary of References".

1.67 Economy of stationery

1.67.1 With a view to restricting and effecting economy in the use of paper, the following procedure will be observed.

(a) Office orders concerning, subjects relating to a particular group viz. Audit, Accounts, Administration, etc., will be circulated within that particular group only as also among the sections viz. the office library (for future reference) coordinating sections. Group Officers and the Accountant General's Secretariat.

(b) Office orders on subjects pertaining to service regulations and other staff matters affecting the staff in general will however be circulated throughout the office.

(c) Office orders on subjects having bearing on a few individuals regarding their promotional/ entitlement benefits will be circulated to such individuals and also to Administration and the C.R. Section.

(d) In the case of more than one office order of moderate length where nature contents of the order are the same, one page should be used for printing both office orders on it.

(e) Foolscap paper must not be used whenever the contents of an office order are such as can be printed on a half sheet of paper.

(f) No space should be allowed to be wasted while printing orders, circulars, etc.,

(g) Before cyclostyling office orders, circulars, etc., the Record Section should ensure that these decisions are being strictly adhered to.

(h) To keep up the number of copies to be circulated to the minimum, issuing section should indicate over the signature of the Branch Officer, the total no. of copies to be printed and the Sections/ Groups to which these orders are to be circulated.

1.67.2 With a view to the elimination of unnecessary work the following rules inter alia should be observed:-

(a) All correspondence should be avoided unless it serves a definite and useful purpose. Copies of orders or notifications issued by any department should not be sent to other departments or subordinate offices unless they are likely to be of use or interest to them.

(b) All communications should be worded as concisely as possible The aim should be to achieve terseness and brevity. The mere omission of definite

and indefinite articles however, does not have this effect but may in fact obscure the sense and an impression should not be entertained that loose language is conducive to clarity and brevity. The object is to cultivate the utmost brevity and clarity of expression and to avoid all unnecessary discursive material.

(c) Office notings should be reduced to the minimum necessary, in order to ensure that a case reaches the officer competent to pass orders as early as possible.

1.68 Note Books

1.68.1 In order to minimise the large number of mistakes in the Offices due to the effect of changes in the Staff, each Assistant and AAO/SO should maintain a Note Book to record the points he has to watch as well as to note all orders, etc, which are not required to be noted in any other prescribed manual or Sectional register. Full particulars relating to the work done by the Assistants and particulars of documents, etc., which are to be sent to other Sections or offices and also of those to be received by them from other Sections or Offices which are, not noted in the Calendar of Returns should also be recorded in this note-book. The Assistants shall consult the note-book every now and then to make sure that all action which is required to be taken by him has actually been taken. Whenever there is a change in the incumbency the note-book should be passed on by the outgoing assistant to his successor for use and maintenance.

A register will be maintained in each Section in the following form showing the number of note-books maintained and the persons maintaining them:-

<i>Designation of post or initial of the particulars of duty</i>	<i>Name</i>	<i>Date of Opening or receiving Note Book named in Column 2</i>	<i>Dated person</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
<i>Date of submission in the AAO for G.O</i>	<i>Review</i>	<i>Dated initial of AAO</i>	<i>Dated initial of under review</i>

The name of the person maintaining the note book and the date from which he maintains it should be shown prominently on the outer side of the file cover. On the inner side Columns should be opened for the dated initials of the . The note book should be reviewed by the on the first working day of each month and by the Gazetted Officer on the first working day of each quarter with the sectional register referred to above. These dates should be entered in the Calendar of Returns of each section

All the pages of the note-book should be numbered as soon as it is brought into use and there should be an index. The note book need not contain note of orders which are manualised.

1.69 Calendar of Returns

1.69.1 Each section of the office should maintain a Calendar of Returns in Form No. SY 264 showing the due and actual dates of despatch of returns, submission to the Branch Officer of returns and other items of work and receipt of returns, etc., This Calendar should be submitted once a week to the Gazetted Officer-in-Charge for review and the result of review should be placed on record.

The Calendar of Returns should be maintained by each section in the following manner: -

It should be divided into four sections as under:-

Section I - Returns due from the Section to outside authorities.

Section II - Returns of work due for submission to Gazetted Officers and other Sections of the office.

Section III - Returns due from outside authorities or other Sections of this office.

Section IV - Occasional items.

Under each Section there should be the following sub-sections:-

- (i) Annual
- (ii) Half-yearly
- (iii) Quarterly
- (iv) Monthly
- (v) Weekly, etc.

NOTE 1. All inward returns whether from other officers or other Sections of the office the receipt of which is not watched through one of the existing registers should be entered in the calendar of Returns.

NOTE 2 In cases where more than one objection book, broadsheet, etc.. is maintained by a Section, all the books would be indicated separately in the Calendar of Returns under the unit objection book, broadsheet, etc.,

1.69.2 The Calendar of Returns of all Sections should be submitted to the respective Group Officer by the first week of each month.

The Sectional Calendar of Returns should be periodically reviewed by the IT A section to ensure that these are maintained up-to-date, according to I programme drawn up by the ITA.

The Calendar of Returns should be reviewed by the AAO/SO/with a view to setting right the defects pointed out in ITA observations. The AAO/SO will be personally responsible for the correct exhibition of the date of submission noted in the Calendar and for the correct exhibition of the outstanding items at the time of submission'-of the Calendar of Returns to the Branch Officers or Group Officer.

1.69.3 The should examine the Calendar of Returns daily and will be held personally responsible for any delay. He should keep it corrected with reference to orders prescribing the submission of new returns or cancelling returns already submitted. Under these arrangements, the due dates for returns will not be lost sight of, and the AAO/SO should not only see that the returns

are prepared but should also have been prepared in time to permit their despatched by the due date.

1.69.4 Ordinarily the Returns are to be completed and passed by the Gazetted Officer a day or two in advance of the due dates. It is only in unavoidable cases, as for instance, when any information is wanting that their completion is to be held over till the specified date, AAO/SO should see personally in each case that the return is sent to Record not later than 1.00 p.m. on the due date and should, before leaving office on that date, satisfy himself that the dispatcher has acknowledged the return in question with dated initials. In the Sectional calendar the date of despatch should be noted and any delay in issue promptly investigated by the to fix responsibility for the same.

When the due date for the submission of a return to an authority in or outside this office falls on a holiday, the return may in the absence or special orders submitted one day late.

1.70 Dated Initials

1.70.1 Whenever it is necessary for anyone to initial any document or register, the initials must invariably be dated.

1.70.2 This order, however, does not refer to the initialling required by Reviewing Officers or to the initialling of cheque counter foils where the date would be required only on the first and last counterfoils or to similar cases.

1.70.3 Gazetted Officers may at all times use their discretion as to whether it is necessary to date their initials, but should be careful to see that the order is strictly observed by their subordinates.

1.71 Responsibilities on taking over charge

1.71.1 Every officer and Assistant when taking over charge of his duties from another, even temporarily, is expected to ascertain whether the work is absolutely up-to date, and to report at once to his immediate superior any arrears or irregularities he may notice, in order that prompt action may be taken. If no such report is submitted, the officer assuming charge remains responsible for the state of work under his charge including any arrears or irregularities which may exist.

All the Assistants should on the eve of their transfer from the section or while proceeding on leave exceeding 5 days with the prior sanction of the competent authority, prepare a note bringing out clearly the state of work under them in conformity with the duty-list maintained in the section and particularly the arrears, if any, that have accumulated in their seats. When an Assistant has not been given full charge of a seat but is partially attached to a particular seat, it will be the duty of the main Assistant of that seat to prepare a note in respect of the work allotted to the assisting dealing hand on the occasion of latter's transfer or leave. In case, the seat is in arrears, a list of arrears should be enclosed with the note showing details of arrears.

The Branch Officers and AAO/SO should prepare the handing over charge in the format as prescribed by Govt, of India in G.F.R

(Authority: C&AG's Order No. 223-0&M/23-8I, dated 6.4.84)

AAO/SO should maintain a register (in blank note book) in each section in which the outgoing AAO/SO should note the different registers maintained by the Section, the list of books held in the Sectional library and all other important items of work that he is leaving to his successor. It will be a sort of continuous record to enable anybody to fix responsibility in important matters. The register should be submitted to the Gazetted Officer-in-charge at the time of each transfer of charge.

1.72 General duties of AAO's/SO's

1.72.1 The Asst. Accounts Officer/ is responsible for the work of his section. He is required to see to the regular, up-to-date and efficient upkeep of the Section and to take such steps as may be necessary in consultation with his Gazetted Officer to avoid or dispose of arrears. He is required to see that systems and discipline are maintained and that work is at all times fairly distributed, each member being efficiently trained and fully occupied. He should bring to notice any tendency to redundancy or duplication of work and in cases of absence of staff or pressure of work should make proper arrangements for prompt disposal of business by making re-distribution.

The Asst. Accounts officer/ should see that the Codes and regulations are correctly applied and strictly adhered to and should on no account allow any deviation from any procedure prescribed in this manual or the sectional manuals and other authorised codes without the express orders of superior authority. Where he finds that the procedure in existence is not in accordance with codes or manuals he must report the fact to the Gazetted Officer with recommendation either that the sanctioned procedure be altered or that the existing practice be changed to conform with orders. He must regard it as an extremely important part of his functions to keep the Gazetted Officer informed in written notes as to the existing deviations from sanctioned procedure of Codes and Manuals.

He is responsible for seeing that no delay occurs in the disposal of any documents, that all returns due from the Section are rendered by due dates, any information required from another office or section for their completion being called for in good time, and that facts in all figured returns, statements and draft letters or references are correctly stated. In particular he is personally responsible for the punctual submission of various registers, accounts, broadsheets, arrears lists other documents etc., required to be submitted periodically.

He should take every opportunity of explaining the principles which underlie the various rules and of discussing with his staff those cases, in which he overrules their objections or amends their drafts in material respects. He should also encourage the staff under him to freely consult him in all cases of doubts. He should remember that mistakes committed by staff reflect on the efficiency of the Section under his supervision. He is expected to be conversant with the various other rules and orders in which duties are imposed on him.

Registers should be frequently and carefully examined by the Asst. accounts Officer/ and not only on the occasions on which they have to be submitted to the Gazetted Officer-in-Charge.

The powers delegated to the s are given in Appendix II.

1.73 Monthly Report

1.73.1 Immediately after the end of each month, the Asst. Accounts Officer/ will draw up a report in duplicate indicating the state of work in the section during the previous month and get it approved by the Branch Officer who should offer his/her remarks, if any.

1.73.2 The report for the month should be prepared from the report of the previous month, the Sectional Calendar of Return, Inward Diary Register, Half- Margin, Reminder and other Registers maintained in the Section for watching the progress of work. Separate orders and instructions issued, if any, should also be followed.

NOTES: All tellers received upto the 20th of each month but not finally disposed by any section on the evening of the last working day of the month will be shown as outstanding in the monthly report submitted by that Section.

1.73.3 The Sections, while preparing monthly arrear report should include therein every item of work lying outstanding in the sections including settlement of outstanding objections. Inspection Reports and verification of accounts, etc. The man days should be calculated and shown in the monthly reports for each item of work including accounts, reconciliation of broadsheet and others under distinct categories viz. internal arrears for the accumulation of which this office is responsible and the external arrears arising out of non-receipt of details, accounts, records, etc., from the outside offices. The total mandays assessed separately for the two distinct categories of arrears mentioned above should invariably shown prominently at the end of each monthly arrear report.

1.73.4 The Asst. Accounts Officer/ of all sections (except Sections having 110 co-ordinating Sections) should submit their monthly reports duly approved by the Branch Officers to the co-ordinating sections positively by the 3rd of the month following the month to which the report relates, to enable the co-ordinating Sections to consolidate the reports group wise and put up to the Group Officers by the 5th for approval. All other sections having no co-ordinating section will get the work reports approved by the Branch Officers concerned and submit the same to the respective Group Officers direct for approval by the 5th of the month following the month to which the report relates.

1.73.5 The consolidated arrears report of all the Sections of the office for the months of June, September, December and March will be sent to the C&AG by CASS and TM Sections of audit and accounts offices respectively.

NOTE 1. The quarterly reports on the State of work should be sent under a separate cover addressed to the Administrative Officer (Technical Administration) by name so as to reach the C&AGs office before the 15th of the month following the quarter for which the report is due.

1.73.6 Prompt attention should be paid to the orders of the A G. on the reports.

1.74 Examination of contents of drawers/boxes, etc.

1.74.1 Each AAO/SO is required to examine occasionally the contents of every drawer, box or other receptacle for papers in his Section and to be quite sure that no official papers are irregularly detained there. He is also to see that private papers are not allowed to accumulate in his section and that all the spaces provided for official papers are strictly used for such papers only. He is further to see that the shelves, tables, racks, etc., are always left in a clear state every evening, that Registers and other records are neatly stacked in proper places by the staff before they leave off work.

1.75 Register of points for Special examination

1.75. 1 During the interval between the visits of the Director of Inspection, the Gazetted Officers-in-Charge of various sections of the office should bring to the notice of the Accountant General any special points which may be referred to the Director of Inspection for examination and after approval necessary notes should be kept in the register opened for the purpose. This register should be submitted to the Gazetted Officer-in-Charge on the 25th of every month

1.76 Elections to the Lok Sabha and State Legislative Assembly-Holidays on the days of Polling

1.76.1 The Heads of offices are given discretion to close their offices on the polling days in accordance with the following principles:-

- (i) General Elections:- Central Govt. Offices on the polling day(s) provided that a local holiday is also declared by that State Govt, on the date(s) of polling in the particular area/constituency.
- (ii) Bye-Elections :- (a) Lok Sabha-If the bye-election in a particular constituency is fixed on a week day and the State Govt, declares a local holiday in that particular area on the polling day. Central Govt, offices in that area may also follow the practice adopted by the State Govt, and close the offices on that day.
- (b) State Assembly-Assistance from the Central Govt. Officials in the locality is not ordinarily sought in connection with the bye-elections to State Assembly. It would not, therefore, be necessary to close Central Govt, offices in the area on such occasions. It would be sufficient if the Central Govt, employees who may be placed on election duty, are permitted to absent themselves from office on the polling day and all other employees are given facilities to cast their votes.

It is however, unnecessary that any of the days, on which offices are closed in connection with elections, etc., is declared a public holiday under the Negotiable Instrument Act, 1881.

(G.I. M.H.A. O.M. No. 27/30//63-Pub 1, DDS. 18.1.64)

1.77 Holidays

1.77.1 The total number of holidays to be observed during a calendar year will be decided by the local Central Govt. Employees Welfare Co-ordination Committee.

1.77.2 In addition to the closed holidays, each employee is also permitted to avail himself of any two holidays to be chosen by him out of the list of restricted holidays prepared by the Central Govt. Employees' Welfare Co-ordination Committee.

(G.I. Cabinet Secretarial. Deptt. of Pennine! & Administrative Reforms O.M. Xo. F12/15S72-JCA. dt 21.5.74 received uitl, C&AG's later So. 1814 -XGE 1/102-74. dt 26.6.74 Dy. C&G\dn,n.t/S34 read with O. M. Xo. 21/13/71-JCA. dt.15.9.71 received with C&AG's letter No. 2662-Xf.FI/179-71. dt. 6.10.71)

NOTE 1. Prior permission of the sanctioning authority will be necessary for availing of the restricted holidays. The prescribed limit of two days should be watched through the Casual Leave Register maintained by each Section (C&AG's letter No. 194-NGE1/60-11. dt. 28.1.60 and 74-NGE1/12-60. dt. 9.4.60)

NOTE 2. As restricted holidays are akin to other closed holidays, these can be prefixed or suffixed to regular leave or casual leave.

(G.I. M.H.A. O H. No. 2V37/60-Publ. dt.7.10.60 Dy. Esttf2448 File No. 358KW and C&AG's letter No. 742-AH/181-60 dt.25.5.61)

1.78 Closing of offices on the death of high dignitaries

1.78.1 In the event of the death of the President or Prime Minister in harness only, the office will be closed 011 the day 011 which death occurs and on the day of the funeral

The Head of the office will arrange for closure of the offices as soon as intimation of the death of the President, or Prime Minister is received from the Ministry of Home Affairs or over the All India Radio/Doordarshan whichever is earlier.

If the intimation of the death "of the President or Prime Minister is received after office hours the office will be closed on the following day if it is otherwise a working day.

If intimation of the death of the President, or Prime Minister is received during office hours late in the afternoon, office will be closed for the rest of the day but if it not possible to effect closure for more than three hours Ministry of Home Affairs may issue instructions for closing the Office on the following day also if it is otherwise a working day

(G.I. M.A.A. O.M. No. 3-10-70-l'uh.ll. rii.2SJ.72 C&AG's Endt. No. 3S1-S2-NGE1/112-71, ril 9.2.72. & G.I. M.H.A. O.M. No. 3/2/97-PiibUc ril. 21.11.97)

1.79 Interpretation of the expression Recognised Holidays in FR-68

1.79.1 The President has decided that all days which are within the definition of holidays in S.R. 2(12) and are also allowed to the individual concerned but no other days shall be treated as recognised holidays for the purpose of F.R.

1.80 Holiday Arrangements

1.80.1 All accounts and returns which fall due within the holidays, must, if possible, be despatched by the evening of the last working day. If in any case this cannot be done the assistants concerned must attend office during such portion of the holidays as will be required to complete the returns before the

end of the holidays, so that they can be despatched positively on the re-opening of the office after the holidays, and AAO/SO must make necessary arrangements for this being done.

1.80.2 Fair copies of all drafts and statements, passed by the evening of the last working day must go out on that day. The Branch Officer-in-Charge will remain in office on that day, till late to sign the papers which cannot be got ready within office hours. If all the papers cannot be despatched by post on that day, the AAO/SO, Record, the Dispatcher and his assistant and the farashes attached to the Record Deptt. must attend office on the following day to despatch them.

1.80.3 (i) The AAO/SO, Record should arrange for the farashes and duffaries to attend office on the last day of the holiday. The former will bring the accumulated post-bags from the Post office and deposit them in the office which will be locked and the key kept by the Chowkidar.

1.80.4 On the last day of the holidays, the Officer on duty will attend office at the usual hour and have all covers opened before him and will mark the letters, which should be laid before the Accountant General or the Deputy Accountant the following morning

1.80.5 The entire Record Deptt. must attend office at the usual hour on the last day of the holidays and have all letters, accounts, etc., in readiness for distribution among the sections in the morning the office reopens.

1.77 Observance of Silence on 30th January, Martyr's day

1.81.1 In memory of those who gave their lives in the struggle for India's freedom, the members of the office should observe silence on the morning of 30th January each year at II a.m. On hearing the sound of a given signal, all those inside office should stand up where they are and observe the silence for two minutes without making any effort to collect together

CHAPTER – II

Organisational Set-up

The Accountant General (Audit) is the head of Department and holds the overall Administrative charge of both the office of the Accountant General (Audit) and the Office of the Sr. Deputy Accountant General (A&E), One Sr.

Dy. Accountant General or Dy. Accountant General each also function as head of Office in both the offices.

2.1 Composition of Audit and Accounts Offices

Group 'A'

1. Accountant General.
2. Sr. Dy. Accountant General or Dy. Accountant General.
3. Assistant Accountant General (as and when posted by Headquarters Office)

Group 'B'

	Pay Band + GP	
1. Sr. Audit/Accounts Officer	PB-3 (Rs.15600 – 39100 Rs.5400)	+
2. Audit/Accounts Officer	PB-2 (Rs.15600 – 39100 Rs.5400)	+
3. Assistant Audit/Accounts Officer	PB-2 (Rs.9300 – 34800 Rs.4800)	+

Group 'C'

1. Welfare Assistant	PB-2 (Rs.9300 – 34800 Rs.4800)	+
2. Sr. Auditor/Accountant	PB-2 (Rs.9300 – 34800 Rs.4600)	+
3. Auditor/Accountant	PB-1 (Rs.5200 – 20200 Rs.2800)	+
4. Stenographer	(Rs.4300 – 125- 6800)	
5. Clerk/Typist	PB-1 (Rs.5200 – 20200 Rs.1900)	+
6. Staff Car Driver (Grade I)		
7. S. G. Record Keeper	PB-1 (Rs.5200 – 20200 Rs.2000)	+
8. Record Keeper	PB-1 (Rs.5200 – 20200 Rs.1900)	+

Group 'D'

- | | | |
|--------|---------------------------------|--|
| 1. MTS | PB-1 (Rs.4440 – 7440 + Rs.1300) | |
|--------|---------------------------------|--|

2.2 Recruitment Rules

2.2.1 In exercise of powers conferred by clause (50) of Article 148 of the Constitution, the President,- after consultation with the Comptroller and Auditor General of India has made various recruitment rules to regulate the method of recruitment of different posts in the field offices of the Indian Audit and Accounts Department. The relevant rules for different posts in IA&AD have been laid down in the Comptroller and Auditor General's Manual of Standing Orders (Administrative) Volume III.

2.3 Disqualifications

No Person-

- (a) who has entered into or contracted a marriage with a person having a spouse living or
- (b) who having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to any of the posts.

Provided that the Comptroller and Auditor-General of India may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds of so doing, exempt any person from the operation of this rule

2.4 Powers to relax

2.4.1 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 relax any of the provisions of these rules with respect to any class or category of persons.

2.5 Reservations for SC/ST/etc.

2.5.1 Nothing in these rules shall affect reservation, relaxation or age limit and other concession required to be provided for the S.Cs, the S.Ts, Ex-Servicemen and other specified categories of persons in accordance with the orders issued by the Government of India from time to time in this regard as applicable to persons employed in the Indian Audit and Accounts Department.

2.6 Verification of character and antecedents before appointment

2.6.1 Candidate for recruitment to subordinate services shall before appointment (fill up the prescribed form and produce a certificate of character from two Gazetted officers of the Central or State Governments etc., attested by a 1* Class Executive Magistrate/District Magistrate. If a candidate is unable to produce such a certificate his character and antecedent should be verified through the District Magistrate or the Deputy Commissioner of the District or locality in which he resides permanently.

2.6.2 For recruitment to Group 'C' posts (other than Stenographer and Caretaking Staff), Character Certificate from the 1st Class Executive magistrate is required.

2.6.3 In respect of Stenographers, Caretaking staff and Group 'D' (Chowkidars) detailed verification are required through district/Police authorities.

2.7 Departmental Examinations

2.7.1 The syllabi of the various examinations for confirmation, incentives to various grades have been framed keeping in view the specialised requirements of the cadres concerned.

2.8 Type Test

2.8.1 This test is held once in a quarter No clerk whether a promotee or otherwise appointed clerk against, direct recruitment should be reverted or discharged from service only for failure to qualify in the Type Test Probation period will be extended if type test is not passed during probation period. Unless they qualify in the prescribed Type Test, they would not earn any increment nor become eligible for quasi permanency, confirmation and promotion by seniority or through Departmental Examination. They are not also eligible to appear at any Departmental Exam on passing of which promotions is given e.g. 's Grade Exam., Departmental Exam, for Accountant/Auditors etc., but they may appear in Clerks Grade Examination. Preference in promotion to clerks grade will be given to those who have qualified in the Type Test.

2.8.2 On passing the Type Test, their increments held over will be released but arrears prior to passing are not payable.

2.8.3 Candidates reaching the prescribed age (45 yrs. at present) are exempted from type test or where exemption is granted by C&AG based on medical certificate the disabilities due to non-passing of type test will cease to be operative.

(Authority :C&AGs letter No. 34I-Exam/161-8?,-dated 30.4.84 & No. 1318-N.2/90-8S. dated 26 11.86 A No. 30I-N.2/4687, dated 1.4.87 & No. 30S-N.2/46-87, dated 2.4.87 & CACs Circular No. 851-N. 2/68-85, dated 23.4.88).

2.9 Limited Departmental Competitive Examination for Matriculate Gr. 'D' Staff

The examination is held normally in September every year. Gr. 'D' staff who are matriculate and who have put in three years continuous service on the 1st day of the month in which the examination is held are eligible to take this examination. Candidates are allowed limitless chances to qualify in this examination.

2.10 Departmental examination for Clerks in A & E Offices

2.10.1 According to Para 4.5 of the MIR, Clerks recruited in A&E Office after the date of re-organisation i.e. 1.3.1984 should pass a departmental examination in accounts after undergoing training. The details in regard to the nature and contents of training have since been circulated in Hqrs. letter No. 246-0&M/42-84 dated 4-4-1984 and No. 531 -0&M/42-84 dated 7-7-84. The conditions of eligibility, scheme and syllabus of this examination are indicated in llqrs. letter No. 676-N. /2/68-R4 dated 16-7-84 which have been modified in terms of Hqrs. letter No. II79-N2/68-84 dated 18-9-85.

2.10.2 The examination is held twice a year at pre-determined times by the Accountant General (at present in the month of March and September every year), or according to requirement.

2.10.3 Matriculate Gr. 'D' staff who are promoted as Clerks after qualifying in the Limited Departmental Competitive Examination, will also be on probation for two years, during which period they will be imparted training for three months alongwith direct recruit clerks or otherwise and will be required to pass the departmental examination to become eligible for confirmation in the post of clerk or for promotion as Accountant on the seniority quota. There will be no limit in the number of chances a clerk can avail or to qualify in this examination Qualification in this exam, is not a pre-requisite to appear in the Departmental Promotion Examination like Departmental Examination for Accountants and S.O.G.E.

2.11 Limited Departmental Competitive Examination for Clerks for promotion as Stenographers

2.11.1 The examination will be held once in a year in the month of August. The detailed information as to the above subject is contained in C&AG's letter No. 961-Exam/160-86 dated 26-8-87.

2.12 Departmental examination for Stenographers for the purpose of promotion to the higher grade or for advance increment

2.12.1 The proficiency test is to be held by the Staff Selection Commission. The detailed instructions are contained in C&AG's letter No. 325-N/2/83-86 dated 3/6-4-1987 & No. 8N-2/83-86 dated 15/19-1-87.

2.13 Departmental Examination for Stenographers for Promotion as P.As.

2.13.1 The detailed instructions are contained in Para 9.4 of C&AG's Manual of Standing orders (Admn) Vol.1 (3rd edition), letter No. 186-190/N-2/40-84 dated 6-3-84 and No.484-Exam/21-84 dated 16-5-84.

2.14 Departmental Examination for Accountants and Auditors

2.14.1 It will be held twice in a year, i.e. in the month of February and August on such dates to be arranged locally.

(Authority: C&AG's Examination Circular No. 05 of 1988)

Graduate Group 'D' staff with three years continuous regular service in the grade are eligible to appear in the Departmental Examination for Accountants/Auditors and can be promoted against examination quota vacancies. They should satisfy the eligibility criteria as on 1st Feb. /1st August vide C&AG's Circular letter No. 421-Exm./160-86 dated 17-5-1988.

Direct recruits and clerks promoted as Accountant/Auditor on seniority basis will have to pass the Departmental Examination for Accountants. Direct recruits will be allowed six chances in all to pass the examination. Failure to pass the examination within the prescribed chances will entail reversion to clerk's cadre in case of promotees and discharge in

case of direct recruits. The reverted clerks will have three more chances to clear this examination within 2 years of their reversion.

(Authority: C&AG's Circular No. NGK/96/1988 issued under letter No. 1052-N. 2/12-88. dated 7-11-88).

2.15 Incentive Examination for Senior Accountants/Sr. Auditors

2.15.1 This exam is held in April every year. Sr. Accountants with one year continuous service in the grade on the 1st day of the month in which the examination is scheduled to be held will be eligible to appear in the examination. Neither any training nor any books shall be supplied to any candidate for appearing in the examination. Candidates securing 50% marks and above would be granted one advance increment in the scale of Senior Accountant w.e.f the 1st of the month in which the examination is held.

(Authority. Para 9.8 of CAG's MSO (Admn) Volume I).

2.16 s Grade Examination

2.16.1 Standing orders regarding the S.O.G. Examination for different Branches are contained in Para 9.2. of C&AG's M.S.O. (A) Vol.1 Instructions issued by Headquarters Office from time,-to time are also required to be referred to.

NOTE 1. With effect from the examination held in 1982 the Subordinate Accounts Service Examination is renamed as "s Grade Examination" vide Hqrs. Letter No. I-Exam./191-81. dt. 12.02.82.

NOTE 2. With effect from the examination held in November 1983. the condition of securing 25% of the aggregate marks by the candidates in 1st and subsequent chances is dispensed with. A candidate can, therefore, appear in the immediately succeeding examination, if he so desires, irrespective of total marks secured by him in his first chance vide Hqrs.. Circular No 2-Exam./83 dt. 17.07.83 & 18.7.83.

NOTE 3. With effect from the exam, held in November 1986, it has been decided to dispense with the prescribed upper age limit of 50 yrs. for appearing in Part-1 of SOGE. However, the rules regarding the maximum numbers of chances (at present six chances) minimum marks (at present 30% of the aggregate) to be secured etc., after availing of the maximum number of six chances would apply. Indefinite number of chances in Part / will, however, be allowed to those candidates who continue to secure 30% or more marks in aggregate in any of the last two chances actually availed of by them. (C&AG's Letter No. 489-Exam./20-1986, dt. 16.6.86.)

Note 4. The exemption marks would be 50% in all papers. CAG's Letter No. 170-Exam./8-1985, dt. 18..03.87)

2.17 Scheme for Grant of Cash Prizes to candidates securing highest marks in the S.O.G.E.

2.17.1 The above scheme has been introduced w.e.f. the S.O.G.E. held in Nov./Dec.1982 on experimental basis and is subject to review from time to time. It has been decided to give cash prizes on All India basis to the candidates . securing highest marks in respect of Ordinary, Commercial, Railways, P&T and Defence branches of S.O.G.E.

2.17.2 The award of the cash prize will be only to those candidates who pass all the papers in one attempt regardless of whether it is the first attempt or not.

Those candidates who got exemption in certain paper(s) will not be eligible for grant of cash awards.

2.17.3 Ties among two or more candidates for prizes will be resolved by distributing the amounts of the corresponding prizes equally among them

2.17.4 On all matters relating to the scheme, the decision of the Dy. C&AG shall be final.

NOTE : There will be four cash prizes of Rs. 500. Rs. 300 A II, 200 Rs 100 respectively for the first four candidates as per the merit list of successful candidates in each part of the ordy. branch Kr in respect of commercial branch, there will be two cash prizes of Rs. 500 Rs. 300 respectively for each part.*

(Authority: Hqrs.. Letter No. 233-Exam.'IO,Qi, dt 09.03.82.)

2.18 Employees under Suspension-Permission to sit in the S.O.G. Examination

2.18.1 There is no objection to permit the employees under suspension to appear at the S.O.G. Exam if they are otherwise eligible under the existing orders. The provisions of para 9.2.11 of MSO (A) Vol. I will continue to apply and the prescribed authority should apply its mind before giving the certificate.

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2.18.2 Mere passing the Exam, does not confer any right to promotion Deptt of Personnel and Training's OM No. 22011/2/86-Estt. (A), dt. 12.01 88 (Circulated under C&AG's Office Endorsement No. 96-97-N. 2/140-86, dt.01.2.88) should be followed while DPC considers their cases for promotion.

2.19 's Grade Examination

2.19.1 Pre-examination training shall be imparted to the candidates who intend to appear in Part-I and Part-II of S.O.G. (Civil-Accounts) Examination for the first time in terms of Hqrs. Letter No. 620-0&M/81-84 dt. 20.07.84.

2.20 Exemption in certain papers of SOGE to the candidates who have passed CA/ICWA (Inter/Final) Examinations

2.20.1 As per Circular No.3 of 2001, No.27/Exam/6-99/I/Vol.II dated 20/2/2001, exemption allowed in certain papers of SOGE to the candidates who have passed CA/ICWA (Inter/Final) Examination as follows:-

<i>Examination Passed</i>	<i>Part of SOC Examination and Papers in which exempted</i>
ICWA (Final) Stage 111 or CA (Inter) 1 Group-1	Part-II of Commercial Audit Branch Advanced Accountancy (SOE 16)
ICWA (Inter) Stage 1 & ICWA (Final) Stage IV or CA (Inter) Group-11 & CA (Final) Group-1	Part-II of Commercial Audit Branch Cost and Management Accountancy (SOE 18)

ICWA (Inter) Stage 1 and ICWA (Final) Stage 111	Advanced Book Keeping with Elementary Costing (SOE-3)
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2.20.2 The rest of the Syllabus as prescribed in Circular 4 of 1995, issued vide No.309/Exam./18-84 Vol, 11 dated 26/07/95 will remained unchanged.

2.21 Staff Training Programme

2.21.1 Group' D'-On appointment as Group D' short duration training course shall be imparted to them. Moreover, training may be imparted in terms of C&AG's Letter No. 341-Exam./161-83,dt 30.04 84 and 691 -Exam/! 61 -83, dt. 05.7 .84 to the candidates who intend to appear at the Limited Departmental Competitive Exam for Matriculate Group-D.

2.21.2 Clerks-Promotee Clerks and direct recruit clerks in A&E Office shall be imparted training in terms of Para 1.3.3. and 4.5. of the M.I.R. read with Hqrs. Letter No. 246-0&M/42-84 dt. 04.4.84 and No. 531 0&M/42-84 dt.07.7.84.

2.21.3 Clerks who prefer advancements stenographers shall be given training in stenography in terms of 4.5 of the M.I.R. Clerks who have been promoted from Group-D shall be imparted compulsory typewriting training in terms of C&AG's Letter No. 458-0&M/138-81 dt. 20.05.82 and No. 207-0&M/42-84 dt. 27.08.87.

2.21.4 Promotee as well as direct recruit Accountants/Auditors shall be imparted training in terms of Hqrs. Circular No II79-N2/68-84 dt. 18.09 85

2.22 Members of the Staff belonging to SC/ST Community

2.22.1 Special classes shall be arranged for SC/ST candidates appearing in SOG Exam.(Part I & 11) in terms of Hqrs. letter No. 184-/Div/8.82 dt. 21.6.88. Moreover, Spl. Coaching Scheme for SC/ST may also suitably be extended to all Departmental Examinations, passing of which is a pre-requisite for getting promotion to higher post in terms of C&AG's Letter No. 388-Trg./Div./882 dt. 08.11.88.

3.1 Redeployment of surplus staff through the Central (Surplus Staff) Cell of the Department of Personnel and Training

2.23.1 The seniority of the surplus staff is to be regulated with reference to their date of selection for redeployment subject to the terms contained in the Ministry of Home Affairs O. M. No. 9/22/68-Estt. (D) dt. 06.2.89. The entire past service cannot be taken into account for working out the prescribed years of service as clerk for promotion as Accountant on seniority-cum-fitness basis. The period of 5 years is to be calculated with reference to the date from which seniority is fixed. The period of prescribed service is to be calculated w.r.t. the date from which seniority is fixed to determine eligibility for appearing in departmental exams for Accountants/Auditors/SOGE, etc.. There will be no period of probation for them. If they had already passed the type test conducted by SSC at the time of initial recruitment or any type test of same

standard as in IA&AD held by the previous department, no further test is necessary. Otherwise, they will be required to pass type test in IA&AD, before release of further increment or considered for quasi-permanency or confirmation as clerks unless they are otherwise eligible for exemption under existing orders in IA&AD regulating exemption of clerks from passing type test because of age or physical disabilities. For confirmation as clerks and promotion as Accountant/Auditor on seniority-cum-fitness basis passing of the Departmental Exam for clerks is necessary vide C&AG's Circular Letter No 1179-N.2/68-84 dt. 18.09.85.

(Authority CA AO NGF. Circular No. NGK//27/1986 letter No. 287-M-2/10S85 ill. 11.4.86.)*

2.23 Departmental Staff Quarters at Syari, Gangtok

2.24.1 The IA&AD Staff Quarters located at AG's Quarter Complex Syari are under the administrative control of office of the Sr. Dy. Accountant General (A & E), Sikkim. The quarters are meant for the members of the staff of the offices of the A.G(Audit) and Sr. Dy. A.G. (A&E)) Details of the Quarters are as follows:-

Total Number of Quarters-122

Type - I	Quarters - 16 (Pay range below Rs. 3050)
Type – II	Quarters - 40 (Pay range from Rs. 3050 to Rs 5499)
Type - III	Quarters - 56 (Pay range from Rs. 5500 to Rs. 8499)
Type-IV	Quarters - 8 (Pay range from Rs. 8500 and above)
Type V	Quarters - 2 (for Group A officers)

Sr. DAG/DAG (A&E) is the Estate Officer.

2.23.2 Rules regarding allotment of residential quarters are contained in the "Allotment of Govt. Residences (IA&AD) Pool under the Administrative Control of A.G. (Audit), Rules, 1990"

CHAPTER III

Establishment Matters

3.1 Pay and Allowances

3.1.1 The pay and allowances of the staff of the respective office will be drawn and disbursed by the respective Admn. Sections. All other personal claims including G.P. Fund will also be drawn by these Sections.

Transfers/Postings of staff from one section To another within a group will be done by the Administration sections of the respective officers with the approval of the respective Group Officer.

3.1.1 Control of Group 'D' Govt. Servants

3.2.1 The attendance of Group 'D' staff (non-caretaking) will be watched through the Attendance Register of the Section to which they are posted. The attendance of the Peons posted to Branch Officers will be watched through the Attendance Register of a Section under their respective charges.

Posting of peons to the Branch^Officers will be arranged by the respective Admn. Section.

Record Sections will be responsible for providing the Officers/Sections with the services of Daftries as and when necessary in the respective works.

Group Officer shall also be provided with portion of leave reserve of Group 'D' for the purpose of posting of substitutes.

3.33 Sanction to the continuance of the existing temporary posts

The Accountant General should not sanction continuance of temporary posts where such posts are linked with higher grade posts for the continuance

of which sanction has to be accorded by C&AG. Sanction by the Accountant General in such cases should follow the sanction conveyed by the C&AG.

(C&AG's letter No. 913-NGHII/389-59, dated 31-03-60)

3.3 Establishment Register

3.3.1 An Establishment Register will be maintained in the respective Admn. Section of this office in which the sanctioned strength of each grade of the gazetted and non-gazetted establishment of the respective office should be shown.

3.3.2 The Register will be divided into two parts one in which the strength of the permanent establishment will be shown and the other in which the strength of the temporary establishment will be shown. Each part will be divided into as many sections as there are grades or classes and there will be an index to the Register to show to which grade or class each section relates. The scale of pay of each class or grade and the average cost should be shown at the head of each section.

3.3.3 *Part I of the Register in which the strength of the permanent establishment will be shown and maintained in the following form:-*

Sanctioned Strength	Name of Sanctioning Authority	No. and date of Sanction	" No. of posts added	No. of posts reduced	Final sanctioned strength after addition or reduction
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>

Part II in which the strength of the temporary establishment will be shown and maintained in the following forms:-

Month	Sanctioned Strength	Sanctioning Authority	No. and date of Sanction	No. of posts added	Strength on the last day the month shown in Col. 1
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>

3.3.4 Entries will be made in both parts of the Register on receipt of sanctions to addition or reduction from the establishment and in Part II also on the last on the last day of each month. All entries in the Register will be attested by the Branch Officer in-charge of the work of the Admn. Section.

3.3.5 The Register should be submitted to the Branch Officer in-charge of the work of the Admn. Section on the 3rd working day of each month and to the A.G. on the 5th working day of each quarter. These dates should be entered in the Calendar of Returns of Admn. Section

(G.I.M.H.A. O.St. No. F-7/136/58, dote 3-10-58)

3.4 Leave Reserve

3.4.1 No portion of the leave reserve should be absorbed into the permanent strength of any particular section of the office. It is, of course, *essential that all* members of the leave reserve should be attached to sections; at times, when comparatively few clerks are on leave the temporary result *will* be to *raise the* number of men working in a section beyond the sanctioned strength.

3.5 Review and Extension of scope of the Leave Reserve Scheme

3.5.1 The leave reserve will be calculated separately for *permanent posts and* temporary posts on the basis of 10% of the posts in each category *so far as the* ministerial and non-ministerial Group 'C' posts are concerned.

In calculating the temporary leave reserve strength, *only* those temporary posts which are sanctioned *for a* minimum period of one year will be taken into account

In regard to Group 'D' posts, the leave reserve will be equal to 7.5% of the permanent posts and the temporary posts sanctioned for a minimum period of one year, put together and all the leave reserve posts will be on a temporary basis.

In calculating the leave reserve fractions of less than half should be omitted and fractions of half or more should be rounded off to the next higher integer.

As the Clerks' cadre is the main level of direct recruitment and in view of the special tests prescribed for the promotion of clerk/typists and Auditors/Accountants, the leave reserve for Accounts/Audit Officers, s and Auditors/Accountants will be in the cadre of Auditors/Accountants and the leave reserve for clerk/typist will be in the cadre of clerk/typist.

The leave reserve covers all leave vacancies including those caused by the grant of leave preparatory to retirement.

3.6 Duration of Temporary posts

3.6.1 All rules, sanctions or orders shall come into force from the date of issue unless any other date from which they shall come into force is specified therein.

Orders sanctioning the creation of a temporary post should, in addition to the sanctioned duration of the temporary post, invariably specify the date from which it is created, whether it be the date of entertainment or otherwise.

(Rule 42 of G.F. Rules and G.I. decision there under)

3.6.2 When a temporary establishment is entered for any special work, the daily outrun of work required should be mapped out and a daily progress report of the work actually done should be maintained by the of the Section concerned which should be submitted to the Gazetted Officer in-charge once a week and to the A.G. once a month.

3.7 Gradation List

3.7.1 A gradation list showing the sanctioned strength, scales of pay of different grades, and the seniority of all members of the Gazetted and non-Gazetted establishment and also of the Group 'D' staff should be prepared duly corrected upto 1st March each year and published annually. The detailed particulars of duties in which each member of the office establishment is

employed need not be shown in this list. But statements showing the distribution of works amongst the assistants of each Section, duly approved by the A.G. and duly corrected from time to time, should remain on record in the respective Section and the list of duties shown therein should be formally communicated to each individual concerned.

3 copies of the Gradation List are to be forwarded to C & AG office on or before 15th of June every year.

NOTE-A statement showing the distribution of the staff both permanent and temporary amongst the different sections of the office should be included in the Gradation list.

3.8 Office Order Book relating to Office arrangements to be maintained by Admn Section

3.8.1 An Office order Book is to be maintained for recording orders relating to office arrangements. It should remain in the custody of respective Admn. Section which is responsible for circulating these office orders to all concerned including Branch Officers.

3.9 Register of Addresses

3.9.1 A register should be maintained by the respective Admn. showing the latest residential addresses of the members with telephone number of the staff. Changes of address, if any, from time to time, should also be recorded therein. Members of the staff should notify their latest address and subsequent changes, if any, to the respective Admn. Section for record in the Register.

Reversal of permanent arrangements in consequence of orders passed by the appellate or revisional authority

3.9.2 If an Officer having been dismissed or removed from service or reduced in rank or superseded by another officer has a right of appeal against the penalty imposed on him and his appeal is allowed, and equally if there is an authority competent to interfere in revision, with orders passed by lower authorities imposing any of these penalties and that authority sets aside the orders imposing that penalty, the reversal of any permanent arrangements made in the mean time may be considered to be the automatic consequence of the orders passed by the appellate or revisional authority as the case may be, and that the provisions of F.R. IS according to which a Govt. servant shall not be transferred substantively to a post carrying less pay, except under the circumstances mentioned in that rule, are not attracted in such a case.

While the technical position is stated above, there is no doubt that the reversal of permanent arrangements made in the vacancies caused by the dismissal, removal or reduction, etc. of the Govt. servants, pending final decisions of their cases may cause considerable hardship to the Govt. servants to be reverted and also administrative inconvenience.

With a view to avoiding the aforesaid inconvenience, the G.O.I. have decided that vacancies arising from dismissal, removal or reduction, etc., should not be permanently filled when an appeal is pending or is expected to be submitted and until a final decision thereon has been reached.

(G.I.I.L.D. O.A.I. No. 568/445-Ests, dated 19-5-47.)

3.9.3 (a) Authority competent to accept resignation.-The appointing authority in respect of the service or post in question is the authority competent to accept the resignation of the Govt, servant.

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

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

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

(c) Date when a resignation becomes effective- The competent authority should decide the date with effect from which the resignation should become effective. In cases covered by (b) (i) above, the date should be that with effect from which alternative arrangements can be made for filling the post. Where an officer is on leave, the competent authority should decide whether he will accept the resignation with immediate effect or with effect from the date following the termination of leave. Where a period of notice is prescribed which a Govt, servant should give when he wishes to resign from service, the competent authority may decide to count the period of leave towards the notice period. In other cases also, it is open to the competent authority to decide whether the resignation should become effective immediately or with effect from some prospective date. In the latter case, the date should be specified.

(d) Authority competent to permit withdrawal of resignation

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

before a request for withdrawal of resignation which has already become effective is accepted.

(CA& AG's Endt. No. 641-A, 11/280-A/5 7. dated 1-6-59)

(e) Notice of resignation by temporary Govt, servants

Under Rule 5 of C.C.S (T.S.) Rules, 1965 a temporary employee wishing to resign his appointment must give one month's notice. It is not open to him to give one month's pay in lieu of notice. If a temporary employee requests to be released immediately, it is for the appointing authority to determine whether, having regard to the circumstances of the case, the provision for notice should be waived. If the appointing authority decides not to permit immediate release, the Govt, servant must continue in service for the period of notice and if he remains absent from duty during that period it is open to the appointing authority to take such disciplinary action against him as it may deem fit, in addition to treating the period of absence as extraordinary leave without pay. If on the other hand, the appointing authority is satisfied that sufficient cause exists for waiver of the notice provision, the Govt servant should be released forthwith.

To ensure uniformity of procedure the following further instructions have been issued by the C&AG: -

In cases where the appointing authority is satisfied that sufficient cause exists for waiver of the provision for notice, the Govt, servant may be relieved forthwith and the question of withholding pay or both pay and allowances for the period he has actually worked does not arise. In other cases, i.e., cases where it is decided not to release the employee forthwith, the latter should be required to continue on duty and suitable disciplinary action should be taken if he absents himself from duty. The salary for the period that the employee has actually worked should not, however be withheld.

Compensatory Allowance and House Rent Allowance to a Central Govt, servant who resigns from Govt, service without joining duty after a spell of Leave

3.9.4. Where Govt, servants after availing of leave, whether on medical ground or otherwise, resigned from Govt. Service on the expiry of such leave without joining duty, they are not eligible for compensatory Allowance/House Rent Allowance for the entire period of leave. The entire amount drawn on this account should, therefore, be recovered before acceptance of resignation.

(G.I.M.F. O.M. No. F-2(26)-EH (B)/69, dated 5.1. 71 C&AG's Endt. No. 77-Audil/216-70, dt. 14.1.71.)

Suspension

3.9.5 A Govt, servant who is detained in custody under any law providing for preventive detention or as a result of a proceeding either on a criminal charge or for his arrest for debt shall, if the period of detention exceeds 48 hours and unless he is already under suspension, be put under suspension from the date of detention. A Govt, servant who is undergoing a sentence of imprisonment shall also be dealt with in the same manner pending a decision on the disciplinary action to be taken against him.

A Govt, servant against whom a proceeding has been taken on a criminal charge but who is not actually detained in custody (e.g. a person released on bail) may be placed under suspension by an order of the competent authority. If the charge is connected with official position of the Govt, servant or involving any moral turpitude on his part suspension shall be ordered unless there are exceptional reasons for not adopting this course.

A Govt, servant against whom a proceeding has been taken for his arrest for debt but who is not actually detained in custody may be placed under suspension by an order, only if a disciplinary proceeding against him is contemplated.

(G.I.M.F. (DE) O.M. No. F-15(8)-E 1Y/57, dated 28.3.59)

NOTE- It is obligatory under FR 53 that in sufficient time before the expiry of the first six months of suspension, the competent authority should review each case in which the period of suspension is likely to exceed six months and even if it comes to the conclusion that the role is not to be altered having regard to all the circumstances of the case, specific orders to that effect are to be passed placing on record the circumstances under which the decision had to be taken.

(G.I.M.F. (DE) O.M. No. 15(16)-E IV/58, dated 16.2.59 and G.I.M.F. O.M. No. F.I. (I)-E IV (A)/70, dated 30.1.71.)

3.10 Resignation/Transfer/Retirement, etc. of employee-Recovery of codes and manuals

3.10.1 All Officers and other members of the staff must return all codes and manuals marked for official use only' supplied to them by the office prior to their resignation, retirement, etc. or transfer to other offices (including offices within the I. A. & A.D.)

3.10.2 Record section should arrange after ascertaining from Admn. section the requisite information to get back the books supplied to officers/staff of the above category. Admn. Section should furnish necessary information to Record section before a person actually leaves office. A suitable note should also be kept in Admn. so that this be done in each case of resignation/retirement/transfer. etc.

(C&AG's Letter No. 1077-Admn/II/567-59, dated 21-6-60.)

3.11 Transfer of staff working continuously in the same section for more than 5 years

3.11.1 No Assistant will ordinarily be left to work in the same seat for more than three years and in the same section for more than 5 years continuously without the specific approval of D. A.G. concerned. The AAO/SO of the Admn. Section will submit a proposal twice every year (in April and October) for the transfer of assistants who have continuously worked in the same section for more than three years. Transfer will be made by the D.A.G. at suitable opportunities in such a way that the work of no section is dislocated to any appreciable extent.

3.12 Conditions regarding voluntary transfers

3.12.1 When a mutual exchange between staff of two separate offices of 1A & AD is arranged the transfer should be treated as voluntary and the initial pay

on the new scales should be fixed not in accordance with FR 22 but in the following manner:-

(i) Each party will receive after transfer the pay drawn by him immediately before transfer, and

(ii) He will rise to the next higher stage in time scale of the office to which he is transferred 12 months from the date of accrual of the last increment, provided suspension or leave without pay does not intervene. No travelling allowance will be admissible to either party.

3.13 Fixation of seniority consequent upon mutual transfers within the I.A. & A.D.

3.13.1 It has been decided by the C.&A.G. that in the case of transfer on mutual basis, seniority for the lower of the two lengths of Auditors / Accountant / Clerk /

Typist Group 'D' service as the case may be should be given to both the men in the new offices to which they are transferred.

(C. & A.G.'s letter No.2200-NGE III/41-65-11.' dated 13-09-05)

3.13.2 Despite the scheme of unilateral transfers having been dispensed with, the C.& A.G. has observed that of late his office has been receiving a good number of requests from their wives/ parents/inlaws/Ministers/MPs/MLAs and other important persons of some of the staff employed in the Audit & Accounts offices requesting that the staff may be transferred to some particular office, for some domestic or other reasons, sometimes even without prior knowledge of the cadre controlling Heads of Department. Such letters are often addressed to the C.& A.G. by name. For any favour or concession which a Govt, servant wants he should apply to the proper authorities through the prescribed channel. Such cases are required to be dealt in terms of Rule 20 of CCS (Conduct) Rules, 1964 and Govt, of India's decision thereunder.

The Accountants General concerned are fully competent to deal finally with request made by members of the clerical staff for transfer from one Audit & Accounts offices to another. Hence, there is no point in sending such requests to the C.& AG. Any appeal to the latter against orders issued by the Accountants General should be sent by the Govt, servant himself and the prescribed procedures should be complied with in making such appeals. When an interested third party writes direct to the C.& A.G. it raises a presumption that such method has been resorted to either at the instigation or with the connivance of the Govt, servant himself, to avoid compliance with the rules of procedure. The C& A.G desires that the members of all offices of the Audit & Accounts Offices Deptt. be informed that such petitions receive no consideration. They serve only to impinge the conduct of those on whose behalf they are made.

NOTE- It has been decided in consultation with the Govt, of India that there is no objection to a Govt, servant being granted regular leave by the competent authority under the leave rules admissible to him even if the transfer is at his own request to cover the period intervening between the handing over charge at old station and taking over at another, if the Govt, servant applies for it and the competent authority is willing to sanction it. In such a case there would be no question of treating this period as 'diesnon'.

3.14 Application for appointment outside the Indian Audit & Accounts Department

3.14.1 Applications submitted by the Assistants for appointment outside the Indian Audit & Accounts Deptt. should not be put up by the Admn. Section with a forwarding note without obtaining the prior concurrence of the competent authority, in each case.

It has been decided that the question whether a particular application for an outside job should be forwarded will rest with the authority through whom the application has to be forwarded. The underlying principles are as follows -

- (a) A person permanently appointed to a post is under moral obligation to devote his energies wholeheartedly to the performance of his duties in that post and he cannot complain of hardship if his application is withheld.
- (b) Applications from temporary man who have no reasonable prospect of being made permanent, should readily be forwarded unless there are compelling grounds of public interest for withholding them. Applications from persons who have good prospects of being made permanent in due course should be dealt with on the merits of each case.
- (c) Applications of persons who have been given some special technical training at govt, expense may justifiably be withheld.
- (c) Where a govt, servant seeks permission to apply for employment in private business and commercial firms, he should first offer to resign or retire from govt, service.

It has been decided that a govt, servant on leave other than leave preparatory to retirement should not ordinarily be permitted to accept employment in any office under the Central Govt, (in or outside India) or under a State Govt.

If grant of such permission is considered desirable in any exceptional case, the govt, servant concerned may either be required to resign his appointment or to have his services transferred temporarily from his parent office.

(C.&A.G.'s Endt. No. 699-.A/158-54,dt. 10.06.54)

It has been decided that persons already in govt, service who wish to appear at a competitive examination conducted by the UPSC/SSC or wish to apply for a post recruitment to which is proposed to be made by selection through the UPSC/SSC 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 for which they have applied, requesting him to communicate his permission to the Commission directly. In case the Head of Office/Deptt. considers in necessary to withhold the requisite permission, he should inform the commission within 30 days of the closing date for the receipt of the applications. In case no such communication is received from the Head of Office/Deptt. it shall be presumed by the Commission that there is no objection on the part of the employing department to the candidature of the Government employees in question to be considered by the Commission.

(Authority : GIMHA. D.P.& A.R. O.M. No. 42015/4/78-Estt(C), dt. 01.1.79 received with CAG's endorsement No. 330-NGE. 111/79-77/1, dt. 07.02.79)

3.15 Liberalisation of the cases of Permanent employees for the purpose of registration with employment exchanges for higher posts-Issue of 'No Objection Certificate'

3.15.1 Temporary and permanent employees may be allowed to register their names with the Employment Exchange for a post under the Government/Public Sector Undertaking/Autonomous Bodies on production of a 'No Objection' Certificate from their employers. The grant of such Certificates to such permanent employees will, however, be subject to the following conditions:-

(i) The employee should be registered only for a post higher than the one he is holding under the Govt. In cases of doubt, as to whether the post, for which a permanent employee intends to registers name with the employment exchange, is higher than the one he is holding under the Govt., the decision of the Head of the Office/Department shall be final.

(ii) On being selected for appointment by the Govt. Department/Public Sector Undertaking/Autonomous Body for the higher post he may be treated as on deputation/foreign service for a period of one year only. On the expiry of this period, he should either revert to the parent department or resign his post under the Govt.

(iii) Once an employee has reverted to the parent Deptt. he should not be allowed a 'No Objection' Certificate again for a period of 2 years.

The Employment Exchange would sponsor only those Permanent employees for higher posts under the Government etc. for which the employee is eligible on the ground of Age, Educational Qualifications etc.

(Authority: G.J.M.H.A. Memo No. 14/1/69 Eitts(B). dt. 29.7.70)

They should, however immediately inform the head of their office/Deptt. giving details of the examination/post for 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, he should inform the Commission within 30 days of the closing date for the receipt of the application. In case no such communication is received from the Head of Office/Department it shall be presumed by the Commission that there is no objection on the part of the employing Deptt. to the candidates of the Govt, employees in question to be considered by the Commission.

3.16 Lifting of ban on deputation of clerical staff to other offices

3.16.1 It has been decided that prior approval of the C.&A.G. is not necessary in the case of deputation of Auditors/Accountants/Clerk/Typist and Stenographers (both permanent and temporary) to other offices.

(C.A.A.G.'s letter No. 176-NGE111/255-54, dt. 03.09.55)

When any member of the office is sent on deputation, the borrowing department should invariably be informed that if extension of the period of deputation is required, they should take up the question well in time, say 3 months in advance. A watch should be kept on the deputations and if no

request be received in due time for the extension of the period of deputation, action should be taken for issue of an order of recall.

(C.&A. G.'t letter No. 2540-NGE111/37-56-Pt .11,dt. 10.12.56)

Necessary Steps for extending the deputation term beyond 5 years will be taken by the parent office of the deputationist. Lien of a govt, servant when transferred to another permanent post in the latter

3.16.2 The Govt, of India has decided that in a case covered by F.R 14(2) where a govt servant is appointed in a substantive capacity to a permanent post outside the cadre on which he is borne, F.R. 14A (6) precludes permanently the termination of his suspended lien unless and until a written request to that effect is received from him. It has been decided by the C.&A.G., that in such cases the situation should be met by taking appropriate executive action. He has accordingly approved that the Controlling Officer can in such cases refuse his consent to an Officer being confirmed or retained in a post outside his cadre unless the officer agrees to have his lien removed from the present cadre.

(C& AG's End!. No. 711-41, dt. 12.2.41)

NOTE.-It has been decided by the Govt, of India in consultation with the C.& A.G. that the operation of F. R. 14 should be restricted so as to permit only one provisionally permanent appointment against one post. Accordingly the lien acquired by a -govt. servant on his appointment in a provisionally substantive capacity under F.R. 14(b) should not in future be suspended if he is deputed out of India or is transferred to a post of the nature specified in clause (b) of that rule.

(G.I.M.F. O.M. No. F.II(2)-Est IV/54, ill. 15.03.55)

3.17 Procedure regarding transfer of a Central Govt, servant to Foreign Service

3.17.1 With a view to facilitating the recovery of foreign service contributions in time and thereby avoiding payment of the penal interest thereon, the Govt, of India have emphasised that all the terms and "Conditions of Govt, servant's transfer to foreign service must be settled well in advance in consultation with the foreign employer and communicated to the foreign employer, the Accounts Officer and Govt, servant concerned, before the Govt, servant is released to take up the foreign service.

Further, the authorities competent to sanction the transfer of Govt, servant to foreign service should include the following as an additional term in the order sanctioning the transfer of a Govt, servant to foreign service

The Foreign employer/Govt. servant shall Pay Leave Salary and/or Pension/Contributory Provident Fund contributions within the fifteen days from the end of the month in which the pay on which it is based has been drawn by the Govt, servant.

The provisional rates of Leave Salary and pension/contributory provident fund contributions will be calculated by the authority sanctioning the transfer of the Govt, servant concerned to foreign service in accordance with the provisions contained in Appendix-IIA of F.R., Vol. II. While

- (ii) Amount of Leave Salary Contribution
- (iii) Amount of Contributory Provident Fund Contribution
- (3) Leave Salary Contribution:
Scale of pay admissible in Foreign Service-
 - (i).....
 - (ii)

Deputation (Special Pay admissible in Foreign Service):-

- (i).....
- (ii)

<i>Period</i>		<i>Pay in foreign Service</i>	<i>Rate of Contribution</i>	<i>Leave salary Rs.</i>
<i>From</i>	<i>To</i>			
<i>1</i>		<i>2</i>	<i>3</i>	<i>4</i>

<i>Period of leave</i>	<i>Nature of leave</i>	<i>Rate of leave salary</i>
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- (5) Remarks regarding the recovery of Pension and Leave salary contribution and other remarks if any.

(G.I.M.F. (Dept of Exp) Letter No. F 1 (39)LE IV (A)/60, dated 03.09.60)

3.18 Officiating Appointments for Short Periods

3.18.1 The C & A.G. has directed that the Accountants General who **are the** Heads of Departments in their respective spheres will exercise in future the powers to fill vacancies for two months' duration or less without reference to him.

It has been decided that, with immediate effect, short term vacancies may be filled in the normal manner only if their duration exceeds two months. It does not mean, however, that vacancies exceeding two months by just a few days should be filled as a matter of course; this would indeed, be contrary to the spirit of the above decision. Officiating promotions should be made in the normal course only when the vacancies exceed two months by an appreciable margin. Officiating promotions in vacancies of two months duration or less may, however, be made only in very exceptional circumstances, and after obtaining the prior personal approval of the Head of the Department.

(C.A.G.'s Endt. No. 6002-GEI/413-59, dated 03-12-59, filed in File NO. TM/15-24 read with C. & A.G.'s Endt. No. 551-GEI/413-59, dated 04-2-61)

It has further been decided that a continuous chain of vacancies in the same grade, each of a duration of two months or less should not be filled, except in the manner prescribed above.

(C. & A.G.'s Encl. No. 170/394-AII/59, dated 12-2-60)

As regards the grant of extra remuneration to the promoted officer, it shall be regulated as follows:-

(1) In cases, which are covered by F.R.49, additional pay sanctioned to an officer appointed to hold additional charge of the full duties of the post may be granted only for maximum period of three months, as otherwise it would lead to the justifiable inference that the need for the second post in respect of which additional pay is drawn does not exist. If in any particular case it is desired that the additional pay should be continued for a longer period, the prior concurrence of the Ministry of Finance will be necessary.

(2) In cases, where an officer is formally appointed to hold full charge of the duties of a higher post on the same establishment as his own, in addition to his ordinary duties he can draw the pay that would have been admissible to him if he was appointed to officiate in the higher post (unless the competent authority reduces his officiating pay under F.R.35) but no additional pay. Such officiating pay may be drawn for the entire period the dual charge lasts.

(C&AG Memo No. 6487-NGE/569-55, dated 12-9-55)

NOTE: The administrative department of Govt. concerned has completed discretion to appoint an Officer:-

- (a) to officiate fully in a vacant post.
- (b) to hold additional charge of the full duties of the post.
- (c) to hold current charge of the routine duties of the post.
- (d) to leave it vacant. Pay in such cases may be fixed in the manner indicated below:-

(i) F.R. 31 will apply when it is considered essential to make full officiating arrangement.

(ii) F.R.49 will apply when an officer is appointed to hold additional charge of the full duties of the post. In this case, the officer can draw the pay of the higher of the two posts and be granted additional pay which should not ordinarily exceed one fifth of the pay of the lower post vide para (4) of Finance Deptt. O.M. No. F. 15(II)-R01/31; dated 02-6-31.

(iii) Where an officer is appointed to hold current charge of routine duties of the higher post he may be granted a special pay (excluding overseas pay).

It should not be necessary to make a formal appointment sanctioning the combination of posts and additional remuneration in cases where the vacancy does not exceed 14 days.

(G.I.F.D.No. F.7(3)/E-II/46, dated 06-2-47)

3.19 Incentives for acquiring higher qualifications

3.19.1 General incentive schemes such as for adopting small family norms, proficiency in Hindi, proficiency in Stenography, etc. will continue to be followed

on the pattern prescribed by the Government of India as applicable to other

Departments of the Government of India.

The following specific incentive schemes in operation in IA&AD will continue to be followed along with revised pay scales:

(a) Special Allowance of Rs. 80/- per month for qualifying in S.O.G.

Examination by Auditors/Accountants, etc. during the first year and special

allowance of Rs. 140/- per month during the second year.

(b) Qualification pay of Rs. 60/- per month for qualifying in departmental

examination for Accountants will continue to be granted.

(Authority: C&AG's letter No.429 Audit (Rules)/34-99/IV-99(78) dt. 1.9.99)

3.19.2 Lump sum incentive may be granted on acquiring following qualifications

as per the amount mentioned against each qualification:

Qualification or Incentive (Rs.)	Lump sum amount
1. On passing Final Examination of	
(a) Institute of Chartered Accountants of India	8000
(b) Institute of Cost & Works Accountants of India	8000
(c) Institute of Chartered Financial Analysts of India	8000
(d) Institute of Company Secretaries of India.	4000
2, On passing Intermediate/Part I Examination of	
(a) Institute of Chartered Accountants of India	4000
(b) Institute of Cost & Works Accountants of India	4000
(c) Institute of Chartered Financial Analysts of India	4000
(d) Institute of Company Secretaries of India	2000
3. Post Graduate Degree in computer/Science Computer Application/Information Technology	10,000
4. Degree in Computer Science/Computer Applications/Information Technology	8000

- | | | |
|----|---|------|
| 5. | P.G. Diploma in Computer Science/
Computer Application/Information Technology | 6000 |
| 6. | Diploma or equivalent in Computer Science/
Computer Application/Information Technology | 4000 |

The grant of lump sum incentive in respect of above qualifications will be subject to fulfilment of following conditions:

- (i) The quantum of incentive will be uniform for all posts irrespective of their classification or grade.
- (ii) The incentive will not be permissible where the Government servant is sponsored by the Government or he avails of study leave for acquiring the qualification.
- (iii) No incentive would be admissible if an appointment is made in relaxation of educational qualification. No incentive would be permissible if the employee acquires the requisite qualification for such appointment at an later date.
- (iv) The qualifications for which grant of incentive is admissible should be recognised by the All India Institute of Technical Education, Department of Electronics, Deemed University, University or Recognised by the Government..
- (v) Payment of incentives to direct recruits will be made after successful completion of probation.

(Authority: - CA AG's letter No. 897-NGE/26-96 dated 22.12.2000)

At present lump sum incentive will be given on acquiring fresh higher qualifications as prescribed by the Government of India, Department of Personnel and Training O.M. No. 1/2/89-Estt (Pay I) dated 9.4.1999, subject to the following conditions:

- (i) The incentive will not be available for qualifications which are essential or desirable as per the recruitment rules.
- (ii) The quantum of incentive will be uniform for all posts and will be admissible for higher qualifications acquired after induction into service.
- (iii) The acquisition of the qualification should directly relate to the functions of the posts and it should contribute to the efficiency of the Government Servant.
- (iv) The qualifications meriting grant of incentive should be recognised by the All India Council for Technical Education, Department of Electronics, Deemed University, or University recognised by the Government.

(Authority:- G.I. Deptt. of Personnel A Training O.M. No. 1/2/89-Estt. (Pay.I) dated 9.4.1.99 Circular through C&AG's letter No. 184 Audit (Rula)/86-90/iv-99(41) dt. 13.05.1999.

3.20 Appointment and Promotions to the s Grade

3.20.1 General rules regarding appointments and promotions to the s Grade Service are contained in Chapter V of the C.&A.G.'s M.S.O.(A), Vol.1 and orders issued by the C.&A.G. as well as the Recruitment Rules for S.Os.

3.20.2 While furnishing the list of candidates for the s Grade Examination in Form No. 8 as referred to in paragraph 9.2.3. of C.&A.G.'s Manual of

Standing Orders(Admn.)Vol., 1 the following information should be given along with it:-

- (1) A list of candidates, if any, who will sit for the examination in another office/centre. A copy of the list should also be sent at the same time to the head of the office concerned to enable him to make necessary arrangements in time.
- (2) A summary of the number of candidates appearing in each part and branch of the examination.
- (3) The number of Blank Answer Books of the s Grade Examination existing in stock and additional number of books required for the Examination.
^
- (4) The name of Presiding Officer and the 'non-relation' certificate.
- (5) Specimen of the private Seal of the Presiding Officer.

3.21 Liability of transfer of the members belonging to s' Grade

3.21.1 In terms of para 5.10.2 of M.S.O.(A) Vol.1, the members of the s' Grade (including S.O.G.E. passed clerks) are liable to be transferred to any office under Central Govt. 011 such terms and conditions as may be determined by the C.&A.G. in each case.

3.21 Service Book

3.22.1 Service Books in Form M.S.O.(T)-27 should be maintained for all permanent members of the office establishment as well as for those temporary and officiating Govt, servants who has been or are likely to be employed for a period exceeding one year. All Service Books will remain in the custody of the AAO/SO, Administration Section. The AAO/SO Administration Section will be responsible for the correctness of the Service Books and for keeping them up-to-date. Any one requiring an inspection of his Service Book may see it in the presence of the AAO Administration.

(G.I.F.D. letter No.F.13(68)-Est. 11/38. Dt. 11.10.38 received with C.&A.G.'s letter No. 492-Admn.160-38, dt. 19.10.38. and G.IM.F.O.M. No.F.12(13)Estt.IV/49, dt.06.07.49)

NOTE :- The cost of Service Book to be maintained for a Govt. servant is not to be received from him. The form of Service Books will be supplied to the indenters by the Manager, Govt. of India Forms Stores, Calcutta in the same manner as other standardized form

(C. & A.G's endt No. 18-Admn.11/314-53, dt. 10.01.55.)

NOTE-2-. In terms of the provisions .Under the Govt, of India. Ministry of Finance O.M. No. F.12(16)-E..IV(A)/61, dated 09.5.61 a certified copy of the Service Book may be supplied, on payment of a copying fee\ of Rs. 5/- to a Government Servant who asks for it on quitting Government Service by retirement, discharge or resignation.

Consequent upon departmentalisation of Accounts and the maintenance of service Books in respect of Gazetted Officers having been introduced, a question has arisen whether copying fee is to be charged from Gazetted Officers who were entitled to free supply of extract of Service records on a requisition under C. A.G.'s Letter No. 231 Tech. Admn. 1/293/69, dated 30-01-70 circulated by the Ministry of Finance Endorsement No.F.18(2)-

Est.(IV))(A),dated 07-4-70. It has since been decided that for supply of a certified copy of Service Books to Gazetted Officers, a copying fee of Rs. 5/- is to be charged. The copying fee should be accounted for under the appropriate Receipt Major Head of the Office/Ministry/Deptt. under Minor Head "Other Receipts".

(Govt, of India. M.H.A. D.P. & A.R.O.M No. 17012/2/79-111, dated 27-09-80, the C. A.G.'s No. 1342- TA.I/191-79. dated 01-11-80.)

3.23 Hindi Training scheme-Entry of Passing Examinations, etc.

3.23.1 An entry of the fact of the passing of the recognised examinations in Hindi by Central Government Employees should be made in the Service Books (and corresponding documents) alongwith entries relating to their other educational qualifications.

(C.A A.G.'s Endt. No. 828-NGE-1 1/6-60,Pt-11, dated 24-03-60.)

3.22 Alteration of Date of Birth

3.24.1 The date of birth so declared by the government servant and accepted by the appropriate authority shall not be subject to any alteration except as specified in Note 5 below F.R. 56. An alteration of date of birth of a government servant can be made, with the sanction of the Comptroller and Auditor General of India, if:-

- (a) a request in this regard is made within five years of his entry into Government 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 Government Service Commission examination in which he had appeared, or for entry into Government Service on the date on which he first appeared at such examination or on the date on which he entered Government Service.

3.22 Verification of Services

3.25.1 The procedure for verification of services of the govt, servants has been outlined in Rule 81 of the General Financial Rules (Revised and enlarged) 1963 and the Govt, of India decision there under.

All the Service Books should be taken up for verification at a fixed time in live year (in April) by the Head of the Office, who after satisfying himself that the services of the govt, servant concerned are correctly recorded in his Service Book, should record on it a certificate in the following form over his signature: "Service verified upto.....date from.....(the record from which the verification is made)".

NOTE:- The certificate of annual verification of service of the Gazetted Officers is to be recorded over the signature of the Head of the Deptt. or an Officer authorised by him in this behalf.

(Para 2 of C & A.G 's letter No. 1325-TAI/395-7771, dated 12-9-72)

In case of non-gazetted govt, servant the annual verification of service will be attested by the Branch Officer-in-Charge of Admn.

NOTE 2.- The periods of Extra-ordinary leave should be included in the annual verification of services as the main purpose of it is to ensure that the entire service recorded in the service book is completely borne out by actual facts and as service includes periods of leave including extra- ordinary leave.

(C.A A.G 's Circular letter No. 395-NGE-I/68-67-(t), dated 17-2-68)

3.26 Procedure for the Verification of Service for pension of non-gazetted establishment of the office of the Accountant General consequent on the discontinuance of Annual Establishment Returns

3.26.1 The test check of the Service Books of the staff of this office shall be conducted by the Internal Test Audit, The quantum of check as prescribed by the C.&A.G. in his letter No. 928-Admn.II/348-61, dated 26-6-62 will be 25% including therein the Service Books of all govt, servants who are due to retire during the next five years. For the purpose, the register of service books maintained in the Admn. Section should be submitted on the 10th of each month to the D.A.G. indicating also the names of the govt, servants who are due to retire within the next five years for selection and check by I.T.A. The I.T.A. will check the Service Books and record a certificate of check therein over the dated initials of the /AAO. The work should be completed by the 25th of each month and the register submitted again to D.A.G. by the end of that month.

The check of service books should be to ensure that they have been kept up-to-date and that they contain a certificate of annual verification of service with reference to acquittance rolls, etc. The entries in the pay columns should also be verified with reference to the office copies of pay bills for the month in which the service Books will be checked. It will also be necessary for the Internal Test Audit to verify with reference to the Gradation List that the list of Govt, servants due to retire within the next five years has been correctly prepared by the Admn. Section

The submission of the register of Service Books and completion of work every month by I.T.A. and should be watched through the Calendar of Returns of the Admn. Section.

(C&AG's Endt. No. 2469.Admn.I/558-62. dt. 17.9.62)

3.27 Re-attestation of Service Books

3.27.1 Signature of non-gazetted Officers of the office in the Service Books should be dated and all entries therein should be reattested every five years

3.28 Verification of temporary and officiating Service

3.28.1 When a non-gazetted officer is transferred from this office to another, the result of the verification of his services with reference to the pay bills and acquittance Rolls, in respect of the whole period during which the officer was employed in this office, should be recorded in his service book under the

signature of the Accounts/Audit Officer (Admn.) before the service book is sent to the office to which the officer is transferred. In cases of persons transferred to this office the Admn. Section should see that the necessary record had been made by the heads of the offices from which the persons have been transferred. If omission of this record is detected in any case Admn. Section should take prompt steps for its rectification by the heads of the offices concerned.

3.29 Verification of the Stock of Service Books

3.29.1 The Stock of Service Books or rolls should be verified twice in a year, once in January and again in July. The verification should be conducted to see that no service books or rolls are missing and the fact of verification should be recorded in the register of Service Book over the dated initials of a Gazetted Officer not connected with administration as selected by Sr. D.A.G. (Admn.) For the purpose of selection of the Gazetted officer, the section maintaining the service book should obtain the approval of Sr. D.A.G. (Admn.) sufficiently in advance after that name is selected, the section should convey the order of Sr. D.A.G. (A) to the Gazetted Officer concerned.

The Service Book register should be maintained cadre-wise for Group B', Group 'C' and Group 'D' staff in the following proforma:

<i>Service Book No.</i>	<i>Name</i>	<i>Designation</i>	<i>Date of Birth</i>	<i>Date of entry in the Govt. Service</i>	<i>Remarks if any</i>
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This item of work should be included in the Sectional Calendar of Returns.

(Authority : Sr. D.A.G.'s (Admn.) Order, dated 16.03.1985 in File No. Admn.WH45.II issued under O.O. (Admn. Series) No. Admn. 1-1145-11-306. dated 18.3.1985)

3.30 Confidential Reports

3.30.1 The annual confidential reports on Accounts/Audit Officers Sr. Accounts/Audit officers will normally be written by the group supervisory officers and reviewed by the Accountant General. Detailed instructions are available in para 10.11.of C & A G 's MSO(Admn) Vol. I.

Every Branch Officer shall, at the end of the year, write up the confidential reports of the s/AAO Who have served under him. The respective Deputy Accountant General should review the confidential reports of the s /AAO working in his group. It will also be reviewed by the A.G. annually.

(i) Writing of confidential reports of Group D' employees is no longer necessary except in respect of those who are engaged in sensitive work.

(ii) If there is any shortcomings in the performance of the allotted work or any act of indiscipline or violation of conduct rules the administration would take recourse to disciplinary action, and

(iii) Punishment including the recordable warning, commendations, etc. conveyed to the employees should be entered in the Service Book and the relevant information furnished to the Departmental Promotion Committees when their cases are considered for promotion, etc. In the absence of Confidential Reports for the period upto now where Confidential Reports are not maintained, these will be made use of by the Departmental Promotion Committees.

(C.&A.G. 's Circular No. NGE/101/86 received under No. 1455-N.2/78-85, dated 24.12.86.)

There is no objection to two or more independent reports being written for the same year by different reporting officers in the event of a change in the reporting officers during the course of a year provided that no report should be written unless a reporting officer has at least three months' experience on which to base his report. In such cases, each report should indicate precisely the period to which it relates and the reports for the earlier part or parts of the year should be written at the time of transfer or immediately thereafter and not deferred till the end of the year. The responsibility for obtaining confidential reports in such cases should be that of the Head of the Department or the office.

(Para 6-2 of G.I.C.S. O.M. No. 51/5/72-Ests(A), dt. 20.05.72.)

In the case of Central Govt. Officers who are deputed to other Department/State Govt, or on foreign service the confidential rolls should be maintained by their parent Departments and the periodicity of such confidential reports should be the same as in the parent department. It will be the responsibility of the parent department to obtain the reports of their officers on deputation and maintain them.

(Para 3.2. of G.I.C.S. O.M. No. 51/5/72-Ests(A), dt. 20.05.72.)

The confidential reports in respect of the Staff of this office will remain in the custody of the Officers indicated below: -

- (1) All Group 'B' Officers - AG's Secretariat.
- (2) All Group 'C' Officers/Officials-Respective DAG's Sectt. (Staff who are in this sensitive post)
- (3) Group 'D' Staff- (Staff who are in this sensitive posts) respective Sr.AO/AO (Admn).

(Based on paras 4.3 to 4.5 of G.I.C.S O.M. No. 51/5/72-Ests (A), dated 20.05.72.)

All adverse entries in the confidential reports should be communicated by the reviewing Officer after they have been seen by the countersigning authority, if any. This should be done as far as possible within one month of the completion of the report. The communication should be in writing and a record to that effect should be kept in the confidential reports.

(Paras 8.2 of G.I.C.S O.M. No. 51/5/72-Ests (A), dated 20.05.72.)

Representations against adverse entries should be made within six weeks of the date of communication of such remarks. While communicating

the adverse remarks to the Govt, servant concerned, the time limit should be brought to his notice.

All representatives against adverse entries should be decided expeditiously by the competent authority and in any case not later than the six weeks from the date of submission of the representation.

(Paras 9.2 of G.I.C.S O.M. No. 51/5/72-Ests (A), dated 20.05.72.)

Where the report on the officer shows that he had made efforts to remedy or overcome defects mentioned in the preceding reports, the fact should be communicated to the officer in a suitable form and a copy of such communication added to the confidential report.

(Para 8.5(C) of G.I.C.S. O.M. No. 51/5/72-Ests(A). dt. 20.05.72.)

A suitable entry should be recorded in the Annual Confidential Report of the employees concerned regarding his passing of Hindi Examination under the Hindi Teaching Scheme. It has been decided that till such time as a column is specifically provided in the CR form for the purpose, an abstract giving details of the examinations passed under the Hindi Teaching Scheme may be kept in the CR by the Administrative Section.

(G.I.M.H.A O.M. No.11015/45/72-OL, dt. 15.1.73 C& A.G.'s Endt. No. 2562 NGE III/5.73.-(I). dt.02.11.73)

Confidential reports or copies thereof should not be given to a retired officer or any body who has otherwise relinquished govt, service. However, on request from such a person, there should be no objection to the issue of an objective testimonial on his work and conduct.

Confidential reports relating to a deceased officer may be destroyed after a period of two years from the date of his death and that of a retired Govt, servant five years after his date of retirement.

(Paras 10.1 & 10.2 of G.I.C.S. O.M No. 51/5/72 Ests(A),dated 20-05-72.)

3.31 Merit Certificates - Maintenance of Register

3.31.1 The C.&A.G. has decided that the s and Branch Officers should maintain a register in the form prescribed below for keeping a continuous record of the instances of bad work as well as good work done by the staff under their charge. The material contained in the register should be made use of by them while writing the annual confidential reports.

It has further been decided by the C.& A.G. to introduce a scheme of issue of 'Merit Certificate' with a view to recognising outstanding work done by the staff. All branch Officers should therefore submit their recommendations with reference to the entries recorded in the register, referred to above through the respective Dy. Accountant General by 7th April each year for necessary action in the format as below:

Name of Employee.....

Date of appointment to the present grade

Name of Section.....Date of posting in the Section.....Brief description of the duties entrusted to the employee.

SI. No.	Period of report	Brief particulars of work commented upon	Signature		
				Branch Officer	Employee
1	2	3	4	5	6

[O.O. (Admn. Series) No. Admn.I/869-KM(1)166 dt. 15.1.71]

3.32 Increments

3.32.1 Increments of the Group 'D' govt, servants of this office establishment may be drawn as a matter of course unless the drawal of an increment already withheld on deferred. Increments next above may only be drawn after the approval of the D.A.G. has been obtained. In every case in which such approval is required, Admn. Section will submit to A.O.(Admn) a list of persons concerned in the prescribed form together with Character Rolls for advance Review.

NOTE:- Branch Officers and s will (i) whenever an occasion arises and (ii) when the annual confidential reports of the staff concerned are recorded, submit to the Sr. D.A.G. (A) in case of any member whose work is habitually in arrears or otherwise bad or who is unpunctual or irregular in attendance, so that the question whether his next increment should he withheld or not, may be taken into consideration. Orders passed in each such case should he passed on to and noted by the Admn. Section in the Register of increments and also in the service Books of the person concerned.

(G.I.M.H.A. O.M. No. 7/1/52-Estt. dated 09-8-54)

3.33 Grant of Increments to Group Servants

3.33.1 The Branch Officer-in-charge of Admn. section will grant all increments to Group D' govt, servants. If the increment is withheld, the orders of the respective D.A.G. will be necessary.

3.34 Procedure for Grant of Increments and the Maintenance of increment Register

3.34.1 An increment register, in Form No. SY 299 (given below) should be maintained by the Admn. Section. Separate pages should be allotted for different months and in the relevant folios all increments which are due to be sanctioned in a particular month should be recorded. If for any reason the increment dates of some staff arc clianged to another month, the names of the persons concerned should be scored through on the pages where they are and a note kept showing the folio (month) to which they have been transferred. The note should be attested by the AO. (Admn). In order to facilitate the work, the names may be written according to categories of staff, i.e, AAO, Accountant, Auditor, Clerk/Typist, etc and sufficient space left after each category in order to accommodate the addition of more names.

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

The register should be submitted to the Sr.A.OVA.O.(Admn) on the 18th of each month after the entries therein are completed by the Admn. Section for admission of the increment. All increments formally admitted should be drawn in the Pay Bills. The officer who passes the bills should see that increments have been duly drawn for all those whose increments are due in that month.

In the case of increments, raising the pay of a-Govt. servant on the revival of an increment withheld or deferred the orders of the sanctioning authority should be noted in the register by the Admn. section after orders are obtained on such cases These entries should be attested by the A O.(Admn) when the register is submitted to him monthly. A separate register in the same form should be maintained for the Group D' -servants of the office establishment and the above procedure should be followed mutatis mutandis for the maintenance of this register. I

Register of increment for the month of... 19..

Name	Designation	Record of suspensions/punishment since last increment	Non-qualifying leave since last increment	Date of present increment	Pay after present increment	Date of last increment or of appointment to the post
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Record of suspensions/punishment since last increment	Non-qualifying leave since last increment	Date of present increment	Pay after present increment	Orders of sanctioning authority
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(C&AG's No.1205-GE. II/143-58, dt.29.4 58 Filed in File No. 159-X.)

3.35 Noting of Arrear Claims and attestation thereof

3.35.1 The claims of arrear pay and allowances will be drawn separately and a note to this effect will invariably be made in the remarks column of Form TR 22A against the entries of the period to which they relate

(Para 7 of G.I.M.F (Deptt. of Economic Affairs) O.M. No. F. 10(15)-8.)

3.36 Court Attachment

3.36.1 (a) In the case of attachment against the pay of employees the orders should be sent to the AAO/SO, Admn. Section, who will record the particulars in the register maintained by him and put up the order with the register to the Dy Accountant General concerned for submission to the Accountant General

(b) The register should be written up as and when an order is received without waiting for the explanation of the assistant concerned, and the explanation should be submitted to the Accountant General with the register not later than the next day Any one can say promptly *wby* his salary is attached, and there is no need for delay which is simply done to evade enquiry.

Apart from the submission of the register with new orders of attachment, it should be submitted for review regularly on the 10th of each month to the Accountant General through the Dy. Accountant General.

The entries in the register, above referred to, are summarised in a subsidiary register in a form convenient for monthly review. When new attachments are recorded, both registers should be laid before the Accountant General. But on the 10th of each month review, the registers only need be submitted for the Accountant General's review.

3.36.2 The procedure to be followed in dealing with the attachment order issued by court of law is indicated below:-

3.37 Government Servant under the State Government

3.37.1 In the case of non-gazetted officer the attachment orders are required to be issued on the disbursing officer concerned, i.e. the head of office to which the Govt Servant is attached. If through error any attachment order in respect of such Non-gazetted Government Servant is received in this office, the same should be returned by registered post immediately, to the court, with request to serve it on the disbursing officer (to be specified if possible) concerned.

3.37.2 Under Clause 3 of the Provident Fund Act, 1935, compulsory deposits in any Govt. Provident Fund are not capable of being assigned or charged and are not liable to attachment under any decree or order of any court of law in respect of any debt or liability incurred by the subscriber but it is not proper on the part of the officer receiving an order from the court attachment of the provident Fund money of any employee to carry on correspondence with the court in regard to the validity of the order. An Officer who wishes to object to the attachment should do so by making a formal application to court either personally or through the Central Government Pleader.

This procedure will apply mutatis mutandis to all kinds of property in the custody and/or Control of a Govt. Officer.

(Authority: C.A.G's letter No. 1548-Admn.III/42-59 dated the 28th September, 1961)

3.37.3 It has been decided that a Govt, servant who has given to the appropriate authority notice of retirement in accordance with Rule 28(i) (b) of C.C.S.(Pension) Rules, 1972 has no right subsequently (but during the currency of the notice) to withdraw the same and to return to duty. There would, however, be no objection to permission being given to such a Govt, servant on consideration of the circumstances of this case, to withdraw the notice given by him but ordinarily such permission should not be granted unless he is in a position to show that there has been material change in the circumstances in consideration of which such notice was originally given

Where the notice of retirement has, been served by Govt, on the Govt, servant, it may be withdrawn if so desired by headquarters, provided the Govt. servant concerned is agreeable.

3.38 Disbursement of Festival Advance

3.38.1 The Festival advance shall be drawn and disbursed before the festival in connection with which the advance is sanctioned.

(para I (IX) of G.I.M.F. O.M. No. 16C(9)-E II(A)/60, dated 22.8.60)

The name of Festivals for which the advance can be drawn to be announced by the of Head of the Department at the beginning of every financial year

3.39 Provisional Payment of Pay and Allowances to non-gazetted staff

3.39.1 In order to avoid hardship the Head of the Office may sanction provisional payment of substantive pay for a period of 3 months in the first instance which may be extended upto 6 months on further request to a non-gazetted staff pending receipt of L.P.C. either on reversion from a Gazetted post or on transfer from one gazetted post to another. The official concerned will furnish the details of his pay and allowances, advances if any, drawn in the previous post and deductions on account of G.P. Fund, Income Tax, refund of advances, etc.; in the declaration form appended below:

DECLARATION FORM

I Shri/Smt.....hereby declare that duty pay was last drawn by me at the rate of Rs(Rupees.....)in the scale of Rs.....upto and for.....and my substantive pay is Rs.....in the scale of Rs.....from.....

I also declare that deductions and recoveries to be made from pay bill are as detailed below:-

Deduction:

Provident Fund	Rs	P.M.
P.L.I, premium	Rs	P.M.
Income Tax	Rs	P.M.

Recoveries:

- (1).....instalment of recovery towards motor car/cycle advance Rs.....
P.M.
- (2).....instalment of house building Advance Rs.....P.M.
- (3).....instalment of G.P.F. Advance Rs.....P.M.
- (4).....instalment of advance of pay Rs.....P.M.
- (5).....
- (6).....

Signature and Designation of
the
Government servant

(G.I.M.F (Deptt. ofExpdr.) O.M. No. No. F7 (15)-EIII (A)/64, dated 1-10-65. read with O.M. No. F7 (15)- EIII(A)/64, dated 19-5-64)

3.40 Death of any employee to be reported to the Accountant General.

3.40.1 The death of any employee in the office should be reported to the Accountant General as soon as intimation is received. The cases of death of non- gazetted (including Group D') staff while on duty or otherwise under any circumstances should be reported immediately to the C.& A.G.

(C & A.G's letter No. 1214-NGE1/99-67, dated 13-6-67)

3.41 Death report of SR.AO/AO

3.41.1 In reporting the death of Sr.A.O./A.O. to the C & A.G. a brief note stating the character of the deceased's service should also be submitted, anything outstanding being specially mentioned. The address of the widow or next of kin should also be reported.

(Auditor General's Letter No. 2495-GBE/420-32, dated 11-7-32.)

3.42 Issue of letter of condolence

3.42.1 On receipt of the confirmed report of death of a Group 'C' employee the Accountant General may issue a letter of condolence to the bereaved family. Similar action may be taken by the DAG in case of Group 'D' employees.

(C&A.G.'s Letter No. 737-GE II/41-67, dated 18-7-67.)

3.43 Report of settlement of dues in respect of a deceased Govt, servant

3.43.1 It has been decided that in case the G.P. Fund, Pension and Gratuity and other dues are not settled within a period of two months from the date of death a report should be sent to the C.& A.G. explaining the reasons for delay and the action to expedite the matter.

(C. & A.G.'s Letter No. 430-NGE.I/99-67, dated 10-7-67.)

3.44 Procedure for a change of name by Government Servants

3.44.1 The following procedures for a change of name by Government servants have been decided upon in consultation with Ministry of Law.

A Government servant wishing to adopt name or to effect any modification in his existing name should be asked to adopt the change formally by a deed changing his name. In order that the execution of the document may not be in doubt it is desirable that it should be attested by two witnesses preferably those known to the head of the office in which the Government servant is serving. The sample deed form is given below. The execution of the deed should be followed by publication of the change in a prominent local newspaper as well as the Gazette of India, publication being undertaken by the Government Servant at his own expense in both cases.

It is only after formalities described in the fore going paragraph have been complied with and a satisfactory evidence of identity and execution of the document adduced by the Government servant that the adoption of the new name or change in the existing name should be recognised officially, entries in Government records so far as may be necessary being amended accordingly. True copies of the relevant documents should be retained by the Head of the office concerned .

3.41 Change of surname

By this deed, I the undersigned, A.B.C. (New Name), etc., now lately called A.C. (Old Name) employed as designation of the post held at the time by the Government Servant concerned) at (place where employed in the Ministry/ Department of the Government of India) do hereby:-

(1) For and on behalf of myself and my wife and children and remoter issue wholly renounce, relinquish and abandon the use of my former surname of C (only) and in place thereof do assume from the date thereof the surname of B.C. and so that I and my wife and children and remoter issue may thereafter be called, known and distinguished not by my former surname of C (only) but by my assumed surname of B.C.

(2) For the purpose of evidence as such my determination declares that I shall at all times hereafter in all records, deeds and writings and in all proceedings, dealings and transactions, private as well as public and upon all occasions whatsoever use and sign the name of the B.C. as may surname in place of and in substitution for former surname of C (only).

(3) Expressly authorise and request all persons at all times hereafter to designate and address me and my wife and children and remoter issue by such surname of B.C. accordingly.

It witnesses whereof I have hereunto subscribed my former and adopted names of A.C. and A.B.C.

and affixed my seal this.....day of.....

Signed, sealed and delivered by the above- A.C. named A.B.C. formerly A.C. in the presence of (b) A.B.C.

(G.I Ministry of Home Affairs. Office Memo No. 60/274/48 Estts, dated 3rd November 1948 with Accountant General's Endt. No. 753-NGE-II/69-48.II, dated the 27th December 1948 (Dy. india-4975/Estt. 3067), Government of India. Ministry of home Affairs. Office Memo No. 87/52-Ests. dated the 24th March. 1932 forwarded with CAG's Memo No. 2685-NGEII/69-48, dated the 20th September. 1952. file 976.)

3.46 Procedure for the change of religion by the Govt, servants

3.46.1 The Govt, of India have observed that-

(1) The concessions admissible to the members of the Scheduled Tribes and Anglo-Indians do not depend upon the religion which they profess

and consequently change of religion by such persons is not relevant for the purpose of determining their eligibility for such concessions.

- (2) The concessions are admissible to the members of the Scheduled Castes who profess Hinduism or Sikhism and consequently any change or religion by a member of a scheduled caste to a religion other than Hinduism or Sikhism will deprive him of the eligibility for the concessions admissible to *the members of* the Scheduled diiste. Consequently it is necessary for such a person to give the declaration on change of religion. The procedure prescribed above for recognising the change in the name of the Government servant may be followed for recognising the change in the religion and the deed form prescribed therein may be used with suitable modifications.

(Vide CAG's Letter No. 1952-NGEII/398-58. dated 22+59 received with the CAG's Endorsement No. 5599- NGEII/398-58. dated 7.12.59, Dy. India/6920-Esst./3091,dated 1.2.50 filed in Estt.)

3.47 Change of religion of Scheduled Caste/Scheduled Tribe Official

3.47.1 Under existing orders of the Government of India, Scheduled Caste/Scheduled Tribe officials who subsequently change their religion (from Hinduism to another) are not entitled to the benefit of their caste in the matter of promotion, etc. It is, therefore, requested that all the members of the staff and officers of this office belonging to Scheduled Caste/Scheduled Tribe community may submit in writing a certificate to the effect that they have not changed their religion which they professed at the time when caste certificates were issued in favour of them by the prescribed authorities.

(Authorities C&AG's letter No. 1460-N.III/8-82/I, dated 29-5-82 & No. 2163 N.III/13-85/1. dated 02-7-87)

3.48 Second T.A. Advance

3.48.1 A second advance of T.A. on tour to the Inspection parties (Class II Branch Officers and non-gazetted staff) is admissible pending receipt of the adjustment bills for the first advance.

(C&AG's Letter No. 276-NGEI/157, dated 21.2.63, diled in File No. Admn. 11/1050 read with C&AG's Letter No. 1581-GEII/143-73, dated 5.6.75).

3.49 Intimation regarding Leave Travel Concession

3.49.1 When the journey to the "Home Town" or to any place within India is undertaken by govt, servants and/or members of their families they should intimate before hand their intention of availing of the benefits under the "Leave Travel Concession Scheme" in the form appended hereto :-

FORM

- (1) Name and Designation of the Govt. Servant.
- (2) Nature and period of leave, if any.
- (3) Home Town as declared by the Govt, servant.
- (4) Whether declaration of Home Town was changed previously.
- (5) Name of the place proposed to be visited if it is not a Home Town.

- (6) Whether completed one year's continuous service.
- (7) Whether Leave Travel Concession was availed of previously and if so when.
- (8) Whether travelling alone or with family.
- (9) Remarks, if any.

3.50 T.A. for appearing at the 's Examination

3.50.1 Travelling Allowance may be granted to candidates at out-stations for the to and fro journey to appear in the SOGE Examination under S.R 132 only in respect of any two attempts at each part of the examination.

(C&A.G's Letter No. 936-NGE I/29-55. dated 17.5.55 and No. 349-B GE I/29-55. dated 23.2.56 read with clarification orders in C&AG's Letter No. 2432-NGE I/-60, dated 1.12.60 No. 617-NGE I/73-71. dated 11.3.71.)

NOTE - Passing of the S.O.O.E. Examination is not a condition of preferment in Govt, service for an S.O.G. E. of ordinary Branch and as such the period spent by such a person Journey to and from an out-slat ion to take the part II of S.O.G.E. Examination and the day or days of the examination cannot he treated as duty.

(C & A G's Letter No. 1911-NGE I/207-54, dated 8.9.54)

3.50.2 The position is clarified as under

	S.O.G.E. of any branch for candidates having already qualified in a branch of the S.O.G.E.	S.O.G.E. of any branch for candidates having already qualified in another branch of the S.O.G.E.
(1) Whether the period of examination is treated as duty	Yes <i>(Since it is a condition of preferment</i>	No <i>(Since it is not of further preferment in Govt.</i>
(2) Whether the period spent in the to and fro journey to appear at the examination is treated as duty	in Govt. Service) Yes <i>(as above)</i>	Service) No (as above)

(C & AG's Letter No. 2298-NGEI/207-54 dated 5.11.54)

NOTE-1. It has been decided that the period spent in the journey and the days of examination in connection with the Revenue Audit Examination will also be treated as duty and T.A. will he allowed to the same extent as admissible to the persons appearing at the S.O.G.E. Examination.

(C&A G's Letter No. Letter No. 696-NGEI/8-63, dated 27.4.64)

NOTE 2- It has also been decided that T.A. for appearing at both the S.O.G.E. and Revenue Audit Examination in respect of Govt, servant while on Deputation/Foreign Service, will be borne by the borrowing department.

(C&AG's Letter. No.531-NGEI/294-65. dated 14.2.66)

NO TE 3- It has been decided that if the periods of training of the candidates in connection with Pari I & II of the S.O.G.E he less than 3 months at a particular station (irrespective of the fact whether the total period of training at different outstation is more than

3 months)) travelling allowance as on transfer will, however, continue to be admissible when the period of training at an outstation is three months or more. The actual rates of daily allowance to be paid to the candidates where the period of training is treated as on four, may be decided by the Head of the Deptt. in IA&AD according to conditions obtaining in each case.

3.51 Countersignature of T,A. Bills

3.51.1 The respective Dy. Accountant General countersigns all travelling allowances bill of the other Gazetted Officers and other staff members. Officers of the rank of DAG and above are their own controlling officers. The tour programme of DAG will be approved by the Accountant General. The Accountant General is required to send his tour programme to Hqrs. as per Hqrs. letter No.5205-GE.I/146-99 dt. 16.12.99.

3.51 Claim of Travelling and other Allowances on return from Deputation to be prepared immediately

3.52.1 Claims by officials for travelling allowance or other allowance on return from deputation should be submitted immediately on their return to this office and claim for luggage freight will not be passed, unless supported by Railway Receipts/Transport receipts. A cash receipt can be obtained on application at the time of booking from the Railways/Transport Agencies.

3.53 Procedure for payment of arrears of pay and allowances of a Govt, servant transferred from one office to another in respect of whom a Last Pay Certificate has been issued

3.53.1 The following procedure may be adopted in the matter of drawing the arrears of a Govt, servant who has been transferred from one office to another and in respect of whom the Last Pay Certificate has been issued.

The Drawing and Disbursing Officer of the Office in which the Govt, servant is currently working may prepare a "Due and Drawn Statement" in respect of arrears of Pay and Allowances of such a Govt, servant and send it to his earlier office(s)/parent office as the case may be for verification of the claim. The latter office may check these statements, make entries in their records (i.e. in the Pay Bill Register) and return to the concerned drawing office with a certificate that the arrears relating to the Govt, servants have been noted in the relevant records. On receipt of the "Due and Drawn Statement" duly vetted by the earlier/parent office, the Drawing and Disbursing Officer may prepare the arrear bills of the Govt, servant in proper forms, record the necessary certificate as required in Rule 276 of CTRs and draw the bills from the Treasury and disburse the arrears to him on proper acquittance. The expenditure in this behalf may be debited to the budget provision of his office.

In the case of Govt, servants working in Defence, Railway, P&T and other Govt, transferred to civil and vice versa the procedure referred to above is further modified to the extent that while accepting the "Due and Drawn Statement" of arrear claims, the concerned office should also accept the debit thereof, record the classification and return it to the Drawing and Disbursing

Officer of the office in which the Govt, servant is actually working for drawal of arrears and payment to him.

(G.I.M.F. O.M. No. F-10949-E/73, dated 7.1.74, C&AG's Endt. No. 138-TAII/298-72. dated 29.1.74.)

3.54 Procedure regarding, refund of amounts paid in excess by a loanee in respect of the principal of loan and/or interest thereon

3.54.1 The question as to how amounts which have been paid in excess in repayment of a loan on personal account and/or interest thereon by a Govt, servant/private individual may be refunded to him, has been considered. It has been decided that the procedure outlined in the following paragraph should be followed in such cases.

The sanction for repayment of the amount which has been paid in excess on account of principal of the loan and/or interest thereon by a loanee shall be issued by the authority competent to sanction and original loan after verifying from the departmental authority/A. G./ responsible for maintaining the detailed account of the loans that such a repayment is due to the loanee the fact of having made such a verification should be indicated in the sanction. No further authority for payment from the A.G. is necessary in the case of a Gazetted Govt, servant. On the basis of this sanction the head of the office in the case of a non-gazetted Govt, servant, Gazetted Govt, servant or departmental officer who normally disburses the loan in the case of private individuals, may draw funds by presenting a bill in the form of a simple receipt separately for amounts .paid in excess on account of principal of a loan and for interest at the Treasury attaching to the bill a copy of the sanction for such payment. The head of office/Departmental Officer concerned shall disburse the amount to the loanee and obtain his acquittance, duly stamped where necessary. The classification on the bill for withdrawal on account of excess deposit of a loan and the interest thereon shall be shown as "minus credit" to the head of account to which the loan was debited at the time of its payment and "Deduct Refunds" under the major head "Interest" respectively. The Departmental Officer/A.G. who keeps the detailed account of the loan will keep a note of the sanction for the refund in the relevant loan account and when payment is actually made the voucher number and date of payment will also be recorded and attested by the Departmental Officer/Gazetted officer in the A.G.'s office as the case may be.

(G.I.M.F., O.M. No. l(18)-B/69, dated 10.9.70, C&AG's endt. No. 1832-TA 11/288-69, dated 6.10.70.)

3.55 Office Contingencies

3.55.1 The power to sanction various contingent expenditure by the Head of the Department and/or Head of the office is contained in C.&A.G.'s M.S.O. (Administrative) Vol.-II.

The claims on account of taxi hire or other conveyance charges should be got countersigned by the concerned DAG in the case of Group B' officers and by the Branch Officers in the case of non-Gazetted Govt, servants before they are submitted to Admn. for reimbursement.

3.56 Permanent advance for meeting emergent expenditure

3.56.1 The contingent register should be kept by the dealing assistant of the Administrative Section. It is the duty of the dealing assistant and Branch Officer- in-charge of the routine work of the Section to watch the progress of expenditure and to draw a fully vouched bill in recoupment of the advance, as soon as it is running out. A similar bill is drawn on the last day of each month, in accordance with rule 302 of the Compilation of Central Treasury rules, if any payments have been made since the last drawal. The bill and sub-vouchers, together with the Contingent register, are submitted to the G.O. in charge of the routine work of Administration Section for signature.

NOTE-Under Rule 298 of the Compilation of the Central Treasury Rules the duty of initialling each entry in the contingent register has been delegated by the Accountant General to the Gazetted Officer in charge of the routine work of the Administration Section.

3.56.2 The Assistant dealing with Contingent register will maintain a Liability register in which sanctions exceeding Rs. 20 and the date of their adjustments are to be noted. As soon as such sanctions are received they are entered in this book and submitted to the AAO/SO for his initials. When these sanctions are adjusted either by cash payment or by cheque or by book adjustments the mode of adjustment is to be noted in the register under the initials of the . The register is submitted to the Gazetted Officer on the 5th of every month.

3.56.3 All indents for purchase or repair of office furniture or for any article required for office use should be sent to the Sr. A.O./A.O. (Admn) for compliance through the Branch Officer of the Section indenting for the articles, and the Sr. A.O./A.O (Admn) will arrange for the supply of the articles required.

3.56.4 Annually, in March, all broken and useless articles of furniture, such as chairs, stools, etc. will be sold under the orders of the Accountant General by public auction to be held in the presence of A O. (Admn), after notice has been widely circulated. The sale-proceeds will immediately on realisation be credited in the office accounts.

3.56.5 Unless very satisfactory explanations are given for the loss of keys, the Sr.A.O/AO (Admn) will not provide new ones but will recover their cost from the parties, indenting for them. The costs of chairs, etc. broken by careless use will similarly be recovered from the persons responsible.

3.57 Contingent Payments

3.57.1 Advance Contingent Payments:-Application for advance payments out of the permanent advance for meeting contingent expenses must be sanctioned by the Branch Officer-in-charge and adjustment bills in respect of such advances submitted within a week from the date of drawal thereof.

3.57.2 Petty Contingent Vouchers:-Petty Contingent voucher must in all cases indicate the names of the persons to whom the payments are to be made They must not be allowed to pass into the hands of the payees concerned After they are properly countersigned by the Branch Officer in charge they should be made over to the Contingent Clerk who after Satisfying himself that they are

in order will enter them in a subsidiary register to be opened under the heading "Petty Contingent Vouchers received and passed for payment" number them serially and put them up to the Branch Officer in charge of the routine work of the Administration Section together with the said register through the of the Administration Section Except in very urgent cases, the Contingent Clerk will receive the vouchers at 3 p.m. daily and put them up to the Branch Officer in charge of the routine work of the Administration Section the following morning. The vouchers, after they have been passed by the Branch Officer in charge of the routine work of the Administration Section are subsequently put to Deputy Accountant General for his final approval. These vouchers are then made over to Administration Cashier for payment. The Administration Cashier will after closing the case make over the paid vouchers to the official dealing with Contingent Register who will then enter them in the Contingent Register and submit the register to the Branch Officer in-charge of the routine work of the Administration Section through the AAO/SO (Administration) for attestation of the entries made therein.

All contingent bills must be entered in the Bill Book with the relevant numbers quoted therein. This will facilitate a thorough check through a single register of the encashment of all bills drawn and paid by the Administration Section.

3.58 Telephone connection in the residences of officers

3.58.1 The Government of India has delegated to the Comptroller and Auditor General the power to sanction telephone connections in the private residences of Officers under his control.

(G.I.F.M. Endorsement No. 769-F.E., dated March, 1924, Dy. G.I.2.)

3.59 Settlement of telephone bills by Government Subscribers by cash or cheque instead of Book Transfer

3.59.1 It has been decided with the concurrence of the Ministry of Finance (Communication) and the Comptroller and Auditor General of India that the expression 'Telephone Bills' used in Government of India, Ministry of Finance (Communication) No. T.R. 2-33/53, dated 24th July, 1952 includes beside the Trunk call and Rent Bill, bills for electric clocks, call bells, indicator bells, indicator drops, etc. and bills for other miscellaneous items.

It has been decided that bills for all the items mentioned above for amounts not exceeding Rs. 50 will be paid in cash.

(Vide CAG's No. 1273 Admn./II/404-55, dated the 9th September, 1955, Dy. Estt/1575, dated 13th September, 1955.)

3.60 Supply of Uniforms

3.60.1 Orderlies of Branch officers including the Sr. Peons, Chowkidars, Duftries, Messengers, Peons and other Sectional peons are supplied biennially with summer

and winter uniforms at a rate scale not exceeding that sanctioned by the Central Government.

(Vide G.I.F.M.H.A O.M. No. 5/13/57 Public II. dated 12th October, 1957 received with C.A.G.'s No. 1911 NGF.-I/57 Pt.VI, dated 15th Octoher.1957.)

3.61 Withdrawal of Uniforms from Group *D' Government servants during the period of regular leave

3.61.1 It has now been decided that the orders contained in Government of India, Ministry of Home Affairs Memo No. 5/14/55-A & C, dated 30th April, 1955 directing with drawal of uniforms from Group 'D' Government servants during leave exceeding 15 days (other than casual leave) shall not apply to Group D' employees in Central Government Offices located at places other than Delhi and Simla.

(C&AG's No. 1678-NGE-I/63-55, dated 30th August, 1955)

3.62 Appointment of Cashiers

3.62.1 It has been ordered by the Govt, of India that the practice of appointing temporary clerks to take charge of cash work is objectionable and risky only permanent Government servants may be appointed to perform the duties of Cashier.

NOTE 1.- The term 'Cashier' occurring in the above orders of the Govt, of India has been held to include assistants entrusted with the duty of handling Cash.

(G.I. Ministry of Finance O.M. No. 3252-G 1/49, dated the 2nd July, 1949. Dy. India 2768/TM 1138 and note and orders thereon.)

NOTE 2.-All payments of premium should be made through the Administration Section. The Branch Officers-in-charge of sections in which there are posts of Cashiers or Assistant Cashiers should promptly report to concerned DAG any event necessitating the appointment of substitutes in place of any one entrusted with the duty of handling cash. None should be allowed to handle cash without the prior approval of the DAG. Immediately on receipt of the Branch Officer's report, the Administration Section will take necessary steps to get the name of the approved substitute incorporated in the Collection Fidelity Bond for this office. It is possible that the name of the approved substitute should be intimated to the Insurance Co. before actual appointment is made.

3.63 Security Deposit of Cashiers

3.63.1 The Comptroller and Auditor General has decided that when a person is appointed substantively as a Cashier in a Civil Audit and Accounts Offices he should be required to execute a Security Bond which should contain a specific provision to the effect that he will remain responsible for any loss that may be caused during his absence on leave by the action or neglect of his substitute, if the latter, though appointed by the head of the office, be the Cashier's nominee. As in this office Cashiers are not ordinarily allowed to nominate their successors during their absence on leave, the names of the substitutes should be inserted in the policies of the Fidelity Bonds of the National Insurance Company before the new Cashiers are allowed to take upon themselves the execution of their duties in connection with Cash. Persons appointed in the vacancies of Cashiers should pay forthwith when called upon to- do 'so any amount necessary for payment of premium, etc. to the National Insurance Company. Officials allowed to perform the duties of cashiers in both the offices have to furnish Fidelity Guarantee Bonds with the National Insurance Company to the extent as required in the rules.

(C.A.G. 's Utter No. 303-NGE1/8-53 (PL 11), dated the 21st February, 1955.)

(Vide the Auditor General's Nos. T 262-Admn. 114-31, dated the 20th May, 1932, Dy. India 489 and T. 1081- Admn.396-26, dated the 23rd October,1926, Dy. A.D.G. 598.)

*NOTE - The Security Bonds do not require registration.
(Vide Letter No. 4097/51, dt. 1st June, 1957 from the Solicitor to the Central Govt, at Calcutta.)*

3.64 Execution of Security Bonds

3.64.1 The Security Bonds executed by cashiers, etc. are bilateral in nature and they have to be executed on behalf of the President of India by an Officer duly authorised in this behalf. The Officer so authorised is the Head of the Office. The Security Bonds are exempt from stamp duty.

[D.O. letter No. 862-DO/B-61, dated 10th October, 1961 from G.I.M.F.(Deptt. of Economic Affairs). Copy received with C&AG's letter No. 1746-Admn. III/129-Admn. 1/59, dated 9-11-61]

3.65 Cash Book

3.65.1 Detailed instructions are laid down in rule 13 of Central Govt. Account (Receipt and Payment) rules, 1983 for handling official Cash.

The following procedure will be observed by respective Admn. Section to comply as referred in the preceding rule:-

(1) The Cash Book should be maintained by the Admn. Section in Form G.A.R.3.

(2) All Cash should be received by the Branch Officer-in-Charge of the routine work of the Admn. Section only. The Cash transactions should be entered in the Cash Book as soon as they occur and attested by the Branch Officer-in-Charge of the Admn. Section in token of check. 'Cash' for the purpose of this rule will include besides legal tenders, coin and currency notes, all remittances by Money Order and pre-audit cheques.

Cheques and drafts drawn in favour of this office e.g. cheques on account of interest receipt/repayment of Loans and Advances which are meant for credit to Govt. Account will not pass through the Cash Book. Their disposal will be watched through the Register of Valuables. But cheques and drafts received from Govt. Departments/Offices for payment to the employees of this office shall be accounted for as receipt in the Cash Book and payment also shall be similarly entered as disbursement.

(C&AG's Letter No. 31-Insp/6-24/72, dt. 31.7.73 and 106-Insp/6.24/72, dt. 13.2.73.)

(3) The Cash Book should be checked and closed daily and the Cash balance verified at the close of every day by actual count by the Branch Officer in-charge/or DDO of the routine work of the Admn. Section. The correction of the accounts entered in the Cash Book as receipts and payments should be checked by him with the Bill Register and actual payees receipts, obtained on acquittance roll or otherwise. The acquittance of the first payment day of each month should be checked by before they are submitted to the Branch Officer-in- charge/or DDO of the routine work of the Admn. Section.

In verifying the cash balance daily, the D.D.O of the Admn. Section will particularly see whether Cash or Cheques for bills in respect of which acknowledgement have been signed already have been received and if so, whether the receipts have duly been credited on the receipt side of the Cash

Book. The token and acknowledgements for uncashed bills that are left with the Admn. Cashier at the end of the day should also be examined by the verifying officer in this connection. An account of all the tokens received for bills presented for encashment and of all the tokens redeemed when the bills are encashed should also be maintained by the Cashier and this account should be checked and examined by the DDO of the Admn. Section with reference to the Bill Register.

NOTE.- The arithmetical check of the totals of the receipts and payments as worked out by the Cashier in the Cash Book on the day, should be conducted by the AAO/SO Admn. before the Cash Book is submitted to the DDO for his verification. A certificate of such check should be recorded by the AAO/SO in the Cash Book.

(4) A receipt should be given for Cash (as defined above) received in this office. When Cash is drawn from the bank the acknowledgement furnished will serve as a receipt. Every receipt for Cash should be signed by the DDO. The number of each receipt should be entered in Column 2 of the Cash Book as it is issued.

When Cash is received in legal tender coin or currency notes, a receipt will be issued forthwith and sent to the Section concerned with the letter or Money Order coupon with which the Cash was received and the section concerned will send the receipt with the usual acknowledgement to the person from whom the cash has been received and furnish the Admn. Section with a credit slip duly filled in for transmission of the cash to the Bank. The dealing Sections must take necessary action to dispose of the letters within 3 days from the receipt thereof so that cash may not remain outstanding with the Admn. Cashier for more than a week from the receipt thereof.

The Admn. Section will be responsible to send the cash to the Bank with the credit slip which should show the proper head of credit in the Govt. Accounts. On receipt of the memo obtained from the Bank duly receipted, the amount remitted will be entered in the Cash Book and the memo sent to the section concerned. It will be the duty of the section concerned to verify the credit in the Bank Account within 4 days on receipt of the memo.

The D.D.O. of the Admn. Section should see that no delay occurs in the issue of receipts in cases in which cash is received.

(5) In all cases in which a receipt has to be issued, a receipt book in Form GAR 6 should be used.

(6) The rules require that a govt. servant who handles Govt. money should not, except with the special sanction of the head of the office, be allowed to handle, also in his official capacity, money which does not belong to Govt, and that where under any special sanction a Govt. servant deals with both govt, and non- Govt money in his official capacity, the Govt. money should be kept in a cash Box separated from the non-Govt money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of Govt, account. If the Cashier or the D. D O. of the Admn. Section have occasion to handle in his official capacity, money which does not belong to Govt., orders of the Accountant General will have to be followed in order to comply with the prescribed requirements.

It has been decided that a register in the following form shall be maintained by the Cashier for the amounts realised from the staff on account of co-operative or any other dues:

<i>Date</i>	<i>Opening</i>	<i>Receipt</i>	<i>Total</i>	<i>Amt.</i>	<i>Balance</i>	<i>Signature of</i>
<i>Remarks</i>	<i>balance</i>			<i>deposited</i>		<i>AO(A)/DAG (A)</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>
<i>8</i>						

The above register will also be submitted to the Gazetted Officer-in-Charge of Admn. (Cash) and the procedure laid down for maintenance of Cash Book will be followed in respect of this register also.

The date of deposit of the amount to the Co-operative Society or other items and the receipt/acknowledgement number, if any should be recorded in Remark Column' of the register before submission to DAG

(7) Entries may be made in the Cash Book for remittances to the Bank only after the memo, sub-joined to the credit slips have been actually received from the Bank. Every such entry should be attested by the D.D.O. for remittances into the bank only after the memo is sub-joined to the credit slip.

(8) The safe in which the cash boxes are kept will be in the Cash Department and will have two separate locks. The key or one lock will be kept by the Cashier and the other with the DDO.

It has been directed by the C&AG that Rule 109(i) of the C.T.R Vol. I applies only to the keys which may be in use or are readily available for use and not to keys which have been put under seal and kept away for safe custody.

NOTE.- Except on the first working day of the month and also on day(s) on which considerable amount is required to be handled on the same day (as per example, the day on which festival advance on the eve of any important festival is paid) the entire amount of liquid cash should not be taken out from the safe referred to above. On such days the bulk of the liquid Cash will remain in the safe and cash to the extent of probable - requirement of the day not exceeding the amount of security furnished by the Cashier should be taken out at a time for being handled by the Cashier. Cheques received in payment of Estt. etc. bills of this office will not be included within the limit.

(Based on C&AG's Letter So. 756-Admn. 111/129-Admn. 1/59, doted 17.5.61.)

A list of undisbursed items should be prepared from the acquittance rolls and contingent registers on the 10th and 20th of the month and put up to DAG with the Cash Book through the Branch DDO. The AAO/SO of the Admn. Section while submitting the lists should scrutinise the outstanding items and give reason or the amounts remaining undisbursed

NOTE.-The Register of undisbursed pay and allowances being a subsidiary Cash Book should also be preserved for the same period as the Main Cash Book viz.. 10 years.*

(C&AG's secret Letter No. 17S0-TA 11/347-65, dated 31.8.65.)

3.66 Surprise Verification of Cash Balance in the hands of the Cashier

3.66.1 The AG will select a Gazetted Officer who will verify the cash balance in the hands of the Admn. Cashier, once in a month without notice.

The Gazetted Officer after verifying the cash balance by actual count should record his official designation below his signature in the Cash Book. He should carefully examine the cheques shown in the cash balance and invariably see that the cheques are duly accounted for on receipt side of the Cash Book

NOTE.- The Gazetted Officer selected by AG for physical verification of cash balance will confirm in writing the fact of their physical verification to AG within a week of the date of such verification.

3.66.2 The Dy. Accountant General selected by the A.G. for the purpose of surprise verification of the Admn. cash should record the result of his verification in the Cash itself under his dated signature and designation.

(C&AG's Letter No. 1615-T-Admn. II/194-66, dated 29.7.66.)

3.66 Receipt of Valuables and their disposal

3.67.1 The record section has been entrusted with the work of the receipt of valuables and their subsequent disposal. A Register of Valuables in the prescribed form is maintained in the record section in which valuables are serially entered under attestation by the Gazetted Officer-in charge of the Record Section, immediately on their receipt and the register along with valuables are kept in his custody.

The Registers of Valuables should be thoroughly reviewed by the AAO/SO of the Record Section on the 15th of each month with a view to watch the disposal of valuables and also bring to the notice of the DAG the delinquencies of the persons dealing with the valuables of the Section concerned.

During the monthly review on the 15th of each month, the Branch Officer- in-Charge of the valuables should satisfy himself that the contents of the chest agree with the outstanding in the register and the fact of his conducting verification should also be recorded in the register under his dated initial.

3.67.2 Whenever any cash, cheques or other valuables are disposed off, the Sections concerned must arrange to obtain acknowledgements in respect of the same by repeated reminders, if necessary and also send such acknowledgements immediately to the Record Branch for note, as soon as they are received.

3.68 Half yearly review of the Cashier

3.68.1 A six monthly review of the work of the Cashier should be made at the end of February and August every year. The review will be conducted by the Internal Test Audit Section. Suitable note for this purpose should be kept in the Calendar of Returns. The review note should be submitted to the Accountant General by ITA.

The following points should be looked into during the course of review:-

- (1) That cash or cheques have been promptly Entered in the Cash Book and receipts, where necessary, have been granted. No item of receipt should be kept out of the Account under any circumstances. At least 5% of the entries should be verified with reference to the documents with which the money were sent, just to see, that there is no laxity in this respect.
- (2) That money is not, without sufficient reasons, retained unnecessarily and that steps are taken for the prompt disposal.
- (3) That in the case of remittances of cash to the Bank, receipted challans have been kept in the file in proper order and that the cash of valuables (like cheques/drafts received from the other offices for disbursement) acknowledgements in duplicates have been obtained. The original acknowledgement duly stamped where necessary is sent to the drawing officer and the duplicate one bearing the signature of the recipient without stamp is properly filed. For this purpose a few entries in the Cash Book may be selected at random and verified with the receipted challans//acknowledgement of the recipient. In the case of refunds of undisbursed pay, etc. by short drawal a few items may be traced from the abstract of pay bills in which short drawal were made.
- (4) That the amount shown in the receipt column of the bill register agree with those accounted for in the Cash Book. For this purpose a few items' of receipts in Cash Book on account of withdrawal of money of bills, may be verified with the entries in the Bill Register. Similarly, a few cases of payments may be verified with actual payees receipts or acquittance rolls or otherwise as may be considered necessary.
- (5) That the balances of cash as recorded in the Cash Book have been correctly struck and carried forwarded from day to day. Totals of day's transactions in each of the six months under review may be checked at random for this purpose.
- (6) The Cash Balance Registers of the Admn. Section to be submitted to the respective Branch Officers daily for the purpose of application of their second check.
- (7) That the duties allotted to the Drawing and Disbursing officer are being duly performed and action taken by all concerned.
- (8) That the rules for the custody of the keys of the safe are followed.

In order to enable the Admn. Section to file the receipted challans in support of all payments made by the Cashier into the Bank, it is ordered that whenever any amount of money(cash or cheques) is received by the Cashier and is credited into the Bank at the instance of other Sections, the Admn. Section should send an intimation over the signature of the Branch Officer-in-charge stating the date on which the amount was credited and acknowledged by the Bank, instead of sending the receipted challans of the Bank, in original, to the Section concerned. The receipted challans of the Banks should remain systematically filed in Admn. Section in support of all payments-made by the Cashier into the Bank and of the entries recorded in the Cash Book.

NOTE: The register of valuables maintained by Record Department should be reviewed by ITA and the procedure detailed for review of Admn. cash would apply mutatis-mutandis.

(2) The column 'Postings' by the Administration Section in all cut lists should be checked with the recruitment and posting orders.

(3) In addition two per cent, of all cut lists at the discretion of the AAO/SO, Administration should be checked by him in full with leave, posting and recruitment orders as well as the Sectional Attendance Registers. The fact of scrutiny should be recorded on the cut lists so checked and any mistake found brought to the notice of the DAG.

3.71 Acquittance Rolls

3.71.1 Each AO/SO should submit on the 21st of each month to the Admn. Section an acquittance roll in Form G.A.R. 11 after filling in the blank spaces in the heading and column 2 . The Admn. Section fills in the other relevant columns and the payment order. A miscellaneous acquittance roll is also drawn up by the Admn. Section in which the name of those who are on leave and whose names do not appear in any of the Sectional acquittance rolls are shown and the net amount of their pay filled in. The totals of all the acquittance rolls is agreed with the net amount drawn on the office pay bills, the acquittance rolls are submitted to the Gazetted Officer-in-Charge of the routine work of the Admn. Section for signature. After they have been so signed by him, the acquittance rolls are returned to the AAO/SO. They are also required to sign the consolidated acquittance roll against the names of the Section concerned in token of acknowledgement of the receipt of the amount for their respective section.

3.72 Examination of Acquittance Rolls

3.72.1 The bill group in the Administration Section will on receipt of the Sectional Acquittance Rolls examine them and see that they are in order in all respects. The Administration Cashier will then prepare an abstract of the net amount paid by him on the last working day and of the amount refunded to him by different sections of the office and agree the total with the amount of the cheque drawn by him from the Bank. When this has been done, the Bill Group will submit the abstract made by the Cashier and the acquittance rolls to the officer-in-charge of the routine work of the Admn. Section and obtain his signature on the abstract and counter-signature to the certificate on acquittance rolls.

On the basis of Sectional cut lists and the orders regarding promotions, reversions, appointments and discharge which have been issued in the course of the month separate monthly pay bills and absentee statements are prepared for all the staff members After the bills are passed by the Drawing and Disbursing Officer, they are presented to the PAO.

3.73 Pre-Audit of Claim

3.73.1 Save as provided in Rule 136 of C.T.R., Vol.I, claim not preferred within a year of their becoming due can be presented without an authority from the Accountant General.

3.74 Arrear Claim-Sanction to the Payment of

3.74.1 The claim which cannot be verified by audit owing to the limited period of preservation of records are required to be referred to the C.& A.G. for sanction of ad-hoc payment. While forwarding such claims full particulars thereof may be furnished in the proforma below. It may invariably be certified that the accuracy and admissibility of the claim has been checked with reference to the corroborative records and that it has not been paid earlier.

PROFORMA

- (i) Name of the Claimant.
- (ii) Nature of the claim (detailed history as to how the claim has arisen should be given).
- (iii) Details of the claim (a) period, (b) rate per month, (c) amount due.
- (iv) Reasons for delay in settlement (the time taken at various levels should be indicated).
- (v) Efforts made by the claimant to get the settlement of the claim expedited and with what result.
- (vi) Whether the non-payment of the claim will effect pension Whether claim was referred to the Accounts Officer concerned for investigation and, if so, with what results.

(G.I.M.F. (DE) OM No. IS(3)-EII(A)/59.dated 03-12-59)

3.75 Encashment of Cheques

3.75.1 On the pay day of every month, the Cashier accompanied by at least one peon should obtain the amount of the cheque from the State Bank of India, Gangtok and bring it in a staff car to the office for disbursement. On all other working days, the Admn. Cashier should also be accompanied by a peon for bringing cash from the Bank.

3.75 Sectional Payments

3.76.1 Amount equivalent to the net total of each Acquittance Roll is made over by the Admn. Cashier to the Supervisors/A.AOs concerned in an order of monthly rotation to be fixed by the D A.G. The disbursements in the Section should be made by the Supervisors/AAOs himself and not by any other sectional representative. The acquittance roll is completed in the section concerned and receipt obtained, stamped where necessary, as the pay of each person is disbursed. After all disbursements have been made the amounts unpaid are detailed and totalled on the acquittance roll and then the acquittance roll is checked and signed by the Supervisor/AAOs and returned during the day to the Admn. Cashier with the amount remaining undisbursed.

(Based an Auditor General's letter No. 564-NGE/500-4I, dated 30-3-42)

3.76.2 With a view to ensuring safety and preventing loss of cash while disbursing pay to staff, the following procedure should be strictly observed :-

- (i) The Supervisor/A.A.O. should himself receive payment or nominate a permanent clerk of his section fSr receiving payment.

- (ii) Specimen signature of the nominee should be taken on the pay sheet and attested by the Supervisor/A.A.O. and it should be verified at the time of disbursement by the cashier; the signature of the person receiving payment should be taken only at the actual time when the amount is disbursed to him.
- (iii) The identity of the nominee should also be verified from his identity card.

(C&AG's letter No. 504-TA11/22-74, dt 3/74)

3.77 Submission of claims by Employees

3.77.1 Personal claims, viz, reimbursement of medical expenses, tuition fees, withdrawal from G.P. Fund and other advances preferred by an employee in his individual capacity shall be endorsed by the respective AAOs/Branch Officer before submission to Admn. Section for payment.

The AAOs/SOs/Branch Officers while endorsing the claims shall invariably indicate the name of the Section under their charge below the dated signature in full.

(A.G.'s Orders, dated 27-2-73, C&AG's Letter No. 134-TA/392-72 dated 20-1-73)

3.78 Individual payments

3.78.1 On days other than the pay day of each month, individual payments are made by the respective Cashiers.

With a view to improving the system of payment at the Cash Counter of Admn. and to ensure plugging of possible loopholes in this regard, it has been decided that:-

- (1) Each and every member of staff including Class II Officers should ensure that he/she does possess permanent identity card issued by the office.
- (2) No payment shall be made to any person who cannot produce the identity card at the payment counter while receiving payment.
- (3) Identity Cards shall be laminated.
- (4) Identity Cards shall bear signatures of the holders in indelible ink on the photographs affixed in addition to the signature of the issuing authority.
- (5) The number of the identity card of the payee shall be recorded on the acquittance roll or bill as the case may be, by the Cashier/Payer at the payment counter, instead of by the payee, at the time of payment of personal claims so as to ensure proper scrutiny of the identity Card
- (6) Payees will be required to sign bills and acquittance rolls in the presence of Payer/Asstt. Cashier at the payment counter and the latter shall certify the signature of the payees with those affixed on the concerned identity cards.

3.79 Payments to Absentees

3.79.1 When a member of the non-gazetted staff of the office is unable to take payment of his pay, travelling allowance, etc. personally, it may be paid to his authorised messenger provided the messenger is a member of either of the offices.

NOTE.- The s/Supervisors/A. A. Os of the sections should not issue any orders of payment on any letter requesting payment to any messenger signed by members of the staff and should refuse payment unless there is any written order signed by the Branch Officer-in-Charge of Admn./D.D.O.

(C&AG's letter No. 377-Admn. 11/359-60, dater! 17-3-60)

3.80 Remittance of leave salary to Group 'D' Govt, servants at Govt, expense

3.80.1 In cases where a Group D' Govt, servant proceeds on leave for a period exceeding one month, the net leave salary due to him may, on his express request, be remitted to him by the Drawing and Disbursing Officer by postal money order at Govt, expense.

(G.I.M.F. (Deptt. of Economic Affairs) O.M. No. F10(40)B/70. dated 19-6-75 received with C&AG's letter No. 1295 TA 11/150-744. Dated 23-7-75)

3.80.2 If any section has to make any refund out of the amount disbursed to it on the pay day, it should do so as expeditiously as possible. No payment out of the money refunded by any section of the office should be made on the pay day. Persons not receiving payment from the sections where their pay is drawn must wait for payment till the next day. It is the duty of the Cashier to close his cash immediately on receipt of all refunds.

3.81 Private Work

3.81.1 Rules regarding the acceptance of private work with or without payment of fees are contained in paragraphs 3.36 and 10.16 of the C&AG's M.S.O.(A), Vol.1.

3.81.2 When applying for the C&AG's sanction to the acceptance of honorarium by officers of the 1A & AS information on the following points should in all cases be given:-

- (i) Whether in recommending the honorarium due regard has been paid to the provisions of F. R. 11.
- (ii) The reasons which justify the grant of the extra remuneration.
- (iii) The reasons for not setting the amount honorarium in advance in cases in which this is not done

3.81.3 Subordinates of and below the rank of Senior Accountants/Sr. Auditors may at the discretion of the A.G. be permitted to take up private work relating to audit, supervision and maintenance of accounts in cases where the work is purely honorary, subject to the general conditions that it does not interfere with their duties or involve in anyway a breach of the CCS (Conduct) Rules.

3.82 Office Budget Estimates

3.82.1 The rules and orders contained in the Compilation of the General Financial Rules, 1963 should normally be observed except to the extent indicated in the special rules or orders issued by the C.& A.G. from time to time and also taking into account the detailed procedure as prescribed vide chapter XI of the C.& A G 's M.S.O. (Admn) Volume I.

(Vide C.& A.G.'s letter No 534 BRS/l 76-68, dated 17-3-69)

The budget estimates should reach the competent authority by the 30th September every year.

3.83 Revised Budget Estimate

3.83.1 Preparation of a revised estimate for the current year should always be precedent of an estimate of a future year. A revised estimate is framed in the light of:-

- (a) The actuals so far recorded in the current year.
- (b) The actuals for the same period in the past and previous year.
- (c) 12 months actuals of the past and previous year.
- (d) Orders already issued or contemplated for appropriation or re-appropriation or sanction to expenditure.
- (e) Any other relevant facts.

In framing the revised estimate the real position in regard to outstanding liability should be carefully examined. For this purpose, a Register of commitments should be maintained in the Admn. Section in which all orders of competent authority regarding commitments on allotments for this office should be noted as they are received. The register should be in the form of a note book and each entry made in it should be attested by the Supervisor/A.A.O.

The revised estimate should be submitted to the competent authority by 30th Sept. each year.

(Based on Auditor General's D.O. No. 784-GBE-823-36, dated 20-3-37. A 2858-BHS/304-81 (II), dated 12-6-81)

3.84 Appropriation and Re-appropriation

3.84.1 All applications for re-appropriations within the budget grants and appropriation should be submitted to the C.& A.G. through the "Review of Expenditure" for the month of January each year. These applications should be based on the latest actuals and probable expenditure for the remaining months so far as it can be foreseen and not on revised estimates.

(Para 11.7 of M.S.O. (A) Vol.I)

3.85 Proposals for additional staff or expenditure

3.85.1 The present constitutional position precludes the incurring of any expenditure which has not been specifically provided for in the budget or which cannot be met from savings within the budget estimates. In view of these facts, it is a paramount importance to see that all demands for expenditure should be strictly confined to the provisions in the budget or to such savings as can be located within the budget estimates of the office. It should, therefore, be seen that except in the most exceptional circumstances proposals for additional expenditure / budgetary allocation should not be sent up to the office of the C.& A.G. at least during the first six months of the financial year unless it can be specifically provided for in the budget estimates or the extra cost can be definitely met from savings within the budget provision of the office. In the latter, it should be clearly stated that the cost involved will be met from savings in the budget. Thereafter, i.e. after 6

months proposals may be made if the expenditure is unavoidable as it may be possible by them for the office of the C&AG to know whether the extra cost can be met by re- appropriation. In making these proposals, it must be clearly explained *why* the provision could not be made in the Budget Estimates and *why* the expenditure cannot be postponed.

(C.A.A.G.'s letter No. 1555-NGEI/79-52, dated 23-5-52)

3.86 Control over Expenditure

3.86.1 The detailed procedure for control of expenditure has been laid down in Chapter 5 of the Compilation of General Financial Rules, 1963.

The C&AG controls the expenditure under the Major head: '2016-Audit' incurred in the several Audit and Accounts Offices subordinate to him and the Accountants General are responsible that the expenditure is kept within the limits of appropriation. The Accountant General should pay close personal attention to the control of expenditure in their offices.

In order that the C.& A.G. may be in a position to watch the progress of expenditure in the several Audit and Accounts Offices and to ascertain where a saving is likely to occur the Accountants General should submit to him reports of expenditure for the fifth and the following months by the middle of the month succeeding that to which they relate. With the return for the fifth month each Accountant General should submit a full review of the progress of his expenditure up-to-date and of its probable course during the remainder of the financial year. He should make proposals for surrender of funds if he expects a saving and a demand for an increased grant if he expects an excess.

(Para 11.2 to 11.14 of M.S.O. (A). Vol-I)

3.87 Transfer- Unilateral/Mutual and Deputation

3.87.1 Prayers for Unilateral Transfer from outside IA&AD offices for transfer to office under IA&AD should not be considered.

(Hqrs.DO. No. 4611-NGE III38-86/Zone-3, dated 12/87)

Requests from officials of highmr posts for Unilateral Transfer expressing willingness to accept a lower post sh^d be considered as cases of technical resignation from the higher post in one office and a fresh appointment in the lower post in the other offices against a direct recruitment vacancy as per the instructions issued from Headquarters Office from time to time.

(Hqrs.letter. No.1850-NGE III/Un-84/Zone-5, dated 12/87)

3.88 Deputation

3.88.1 Accountant General is empowered to depute his officers serving under him to the respective State Govt and autonomous bodies. AG is also empowered to depute Gr. 'C' staff to Central Govt. Deptts. and autonomous bodies and deputation of Gr.'B' Officers and s of the department to the Central Govt. Deptts., autonomous bodies, etc.

3.89 Unilateral/Mutual Transfer

3.89.1 Consequent upon the restructuring in the IA&AD, mutual & unilateral transfers are permissible only within the same stream of offices (i.e. from one Audit Office to another Audit Office and one A&E Office to another A&E Office) for non-promotional posts, i.e. cadres where vacancies are filled by direct recruitment.

(Authority: Hqrs. letter No. 1492-N.3/44-84/zone-3 Vol.I, dated 3-5-85)

Unilateral Transfer of clerks from one A&E office to Audit office and vice versa may be allowed subject to fulfilment of certain conditions as laid down in Hqrs. letter No. 1968-N.3/38-86/zone. 2, dated 18-6-86.

The C&AG has so far agreed to Unilateral Transfer requests as per the following criteria:-

- (i) When husband and wife are both working in two different places.
- (ii) When it is not possible to fill up the vacancy for want of panel, and
- (iii) As per decision of the C.& A.G.

Leave

4.1 Casual Leave

4.1.1 Casual leave is not a recognised form of leave and is not subject to any rules made by the Government of India. An official on Casual Leave is not treated as absent from duty.

4.1.2 Casual Leave cannot be claimed as of right and its grant is subject to the exigencies of public service. Casual Leave should be very sparingly sanctioned and should not ordinarily exceed three or four days at a time but in special circumstances it may be granted upto 5 days in one spell. The head of the office may, however, in very exceptional circumstances, waive this condition in individual cases and grant casual leave for more than five days at a time. Sundays or closed holidays which precede a period of Casual Leave or come at the end may be prefixed to such leave and will not count as Casual Leave. Public holidays and weekly off failings within a period of Casual Leave should not also be counted as the part of Casual Leave. Restricted holidays and Saturday on which office remains closed falling within a period of Casual Leave will not also be counted as a part of Casual Leave. Casual leave cannot, however, in any circumstances, be prefixed to regular leave.

4.1.3 Casual Leave may be granted to a person who joins service during the course of a year, for the number of days which is considered appropriate by the authority sanctioning the leave after taking into account all the circumstances before granting such leave. It would, for example, be administratively in appropriate to sanction 8 days' Casual Leave to a person who joins service on the 19th December.

4.1.4 A Govt, servant may have some urgent private work which does not require a full days' casual leave, half-a-days Casual Leave, if applied for by the Govt, servant, may be granted to him.

4.1.5 For the grant of half-a-day's Casual Leave, as contemplated above, the lunch interval is to be the dividing line, i.e. a person who takes half-a-day's Casual Leave for the forenoon section is required to come to office at 1.30 p.m. Similarly, if a person takes leave for the afternoon session he can be allowed to leave Office at 1.30 p.m.

(C&AG's Letter No. 1940-NGE I/194-65, dated 11.8.65.)

An officer who avails himself of half-a-day's Casual Leave in the afternoon session but has no further Casual Leave to his credit and is unable to resume duty on the next working day, may, as an exception to the general rule, be permitted to combine half-a-day's Casual Leave with regular leave, if his absence on the next working day was due to sickness or other compelling reasons Those who have only half-a-day's Casual Leave at their credit and who will not attend office on the next working day (having already applied for leave of the kind due and admissible to cover their absence for that working day or for subsequent days if any) should not be allowed the last half-a-day's Casual Leave for the afternoon.

(C&AG's Endt. No. 306-NGE I/194-65. dated 16.2.66)

It has further been clarified that the concession of combining half-a-day's Casual Leave with regular leave can be allowed in a case where the official has Casual Leave to his credit but not sufficient enough to cover the period of leave applied for provided the absence is due to sickness or other compelling reasons.

In a case where half-a-day's Casual Leave is combined with regular leave, the Govt. Servant should hand over charge on the afternoon of the date of commencement of Casual Leave. In case of non-gazetted officers it would be taken that the officer concerned has been deemed to have been relieved from the afternoon of the date of commencement of Casual Leave.

(C&AG's letter No. II9I-NGE I/194-65. dated 8.8.66)

NOTE 1. - If a Jewish employee absents himself on any of the following festivals he may, subject to the exigencies of office, be granted Casual Leave.

1. Passover
2. Shabuoth
3. Tisha-Be-Ab
4. Rosh hashana (New Year's Day)
5. Yom Kippur (Day of Atonement)
6. Sucooth (1st day)
7. Hashana Raba
8. Simhath Torah
9. Hanukha

(C&AG's Endt. No. 383-NGE I/267-55-KW, dated 1.3.56)

NOTE 2.-The powers of different Officers to sanction Casual Leave at a time would be as follows:-

AAOs/SOs 3 days at a time.

BOs 5 days at a time.

(Authority: Hqrs. circular No.44/NGE/2000 issued under letter No.1046-NGE(App)/96-97 dated 12.10.2000)

Heads of Office-More than 5 days at a time provided A G. is satisfied that there are exceptional circumstances justifying sanction of C.L. exceeding a period of 5 days at a time in individual cases.

The officers competent to sanction the different spells of Casual Leave as shown above, will have the discretion to allow prefixation and/or affixation of Sundays and closed holidays immediately preceding or succeeding such spells of casual leave but this discretion should be exercised sparingly on the merit of the circumstances of each individual case and with due regard to the state of work.

(G.I.M.F. O.M. No. 6.3.59-Estt. (A), dated 23.12.59 read with C&AG's letter No. F-4-OSD/73, dated 6.3.73)

It has further been clarified that when restricted holiday is availed in continuation of Casual Leave, it should not be taken into account for computing the limit of 5 days upto which the Branch Officer is competent to sanction Casual Leave.

(C&AG's letter No. -F4 OSD (I)/73 dated 17.7.73)

For sanction of half-a-day's Casual leave in combination of full day's Casual Leave, the limit laid down above will be observed.

(Based on para 5 of C&AG's letter No. 1940-NGE-I/194-65, dated 11.8.65)

4.1.6 When a Staff of a section is absent on Casual Leave, arrangements should be made within the section for his work, as the men are expected to assist each other in the case of short absence so that they may all get such leave in turn.

In the cases of absences on recognised leave, a substitute should be asked for at once if one is absolutely necessary. In the event of Admn. certifying under the initials of DAG that owing to the shortage of the available leave reserve or any other causes a substitute is not available, internal arrangements should be made in the Section for carrying on the work of the absentee.

4.2 Special Casual Leave

4.2.1 The grant of Special Casual Leave shall be subject to general principles and orders laid down in Appendix-III of C.C.S. (Leave) Rules, 1972. The power of granting Special Casual Leave shall be exercised by the Head of the Department as defined in SR2(10)

NOTE 1.- The period of Special Casual Leave granted for each purpose should be noted in Casual Leave Register so as to watch the limit prescribed in each case by the Govt, of India.

NOTE 2. - The maximum limit in respect of number of days for each purpose of Special Casual Leave has been fixed after very careful consideration & it is not desirable to exceed the limit. The period of absence in excess of time limit should be treated as regular leave. Only in very rare and exceptional cases requests for Special Casual Leave exceeding the prescribed limit should be entertained, but such cases would have to be recommended to the Ministry of Home Affairs for concurrence.

(GIMHIA O.M. No. 46/5/60-Estt. (A), dated 15.06.60)

NOTE 3. - Persons serving in IA&AI who are required to participate in the tournaments organised by the Department may be granted Special Casual Leave for a period not exceeding 10 days in a calendar year.

(C&AG's letter No. 2496- NGE1/20-60 Pt. II. dated 9.12.60)

NOTE 4. - No Special Casual Leave should be granted for absence of Government servants due to pre-selection trials for selecting All India players for their participation in sporting events of National/International importance or in Inter- Ministerial Inter-Departmental tournaments.

(C&AG's letter No. 77-NGE 1/19-66(I), dated 10.1.68)

NOTE 5. - Sundays/holidays intervening the period of Special Casual Leave admissible for sporting events are counted as Special Casual Leave and these are not excluded from the admissible limit of Special Casual Leave granted for the purpose of sporting events. There is however, no objection to prefixing and/or suffixing of Sundays/holidays with Special Casual Leave admissible for the purpose. In a case, where Special Casual Leave is combined with regular leave, the Sundays/holidays thus intervening the two kinds of leave will have to be counted as Special Casual Leave if it is due. otherwise, as regular leave if Special Casual Leave is not due.

(C&AG's letter No. 1361-NGE I/19-66 (II). dated 30.05.68)

NOTE 6. - Special Casual Leave in excess of 10 days is not admissible for attending All India Association meetings by adjustment of the excess requirement against the limit of 20 days prescribed for an office hearer, in the case of a person who is at the same time, an office-hearer of a recognised association as also an outside delegate member of executive committee.

(C&AG's letter No.1436-NGE II/19-71. dated 21.6.71)

NOTE 7.- The facility of 20 days Special Casual Leave is available to office bearers of all recognised associations (All India or otherwise). Each such association should have been separately accorded recognition as full-fledged association for all purposes. A local association should not be confused with a branch or unit of a recognised association.

(C&AG's endt. No. 2476-NGE II/10-71, doted nil)

NOTE 8. - Those office hearers of recognised Service Associations/Unions of Central Govt, employees who are getting Special Casual. Leave upto a maximum of 10 days in a calendar year for participation in the activities of Associations may be allowed Special Casual Leave subject to the same conditions laid down in Home Ministry's O.M. No. 24/33/59-Estt. (B). dated 4.1.60. upto a maximum of 20 days in a calendar year.

(G.I. NHA. O.M. No. 27/3/69-Estt. (B), dated 8.4.69)

The Special Casual Leave stated above is available to the office-bearers only. The office-bearers would be those who are specially defined or mentioned in the approved constitution or Bylaws/Rules of the association/union which have been accorded de facto recognition by the C&AG

(C&AG's letter No. 477-NGE II/10.71, dated 25.2.72 A 1188-NGE II/10-71, dated 19.5.72)

Special Casual Leave upto 5 days in a calendar year would be admissible to local delegates and local members of executive committees of all recognised Association/Unions/Federations.

(G.I. M.H.A., O.M. No. 27/3/69-Estt. (B), dated the 8.4.69)

The facility of special casual leave stated above will not, however, be available for attending meetings of the executive committees.

(CA AG's letter No. 477-NGE II/10.71. dated 25-2-72 & 1188-NGE 11/10-71. dated 19.5.72)

NOTE 9. - In cases where an association/union/federation follows a year other than the calendar year for the purpose of its annual elections, the entitlement of Special Casual Leave should be regulated in terms of the year actually followed by an association/union/federation in place of calendar year and in regard to the case of office-bearers coming into office during the course of a year in casual vacancies, the competent authority may, at its discretion, grant Special Casual Leave upto the maximum entitlement in a full year having regard to the genuineness and merits of each particular cases.

(C&AG's Endt. No. 2429-NGE II/10-71(72),dated 16.9.72)

NOTE 10. - Participation in sporting event of Inter-national importance when selected by any of the following National Sports Federations/Associations recognised by All India Council of Sports and approved by the Ministry of Education may entitle a Central Govt, servant for grant of Special Casual Leave for a period of 30 days in a Calendar year in

terms of orders contained in Govt, of India. Ministry of Home Affairs. Department of Personnel and Administrative Reforms O.M 46/7/50-Estt. (A), dated 5.4.1954)

It has been decided to include the names of the following national Sports Federation/Association, etc.:-

1. Indian Olympic Association.
2. Indian Hockey Federation.
3. All India Women's Hockey Association.
4. Board of Control for Cricket in India
5. Swimming Federation of India.
6. Amateur Athletic Federation India.
7. All India Football Federation.
8. Volleyball Federation of India.
9. Badminton Association of India.
10. Wrestling Federation of India.
11. All India Lawn Tennis Association.
12. Table Tennis Federation of India.
13. Basketball Federation of India.
14. Kabaddi Federation of India.
15. Indian Weightlifting Federation.
16. National Rifle Association of India.
17. Gymnastic Federation of India
18. Ball Badminton Federation of India.
19. Indian Polo Association.
20. Indian Golf Union.
21. Squash Rackets Association of India.
22. Wrestling Association of India.
23. Indian Amateur Boxing Federation.

NOTE II.- It has been decided that the concession of Special Casual Leave subject to the conditions mentioned in Govt, of India, Ministry of Home Affairs O.M. No. 46/7/50-Estt. dated 5.4.54 may also be extended to such of the employees working in Audit Department who are required to participate in the All India Audit Tournaments conducted on Zonal & Inter-zonal level as well as in the other sporting events of national/international importance, provided the maximum leave admissible for participating in sporting events on all account does not exceed the period of 30 days in Calendar year.

(Authority: C&AG's letter No. 2150/NGE I/102-78, dated 22.6.81)

4.3 Compensatory Leave

4.3.1 Compulsory attendance on Saturdays and Sundays or other holidays under specific orders of the Sectional Branch Officers in order to dispose of urgent work will entitle a man to compensatory leave for a corresponding number of days. Staff required to attend in order to clear off their own arrears are ordinarily not entitled to such compensatory leave but D.A.G. may make exceptions in special cases. Such compulsory attendance counting for compensatory leave should be certified by the Branch Officer-in-charge of the-Section at the time it is earned and entered in the attendance register in red ink.

The combination of compensatory leave with Casual Leave, Sundays, Saturdays or other closed holidays may be allowed with discrimination.

Similarly compensatory leave may be allowed to be prefixed or suffixed with regular leave (other than leave on medical certificate.)

(C&AG's letter No. 2622-NGE I/295-60, dated 27.12.60 and Note below Rule 22 of CCS (Leave) Rules 1972.

NOTE 2.- The accumulation of Compensatory Leave will not be subject to any limit but such leave should be allowed within a month of its becoming due.

This condition may be relaxed in exceptional circumstances, e.g. due to sudden spurt of work, when a full section or a wing of the office consisting of sizeable number of employees has been put on work during holidays, if the head of the department is satisfied that the grant of compensatory leave to all the staff within a month would cause serious dislocation of current work, provided that not more than two days compensatory leave is allowed to be availed of at a time.

NOTE 3.- When the office is closed for special reasons such as the demise of a dignitary, at or before 1.30 p. m. full day's compensatory leave, and where it closes after 1.30 p.m. half-a-day's compensatory leave should be allowed to the Staff required to work on such a day.

(C&AG's letter No. 652-NGE I/36-70, dated 18.3.71)

4.4 Casual Leave Register

4.4.1 The record of all Casual Leave and compensatory leave granted should be kept in the Casual Leave Register.

- (1) The pages of the register should be numbered and an index of names maintained.
- (2) Names should be entered in order of seniority the first name being that of the AAO or SO.
- (3) To prevent disfigurement, no entries should be made in the Register on the first report. On return of the person the necessary entries should be made and the Register submitted to the appropriate authority for orders with the application.
- (4) If, however, an employee asks before-hand for Casual Leave the application should be submitted with the Register for order and attestation. In cases, where orders of higher authority are required to be obtained a note of the leave granted should be made in the register, the words granted under separate orders' being entered in the same column and the register then submitted for attestation.
- (5) In case of transfer of any official from one Section to another the total leave recorded in the Register maintained by the Section in which the official served before his transfer should be noted in the register of the section in which he is transferred by the AAO/SO of the latter Section.

4.5 Casual Leave Register for Branch Officers

4.5.1 Applications for Casual Leave or extension thereof are submitted to the Accountant General/D.A.G. for sanction. After getting noted by Branch Officers concerned the applications are sent to the stenographers of the Accountant General/D.A.G. for record in a Register maintained for the purpose.

4.6 Leave to Assistant Accountant General and Accounts /Audit Officer

4.6.1 Leave granted by Accountant General to Assistant Accountant General under paras 3.29 of M. S O. (A). Vol.1 or the Sr. AO/AO under item 36.of section B' of MSO (A) Vol. II should always be described in terms of days.

In reporting to the C.&A.G. the appointment of Sr. AO/AO in a leave or other vacancy, the nature of vacancy in which the appointment is made should be specifically stated in the letter. This should also be done in case in which an officer appointed in a vacancy is allowed to continue to officiate in another vacancy on the expiry of the vacancy in which he was originally appointed.

NOTE.-Accountant General has been empowered to grant leave to the Officers to the extent as shown below:-

- (1) All kinds of leave to Accounts/Audit Officers-full powers.
- (2) Leave other than Special disability leave, study leave, leave not due and leave preparatory to retirement to: (i) Officers in the Junior Administrative Grade (including Asstt. A.G. and equivalent and Officers in the Senior Scale)-upto 45 days, (ii) other IA & AS officers upto 60 days.

4.7 Grant of leave to Temporary Assistant Accountant General and equivalent

- (a) Leave of all kinds other than special disability leave, study leave, and leave not due for a period not exceeding 180 days.
- (b) Leave preparatory to retirement.

(Para 3.29 of M.S.O. (Vol. I) read with C&AG's letter 5-GE I/209-68, dated 1-69 and 6265/GE. I/209-68 dated 10-74)

Full powers have been vested to the Heads of Department for grant of leave to Group 'B' officers vide item 36 of Section B of MSO(A) Vol.II.

4.7.1 In case of short leave of officers of the IA&AS in which no officer of that service is posted to replace the officer proceeding on leave, medical certificate of fitness need not be sent to the C&AG's office. The certificate should be submitted to the Head of the office concerned who will be responsible for seeing that instructions regarding the submission of such certificates are observed.

When an officer of the IA&AS makes a Demi-Official request to the C&AG's office for leave, transfer, or anything else, he should communicate the contents of his letter to the head of the office.

4.8 Certificate of Officiation

4.8.1 In the case of an officiating Govt, servant proceeding on leave where no officiating arrangement is made in the leave vacancy and the Govt, servant returns to the same post after leave, the certificate that he would have actually continued in the post but for his proceeding on leave may be issued by the leave sanctioning authority instead of the appointing authority; but in all other cases the certificate will be issued by the appointing authority.

(G.I.M.F. (DE) No. Fe(53) E-III/59, dated 29th Feb. 1960, C&AG's Endt. No. 307-AII/99-59, dated 10.03.60)

4.1 Report of Grant of leave to I.A.&A.S Officers

4.9.1 All grants of leave and the date of departing on and return from leave shall be reported to the C&AG.

(Note 2 below para 3.29.2 of M.S.O. (A) Vol I)

It is possible to make adequate internal arrangement so that work of the office as a whole does not suffer. If leave is to exceed 21 days, the proposed internal arrangement should be communicated to C&AG in good time before the leave commences. Where, however, leave is asked for on emergency ground and it is not possible to report the internal arrangement in good time before commencement of leave, the report should be sent not later than when leave is sanctioned. If a substitute in place of the officer proceeding on leave is needed prior approval of C&AG should be obtained before leave is sanctioned

(C&AG's letter No. 6265-GE-I/209-68, dated 10th October, 1974)

NOTE - Due to administrative reason if the relief of an I A &AS Officer from his duties are necessary by local arrangement and if the duties of the post held by that Officer involve statutory responsibilities and also to authenticate appointment, confirmation, etc. orders under C.C.S (C.S.A.)Rules involving legal objection at a future date these, local arrangements of charges may be got confirmed by issuance of formal orders from C&AG's office.

Where a local arrangement would involve payment of additional pay to an officer the approval to such an arrangement might also be asked for.

(Authority: D.O. letter No. 7558-GE. I/13-68/pt. II, dated 30.12.68 from N. Sivasubramaniam, Asstt. C&AG (P))

4.10 Charge report of Group 'A* Officers

4.10.1 When a 1A &AS makes over charge of his duties in the office on transfer to another officer or otherwise, the Admn. Section will take an additional copy of his charge report and send it to the C.& A.G of India

4.11 Grant of Commuted Leave to Gazetted Govt. Employees

4.11.1 At present commuted leave to-a Gazetted Govt, servant can be granted only on production of medical/fitness certificate from an Authorised Medical Attendant. It is clarified under O. M. No. A17011/I1/84-85-MS, dt. 08.09.86 (G.I. Min. of H & HW) that the expression A.M.A. will have the same meaning as defined in the C.C.S. (M,A.) Rules, 1944. Thus commuted leave to a Gazetted Govt, servant can also be granted on the strength of a certificate from a hospital/medical authority recognised under these rules

4.12 Grant of Leave

4.12.1 When no substitute is required:-

- (i) Regular leave (with pay and allowances) may be granted by the Branch Officer-in-Charge as mentioned hereunder

- (a) Upto 30 days to the Group 'D' staff working under him/under his charge:
- (b) Upto 30 days to the Group 'C' staff (other than AAO/Supervisors) working under him and
- (c) Upto 15 days to the Section Officers/AAOs/Supervisors, working under him.
- (ii) Regular leave (other than Special disability leave, study leave) for a period exceeding the above limits may be granted to all Group 'C' staff by the Sr. D.A.G./D.A.G.

NOTE.-All competent authorities are, however, required to send the leave applications after sanction etc. promptly to Admn. Section as the case may be.

4.12.2 On the 20th of each month all such orders passed by the group supervisory officers and Branch Officers should be consolidated by the Admn. Section and laid before the A G. for formal approval

4.13 Procedure for prefixing holidays to leave on Medical Certificates

4.13.1 The following procedure should be adopted in prefixing and/or suffixing holidays to leave on medical certificates

(i) When the medical certificate is on the day immediately preceding the holidays.	(i) The holidays may be treated as part of the leave and not allowed to be prefixed.
(ii) When the medical certificate is issued during the holidays.	(ii) As above.
(iii) When the medical certificate is issued on the day leave is to commence. <i>(C&A.G.'s letter No. 1052-NGE I/103-66 dt. 18.06.68)</i>	(iii) The holidays may be prefixed at the request of the Govt. servant.
(i) If the Illness certificate is of the date on which the Govt. servant resumes duty or the date just preceding the date -of joining.	(i) The holidays may be treated as part of the leave and not allowed to be suffixed.
(ii) When the fitness certificate is of the date just preceding the holidays.	(ii) The holidays may be allowed to be suffixed at the request of the Govt. servant.
(iii) When the fitness certificate is of a date intervening the holidays. <i>(C&AG's decision below S.R. 211)</i>	(iii) The entire period of holidays may be treated as part of leave.

4.14 Refusal of Leave

4.14.1 All proposals to refuse leave in the case of Group 'B' and 'C' establishment should be submitted to the Accountant General for orders.

4.14.2 Proposals for refusal of leave in the case of Group 'D' staff will be submitted to DAG for orders.

4.14.3 Wherever it is proposed to refuse leave preparatory to retirement to any members of the establishment the papers must be submitted by the AAO/SO through the D.A.G. for the orders of the A.G. who will determine whether the leave shall or shall not be refused.

4.15 Absence without sanction of leave

4.15.1 It must be understood that any member of the staff who absents himself from duty without the 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.

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 the authority who has power to sanction the leave will grant such, leave as is admissible on production of proper evidence of its necessity.

In other cases the nature of 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.

4.16 Application for leave

4.16.1 Application for all kinds of regular leave must invariably be put up in the prescribed form and sent to the Admn. Section duly sanctioned/recommended by the Branch Officer through Transit Register or advice slips. The Admn. Section should submit the application with certificate of admissibility of leave to the Branch officer-in-charge of Admn. or D.A.G. as the case may be. Application of leave or for extension or commutation of leave on medical certificate must be accompanied by a certificate in the prescribed form as required under the rules. The nature and probable duration of the illness should be specified in the certificate.

NOTE 1.- In order to ensure that save in exceptional circumstances such as serious illness or accident, no member of the staff stays away from office before his leave is sanctioned and in order to obviate delay in cases of urgency, it has been decided that leave of absence will be sanctioned provisionally by the competent authority before the certificate of admissibility is furnished. In such cases, the application for leave will be put up again for the certificate of admissibility and the provisional grant of leave will then be regularised in term of the aforesaid certificate.

NOTE 2.-Applicaaion for leave, extension of leave etc. should be addressed to the Branch Officer-in-charge of the Branch. It is often the practice to ask for short leave first and then for an extension of it on the impression that there is a better chance of short leave granted. This is objectionable and no extension will, therefore, be granted of the leave first asked for unless the applicant can show that unforeseen circumstances have arisen since he made his first application.

4.17 Permission to leave station

4.17.1 It is absolutely necessary that permission to leave station should be obtained before any member of the staff leaves the station. Ignorance of this requirement will not be accepted as a-plea for not obtaining such permission. Any infringement of these orders will be severely dealt with. When anybody obtains permission to leave station he should keep the office informed of his address when changes take place.

4.17.2 The members of the non-gazetted staff should obtain the permission of the concerned authorities before leaving their headquarters during casual leave and/or holidays. The address during such absence from headquarters should invariably be left with the office.

During regular leave also address should be left with the office but no formal permission to leave headquarters is necessary.

(C.&A.G's teller No. 1958-59. dt. 15.09.59)

All the non-gazetted members of the staff residing away from their headquarters and coming to headquarters from those residences located at outstation should obtain permission of the office before leaving their stations of residences and the address during such absence from their stations of residences should invariably be left with the office.

During regular leave also address should be left with the office but no formal permission to leave their stations of residences is necessary.

(C.&A.G.'s letter 2493-NGE I/280-50, dt. 21.11.59)

NOTE.-An authority competent to sanction casual leave under the existing provisions may also permit the staff to leave headquarters etc. during casual leave and/or holidays.

(C.&A.G's letter No. 278-NGE I/37-60 dt., 10.02.69)

4.17.3 Members of the office staff wishing to visit Pakistan, Burma, Ceylon, Bangladesh shall have to obtain special permission of the A G. to do so. Application for the grant of such permission should reach the Admn. Section at least a week in advance of the proposed date of departure. A 'No Objection' certificate by the head of the Department may be given to persons applying for grant or renewal of Pass-port.

4.17.4 Officers other than the A.G. who intend to leave headquarters during casual leave and/or holidays should take prior permission of the A G/AO and also intimate to him their temporary address during the period of such absence from headquarters.

4.18 Extension of Leave

4.18.1 All members of the staff on return to duty from leave other than casual leave must report themselves to AG/DAG/Branch Officer who sanctioned the leave or to the , Admn. The joining reports will then be passed on by the AG/DAG/Branch Officers to Admn. Section.

NOTE.-All staff should on expiry of their leave, report far duty punctually at 9.00 a.m. on the working day following the dale on which the leave expires.

4.18.2 All members of the staff who are granted leave on medical certificate or for reasons of health should submit a medical certificate of fitness in the

prescribed form signed by a registered medical practitioner/A.M. A. before they are allowed to resume to duty on the expiry of their leave

4.18.3 The Admn. Section will complete the leave account in the service book after the joining reports are received from the respective Branch Officers.

4.19 Payment of Leave Salary

4.19.1 In the case of AAOs. on probation, the pay drawn by them during the period of probation is to be taken into account for the purpose of calculation of leave salary As regards the calculation of average pay in the case of those who are initially recruited as probationers reverted as Accountant, the pay drawn during the period of probation is to be ignored.

(Based on C.&A.G's letter No. 1776-NGE III/133-37. dt.01.08.57)

All Government servants shall be entitled to draw leave salary equal to the pay drawn immediately before proceeding on earned leave

(G.I.M.F. (D.E.) O.M No. F6(3)-E IV(A)/75, dt. 4th March, 1976)

CHAPTER -V

Correspondence

5.1 Diarising of inward letters and other documents

5.1.1 Inward letters and other documents are to be distributed between 2 and 2- 30 p.m. by the Record Section to the various Sections through transit registers, being maintained for each section.

The letters are broadly classified into (1) CAG's letters, (2) letters from the G.O.I, (3) Government of Sikkim letters, (4) Registered letters, (5) Town Dak i.e., letters received at the Admn. Section through messengers deputed from different offices.

General Centralised Diaries will be maintained by the Central Diary at Admn. Section for letters at serial numbers (2) to (5). Each Diary will have separate serial numbers. A G's Secretariat will receive the letters from C & AG and maintain a separate record/Register.

The letters received from C&AG are transmitted to the Sections through this Register itself and the AAO/SO of the section receiving it should put his dated initial against the entry in token of having received the C&AG's letter. The serial number of the Register should also be noted in the Sectional Inward Diary Register.

The G.O.I, letters, State Govt. letters. Registered letters are transmitted to the Sections through the transit registers as stated above and the serial numbers of the respective Diaries are recorded in the transit register. For Town Dak only the Reference Memo number is quoted and for Ordinary Dak

the total number of letters is indicated in the transit register. These serial numbers should also be noted in the Sectional Inward Diary Register. On the receipt of the Transit Register from Record Section, AAO/SO (or in his absence some Senior official authorised for this purpose) will promptly examine the Dak received and mark on each document under his dated initials the name of the particular assistant who is to deal with it . Letters and documents not pertaining to the Section shall not be received . Any letter that requires early, urgent or immediate action should be so marked and the AAO/SO who will be personally responsible for seeing that such action is taken.

Any letter, bill, etc. which is marked for particular Section must invariably be accepted by that Section without any delay and action should be taken on the lines indicated therein. If, however, it is definitely known that the letter concerns some other section, it should be sent to that Section with orders of the Branch Officer and in consultation with the SO/AAO /Branch Officer of the concerned dealing Section. It should be borne in mind that a letter once marked for a particular section should never be returned for re-marking except for very cogent reasons and also without orders of the Branch Officer.

Acceptance of a letter, reminder, telegram, etc. should not be refused by the dealing section simply because the previous references indicated therein are not traceable in the Sectional Inward Dairy Register. If the subject matter or contents of the letters, etc. indicate ffiat it concerns a particular Section, the same should be received by that section irrespective of whether the previous correspondence referred to therein was or was not actually received by it.

After the Dak has been examined and marked in the manner stated above, the AAO/SO should note in the Sectional diary (below the last entry of the previous day) the total number of letters received. He should also note in the transit register of the Record Deptt. over his dated initials the number of letters and documents received and of those not accepted by him. The diarist will help in counting and verifying the number under each category. The letters and documents received will then be made over to the diarist who will proceed to diarise them in the Sectional Diary.

The inward letters sent through the Dak Transit Register of the Record Department, should be accepted by the Section as soon as they are received in the Section and the Transit Register kept ready with the 'not' letters, if any, so that the messengers of Record Deptt. may collect the Transit Registers in course of normal round in the evening. If for any reason say, for early closing of Office or delay in transmission of Dak by Record Deptt. the inward letters cannot be accepted and the Transit Register kept ready in the evening it should be ensured that the registers are collected by the messengers of Record Deptt. at 10 a.m. at the latest on the following day.

It will be the duty of the clerk dealing with Central Diary to count and verify the number of documents not received by the Section as also to see that there is no discrepancy in the acknowledgement given by the Section. Any discrepancy found must be immediately brought to the notice of the AAO/SO and settled then and there.

When all the letters have been entered in the Sectional Inward Diary Registers, the Dak along with the Registers will be submitted to the Branch Officer for perusal. With a view to expediting disposal, it should also be ensured that when the inward 'Dak' is submitted to the B.Os, they should give

proper guidance and indication for suitable disposal on the receipts themselves wherever possible. The Branch Officer must note date in the Dak and should return it to the Section as quickly as possible. The diarist will, thereafter, distribute the letters among the assistants concerned and obtain their dated initials on the relevant column of the Register against each and every item as token of receipt. The whole process should be completed as expeditiously as possible.

At the time of noting the next day's Dak, SO/AAO should satisfy himself that all letters received from the Record Deptt. on the previous day have been diarised without any omission.

NOTE 1. - Inward letters should ordinarily be disposed off within 4 days from the date of receipt in the Office unless specially allowed by the Gazetted Officer in writing to stand over.

NOTE 2. -When documents etc. are received, with an inward letter the Section which receives the letter first and which is concerned with it should issue the acknowledgement immediately on receipt and then proceed with any further action to be taken thereon

5.1.2 On the 1st of each month, every Section will send to the AG Sectt. a list of C & AG's letters filed in the Section during the second preceding month. The relevant file number should also be noted by the section in the said list. The disposal thus communicated by the Sections will be noted by the AG Sectt. in the proper column of the Diary Register maintained by them. The AG Sectt. will submit to the AG on the 5th of each month a list of C & AG's letters received in the office upto the 1st day of the second preceding month whose disposal has not been noted in the Diary Register, showing also the Sections responsible for not furnishing the file Number. The Diary Register should be reviewed by the Secy, to AG on the 7th and 21st and by the AG on the 28th of every month. These due dates should be noted in the Calendar of Returns.

5.2 Tracing of inward letters in Record Section

5.2.1 No outsiders should be allowed to visit the Central Diary without the permission of the officer-in-charge of the Admn. Section AAO/SO's of Sections should not also instruct the outsider to go to Central Diary for tracing letters.

The Branch Officers on receipt, of complaints from an outsider may direct the concerned Section to conduct necessary search in the Section in the first instance for tracing the letters.

If, however, the letter in question is not traceable in the dealing section, a note for conducting search in Record may be sent by the dealing section to the AAO/SO, Admn. who will in turn arrange for conducting the search if the date of issue of the letter in question falls within a period of 30 days on the date of search and return the note sheet to the dealing section with remarks as early as possible. If, however, the issue date of the letter in question exceeds the period of 30 days on the date of search, the dealing assistant of the concerned section will conduct the search in Central Diary and all relevant records will be made available to him by Central Diary between 3 to 5 P.M. daily.

5.3 Remarks on letters

5.3.1 No remarks should be written on inward letters except such as are required for permanent record thereon, and such papers must not be defaced by notes or queries from dealing assistant or AAO/SO. The order to put up papers, file, make up cases or any other short direction may be entered on them under the dated initials of the ; but other directions to the Accountants are not to be written on the original document. A separate slip should be attached with the needed directions or other remarks.

5.4 Letters for transmission to other offices

5.4.1 Letters and documents sent to this office for transmission elsewhere should not bear any marks of notes, directions or orders.

5.5 Unsigned and incomplete Letters

If any document is received unsigned or incomplete in any respect or is not required by this office, the Section concerned should take the necessary action on it, and not the Central Diary. It is only in cases in which a letter or paper has been wrongly delivered to this Office or when a reminder is received to a letter and it is not possible for want of details to determine to which Section it pertains that the Admn. Section should at once send the correspondence to the proper Office or call for a copy of the letter to which attention has been drawn.

5.5.2 Orders of Branch Officers should invariably be obtained on doubtful points through office notes. It must be remembered that every official dealing with a case will read or has read the letter under consideration and accordingly a note should never repeat its contents. The only exception to this is where it is necessary to extract the gist of a number of letters or mass of enclosures.

The note should therefore, deal directly with the points on which specific orders are required or express an opinion either agreeing or disagreeing with the view given in the letter. The note should be as brief as possible and deal with relevant points only. It should be written in numbered paragraphs and each paragraph should deal as far as possible with the definite point to enable the Branch Officer to pass orders one way or the other without the necessity of dealing with each point separately again. The note should be temporarily written and be free from personal remarks. The AAO/SO should never repeat what has been written by the dealing assistant.

If he disagrees with the dealing assistant either entirely or on specific points he should simply state his reasons for the disagreements on these points without repeating the subject matter but by merely referring to the specific paragraphs of the assistant's notes.

5.6 Oral consultation by Assistants

5.6.1 Each assistant is expected to acquire an expert knowledge of the work entrusted to him and should try to give a definite opinion on ordinary cases and not fumble about and raise doubts. If in any case he has any doubts he should get them removed by consulting his AAO/SO orally but if the AAO/SO so orders he should put up a note to obtain orders for his guidance.

5.7 Original noting by AAO/SO in important cases

5.7.1 In important cases which are beyond his capacity, the dealing assistant may not give any opinion but state briefly the facts in his notes and put up various papers and references. He will make such detailed calculations or write notes etc. as he may be ordered by the Supervisory Officer. The main note in such cases will be recorded by the AAO/SO and should be brief and to the point with all the relevant rules quoted and definite opinion on each point arrived at.

5.8 Marginal Remarks on Office Notes

5.8.1 In drawing up notes on cases, marginal remarks will be made by members of the office establishment, only when it is required to draw the attention of the officers to points which have for good reasons not being treated in the body of the notes and to invite reference to papers etc. in the file or to passages therein. Such remarks will be made in ink.

Enquiries and instructions between the assistants in a Section when such have to be reduced in writing will be made and issued on separate slips of paper. These slips may not form part of the papers and may be removed before the latter are submitted for orders. Under these orders pencilling are strictly interdicted and notes will contain no marginal remarks that are unnecessary for the Officers to have placed before them.

5.9 Disputed Rulings

5.9.1 Whenever a ruling of this office is disputed, or the opinion of the office is not concurred in, the case will be briefly noted upon and submitted through the Gazetted Officer concerned, to the A.G for orders.

5.10 Abbreviations in Office Notes and Drafts

5.10.1 Assistants and AAOs/SOs are not to use unauthorised abbreviation or words, designations and names of districts and places etc. in drafts and office Notes.

5.10.2 In draft letters, especially in the portion containing the names and addresses of the addressees, abbreviations must not be used.

5.11 Piecemeal disposal prohibited

5.11.1 Piecemeal disposal of cases besides wasting time generally irritates the officers concerned. Assistants should deal with every case fully before they draft the reply.

5.12 Treatment of inward letters in which intermediate action is required before final disposal

5.12.1 Letters falling under the following two classes are generally treated pending:-

- (1) for disposal of an inward letter, information required is not available in the office and to obtain the same a reference is to be made to another office.
- (2) when it is essential for the disposal of an inward letter to be deferred pending a certain occurrence.

5.13 Pending Register

5.13.1 The object of the pending registers is:- |

- (1) to show separately from the current outstanding letters of a Section which for adequate reasons cannot for the time being be cleared, and
- (2) to provide for a means of watching the disposal of such letters in due time. The pending register should be maintained in a blank book with the following columns:-

In order to note the details of intermediate actions adequate space should be left after each entry. In the column (8) it will not be sufficient to enter 'Kept pending till such and such date' or a similar remark which conveys no useful information but the exact reason why the final disposal is delayed should invariably be noted. In the remarks column of the register the dates of issue by this offices or reminders sent in connection with letters of enquiry should be noted.

5.14 Reminders received on pending letters

5.14.1 Reminders received in connection with the original letter borne on the pending Register should also be noted as an entry supplementary to and below the entry of the original letter so as to show at a glance the exact position in respect of each pending letter.

5.15 Disposal of pending cases

5.15.1 When the necessary information is collected and the inward letter shown in the register is finally disposed off, the number and date of the outward letter representing the final disposal should be entered in the inward diary register as well. Necessary attestation by AAO/SO for each disposed off entry to be made before final disposal.

5.16 Report of pending cases

5.16.1 All cases noted in the Pending Register which are more than three weeks old at the end of each month should be shown in the monthly report with full details in the form prescribed for the purpose. The pending register should be submitted to the Branch Officer on the last working day of each month.

5.17 Filing of letters from C&AG, Govt, of India or State Government

5.17.1 Letters from the Govt, of India and letters from the State Govt, should be filed only under the orders of the Branch Officer-in-Charge. Letters from the C&AG should invariably be filed under the orders of Group Officer.

5.18 Record of important circulars issued by the C&AG, Govt, of India

5.18.1 The attention of Branch Officers, on their return from leave should be drawn personally to circular letters of general interest which have been issued to Sr. AOs/AOs during their absence on leave, from the Office of the C&AG. Their attention should similarly be drawn to circular letters of general interest issued by the Govt, of India as well. To ensure this being done, it will be the duty of the Branch Officers who give the 'file order' on communications from the G.O.I, and C&AG to order copies being taken of circular letters of general interest for the benefit of officers on leave. Branch Officer concerned should satisfy himself that this has been done before he orders the filing of the papers under disposal.

When a Branch Officer returns from leave, the file containing the copies should be put up for his perusal.

5.19 Acknowledgements of communications issued by C&AG's Office

5.19.1 It has been ordered by the C&AG that an acknowledgement where asked for by his office, should be issued within seven days of the receipt of the letters, circular, etc. pending disposal of the communication. Acknowledgement for secret/confidential communications should not be sent in simple, open acknowledgement cards. The security classification of documents should be adhered to even in the matter of acknowledgements.

(C&AG's letter No. 724-NGE III/50-63, dated 03.04.65)

5.20 Reference received from C & AG's Office

5.20.1 When any reply to a reference made to Govt, or to the C&AG is received in a Section, it should invariably be put up to the A.G. whether it already bears his initials or not, together with previous papers, for perusal. This is not necessary however, in the case of merely routine matters. The letter sent to Headquarters Office / Government should bear the following lines "This issues with the approval of Accountant General".

5.21 Procedure on receipt of an Audit Ruling from the C&AG

5.21.1 If the ruling is given in an individual case, suitable entries will be made in the Register of Sanctions prescribed in Para 834 of M.S.O. (T), Vol.1 (Form M S G. (T) 121.)

If the ruling given is one of general importance, it should first be circulated amongst Branch Officers and AAOs/SOs who should first take a note of the orders and thereafter incorporate in the Manuals of the Sections concerned. In the case of important rulings, several copies of the Ruling should be prepared by the Record Section and distributed among Branch Officers in the office. It should, at times be supplemented by the issue of office orders pointing attention to their requirements.

5.22 Report of outstanding letters

5.22.1 All sections will prepare a weekly report of outstanding letters which must be submitted to the Branch Officers on each Monday. Letters received in

a section in one week (Monday to Friday) but not disposed of next week should be included in the report.

5.23 Preparation of weekly letter reports

5.23.1 After 'file' order has been passed by the AAO/SO the dealing assistant should note the word 'file' (as also the particulars of relevant file) against the entry of the letter in the Inward Diary Register and initial it where a reply has been issued. In the issue Register, the number of such reply should be noted in the proper column (Col.8) of the Inward Diary. In case where a letter is sent out in original, the number and date of the diary of the reply should be similarly noted and attested and in cases where a letter is transferred to any other section for disposal, a note to that effect should be recorded against the relevant entry in the Inward Diary over the dated initials of the reference clerk.

At the time of preparing the weekly report the reference clerk should extract the 'blanks' and show them against the names of the dealing assistant concerned. He is personally responsible for the accuracy of this work.

The AAOs/SOs should check 5% of the disposals noted in the Inward Diary to verify that the entries in the diary corresponds with facts.

The report should be prepared by each section from the Sectional Diary after he correspondence received on each Friday has been entered therein. The form of the report should be as under :-

Balance from last report	12
Receipt during the week	<u>123</u>
Total	<u>135</u>
Deduct-Number disposed of during the week	<u>119</u>
Balance	<u>16</u>

Analysis-

Number of letters more than 3 weeks old	3
Number not more than 3 weeks old	<u>13</u>

Shri. A. Diary Number 37-45, 79, 88, 82

Shri. B. Diary Number 78, 86, 88, 89

Shri. C. Diary Number 38, 39, 42, 77, 83, 84, 85

And so on.....

The report should be prepared by the Reference clerk on the evening of the last working day of every week in the manner stated above and laid before the AAO/SO who would examine it carefully and submit it to the Gazetted Officer with the following certificate:

“Certified that this report has been verified by me and to the best of my belief is correct. The disposals to the extent of 5% have also been checked by me. It is also to certify that no letters pertaining to other sections are diarised in this section”.

The certificate given by the AAO/SO should not be mechanical but effective. He should check the full period covered by the report and see that the letters shown as outstanding are correct and that no undisposed letters have been left out.

5.24 Register of Complaint

5.24.1 A register styled as 'Complaint Register' should be maintained in the following form in two parts:-

<i>Sl. No. & Dt. of letter & No</i>	<i>Dy. No.</i>	<i>Brief particulars of the case</i>	<i>Action taken</i>	<i>Review by</i>		<i>Final Disposal</i>	<i>Remarks</i>
				<i>AAO/SO</i>	<i>B.O.</i>		
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>

In Part-1, complaints received through C&AG and in Part-II complaints addressed to A.G./D.A.G. and those received directly by the sections. The register should be kept in the personal custody of the AAO/SO. Any complaint not disposed of within a fortnight should be replied to even if it be an interim one.

The Register should be submitted to the Branch Officer once in a fortnight and to the D.A.G. on the first working day of each month. Any complaint remaining undisposed of for more than three months should be submitted to A.G. on the 7th working day of each quarter with the case for orders of the A.G.

5.25 Draft - Outward Letters

Notes and draft to pass through SOs/AAOs

5.25.1 The is not required himself to draft on every case but he should satisfy himself that the drafting of his assistants is accurate and complete. All letters, cases etc. or orders must pass through the Section Office/AAO of the Section, who will initial all notes and drafts by assistants.

5.26 Drafts

5.26.1 Every outward letter must be neatly and legibly written in the form prescribed for the purpose and the subject briefly noted by the drafter in the space provided for the purpose. The writer of the draft as well as the AAO who passes the draft should put their initials and date near the place intended for the Officer's initials.

5.26.2 All letters to the Central or the State Government or the C&AG should have the subject briefly stated at the top. Reference to a higher authority for orders should be self-contained and as far as possible documented and the quotation from orders should be stated accurately and concretely. Documentation, should be done only in cases where either the documents are not likely to be available in the other office or it is necessary for the clear understanding of the subject and this cannot be done through a self-contained reference.

(Para 2.17 of M.S.O. (A) of Vol. I)

5.26.3 Unofficial references should not be quoted in official communications. The substances of an unofficial reference may, where necessary and proper, be stated in the official communication.

5.27 Instructions regarding issue of reminders

5.27.1 On the top left hand corner of each draft it should be clearly noted whether a reminder is to be issued in the ordinary course or not so that the dealing assistant may put up the draft in due time for necessary action. If a reminder is to issue in the ordinary course, it will be sufficient for the AAO to initial the order 'Issue Reminder' otherwise the specific date, on which it is required to issue should be clearly recorded on the draft.

5.27.2 Every letter or document numbered in the Sectional Outward Register should bear the Sectional issue number, file and case number. The Pin Code No. should also be clearly indicated by the Sections against the name of the Station at which the concerned office is situated. Particulars of any enclosures to be sent should be carefully inserted in red ink in the place provided for the purpose. When a letter is to be dispatched under registered / Speed Post / the word 'Registered' / 'Speed Post' should be prominently written in red ink in the blank space at the head of the draft

5.27.3 No letter will be received for despatch unless full address is mentioned. The enclosures which will accompany the 'Urgent' and 'Issue to-day' letters must also be sent by the Section along with drafts and not kept in the Section for being collected by the dispatchers later on.

NOTE 1. - The s/AAOs should ensure that after a draft is passed by the Branch Officer / D.A.G. it is entered in the Sectional Outward Register and sent to the copying Branch on the same day or by the next day positively.

NOTE 2. - The Section concerned is responsible for comparing of and obtaining the signature of the officer on typed D.O. letters and sending it to despatch group.

5.27.4 As soon as letters or other outward documents are despatched, the Record Section will enter the date of return of office copies in the column provided for the purpose in the Sectional Outward Register and return the office copies, with the register to the respective Section. These will be acknowledged by the diarist of the respective Section who will put his dated initials in the Sectional Outward Register. It will be the duty of the sectipn concerned to watch the prompt return of office copies of outward letters and other documents and any delay should be promptly brought to the notice of the Gazetted Officer-in-charge of the Record Section.

5.28 's / AAO's responsibility for drafts written by Gazetted Officers

5.28.1 When the Accountant General or any Branch Officer drafts a letter himself, it must be clearly understood that the A.A.O. of the concerned section is responsible for the correctness of any facts and / or figures stated therein, just as if the letter was drafted by the / A.A.O. himself. s / AAOs are also responsible for bringing to notice any orders of the Government or other

authority which the A.G. or any Branch Officer may have accidentally overlooked. For this purpose all drafts after being passed by the Branch Officer, should be returned, to the s concerned, who should initial them in the token of verification of the facts and figures stated in the approved draft. Drafts passed by the A.G. should be similarly returned to the AAO concerned through the Branch Officer-in-charge. Any omission or mis-statement in the approved draft should invariably be pointed out to the officer concerned for necessary rectification.

5.29 Reference to Codes and Manuals

5.29.1 No references to the Manual of Standing Order (Tech.) Vol. I, Account Codes should be made in the course of correspondence with officers who are not supplied with that volume. The same rule applies to any other Manual code or Regulations which is not of general; application and of which it is doubtful whether the addressee has been provided with a copy.

5.30 Fair copying of letters

5.30.1 The following arrangement shall be followed in the fair copying of approved draft letter etc.

<u>To be typed by</u>	<u>Approved by</u>	<u>To be typed by</u>
(i) D O. Letters	Branch Officer	Stenographer attached to the Branch Officer/AAO/SO concerned.
(ii) Confidential letters		
(iii) Letters marked for issue the same day		
(iv) Important letters addressed to Central and State Governments		
(i) D O. Letters	Group Officer	Stenographer attached to the Group Officer
(ii) Confidential letters		
(iii) Important letters addressed to Central and State Government		
(iv) Letters marked for issue the same day		
All D.O. letters and confidential letters approved by A.G.	-	Should be typed by the Stenographer attached to the A.G.
Other letters	-	Concerned section

Stenographers of Branch Officer/Group Officers, should while typing out fair copies of drafts, type out their enclosures as well. They should also type their initials at the left hand bottom corner of the fair copy.

5.30.2 No communication of the following nature should be issued except with the previous approval of the A.G. or D.A.G.:—

1. letters implying dissatisfaction or censure, and
2. letter to Government of State or Union --
 - (i) bearing an important question of audit or accounting,
 - (ii) challenging decisions or orders,
 - (iii) questioning the validity of any sanction otherwise for merely technical defects, and

- (iv) containing proposals for writing off or waiving of recovery

All letters to C & AG other than on routine matters should ordinarily be issued under the signature of the A.G.

Whenever the C & AG is required, under a statutory provision, to certify any figures and they are based on figures furnished by A G., such statement should *be* signed and their correctness certified by the A.G. himself.

(C&AG's truer No. 1253-Comp/79-50, dated 16th November, 1950)

5.31 Letters requiring the approval of the A,G before issue

- 5.31.1 (i) Letters containing objections which involve
 - (a) reference or
 - (b) change of practice, no matter how (apparently) obviously wrong the prevailing practice has been.
- (ii) All issues as to the interpretations of Rules and Regulations.
- (iii) Letters expressing blame or dissatisfaction.
- (iv) Letters conveying censure or disapproval.
- (v) Letter laying down a general principle.
- (vi) Letters affecting personal matters in dispute, such as pay, leave, etc.
- (vii) Letters conveying a final decision on an appeal from the ruling of an officer of this office.

5.31.2 Whenever any reference has been made with the approval of the A.G./D.A.G. subsequent developments should invariably be intimated to them unless the G.O.-in-charge of the Sectioni specifically orders that it is unnecessary. The G.O.-in-charge will exercise his discretion in finding out whether at a particular stage a case should be submitted to the A.G./D.A.G.

5.32 Signature of routine correspondence by Assistant Audit Officers

5.32.1 Printed routine letters and documents on which no objection is raised may be sent out by the s/AAOs on behalf of the Branch Officer-in- charge of Sections. The inclusion in these letters of additional matters which do not bring any major question should by itself, be regarded as disabling the AAO from signing such letters and documents.

5.33 Short title to be given at top in letters addressed to Government or the C&AG

5.33.1 The C & AG having directed that a short title stating the subject shall be given at the head of all letters addressed to the Departments of the Government of India, Branch Officers and s should see that this order is complied with in respect of letters issued to Departments both of the State Government and of the Government of India as well as the C & AG.

5.33.2 It has been directed by the C & AG where a communication is issued to this office by a Sr. D.A.G. or other officer with concurrence of the AG., the fact should be indicated on the letter.

(C&AG's ltter No.2029-Admn. 1/629-58. dated 20th May. 1961)

5.34 Supply of information in connection with Parliamentary Questions

5.34.1 It has been decided by the C & AG that all information in connection with Parliamentary Questions should be sent to the Govt, of India only through the office of the C & AG.

(C&A G letter No.677-Comp/86-62, dated 3rd November, 1962)

5.35 Avoidance of direct Correspondence with subordinate officers

5.35.1 As the practice of allowing Subordinate Officers to correspond with this office direct, leads to an unnecessary increase of correspondence, all such communications should be returned to the Officer from whom the communication was received for submission through the Head of the Department with his remarks or opinion thereon. The returning memo should invariably be signed by the Gazetted Officer-in-Charge.

5.36 Ending of official correspondence

5.36.1 It has been decided by the Govt. of India that all letters whether addressed to officials or to members of the public should end with the words 'Yours faithfully'.

5.37 Mode of addressing an officer by name

5.37.1 When an Officer is to be addressed by name, particular care should be taken to spell the name correctly, to use the correct ceremonious mode of address and to add letters indicating, membership of particular services to which the officer belongs etc. The Section from which a draft emanates will be responsible for seeing that this is correctly done.

5.38 Discontinuance in official documents of titles conferred on Indians

5.38.1 The Govt, of India have decided that, with the exception of hereditary titles and awards for acts of gallantry conferred on Armed Forces Personnel, no reference should be made in official documents to title against the names of any Indians. It is not proposed that title should be surrendered; only their use in official documents should be stopped.

(C&AG's Endt. No.2835-Admn. II/325-59, dated 19th December, 1959)

*NOTE. - Titles are banned under the Constitution. The titles of the former Ruling Princes are being recognised as their continuance has been guaranteed in the merger agreements and covenants. This does not, however, hold good in the case of **ullwr** hcrvihtary lilies which were conferred by the British Government mostly for loyal **service**. It is not considered advisable to withdraw them. But it is fell **that** such hereditary titles should lapse with the math of the present title holder and not devolve on his heir. It has. therefore, been decided that, except in the case of original holders of hereditary titles, their use should not be permitted in official documents.*

(G.IM.H.A letter No.II/45/59-Public II. dated 22nd October, 1959)

5.39 Demi-Official Correspondence

5.39.1 All Demi-Official (D.O.) letters addressed, to the Accountant General, D.A.G. or a Branch Officer should be made over to the AAO through the transit Register of the concerned Branch Officer. Each Branch Officer is required to maintain a transit Register for this purpose. The AAO should not mark such letters to any assistant but retain it with him and after taking necessary action within three days should take the file order of the Branch Officer. The Branch Officer should keep a close and constant watch over the disposal of such letters through his transit Register.

A weekly return for outstanding D O. letters (and other important letters) may be submitted to the D.A.G. every month indicating the reasons for outstanding letters, if any, and the names of the AAO against whom they are outstanding.

5.40 Disposal of letters marked by A.G as urgent, immediate, early etc.

5.40.1 All letters marked by the A.G. as 'urgent', 'immediate' or 'early' without specifying any time should ordinarily be disposed of on the working day following the date of receipt of the letter by the / Branch Officer under the personal guidance of the DAG. Any difficulties anticipated or experienced in the course of the disposal of letters or cases should be brought to the notice of the A.G. promptly and that should not be later than the day following the date of receipt of such letters by the A.G.

All important letters and cases deserving immediate attention for quick disposal (i.e. within 24 hours or 36 hours) will be made over to the AAO concerned either through the DAG/BO or in the presence of the DAG/BO or they may be simply communicated by the Secretary to AG. The AAO in receiving the letter over his dated initials should record the time in the A.G's inward Diary Register. In case of casual absence of the AAO, the Branch Officer concerned should personally dispose of the case with the help of dealing assistant and in case of difficulty the case may be put up to the next superior authority for needful.

On the third working day for the date of receipt of the letters by the A.G. a report of the disposal of such letters in the form prescribed below should be sent direct to AG's Secretariat by the Sections latest by 11 am. Reminders should however, be issued to the defaulting sections by A.G.'s Secretariat after 11 a.m. through the DAG concerned. Even then, if no report is received from the defaulting Section before 1 am the Secretary or the Confidential steno should submit the list of outstanding letters together with the disposal slips furnished the Section *inter-alia* stating the name of the defaulting Sections, to the A G. for his orders.

Disposal of letters marked urgent, immediate by AG.

<i>Letters No. & Date AG's Dy. No</i>	<i>Subject matter</i>	<i>Sections receiving the letter</i>	<i>Concerned D.A.G</i>
<i>Action for disposed of, quote the file No</i>		<i>If still under disposal, the present position of the letter may be stated together with a brief of the cast indicating difficulties in the quick disposal of letter</i>	

AAO.
Section
Branch Officer

To,
A.G.'s Secretariat

Dy. Accountant General

5.41 Special Seal Authorities (Inward)

5.41.1 Special Seal Authorities from other audit offices addressed to this office should be received by the Sr. AO(Admn) with a view to maintain a complete record of the receipt and disposal of the Special Seal Authority Letters. A register may be maintained by the Sr. AO/AO (Admn) in which such letters should be entered before their transmission to the dealing Sections. Acknowledgement of the receiving Section should be obtained and recorded in the said Register. Intimation about the final disposal of each authority letter should be sent to the Admn. within 10 days of the receipt of the letter in order to enable the latter to note the disposal in the aforesaid Register.

5.42 Unofficial Cases

5.42.1 When this office is consulted by Government or other Departments unofficially, the case must be disposed off as expeditiously as possible. s/AAOs should therefore, personally see that all un-official (u/o) references are taken up for disposal immediately on receipt in the Section, that they are submitted to the G.O.-in-charge in such time as would not entail delay in their disposal beyond a week. If the disposal of a U/O reference requires the advice or opinion of other Sections, it should be passed on to that Section whose opinion is required without delay and its return carefully watched in order that there may not be unreasonable delay on the part of other Sections to deal with it. Delays on the part of other Sections should be brought to the notice of G.O.-in-charge for orders. The branch G O. will be personally and directly responsible for the prompt efficient disposal of all U/O cases. He should give direction about their disposal as soon as he receives them and obtains a report from the Section every day showing received more than three days back.

NOTE. - The name, designation and the telephone number of the officer signing an unofficial note should invariably be typed or rubber stamped under his signature.

5.42.2 It has been decided by the C & AG that the unofficial cases received from his office should be disposed of finally within a week or ten days of receipt. The following steps should be taken to ensure faster disposal of unofficial communications from the C&AG:-

- (i) A separate Register should be opened in all Sections (including Record section) to keep a record of un-official cases received from the C&AG's office.
- (ii) The above Register should be submitted to the Branch Officers concerned every alternate day (Mondays, Wednesdays and Fridays) and to the D.A.G. concerned on Wednesdays and Fridays. This Register should be scrutinised personally by the Branch Officers concerned and effective steps taken for their clearance without any further avoidable delay.
- (iii) There should be no 'fumbling' about. s/Branch Officers should not delay in consulting the D.A.G. (or the D.A.G consulting the A.G.) personally for instructions as to the lines of disposal. Notes and drafts should be put up simultaneously unless the case is exceptionally doubtful or difficult.
- (iv) Record Section will keep Special watch to ensure that no case grows old in transit being marked 'Not' by different Sections. Such cases of refusal by sections or delay in transit should be immediately brought by the Record Section to the notice of the D.A.G. for settlement.
- (v) In addition to its existing U.O. Registers, Record Section will open a special Register of the C & AG's unofficial cases which will be submitted to the A.G. through the D.A.G. concerned every Thursday. Cases received upto Friday and not disposed of by Wednesday will be shown to the D.A.G. who will send to the Branch Officers and Section Officers the cases which are outstanding at this stage to ascertain the reasons for delay.
- (vi) The 'age' of unofficial cases waiting disposal should always be computed from the date of their receipt in the Record Section and not from the date of their receipt in a particular Section. If Record Section has delayed distributing the case to the concerned section, the Gazetted Officer should send a separate note-sheet of complaint to the D.A.G. and mention having done so when putting up a U.O. case with notes/draft reply.

5.43 Unofficial cases to be submitted to the Branch Officer immediately on receipt

5.43.1 An unofficial case should immediately on receipt in the Branches be submitted to the Branch Officer-in-charge for his perusal and special orders, if any.

NOTE 1. - In cases where it is not possible to dispose of an un-official case within a week of its receipt: the fact should be brought to the notice of the Branch Officer and the reasons for the delay in disposal should be indicated clearly and concisely in the report of outstanding cases prepared by the Record Deptt. Where a case is received in one section but sent to another for remarks of any information the Section originally receiving the case should remain responsible for its final disposal. It is not, therefore, sufficient to show in the aforesaid report that the case has been sent to another section. The exact position should be indicated in this report.

NOTE 2. - All U.O. cases should be placed before the Secretary to the A.G. in the first instance. Secretary to A.G. will go through these cases and important U.O. cases should be put up by the Secretary to A.G. to A.G. in Dak stage.

5.44 Notes and draft reply to be submitted at the same time except in doubtful cases

5.44.1 While submitting the un-official references and cases to the AG., Gazetted Officers when they think there is no doubt about the case, will simultaneously submit the draft reply also so that the case may be disposed of finally

5.45 Telegrams / Fax Messages / e-mail (Inward)

5.45.1 All telegrams / Fax messages / e-mail on receipt in this office by the AG's/DAG's Secretariat should be put up in a Register to the A.G. and D.A.G. for their perusal. On their receipt back they will be sent to the dealing sections through the Register which will have the following Columns:-

<i>Date of receipt</i>	<i>Serial No.</i>	<i>Postal No./Letter No.</i>	<i>From which received</i>	<i>Station</i>	<i>Time</i>	<i>Section</i>	<i>Initial of Receiving Clerk</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>

Telegrams/Fax messages when received late in the day, and which cannot be shown to the A.G./D.A.G. that very day, may be sent by Record to the dealing sections concerned for immediate disposal with a note on them to the effect that the A.G./D.A.G. has not seen this. It should be submitted to A.G. for perusal early next morning by that Section.

5.45.2 As per Headquarters circular No.29/NGE/2000 dated 7.7.2000, all the returns may be sent by e-mail.

5.46 Despatch of papers by Speedpost

5.46.1 Only such communications as have necessarily to reach the destination earlier than they would by ordinary mail should be sent by speedpost and others should be despatched only by ordinary mail. These instructions should be borne in mind while marking drafts, etc. for issue by speed post.

5.47 Diary Register for telegrams, Speed post letters, etc.

5.47.1 The s/AAOs will be responsible for seeing that telegrams, Speed post letters etc. are diarised in a separate inward Diary Register immediately on receipt from the Record Department and their disposal proceeded with. The above register should be submitted to the Gazetted Officer-in-charge on every Tuesday morning with a detailed report of documents received upto the previous Friday and remaining undisposed of till Monday evening. All telegrams should immediately on receipt in the Section be submitted to the Gazetted Officer-in-charge for his perusal and special orders, if any.

5.48 Note-sheets received from other Sections

5.48.1 Note-sheets received from other Sections should have the same priority and attention as Speed post letters and telegrams and be diarised in red ink in the Sectional Diary register for Speed post letters and telegrams. All such note-sheets must be seen by the AAO in the first instance and then made over to the diarist for distribution among the dealing assistants concerned. The AAO should at the same time, make a suitable note in the diary register so that there may be no omissions in diarising the note-sheets received in the Section.

5.48.2 All telegrams received in office during office hours should ordinarily be disposed of in the course of the day or at any rate by the next working day. If, however, a telegram cannot be disposed of within the above time limit, the AAO concerned should bring the fact to the notice of his Branch Officer stating the reasons of delay in disposal and obtain his orders. These orders also apply to speed post letters and other documents entered in the diary register maintained for the purpose.

5.48.3 Telegrams/faxes must be expressed in as few words as possible, sufficient to clearly express the meaning intended to be conveyed. There must be freedom of expression and detail as in ordinary correspondence by letters.

The following restrictions should also be observed in the despatch of a Message —

- (a) The number and length of telegrams/faxes should be reduced to the utmost possible limit.
- (b) Telegrams should be sent in a steady flow to the Telegraph office/fax operator during the day.
- (c) The number and length of telegrams/faxes should be reduced as far as practicable.
- (d) A telegram/fax should not be sent if a letter will serve the purpose as well.

5.49 Post copies of Telegram/FAX

5.49.1 Post copies of telegram/FAX should be made and despatched the same day over the signature of the AAO concerned. Post copies of important telegrams/faxes sent to the C&AG, Govt, of. India or the State Govt, will, however, be issued over the signature of the Branch Officer-in-charge.

5.50 Express/Speedpost Letters

5.50.1 Express/speed post letters, immediately on receipt should be entered by the Record Department in a separate transit book and made over to the sections for diarising and disposal. Express/speedpost are to be treated in the same way as telegrams.

In view of the fact that every advantage including facility of drafting and issue, and the expression of urgency attached to the use of telegrams/faxes attaches equally to the use of Speedpost letters, they should be used extensively in place of telegrams/faxes unless the matter is extremely urgent. The Gazetted Officer who has to pass a draft telegram/fax may order the issue

a Speed post letter if he is satisfied that the issue of such a letter will meet the situation.

5.51 Calls for copies of papers etc. from other offices

5.51.1 No letters or reminders to letters, calling for a copy of orders or of letters and other documents from the C&AG, G.O.I, and, the State Govt, should issue from any section of the office without being first sent to Record and before consulting other sections which may possibly deal with the documents. The Record Section is responsible for furnishing certificate of non-receipt after consulting the General Diaries. If, however, the period of search exceeds 30 days the Section must arrange to have the General Diaries searched. Certificate of non-receipt of documents should not be accepted by any Section without the initials of the AAO of the Section furnishing the certificate. When General Diaries are in Old Record, it will be the duty of the Section concerned to consult the books kept by the Old Record.

5.52 Documents not to be entered in the Sectional Inward Diary Register

5.52.1 Documents of the following classes are not entered in the Sectional Inward Diary Register for letters:-

- (1) Half-margins.
- (2) Budget estimates. Charge Certificate, Leave Applications, L.P.C., etc.
- (3) Treasury Accounts, Vouchers and all schedules relating to Treasury Accounts.
- (4) Plus and Minus Memoranda.
- (5) Absentee Statements, Renf Rolls, Objection Statements, Award Statements, etc.
- (6) Audit notes, objection Statements, Minor Works Returns, Advice of transfer of debits and credit,
- (7) Deposit Register of receipts and payment and clearance Registers of deposits, and
- (8) Documents and Returns of a like character.

5.53 Letters sent out in original

5.53.1 The following outward letters which are sent out in original and to which no replies are expected are numbered and issued through the Docket Books of the Section concerned: -

- (1) Acknowledgement of letters and documents.
- (2) Intimation of letters sent to other offices for disposal.
- (3) Letters calling for detailed bills.
- (4) Letters forwarded in original to other offices for disposal with an endorsement.
- (5) Letters asking for adjustment of cost of supplies by other departments.
- (6) Other letters of like character.

5.54 Half-margins and printed memo forms

5.54.1 To keep down clerical work and to facilitate the quick issue of calls for information, printed forms and half-margins are used.

Half-margins should invariably be used for putting questions relating to particular items or other matters under examination which cannot be settled until further information has been obtained, but they should never be used to convey orders which relate anything beyond the immediate item involved or which are intended to be permanent. Half-margins should not be sent to Government or Controlling Officers

The printed forms for a sending papers and acknowledging receipt, may be used for all Govt, departments A list of the forms available for use should be kept in each section

5.54.2 For purely routine purposes, there are several prescribed half-margin forms and care should be taken to utilise such forms in all such cases.

5.54.3 Half-margins should be neatly written, as they are issued in original. They are also separately numbered in the Sectional half-margin number books and the substances of the memoranda should be entered as briefly as possible in the number book E such detail that in a case of miscarriage they can be reproduced without difficulty.

5.54.4 With a view to get back the half-margins issued by this office the s/Assistant Audit Officer should examine every fortnight the registers of their respective sections and have Reminders issued regarding those Memos which have not been received back. In the case of half-margin which have been received back they should see that they are promptly disposed of. As regards half-margins which have been disposed of, file orders should be recorded therein. The date of receipt in each case should also be recorded.

The half-margin registers should be submitted to the Branch Officer-in-Charge by the 10th and 25th of each month with a list of all the half-margins issued upto the end of the previous review which have not yet been disposed of.

5.55 Reminders

5.55.1 In issuing reminder to letters addressed to the following authorities the period noted against each should be observed :—

- (1) To Govt. (Central or State) and C&AG - After 2 months.
- (2) To High Court and Heads of Departments - After 1 month.
- (3) To other Officers - After 15 days.

Second reminders should be issued in 1 month, 15 days and 15 days respectively after the issue of the 1st reminder and should, except in the case of the Government of India or State Government be in the form of Speedpost letter. The officers included in Group (3) should be addressed by name 15 days after the issue of the second reminder. If there are no response still the AAO of a section should take Special directions from the Branch Officer-in-charge. Where letters are addressed by name, the name should be verified. The

first reminder (if not issued to Govt, or the C&AG) should be issued under the signature of the AAO for his Branch Officer. All reminders to officers in (1) should be issued in the form of a draft, while printed reminder cards may be issued to other officers. Reminders to the C&AG should be put up to the A.G. for his approval. In the case of the High Court, however, all communications, including reminders and retrenchment orders should be issued in form of a letter under the signature of the Gazetted Officer-in-charge or be accompanied by a covering letter and never by 'Docket' or 'Endorsement'.

NOTE - The procedure outlined in the above paper is intended to cover ordinary cases. There is much scope for discretion by the Branch Officers and s in the mailer of issuing reminders and in taking or proposing special steps to be taken in particular cases owing to their urgency or importance. The time it takes for the letter to reach the officer addressed, the nature of action to be taken by him and other similar matters should, however, be taken into consideration in each individual case.

5.56 Review of Outward Diary

5.56.1 The responsibility for the timely issue of reminders to outward references devolves primarily upon the dealing assistant concerned. Every Monday, the assistants will scrutinise the Sectional register of outward letters and issue reminders, where necessary. The issue of reminders should be noted in the column provided for the purpose in the Outward Diary Register and the due dates of reminders should also be noted in the register. AAO should review the register on the 7th and 21st of every month with a view to examine that reminders are issued regularly on the due dates and the diary register is maintained properly.

The Outward Diary Register should be submitted to the Branch Officer-in-charge for review on the 7th of every month with the following certificate

"I have personally reviewed the Register and found the relevant columns thereof properly filled in, in respect of each item".

These dates should be entered in the Calendar of Returns.

NOTE - Internal Test Audit Section should check this point taking at least half-a-dozen sections (to be taken at random) every month and bring to AG's notice the lapses of Sections in this regard by the 25th of the following month. This item may be noted in the Sectional Calendar of Returns of Internal Audit Section.

5.57 Reminder Register

5.57.1 A 'Reminder' Register should be maintained in every Section of the Office. All reminders received should be entered in this register and shown as 1st reminder, 2nd reminder as the case may be by the reference clerk of the Section concerned before making them over to the dealing assistant. As their number will be few and far between, s/AAOs are personally responsible to see that no reminders escape entry into this register. The Register should be submitted to the Branch Officer on every Monday and Thursday so that he may be able to see early disposal of the outstanding cases. Second and

subsequent reminders should invariably be submitted to DAG and A.G. respectively with the register and the original case within 2 days of their receipt. Submission of the register to the Branch Officer on due dates should be watched through the Sectional Calendar of Returns.

5.58 Transfer of letters from one section to another

5.58.1 A AAO before passing a letter to another section, must take all action necessary on it in his own section so that the AAO of the last section receiving it will be justified in assuming that it has been completely disposed of in the other Section, and that it is not necessary to send it back to the Section which first received it.

This does not mean that each section should issue an independent report or reply, dealing with its own portion alone, but should pass it on to the next section with all its portions of the material necessary for the final disposal attached ordinarily the last section dealing with the letter will issue the consolidated report, or reply. in any case, this causes an obviously unfair distribution of work to a section only remotely concerned in the matter it is in the discretion of Gazetted Officers to direct some other section to dispose of or file it.

5.58.2 These will be entered by the Section transferring the letter or documents in the transit registers wherein the actual date of transfer should be shown and then sent to other sections between 2 p.m and 3.30 p.m. The AAO of the receiving section will give immediate attention to the person bringing the transit register of other sections and mark the letters and documents for the assistants concerned. The diarist will receive the letters and documents, give his dated initials against each entry in token of receipt and enter them in the relevant registers. The letters and other documents should be distributed promptly to the assistants concerned. When the transit register is received back by the diarist of the transferring Section he should see that initials have been given therein for all the letters delivered and bring to the notice of his AAO cases in which this has not been done. Such cases should at once be taken up by the / AAO and settled without any delay. It should also be borne in mind that no letter or document can be noted by the diarist as transferred to another section until and unless the acknowledgement of the receiving section is obtained.'

A certificate should be furnished by the AAO iff each section in the weekly Report of Outstanding letters.

No letter which has been marked for other section should be shown disposed off before it was actually received by the Section concerned.

5.58.3 The final disposal of a letter which is sent from one section to another and finally re-transferred to the original Section, should be recorded in the latter Section not only against the entry in the Inward Diary Register pertaining to the letter after its retransfer but also against the original entry made to its transfer out of the Section.

5.59 Procedure for showing letters received on transfer from other sections as outstanding in the weekly report

5.59.1 The fact whether a letter received on transfer from another Section is to be shown as outstanding in the weekly report is to be determined with reference to the date of its receipt in the office as indicated by the date stamp. Such letters received from other Sections should be entered in red ink in the Diary of the reviewing Section on the date of their receipt in the letter. The date of their actual receipt in the office as shown by the date stamp should be indicated in the Inward Diary as a denominator to the relevant entries.

5.60 AAO's responsibility for disposal of papers

5.60.1 The AAO is held responsible for the disposal of papers from the time they reach him until they are filed. His responsibility does not cease if the case is temporarily made over to another Section with a requisition. His duty is to keep the case in view all through to bring to notice any undue delay in compliance with requisitions

5.61 Miscellaneous documents (Other than Accounts, Schedules, etc.)

5.61.1 Miscellaneous documents will be entered by the diarist in the register entitled "Transit Book of Miscellaneous Undiarised Documents" or in the Register or Registers prescribed for entering particular categories of documents. These will be distributed in the same way as letters.

5.62 Accounts, Schedules, etc.

5.62.1 Documents like accounts, vouchers, schedules, etc. will be distributed through separate transit registers by the Record Deptt. These will be entered by the diarist in the diary register of miscellaneous documents and distributed to the assistants concerned after taking dated initials.

5.63 Examination of the register or registers for entering miscellaneous documents

5.63.1 The Transit Book of "Miscellaneous Undiarised Documents" and other registers, if any, maintained in the section for entering miscellaneous documents should be examined fortnightly by the AAO of the Section with a view to watch the disposal of the documents.

5.64 Indexing of secret and confidential letters

5.64.1 All confidential papers received in the Record Deptt. whether addressed to the A.G. by name or received by the Record Department with outer cover addressed to the A.G. by designation and with the inner cover marked "Confidential" will be delivered personally by the AAO, Record to the AG. Confidential papers meant for other officers should be delivered similarly. The addressee should invariably open the inner cover himself. Confidential papers should not pass through the office in usual course. All transfers of confidential letters should either be made personally by a reliable and responsible man or through the confidential box.

NOTE. - For detailed instructions see Appendix-I.

5.64.2 The "Secret" and "Confidential" letters should remain in the custody of a responsible Officer. At the same time the office should be aware of the existence of such a confidential letter on the particular subject so that the AAO may be responsible for inviting reference to the letters in question, wherever a case to which the orders therein relate is put up. As soon as a "Secret" or a Confidential" letter is received, the Section should be notified by the officer. This should be done by issuing a Memo in the following form and the fact of issue of the Memo noted in the "Secret" or "Confidential" communication itself:-

Secret/Confidential letter No.....dated.....
From.....on the
Subject.....is in personal custody.

(Filed in.....)
Please not and diarise

AO/SAO/DAG/AG

These memos should be pasted chronologically in a guard file in the Section in which these are received and a suitable index also recorded on the file cover. This file should be reviewed by the AAO frequently to keep himself acquainted with the orders in regard to which he has to invite a reference whenever cases to which these orders relate are put up.

As regards confidential letters, discretion is given to Branch Officers to decide which should remain in their personal custody and which can be safely made over to the s/AAO. Branch Officers should also periodically review the "Secret" and "Confidential" letters in their custody with a view to see which of these can either be destroyed or made over to the Section. The need for secrecy very often disappears by mere passage of time.

On the occasion of transfer of charge, Branch Officers will hand over to their successors the confidential file their custody, alongwith the keys, valuables, character Rolls, etc.

NOTE. - For detailed instructions see Appendix I.

5.65 Despatch of confidential papers

5.65.1 When confidential papers are sent out of office, they should be placed in double covers, the inner cover being marked "Confidential" and superscribed with the name only of the addressee and the outer cover being addressed to him by his official designation without the addition of his name. The packet or envelope must invariably send by registered and acknowledgement requested from the post office when the papers are sent by post.

5.66 Procedure relating to communications with foreign governments

5.66.1 The proper channel of communication with foreign governments is through the Govt, of India in the Ministry of External Affairs and Commonwealth Relations and the Indian diplomatic post in the country concerned.

Questions arising for discussion with the foreign government should in all cases be referred to the above Ministry for action through the proper channel.

(FM Memo No.D9142-FEA/47, dated 6th December 1947)

5.67 Despatch of classified letters etc. to Indian Missions abroad

5.67.1 All covers intended for Indian Missions and posts abroad containing official documents which bear 'Top Secret' 'Personal', 'not for publication', 'For official use only' or 'Confidential' marking and other papers containing information which constitute a danger to the security or would in any way embarrass the Government should invariably be sent to the Ministry of External Affairs, Govt, of India for transmission to the address by diplomatic bag.

[CAAG's secret letter No.295-TAI/68-72, dated 16th February, 1972]

5.68 Despatch of letters by diplomatic bag

5.68.1 Only the following material addressed to the Indian Missions abroad will be accepted for inclusion in and despatch by diplomatic bag :-

- (i) Secret and Top Secret communication for Diplomatic (Cat. A) bags.
- (ii) Other urgent and important communication of non-secret nature and light packages which are so urgent that they cannot be sent by the ordinary surface routes/sea mail or by any other quick means for Diplomatic (Cat. B) bags.
- (iii) Newspapers, periodicals and magazines, etc. the transportation of which by air through diplomatic bags is considered essential by diplomatic (Cat. C) bags

All requests for the transmission of heavy packages, periodicals, magazines and other materials by diplomatic bags should be accompanied by a certificate from an officer not lower in rank than a Sr. D.A.G. that it is necessary in the interest of public service that the material should be sent by air, i.e., it cannot reach its destination in time if it is sent by ordinary surface routes/sea mail or as ordinary air cargo.

[C&AG's letter No.1721-Admn-I/205/67 dated 27.7.56].

5.68.2 Letters meant for despatch to Indian Missions/Post abroad, through Diplomatic bags, should invariably be sent to the Ministry of External Affairs, Government of India in closed covers with complete and correct address thereon, C/o Ministry of External Affairs, New Delhi failing which it will not be possible for the said Ministry to despatch them through diplomatic bags.

[C&AG's letter No.30001-Admin. I/50-58 (v), dated 28.11.58].

5.69 Method of putting up papers to the A.G or to the Branch Officer

5.69.1 AAOs should be careful in submitting cases to the Gazetted Officers and to the Accountant General to see that they are sent up complete with all connected references.

The following procedure should be followed

- (1) All papers, etc. should be sent in pads with the names of the Sections concerned prominently written over them.
- (2) It should be seen that the pages of the cases are numbered and the papers therein are arranged properly.
- (3) Notes and orders to be read should be clearly indicated
- (4) A draft should accompany-whenever possible. Sometimes time is lost in first submission of notes for, orders and then in preparing the draft. In complicated cases such a course may be necessary but in cases where there is no doubt a draft should be put up alongwith the note for orders.

5.70 Papers returned by the A.G should go to the Branch Officer concerned

5.70.1 All papers, submitted to the A.G. from different branches will go from him direct to the Branch Officer-in-Charge of the branch concerned. After he has seen them, they should go to the Section concerned.

QUERIES BY A.G AND OTHER BRANCH OFFICERS

5.70.2 Queries by the A.G. or other Gazetted Officers on any inward letter, etc. must be answered by the AAO concerned, within three days of receipt of the letter in his Section. If a complete reply cannot be given within that time, the letter must nevertheless be put up to the Officer, who asked the question, with an explanation of the cause of delay.

5.71 Supply of documents to outside authorities

5.71.1 The vouchers/documents, etc. may be supplied under the specific orders of the D.A.G., in each individual case, only when such documents are requisitioned by the Inspector General of Police, Special Police Establishment, Addl. Inspection General of Police, Commissioner of Police or the Investigating Officer, Head of the Anti-corruption Department, Vigilance Commission, etc. and the Law Courts. Such requisitions should be dealt with promptly and on top priority basis and the documents should be supplied expeditiously and invariably within a month from the date of the receipt of the requisition.

The sections receiving the requisitions shall maintain a register for watching the supply of requisitioned documents and a report should be submitted to enable them to submit the consolidated register monthly to the Group Officers concerned and quarterly to the A.G. in the following form.

<i>Sl. No</i>	<i>No. & date of letter requisitioning the documents</i>	<i>Name of the Deptt. – No. of vrs./documents involved</i>	<i>No. of vrs./documents supplied No. & date of letter for forwarding the documents</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>

<i>In case of any documents could mat be supplied, the reasons therefor</i>	<i>No. & Dt of letter requisitioning the documents</i>	<i>Name of the Deptt No. of vrs./ documents involved</i>	<i>No. of vrs./documents supplied No. A Dt of letter for forwarding the documents</i>
<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>

[C&AG's letter No.959-TAI/104-68 dated 05.04.71, 1007-TAI/275-67, dated 17.4.71 and 1256-TAI/374-69, dated 20.5.71]

NOTE 2. - The procedure to bellowed when a, Govt. servant is summoned by a court to produce official documents for the purpose of giving evidence has been incorporated in Annexure to Chapter II of M.S.O. (A), Vol- I.

Once an Inspection Report has been made available to the head of the office inspected in its final form, the question whether or not a privilege should be claimed for its production in a Court of Law should be decided by the A.G. in consultation with the departmental authorities concerned. Audit need not claim any privilege for a Report already issued if the departmental authorities do not wish themselves to claim any privilege for it. If, at any stage, it becomes necessary to produce in a Court Audit Office records, only the finally approved office copy should be produced and not the original notes and drafts.

[C&AG's D.O. letter No.418-Admn. 1/165-57, dated 9.2.59]

5.72 Safe custody of the documents on their being impounded

5.72.1 In order to adopt a uniform practice in respect of keeping the documents under the safe custody of an officer of this office it has been decided that in cases of fraud, etc" detected in course of auditor on account of information furnished by Police or Court of Law the documents concerned have to be impounded, the impounded documents should be kept in the custody of an officer not lower in rank than that of a D.A.G. The existing procedure relating to the making of photostat copies, their comparison with the originals and furnishing the certificate as true by the Police Officer or a Gazetted Officer of this office, noting in the Register should however continue as before. If, however, the original documents are required to be forwarded to the authorities and photostat copies only retained in this office after proper **verification** and **attestation** by the Branch Officer and Police Officer, photostat copies should be retained in the custody of the D. A.G.

Whenever photostat copies of any documents are required it should be ensured that the copies are made only of such documents as are considered to be absolutely essential. For instance, where a large number of money orders are involved against the same postmen, it should be regarded as sufficient of

the whole lot if a few are photostated. In the case of medical bills where there are a large number of enclosures, only more essential documents should be photostated.

[Vide C&AG's No.2705-Admn.-I/432-58, dt. 25.10.58]

When the orders for making photostat copies of essential documents have been passed by the competent authority, the Branch Officer of the Section possessing the documents should fix up a date for making photostat copies in consultation with the officer-in-charge of Record Section and depute the AAO or a responsible assistant on the date so fixed. The person deputed by the Branch Officer should carry the original documents to the photostat operator for the purpose of making photostat copies in his presence.

In no case should such documents be sent through transit books or advice slips or in loose covers.

5.73 Supply of information regarding Pay and Allowances, etc. of officers involved in Special Police Establishment cases

5.73.1 In case of alleged possession of assets disproportionate to one's known sources of income, information in respect of pay, allowances, deductions, etc. of public servants involved should be supplied by A.G. as and when such a request is made by the Investigation Officer or Supdt. of Police to A.G. by name.

[C&AG's letter No.2685-Admn.I/632-33, dt 02.11.63]

5.74 Use of File and Cases

5.74.1 The following paragraphs contain instruction for maintaining cases and filing papers :-

- (1) All correspondence, etc. should be filed in the relevant file and all papers in a case should be page-numbered separately for notes and correspondence, as far as practicable. It is not necessary to number both sides of a paper. Only the odd numbers should be marked prominently on the upper right hand corner of the front side of each paper in the case even when the reverse is blank.

The file headings indicate general and broad subject dealt with by a section. These headings with the numbers allotted to each should be treated as permanent and should not be altered without specific orders of the AG. and except under special circumstances.

- (2) Under each file, cases may be opened as often as required to record correspondence and notes, care being taken to see that the subject to a case is not made either too restrictive or too comprehensive. A separate case or cases should be opened under each file to deal with routine or unimportant correspondence relating to that file subject. Thus all papers must go into a case of some sort.
- (3) It is important, and distinction should invariably be maintained between cases relating to matters of ephemeral or temporary interest and those dealing with matters of more permanent interest. As for instance, rules and general orders and important questions of procedure are of more permanent interest than the actual matters arising out of the

day-to-day application of such rules and it is desirable that the former should be dealt with in separate cases from the latter. It is not always possible to forecast in the beginning that a question of apparently only temporary interest will develop into one of more permanent interest, but when such cases arise the relevant pages of the old (temporary) case should be removed without change of page numbers and incorporated into case dealing with matters of the more permanent type, necessary cross reference being given. In general the cases of more temporary interest will be retained in the Section for shorter periods and marked for destruction at an earlier date than the other class of cases.

NOTE - When important records like a Character, Roll, Insurance Policy, Service Book, or Declaration Form is removed from the parent file, it is very essential that a note of circumstances in which the removal took place, should also be placed on record immediately. Accordingly; the removing officer should be made responsible for inserting a signed prominently, coloured indication in the place of the document removal.

- (4) Each section should maintain a register of files and cases in Form S.Y. 255, one or more pages in the register being allotted each file for noting the subordinate cases opened under it. Different sets of pages of the same register or new volumes should be used for different years as may be found convenient. A list of approved file headings for each section should be noted at the beginning of the Register.
- (5) The columns in the form of the register are self-explanatory. As such when each case is formed, the first three columns of the register will be written up and the entries attested by the dated initials of the s who will be personally responsible for the proper up-keep of the register.
- (6) Cases in which correspondence is going on or in which further matter is likely to be included, should not be closed at the end of the financial year unless they become bulky. Apart from this where it is convenient to keep the papers relating to different financial years separately cases should be closed when they are complete for the financial year. All other cases except those dealt within the next paragraph should be closed at the end of the financial year. Whenever a case is closed-the year proposed for its destruction should be recorded prominently on the outer cover over the dated initials of the AAO.
- (7) Every section will be responsible for the custody of its cases whether closed or not, till they are sent to the old record room.
- (8) It should be decided by the 15th of April each year, when the new case register will have been opened, which old cases should be continued during the new year. These cases should be entered up first in the new year's case register with the remarks "continued from the old register" and new cases opened during the new year should be allotted numbers left blank after the cases continued from the previous year have been entered up-for example, if under File X. cases 1,3,5, etc. of the 1948-49 are taken over to 1949-50 the new cases to be opened during 1949-50 will bear the number 2.4.6., etc. In the register of cases for 1948-49, the remarks "continued in 1949- 50" should be given against the cases 1,3,5, etc. and the word "50" should be added after 1948-49 on the outer covers of the cases.

- (9) The index number of each case should comprise (I) the sectional initials (II) the file number (III) the case number and (IV) the year or years recorded consequently.

5.74.2 In marking cases for retention the periods of preservation prescribed in Annexure to Chapter XII the C&AG's M.S.O(A), Vol I, should be borne in mind.

Note.- The Director of Archives has suggested that the following categories of correspondence, files and records which are considered as important should be preserved for permanent retention and eventual storage in National Archives of India when their period of preservation in Chapter XII the C&AG's MSO (A), Vol. I has expired:—

- (i) Reference to C&AG for decision on audit and account questions and the decision thereon;
- (ii) Orders sanctioning permanent establishment;
- (iii) Orders communicating sanctions to pensions together with the first pages of application for pension or descriptive rolls as the case may be;
- (iv) Records and orders on defalcation cases;
- (v) Orders and sanction of permanent character (e.g. orders permanently exempting Govt. servants from operation of rules in C.S.Rs, etc.).
- (vi) Returns of political pensions; and
- (vii) Files containing materials bearing on the organisational history of the Deptt. or of the offices concerned and those containing personal history of distinguished men.

(CAAG's No. 1064-Admn.1/120146 Pt III dt 27-5-55J

5.74.3 The following letters may be used by the s/A. A. Os in indicating the periods of preservation of cases:-

- 'A' indicates that the case is to be preserved permanently.
'B' indicates that the case is to be preserved for 30 years
'XX' indicates that the case is to be preserved for 20 years.
'BB' indicates that the case is to be preserved for 10 years
'C' indicates that the case is to be preserved for 5 years.
'D' indicates that the case is to be preserved for 1 year or under.

5.74.4 Where a communication on a subject has been filed in a section, any subsequent communication on the same subject should be filed in the same section. Whichever section may have dealt with the subsequent communications, when a communication on a subject dealt with in one section has been filed in another section, immediate steps should be taken by the section noting the irregularity to rectify the matter.

5.74.5 When a communication dealt with in several sections is filed in the section which first received the communication, this section should not only note the number of the file in which the communication has been dealt but also the first (black ink) entry in the Diary.

5.74.6 Letters of general applications such as circulars will be filed separately and not put into a file or case unless the whole correspondence is made into a file with a case.

5.75 General instructions in connection with the Inspection by the Director of Inspection

5.75.1 All the requisitions, objection memos (inspection memos), observations, etc. will initially be received in the Internal Test Audit Wing for transmission to the respective Controlling/Co-ordinating sections. The I.T.A. wing will keep necessary watch over the submission of the documents/records, replies to the objection memos/further observations, etc. to the Inspection Party.

2. In order to enable the Group Officers concerned to keep a close watch over the submission of the requisitioned records to the Director of Inspection / Inspection Accountants within the prescribed time limit of 24 hours, all requisitions for records issued by them should then be received in thjhp- Co-ordinating/Controlling sections and diarised, serially in a Register maintained for the purpose and then made over to the concerned sections *immediately* for compliance. A similar Register should also be maintained by all other sections taken up for check by the Inspection Party. This register should be submitted to the Group Officer daily.

3. The requisitions should be received personally by the s/AAOs of the dealing sections or in his absence by the Branch Officer himself from the relevant Co-ordinating/Control sections and diarised in the Register mentioned above. The records requisitioned, after check by the AAO./Branch Officer should be furnished immediately to the Coordinating/Control sections with a certified copy of the original requisition (and intimation to the ITA Wing) so that the same may be made available to the Inspection Party without loss of time and not later than 24 hours of the receipt of the requisitions. The Co-ordinating/Control sections should keep a close watch over the receipt of the records/documents requisitioned by the Inspection Party. Any delay on the part of the dealing sections should be brought to the notice of the Branch Officer concerned promptly and thereafter to the Group Officer for orders. The return of the records furnished to the Inspection Party should, however, be watched by the dealing sections concerned and the sections should contact direct with the Inspection Party in this regard.

4. During the progress of inspection, all communications from and to the Inspection Party should also be routed through the Co-ordinating/Control Sections. The objection memos (inspection memos) issued by the Inspection Party should be diarised in a separate Diary by both the Co-ordinating/Control sections and the dealing sections. The Diary should be submitted to the Branch Officer every alternate day and to the Group Officers on Monday and Thursday till all the memos are disposed of. The reply to the memos should be furnished to the Coordinating/Control sections within 2 days of the receipt of the same invariably and in any case not later than 2 days. If further delay is apprehended, orders of the Accountant General should be obtained. The replies furnished by the sections should initially be checked by the Co-ordinating/Control sections before submission of the same to the Inspection? Party duly approved by the Group Officer.

5. The final replies of the concerned sections to the points/issues by the Director of Inspection which are intended to be incorporated as a para in the Inspection report should be checked and scrutinised by the Coordinating/Controlling sections before submission to the Group Officer for approval. The replies duly approved by the Group officers should then be put up to the Accountant General for obtaining his approval and onward transmission to the Director of Inspection. In doing so the sections concerned and the Coordinating/Controlling sections should ensure that the time schedule prescribed for the purpose is strictly adhered to except where extension of time is allowed by the Accountant General on the merit of any individual case.

6. The ITA Wing may, however, be kept informed about the submission of documents/records, replies to the objection memos (inspection notes), further observations, etc. to the Inspection Party.

7. The final Inspection Report of the Director of Inspection after it has been issued will, be dealt with the ITA Wing for replies and for follow up action. Subsequent correspondence, if any, with the Comptroller and Auditor General or the Director of Inspection in connection with the report will also be undertaken by the ITA Wing in consultation with the Branch Officers / Group Officers of the concerned sections.

5.76 Gazette

5.76.1 The Govt, of India Gazettes are circulated to A.G and Senior IA & AS Officers and then retained in the Library Section.

State Government Gazettes are sent to Book Section/OA£)(HQ) Section through T.M.

5.77 Indexing, Stocking and supply or cheque books

5.77.1 Every year, on receipt of intimation from the office of the Accountant General (Audit), Delhi, (Principal Pay and Accounts Officer) the annual indent for each category (i.e. 'A', 'B' and 'C' category) will be sent to that office by the PAO Section of A & E Office during the month of October.

5.78 Audit Bulletin

5.78.1 With a view to ensuring timely publication/distribution of the Bulletin, the C&AG has prescribed the following time schedule:-

<i>Issue</i>	<i>Period covered</i>	<i>Date by which the material should reach the Hqrs office.</i>
<i>March</i>	<i>1st January-31st March</i>	<i>10th April</i>
<i>June</i>	<i>1st April-30th June</i>	<i>10th July</i>
<i>Sept</i>	<i>1* July-30th Sept</i>	<i>10th October.</i>
<i>December</i>	<i>1st October- 31st December</i>	<i>10th January.</i>

(Authority: CAAG's letter No. 2777-C/15-78, dt. 3rd April, 1979)

CHAPTER - VI

Duties and Responsibilities

6.1 General

6.1.1 The duties and responsibilities in general of the main categories of staff viz. Assistant Audit Officers/s, Sr. Auditors/Auditors, Sr. Accountants/Accountants, Clerks, Record Keepers and Group 'D' staff are enumerated in the following paragraphs:-

6.2 Duties and Responsibilities of AAOs/SOs

- 6.2.1
- (i) The AAO/SO is responsible for the supervision of the entire work in the Section. He should see that the work (in every aspect) is carried out smoothly, is up-to-date and no item of work falls into arrears except under unavoidable circumstances. He should take or propose immediate actions/steps to bring the situation under control if any item of work under any circumstances lags behind the schedule.
 - (ii) The AAO/SO should give utmost importance to Calendar of Returns and Monthly Arrear Report as the work of the section is controlled and watched through these two returns. He should keep them in his personal custody and close them on the due dates and ensure that every member of the section adhere to the due dates.
 - (iii) The AAO/SO is responsible for enforcing strict punctuality in attendance on the part of members of the section. He is personally responsible for the safe custody of the Attendance Register. He should strictly follow the instructions regarding marking of late attendance and daily closing of the Attendance Register.
 - (iv) He should maintain strict discipline in the section. He should ensure that members of his section do not absent themselves from their seat unauthorisedly during office hours except during lunch hour, and scrupulously observe the prescribed lunch interval. He should bring to the notice of the Group Officer, through his Branch Officer, promptly,

any act of indiscipline, misconduct or disorderly behaviour on the part of any staff member of the section.

- (v) As a Reporting Officer with regard to Confidential Reports, it is the duty of the AAO/SO to make an objective assessment of the work and conduct of every member of staff in his section, by careful and constant watch all through the year. He should also report to Branch Officer/Group Officer instances of good and outstanding work done by the members of the section.
- (vi) The AAO/SO is responsible for the sole custody and for keeping up-to-date record of books issued for the section. He should keep in his personal custody the "Manual of Standing Orders (Admn.) of the C&AG." and "Manual of Standing Orders (Tech.) of the C & AG"
- (vii) He should see that the section presents a neat and tidy appearance. He should see that records in the section are kept neatly arranged in the rack/almirah etc. and are not allowed to remain in heaps or disorderly fashion or strewn on the floor.
- (viii) He should see that all old records which are no more required in the sections are sent to the Record Section at frequent intervals.
- (ix) He should go through the inward Dak received daily and mark and make note of important communications, letters requiring urgent action or immediate reply letters from C&AG., etc. and keep special watch over their disposal.
- (x) The AAO/SO is responsible for the safe custody of the furniture, office type machines, calculators etc. in the section. He should see that these are safely kept under lock and key before leaving the section
- (xi) The AAO/SO should inspect the seats of at least two members of the section each week so that the seats of all the members of the section are covered within the month and each seat is examined at least once a month. The object of the inspection is to see that no letters etc. has escaped disposal, no letter etc. disposed of remains to be filed, no letter of communication remains undiarised and registers, files and other records are submitted timely and kept neatly arranged.
- (xii) The AAO/SO of each section has been made responsible for receiving the cash, the salary of section staff and disbursing it to them. He will disburse the amounts due to each member of the section taking proper stamped acknowledgement in the acquittance roll in the column provided there for. Amount due to those absent or on leave on the pay disbursing day should be refunded to the cashier with his remarks and details of amount so refunded. After disbursement, the AAO/SO should fill in the certificate of disbursement and hand over the acquittance roll to the cashier.
- (xiii) In addition to the duties and responsibilities mentioned above, an AAO/SO should discharge such duties and responsibilities as are enjoined upon him in the codes, manuals and office orders etc.
- (xiv) He should also discharge such specific duties and responsibilities entrusted to him by Branch Officer, Group Officer or the Accountant General.

Note.—In section which are AAO/SO oriented, the; duties and responsibilities mentioned above may be assigned to a single AAO/SO while others are entrusted with duties of purely technical nature, or they may be divided and entrusted to all AAOs/SOs in the section.

6.3 Powers vested in the AAOs

- 6.3.1 (i) the AAOs/SOs have been delegated power to grant casual leave to all the Staff working under them upto a maximum period of 3 days at a time.
- (ii) Condonation of late attendance of the staff under them of a maximum of two days in a month.
- (iii) Attestation-of entries in the Service Book of non-Gazetted officials (except first page of the service book which will be attested by Branch Officer).
- (vi) Signing of routine acknowledgements and also reminders under own designations (except to H.Q. office)
- (v) Issue of half margin memos, conveying routine remarks such as calling for certificates, and other wanting documents.
- (vi) All routine correspondence calling for information or communicating the information of general nature.
- (vii) Attestation of events recorded in the registers, ledgers etc.
- (viii) Sign the endorse copy of Office Orders issued by B.O. concerned.

6.4 Duties and Responsibilities of Sr. Console Operator/Console Operator /Data Entry Operator

Senior Console Operator - In addition to the jobs mentioned for Console Operators, assistance in the design, development and implementation of information systems and databases operations and analysis thereon, including assistance to system analyst, programming and data organisation, data collection, collation, validation, coding, processing and maintenance of all forms of data including alphanumeric, textual, graphic and operation of any type of EDP machine/computer-based on-line or real time systems/computer network based systems etc.

Maintenance of files, registers and other related papers and any other work assigned by the supervisory officer.

Console Operator - In addition to jobs mentioned for Data Entry Clerks, training of operators and skilled based validation of alpha numeric data or graphic data as determined by the needs of the office.

Maintenance of files, registers and other related papers and any other work assigned by the supervisory officer.

Data Entry Operator - All types of data preparation, verification and validation. All types of data entry and its associated verification and validation and related works of management such as pooling, counting, collating and coding etc. of the input and output documents.

Receipt and despatch of dak of the respective unit. Maintenance of files, registers and other related papers and any other work assigned by the supervisory officer.

6.5 Duties and Responsibilities of Sr. Accountants / Accountants / Sr. Auditors/Auditors

6.5.1 (i) Every Sr. Accountant/Accountant/Sr. Auditor/Auditor is expected to possess a fairly good degree of knowledge of the working in the office as a whole and a through knowledge of the work in the particular group/section in which he is working.

(ii) He should be thoroughly conversant with all Orders, Rules, Codes and Manuals pertaining to the work in his Section/Group. In the event of his transfer from one section to another, he should first make himself conversant with the Rules, Codes, Manuals and Branch Orders etc. of that section to acquire a good working knowledge of the section. He should endeavour to keep his knowledge of Rules, Codes and Manuals etc. always up-to-date.

(iii) He should put up promptly in file/case, letters etc. that have been finally disposed off and on which file order has been obtained and also office copies of all letters despatched. He should open new cases wherever necessary and make entries in the Case Register.

(iv) They should obtain the office copies of the letters despatched from the despatcher and place them in relevant files.

He should keep his seat neat and tidy, should keep registers, files, cases and other records in the racks, cub boards etc. neatly arranged and should not allow to remain on the floor any records. He is responsible for safe custody of all records pertaining to his seat.

(v) He should maintain properly and close, submit on the due dates, other registers and returns etc. prescribed/required to be maintained by him.

(vi) He should weed out promptly records not required to be kept in the section and arrange to transmit them to Old Records. He should also ensure that all the records obtained by him from Old records Branch for reference etc. are returned to that section immediately after use.

(vii) He is required to discharge any duty or responsibilities specifically assigned to him in the Incumbency Register or in any provision of any Code, Manual, Office Order, Branch Order.

(viii) He should not leave his seat for any reason without prior permission of the AAO/SO of the section and should maintain the office decorum and discipline.

(ix) He should always be regular and punctual in attending the office and perform his duties honestly, efficiently and sincerely. He should not indulge himself in any act which may cause a bad name for the section or office.

6.6 Duties and Responsibilities of Clerks

6.6.1 (i) The clerk of a section should receive the inward Dak intended for the section, sent by Record Dak Section and other Transit Registers by acknowledging them in respective registers. He should diarise these letters and other letters also received from A.G.'s Secretariat, D.A.G's Secretariat or Branch Officer or any other letter, representation / complaint / application etc. which pertain to the section.

- (ii) It is the duty of the clerk of the Section to diarise all those letters received on a day or by the next working day. He should ensure that letters diarised are received by the dealing assistant concerned on the same day or the next working day and acknowledgement given against each letter diarised. Where under any circumstances the letter is not received by the assistant concerned for any reason, the matter must be brought to the knowledge of the AAO/SO immediately. He should also prepare the weekly reports of outstanding letters and submit the same in time to AAO/SO, AO/D.A.G. etc.
- (iii) He should ensure that the Dak pad and other transit registers etc. of the section are returned to that section promptly and also see that outgoing letters in sectional Transit Registers are not received by the sections concerned without due acknowledgement.
- (iv) He should collect the office copies of the draft and letters issued from the Record section and distribute them to the concerned assistant immediately.
- (v) He should keep watch and ensure that the letters despatched from the section are received in General Despatch Section, (i.e. Record Section) in time and actions are taken promptly and in time.
- (vi) He should close the attendance register on the 5th of each month and submit it along with the C.L./R.H. account to the AAO/SO to enable him to certify agreement between the two before submission to Branch Officer.
- (vii) He should fill in the names of section members in the blank acquittance form and submit the same to Admn. Section in due time.
- (viii) He should maintain the Old Records, Transit Register and Register of Requisition of Records, he should also arrange for stitching of Old Records of the section due for transmission to old records and also arrange for their transmission to Old Records after pasting of Index Slips and making entries in transit registers etc. On requisition of records by the dealing assistants the clerk of the section should send the same to Old Records through Register of Requisition of Records. He should receive the records and also watch their return to old records after their use is over.
- (ix) He should prepare annually in duplicate one inventory of furnitures in the section and after the approval of the AAO/SO send a copy to the Record Section.
- (x) It is the duty of the clerk of the section to prepare the monthly indent of stationery and forms for the section in the prescribed Form Indent Register/Stationery Indent Register and sent to form and stationery section on due date after approval by the AAO/SO. Supplementary/special indents for stationery articles required over and above or not covered by the prescribed monthly quota of stationery should also be prepared by liini. It

is also his duty to collect the articles from stationery section and distribute them among the members of the section.

- (xi) It is the duty of the clerk to maintain efficiently the Diary and Despatch Registers, Transit Registers, Indent Registers, Sectional Library and such other common registers which are not required to be maintained by the AAO/SO alone.
- (xii) He should discharge any duty or responsibilities specifically assigned to him in any provision of any code, manual (local or otherwise), office order of by the AAO/SO or Branch Officer
- (xiii) He should assist the AAO/SO in maintaining the Sectional books properly and update them by pasting correction slips etc.
- (xiv) Knowledge of Typing being a precondition for appointment to the post of clerks, any clerk may at any time be called upon to do typing work.

6.7 Duties and Responsibilities of Record-Keepers

- 6.7.1 (i) Dak receiving/despatching and sorting.
- (ii) Tracing of old files/records requisitioned by various sections and orderly placing of records/files, etc. back in the relevant racks.
- (iii) Receipts and Issue of articles of stationery in stationery section.
- (iv) Pasting correction slips in the books and assisting in physical verification of library books.
- (v) Any other item of work deemed fit by the head of the office.
- (vi) The above list of duties is only illustrative and not exhaustive. Accountant General is free to identify other functions for record keepers.

(Authority: C&AG's letter No. 108-O&M/15-84, doted 12.02.84)

6.8 Duties and Responsibilities of Welfare Assistant

- (i) It is the duty and responsibility of the Welfare Assistant to look after the Welfare, Recreational, Cultural and Community activities of the staff members of the office.
- (ii) He should give personal hearing to individual staff members on their difficulties and grievances and also take steps to secure the help of administration to alleviate the distress of the individuals as far as practicable.
- (iii) He should also render necessary assistance, to the extent possible, to members who suddenly fall ill or chronically sick to secure admission to hospitals, nursing homes to such other places of treatment.
- (iv) He should initiate and process the case of appointments on compassionate grounds and submit to the competent authority for appointment of the dependent family members of deceased Govt, servant who die in harness.

6.8.2 Welfare Assistant will work under the overall directions of the Accountant General and assist Dy. Accountant General (Au) and Dy.

Accountant General (A & E) in discharging their functions as Welfare Officers of the respective offices.

His duties will, inter alia, include the following:-

(i) Staff Welfare

- (a) Receiving complaints from the staff in respect of their difficulties,
- (b) Assistance to staff suddenly taken in and other similar matters,
- (c) Ensuring timely delivery of Liveries to Group 'D' staff,

(ii) House Keeping

To see that proper arrangements are made for the following:

- (a) Cleanliness of office buildings, premises and bath rooms including adequacy of water supply,
- (b) Cleanliness of office canteen and kitchen,
- (d) Cleanliness of the Staff Colony,
- (d) Neatness of work place, including proper maintenance of furniture, removal of unwanted records, elimination of congestion in Sections, adequacy of lightning and ventilation,
- (e) Adequacy of drinking water facility,
- (f) Timely provision of hot and cold weather arrangements,
- (g) Parking lots for cycles and scooters and ensuring their safety and protection against sun and rain.

(iii) Recreation Cultural and community activities

- (a) Dealing with all matters regarding Canteen, Recreational Club, Benevolent Fund etc.,
- (b) Arrangement regarding cultural meets. Zonal Tournament, Office Tournament etc.

6.9 Duties and Responsibilities of Group 'D' staff

- 6.9.1 (i) Group 'D' Officials attached to Branch Officers/Group Officers, etc. should attend office half an hour earlier than scheduled hours of commencement of office and should stay half an hour beyond the prescribed closing hours of office.
- (ii) In the morning they should dust and clean furnitures, switch on the lights, arrange the table and records, etc. before the Officer comes and in the evening after the Officer leaves switch off the lights and close the windows.
- (iii) He should attend to all official errands given by the Officers and perform the duties ordered to him.
- (iv) He should turn up in uniform the liveries issued by the office.

6.10 Group 'D' officials attached to section

- (i) Group 'D' Officials attached to section also should attend office half an hour earlier than the scheduled hours of commencement of office. They should dust the furniture, open windows and switch on lights.

- (ii) They should transmit letters intended for despatch to the despatch section/typing section and get back the transit registers to the concerned sections.
- (iii) They should carry to other sections files, pads, registers and transfer papers / letters, etc. intended to be transferred to such other sections.
- (iv) They should stay half an hour beyond the normal office hours, close the windows and switch off lights after all the members leave the section.
- (v) They should wear office livery while on duty and during office hours.
- (vi) They should help the Clerk/Record Keeper in arranging for transmission of records to Record Section and also carry them to the old Records as and when necessary.
- (vii) They should move furniture from one place to the other if necessary and should also attend to all official orders/work given or entrusted by the AAO/SO.

6.11 Group 'D' officials attached to Dak section

- (i) They should carry and distribute to sections, dak pad with letters, Registered Dak, Govt, dak, etc. with Registered Dak pad.
- (ii) They should get back from sections all such dak pad/Transit Registers, etc. after the letters entered therein have been received by the section.
- (iii) They should carry out such duties as entrusted to them by the charge of Dak section.

6.12 Safaiwala

It is the duty of the safaiwalas to sweep the floors, corridors and Verandahs inside the office buildings. They should clean the glass panes of the windows, collect and remove the floor sweeping, dust the cobwebs and clean the lavatories and wash basins with disinfectants at frequent intervals (at least three times) during the day.

The safaiwala is expected to do all manual work which is not done by other group 'D' officials and to carry out such other duties as may be assigned to him by the AO/ AAO/SO.

6.13 Principal duties of the Caretaker / Asstt. Caretaker

6.13.1 The principal duties of the Caretaker/Asstt. Caretaker are:-

- (1) General supervision of the security of the office and of the work of the caretaking establishment placed under his charge.
- (2) Personal inspection every day of all verandahs, corridors, compounds, drains of the buildings, lavatories of Officers and Staff and duty quarters. He should see that they are kept thoroughly clean and free from bad odours.

- (3) Personal supervision of the washing of floors and roofs, filling of fire buckets and the testing of hose pipes and hydrants on Sundays.
- (4) Daily inspection of all fire buckets and to see that they have not been fouled by anything being thrown into or washed in them. .
- (5) Investigation of all thefts reported to him.
- (6) Attending to all reports made by Officers in respect of any matter connected with his duties.
- (7) Attending to all petty repairs of doors, windows and furniture reported to him.
- (8) Preparing regularly with proper approval of Sr. AO/AO (Admn), the roster of duties of the Gr. *D' staff and making reports of any non compliance with the orders.
- (9) Keeping proper attendance of the Gr. 'D' staff and supply monthly all information regarding their leave and leave arrangements and engaging with due approval substitutes when necessary. Issuing disinfectants, dusters, Kerosene oil, etc. to those working under him and keeping a correct account of the same.
- (10) Ensuring that all main switches are put off by 10 p.m. each night. Making surprise visits round the office in the course of the night or at day to ensure that the men are on their respective duties and that everything else is otherwise in order and making reports weekly about the result of his visits and inspection.
- (11) Personally supervising the drilling of the firemen in fire drill and immediately attending to any outbreak of fire.
- (12) Examining any defects or suspicious matters coming to his notice, taking preventive measures and reporting immediately to Sr. AO/AO(A) / Dy. Accountant General.
- (13) Preventing any unauthorised construction within the office premises.
- (14) Ensuring that the walls of the office building are kept in a tidy condition and preventing any posters being pasted thereon and reporting any such cases with full details to Sr. AO / AO(R) / Dy. Accountant General.
- (15) Maintaining an up-to-date list of residential telephone nos. of all the Officers of the office and some other important telephones such as Fire Bridgade. Police HQ., Ambulance, etc.
- (16) Ensuring that none other than only&those members of the staff allotted accommodation reside within the office premises.
- (17) Flying the National Flag in the Flag Mast according to orders on the subject.
- (18) Any other duty relating to Caretaking arrangement, etc. that may be entrusted to him by the Sr. AO/AO(Admn.) or any other higher authority.

Note:- His duties extend mutatis mutandis to other buildings now under the occupation of the office and aim to such other buildings as may be taken over for occupation by the office subsequently.

CHAPTER - VII

Group 'D' Establishment

7.1 General

7.1.1 The entire body of Group 'D' staff under the respective offices is controlled by the respective Admn. Section. Their appointment and discharge rest with the Group Officer (Admn.) The casual leave account of the Group 'D' (non- caretaking) staff is maintained by the sections in which they record their attendance and casual leave is granted by the Branch Officers under whom they work. The entitlement of regular leave is determined by the Admn. Section.

7.2 Attendance

7.2.1 Attendance of the Group 'D' staff like Peons, Sr. Peons and Duftries, etc. are maintained by the Sections to which they are normally attached. The attendance of Caretaking staff is taken by the caretaker of the respective office. The attendance of the Group 'D' staff attached to the Branch Officers and other Gazetted Officers is taken by a fixed section under the charge of the particular Officer as directed by him and by respective Admn. Section in case of Group 'D' staff attached to a Gazetted Officer having no definite section.

7.3 Working Hours for different Group 'D' staff

- 7.3.1 (a) Peons, Duftries and Zamadar are required to attend office at 8:30 a.m.
(b) Safaiwala will work from 6:00 a.m. in the morning and again from 5:30 p.m. in the evening.
(c) Waterman will attend office daily at 6:00 a.m. in the morning and again at 5:30 p.m. in the evening.

7.4 Duties

7.4.1 Sweepers on their arrival will immediately report themselves to the Chowkidar and commence their work. They will thoroughly sweep the floors or rooms, completely sweep and wash the verandahs, lavatories, drains, latrines and spittoons and keep them perfectly clean and free from any bad odour.

7.4.2 One safaiwala in the office building will be in attendance daily by rotation from 9:00 a.m. to 5:30 p.m. for emergent work during office hours. Sweetmeat leaves, etc. should be cleaned during these hours by the sweeper on duty.

7.4.3. On holidays the Sweepers and Watermen should attend office at 7:00 a.m. Waterman will supply water to the sweeper for cleaning the verandahs, officer's water closets, lavatories, drains, latrines, etc. The whole office will be washed every Sunday under the direct supervision of the Caretakers. So long

as the safaiwalas are on duty, i.e. till 8:30 a.m. in the morning and till doors are closed in the evening they will be directly responsible for keeping a watch on office property and fixtures in the respective portions allotted to them.

7.4.4 The Chowkidars will be responsible for seeing that the dusting and sweeping done by the Farashes and Sweepers have been thorough and will report neglect of duty on the part of the Sweepers and W[^]ermen to the Caretaker, who is required to look to the sanitary conditions of the officers' rooms and office rooms, security of rooms, supply of good drinking water and the tidiness of the office.

Peons

7.5.1 They are expected to do the following duties in office:-

- (1) To take papers, books and registers to the sections and Gazetted Officers etc. and carrying dak to other offices as messengers.[^]
- (2) To arrange files under the direction of any dealing assistant.
- (3) To supply drinking water to the AAO or s and other staff of the section.
- (4) To clean almirah, racks, etc.
- (5) To remove furniture, such as chairs, stools and tables from one place to another as may be required.
- (6) To remove files and keep them in the proper place after they are made ready by Duftries.

The above list is not exhaustive. Peons will not ordinarily be required to remove furniture for which coolies will be engaged.

7.6 Duftries

7.6.1 The general duties of Duftries are to open dak and to do pasting, ruling and binding.

The AAO/SO concerned will allot work to other Duftries and will be generally responsible for their work.

Each Duftry is required to give the prescribed outturn. A work register of Duftries will be maintained to the Gazetted Officer-in-Charge of Admn. daily through the A. A.O.

7.7 Supervision over Duftries

7.7.1 The s/AAOs of Sections to which Duftries are lent, are primarily responsible that the time of the Duftries is fully occupied while working in their sections and that they are not retained longer than actually required.

[G.I.M.F.O.M. No. F 19(2) E.II(A)/69, dt. 05-3-69 C&AG's Endt No.682-TA II/10-69, dt 24-3-1969]

7.8 Chowkidars

7.8.1 The chowkidar is responsible for keeping a watch on office property and fixtures during closed hours.

At 6:00 a.m. daily he will open the doors and windows of the various rooms to allow the Sweepers in to clean the rooms. He should do this himself and not entrust the keys to the Sweepers or any one else. The sweeping, dusting and washing must be supervised by the chowkidar and he will be responsible for seeing that the work of the Sweepers and the Watermen should be reported by him to the Caretaker. In the evening the doors and windows of the office will be closed by the chowkidar, as soon as the work of the Sweepers and Farashes, etc. are finished. He will also see that the electric lamps and fans are switched off as soon as they are not required. Any irregularity, loss and theft should be reported by him to the Caretaker without delay.

During closed hours he will be under the Caretaker and in case of emergency of any kind will carry out his order. The caretaker should explain to the chowkidar whenever a new one is appointed what his duties are and obtain a written statement from him that his duties have been explained to him.

The duties of chowkidars will be round the clock as fixed by Senior AO/AO (Admn.) on rotation basis.

7.9 Discipline

7.9.1. All Group 'D' staff are required to observe strictly the following:-

- (i) They should be neat and clean.
- (ii) They should be respectful to their superiors, i.e. Gazetted Officers, s, Sr. Auditors/Auditors, Sr. Accountants / Accounts and Clerk / Typists. They should not waste time during transit from one section to another or from one building to another while carrying out orders.

CHAPTER - VIII

Miscellaneous

8.1 Procedure for obtaining legal opinion on cases arising in the office

8.1.1 When the office considers it necessary to have a legal opinion on cases concerning state finances, the Finance Department of the State Govt, should ordinarily be asked to obtain legal opinion for this office. If in any case it seems, for reasons for urgency, that the legal opinion should be taken direct, the office may do so but should at the same time inform the Finance Department. This procedure is laid down to make it clear that in all such cases the State Govt, must bear the cost of the legal opinion.

[Para 2.36 of M.S.O.(A), Vol-I] ,

8.1.2 Procedure for payment of Legal fee

The Central Government is opposed to the engagement of lawyers at exorbitant daily fees in connection with the work relating to the government. The fees to be paid to empanelled/listed counsel are to be determined in accordance with the rates fixed by the Ministry of Law and Justice, Department of Legal Affairs, Government of India from time to time and in accordance with item No.9 of Schedule V of Delegation of Financial Powers Rules, 1978.

Where Special Counsel/Panel Counsel is engaged at a fee of more than Rs.1050/- (and above) per day, per case, it should be regarded as 'high fees' and the express prior concurrence of the Ministry of Law and Justice should be obtained. The Comptroller and Auditor General has accordingly decided that his prior approval should be obtained by the Accountant General/Principal Director of Audit in every such case before the Counsel is actually engaged.

Engagement of any Counsel, who is not empanelled and listed as a special counsel will continue to require the prior approval of the Ministry of Law, even if the fees payable do not exceed Rs. 1050/- per day per case.

The lawyer's bills should be settled promptly and in any case not later than three months of their presentation. Following the established practice in India, it is not necessary to insist on a stamped receipt for the payment of the fees to a lawyer. The legal advice is to be obtained only from the Main Secretariat of the Ministry of Law at Delhi or its Branch Secretariats at Calcutta, Bombay, Madras and Bangalore and not from Government Counsel or private pleaders.

[Para 2.40 to 2.40.3 of M.S.O.(A), Vol-I]

8.2 Submission of court cases to the Accountant General

8.2.1 All court cases must invariably be put up to the Accountant General for his orders.

8.2.2 Advocates and other legal practitioners engaged on behalf of the Govt, of India should not settle out of court or compromise any suit or civil proceedings without the express sanction of Govt., save in exceptional circumstances when there is no sufficient time to consult the appropriate authorities and when not to settle or compromise the matter should be

definitely prejudicial to the interest of Govt. When in exceptional circumstances such compromise or settlement is made without express authority of the Govt, of India, the advocate or other legal practitioner engaged on their behalf, should record in writing special reasons for entering into compromise or settlement on his own authority. Similar instruction would apply to reference of a case to arbitration except that as such a course is not required to be taken urgently the advocate or legal practitioner should in each case, obtain the previous sanction of the Govt, before agreeing to arbitration on their behalf.

If Vakalatnama or Power of Attorney is to be executed in favour of the advocate or other legal practitioner on behalf of Govt., care is to be taken, to incorporate the above condition therein.

[G.I.M.F. No. FIA (34)-AD 1/55, dated 2-5-55]

8.3 Communication of Law Ministry's advice to those not administratively concerned

8.3.1 The advice given by the Ministry of Law and Justice or the opinion of its Law Officer is intended for the guidance of the Ministry/Department/office seeking such advice or opinion and should ordinarily, be given security classification. It should not be communicated to persons outside the periphery of the Govt, of India or to persons affected by such advice or opinion, or any authority, who is not administratively concerned with the matter, without the Ministry's knowledge or consent. If in any special case, it becomes necessary to communicate the views of the Ministry, Department/office should be discrete in doing as and only a para phrase thereof may be conveyed without disclosing that they are the views of the Ministry of Law and Justice.

[Extract from O.M. No. 14(I)/72-O&M, dated 18-9-72 issued by Ministry of Law and Justice and Company Affairs/

[Authority : C&AG's letter No.816-LC/49-85, dated 24.10.85, G.I Ministry of P&T, AR and Public Grievances A Pension's O.M. No. A-1141019/38/85-AT, dated 28.11.85, and Govt, of India, Ministry of Personal and Training and Administrative Reforms and Public Grievances and Pension Office Memorandum No. A-11019/38/85-AT, dated 1.1.85]

8.4 Furniture

8.4.1 Detailed rules will be found in Appendix IV to this Manual.

8.5 Requisition of records from other Sections

8.5.1 The members of the staff requiring records from other Sections will give their peons a requisition slip countersigned by the Section Officer/AAO of the Section concerned which will be made over to the assistant in charge of the particular record required. If it be a general record under no particular assistant's custody the receipt should be retained by the AAO of that section until it is returned.

Should any peon be found in any but his own section looking for a record without being authorised with proper requisition slip both he and the assistant who directed him to fetch that particular record will be severely dealt with Section Officers/AAOs are required to bring to notice cases in which this order is infringed.

8.6 Stationery

8.6.1 The AAO will send requisition of annual requirement to the Record Section on the 1st of April each year.

The monthly sectional requisitions for the supply of stationery articles which should be prepared in duplicate should reach the Record Section by the 7th of every month positively. These requisitions will be scrutinised by the Stationery- keeper thoroughly after which their supply will be made by him between 10th and 14th of every month to the Sections. The Sectional acknowledgement should be recorded on the original retained in-the Record.

Supplementary requisitions for the supply of ordinary articles of stationery from section duly sanctioned by the Gazetted Officer-in-charge will be received by the Record Section once a month upto the 20th after which no requisition will be received thereafter. The supply as per these requisitions will be made to the sections on the 22nd of every month.

For the articles which are not included in the monthly scale of stationery allowed, special sanction of Group Officer-in-Charge of the Group Officer is necessary.

8.7 Central Administrative Tribunal

8.7.1 The Administrative Tribunals Act, 1985 provides for the adjudication or trial by Administrative Tribunals of disputes and complaints with respect to recruitment and conditions of service of persons appointed to public services and posts in connection with the affairs of the Union or of any State or of any Local or other authority within the territory of India or under the control of the Govt, of India or of any Corporation owned or controlled by the Govt, and for matters connected therewith or incidental thereto. The Central Administrative Tribunal constituted under the Administrative Tribunals Act, 1985 with Principal Bench at New Delhi and 7 Additional Benches at Madras, Bangalore, Calcutta, New Bombay, Nagpur, Guwahati and Allahabad.

Under the Act, the Central Govt, is inter alia, empowered to appoint one or more persons to act as Presenting Officer(s) and the Advocates so appointed and duly authorised in this behalf may present its case with respect to any application before a Bench of the Tribunal.

The Advocates will be engaged on a case to case basis, as necessary, and their fees for drafting, pleadings and for appearances will be paid by the Departments concerned directly. To enable them to act as a Presenting Officer, the Departments will have to execute in their favour Vakalatnama according to the rules of procedure of the Tribunal.

The rates of fees for the Counsels appointed for presenting the cases before Central Administrative Tribunal will be the same as prescribed and applicable to Central Government Counsels/Panel Counsels in High Court.

[G.I., Dept. of Per. A Trg., O.M. No.A-11019/38/85-AT, dated 13.06.1988]

The address of Addl. Bench of CAT at Calcutta is as below :- Central Administrative Tribunal Addl. Bench, C.G.O. Complex, Nizam Palace Compound, 1st floor, Judicial Section, Acharya J.C. Bose Road, Calcutta - 700020.

8.8 Candidature of Govt, servants for Elections to local bodies

8.8.1 Rule 5(4) of C.S.S. (Conduct) Rules, 1964 provides that no Govt, servant shall canvass or otherwise interfere with, or use his influence in connection with or take part in, an election to any legislature or local authority.

As such, a Govt, servant is only entitled to exercise his right to vote at such elections where he is qualified to vote. He may assist in the conduct of an election in the due performance of duty imposed on him by a competent authority functioning under the law. The question of sanction of candidature of a Govt. Servant in election to the local bodies, therefore, does not arise.

8.9 Medical Concessions

8.9.1 Employees of the office residing at Gangtok are entitled to claim reimbursement of expenses incurred for treatment for themselves and the members of their families. The claims will be regulated in accordance with the provision contained in Central Services (Medical Attendance) Rules, 1944.

For the purpose of including the parents as members of the family of the Govt, servant a declaration regarding income, and the residence of parents should be furnished by the Govt, servants once in the beginning of every calendar year.

[G.I.M.G.O.M. No.F.29-113/66 MA. Dated 20.05.67]

A female Govt, servant should be immediately after her marriage give a declaration as to whether she would like to include her parents or parents-in-law for the purpose of availing of the benefits of medical concessions under the reimbursement schemes. She can change her option only once during the entire period of her service.

[G.I.M.H. A F.P. (D.H) O.M No.29-116/71-MA, dated 06.12.71]

8.10 Treatment of the periods spent by Govt, servants in attending courts to give evidence or to serve as assessors or jurors

8.10.1 It has been decided by the Govt, of India, Ministry of Home Affairs as follows :—

- (1) (a) When a Govt, servant is summoned by Courts of Law, whether criminal or civil or by a Court Martial or by a properly constituted authority holding a departmental enquiry in India to give evidence regarding facts which came to his knowledge in the discharge of his public duties, the period of absence will be treated as duty.
- (b) Where a Govt, servant is summoned as witness by the Courts or authorities referred to in (a) above to depose about facts which came to his knowledge in his private capacity, the period of absence should be treated as casual or ordinary leave as may be due to him under the rules. No special leave, will be granted for the purpose.
- (c) The period spent by Govt, servants in attending courts of Law as jurors or assessors with the permission of their respective Heads of Departments should be treated as special Casual Leave which should not be debited to the casual leave account.

- (2) The Govt, servants attending Courts of Law, in circumstances mentioned in para (1) above during periods of leave will not be given any extra leave for such attendance nor will their leave be considered to have been interrupted by such attendance.
- (3) Officials of this office when summoned by Courts or authorities mentioned in 1(a) and (b) to give evidence either in their official or private capacity may remain absent from the office for the part of a day or days or whole day or days required only with the previous permission of the Dy. Accountant General concerned. For evidence given in their private capacity they must obtain and furnish a certificate from the court which they attend showing what subsistence allowance was granted to them. If the Court pays them any sum of compensation apart from payment of travelling expenses, they must credit that sum to Govt, before drawing full pay for the day(s) of absence. Prior permission of the A.G. will, however, be necessary before any person may absent himself from office when summoned by a Court to court or authorities referred to in para 1 above and should not in any case be made a ground for non-completion of the, allotted work.
[C&AG's Endt. No.1424-A/380-56, dt. 08-7-58, Dy. T.M/1559]

NOTE 1. - In respect of officers of the Central Govt., subsistence allowance or Compensation payable under S.R. 155 and fees deposited under S.R. 154(b) (ii) should be credited to the corresponding receipt head of the Central Govt, of which the officer belongs or if there is no such head, to head "0065-Other Administrative Service A Administration of Justice-Services and Service fees" (Central). The travelling allowance under S.R. 154(b) (i) should be debited to the particular central department which pays it and the actual travelling expenses under S.R. 154(b) (iii) and payment of travelling expenses under S.R. 155 should be charged to the Court. Subsistence allowance of compensation under S.R. 155 and fees deposited for a servant of the Central Govt, or of a State Govt, under S.R. 154 (ii) in a court should be credited to the Govt, concerned under the corresponding receipt head or the head "0065-Other Administrative Services " as the case may be.

NOTE 2. - If any member of the office is summoned to give evidence in Court of Law by means of a summon served at his private address, the fact should be brought to the notice of the Admn. branch at once by the of the Section concerned.

NOTE 3. The period of absence of a Central Government servant who is summoned to give evidence or to produce Official document in a civil suit will be treated as duty under I (a) above irrespective of whether the Central Govt, is a party to the suit or not, provided that—

- (i) *In a case where he is summoned to give evidence, the facts in regard to which came to his knowledge in the discharge of his public duties and he is authorised by the head of the office to give evidence, and*
- (ii) *In a case where he is summoned to produce official documents and is authorised by the Head of the office to produce the documents.*

The Civil suits referred to above may even be one in which a local body /private person is a party.

NOTE. - As regards the grant of travel expenses to (he Central Govt. Employees attending Court it has been decided that if the period of attendance is treated as duly, the travelling allowance to the extent admissible under the Court Rules will be paid by the Court and in cases where the travelling allowances on lours admissible under the Central Govt. Rules is more than that paid by the Court the difference will be paid by the Department of the Central Govt, where the individual is employed. The pay and allowances for the period of absence will also be met by that Department.

[G.I.M.H.A. O.M No. 15/7/58 Judl 11, dt 31.1.61. C&AG's Endt. No.167/KW-A II/39-60. dt. 02-2-61]

8.11 Giving of Oral evidence in a Court of Law

8.11.1 The Govt, of India, Ministry of Law, have advised as below:-

- (i) Under Section 64 and 65 of the Indian Evidence Act, oral evidence is not admissible as to the contents of a public document except under the circumstances mentioned in that Act. If, therefore, a Govt, servant giving oral evidence before a court is asked questions about the contents of any public documents, the Counsel for the Govt, will raise the necessary objection as to the admissibility of the question and normally no Court of Law is likely to overrule such objection. This applies to all public documents whether or not they come under Section 123 and 124 of the Evidence Act.
- (ii) Where a Govt, servant giving oral evidence is asked questions on matters communicated to him in official correspondence, he can claim privilege under section 124 of the Evidence Act. The privilege under that Section is not confined to documentary evidence alone and it covers all communications, oral or documentary. As in such cases, the Govt, servant summoned for giving oral evidence will not be in possession of the requisite Affidavit from the competent authority for claiming privilege under Section 124 of the Indian Evidence Act, he may explain the position to the Court suitably through the Counsel and if necessary request the court to give him time to obtain instruction.

[C& AG's letter No.2222-Admn. OI/603-55II. dt. 04-8-59 Dy. Estt/1583, dt. 8-59]

8.12 Delegation of powers of Officers of I.A. & A.D to accord administrative approval to civil works

8.12.1 The Head of the Department of the IA&AD has been delegated with the power to accord administrative approval to Civil works relating to residential and non-residential buildings to the extent indicated below :-

- (i) Residential Building - Rs.20,000
- (ii) Non-residential Building - Rs.40,000

The exercise of the powers will be subject to the provisions contained in para 62 and Appendix IV of the C.P.W.D. Code and subject to formal sanction under delegation of Financial Powers Rules being issued for the financial expenditure.

[Item 6, Section 1 of C&AG's M.S.O.(A) VoL II, Third Edition]

8.13 Custody of Keys

8.13.1 The chowkidars are responsible for the custody of keys of all the rooms in the respective floors of the office. In case of fire or such other emergency the caretaker will get hold of the keys from the chowkidars.

8.14 Precaution against fire

8.14.1 All officers and employees are requested to familiarise themselves with the rules for the protection against outbreak of fire and the general arrangements for fire protection.

8.15 General rules to be observed for avoidance as well as in cases of an outbreak of fire

- 8.15.1 (1) Nothing but safety matches to be allowed in any part of the office building for ignition purposes.
- (2) Match-sticks must not be thrown on the floor after use without first being extinguished properly. Similar precaution should be applied in case of cigarette-butts, too.
- (3) During power failure etc., no attempt should be made to obtain light by burning papers.
- (4) All greasy rags, waste papers, etc. should be carefully collected and deposited and not thrown away and allowed to lie in heaps, as these materials are susceptible to quick fire.
- (5) Smoking while on seats should be discouraged. At least, this should not be allowed when a properly maintained ash-tray is not ready at hand.
- (6) Should any fixture impede the extinction of fire, it should immediately be broken or cut away. On an outbreak of fire, alarm signal should at once be¹ given and message sent to the nearest Police Station and to the Fire Brigade. Pending arrival of the Police and Fire Brigade personnel, every endeavour should be made to confine the fire. All doors, windows and other opening should be closed, power lines should be cut off to prevent spreading of fire by means of electricity and the contents of the building should be removed from the places near the seat of fire as soon as possible and as far as practicable with special attention to the more inflammable materials. It should be seen that the water strikes the seat of the fire directly. The fire should be attacked from the inside of the premises, if possible. The water should also be aimed at the highest point of the fire.
- (7) Once in a year there should be held a 'fire drill' to see actual workability of the fire-fighting equipments and to keep the staff well conversant with relevant rules and procedure.

8.15.2 Records, files and papers should not be rested against the Wiring and Connector boxes behind the racks, as, there is every possibility of a fire originating from the pressure of such records on the wiring. As a further precaution against fire, the last man to leave a room should see that all switches for fans and lights are put out before he leaves the room.

8.16 Custody of Surety Bonds in respect of advances

8.16.1 Surety Bonds executed by permanent govt, servants in connection with the grant of advances to temporary govt, servants should invariably be kept in the custody of Sr.AO/AO(Admn.) and they should be returned to the govt, servants concerned only when the amounts of the advances have been fully repaid with interest.

The same procedure should be followed in respect of guarantees executed by permanent govt, servants in connection with grants of T.A. /L.T.C. advances to temporary govt, servants.

[G.I.M.F. O.M. No. F36(30-EV/54, dt. 16-8-34]

8.17. Issue of invitation cards, etc. of Govt, functions in Hindi as well as English

8.17.1 It has been decided that invitation cards and programmes, etc. of Govt, functions may be printed both in English and Hindi, English being used on one side and Hindi on the other.

[G.I.M.H.A. O.M. No.12/9/60-OL, dt.21-5-60, C&AG's letter No.2865-Admn-1/254-61, dt 14-8-61]

8.18 Farewell parties to Officers by non-gazetted staff

8.18.1 No Govt, servant shall except-with the previous sanction of the Govt, receive any complementary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his/her honour or in the honour of any other Govt, servant, provided that nothing in this paragraph shall apply to

- (i) a farewell entertainment of a substantially private and informal character held in honour of a Govt, servant or any other Govt, servant on the occasion of his retirement or transfer or any person who has recently quit the service of any Govt., or (ii) the acceptance of simple and inexpensive entertainments arranged by public bodies or institutions. &

NOTE. - Exercise of pressure or influence of any sort on any Govt, servant to induce him to subscribe towards any farewell entertainment even if it is of a substantially private or informal character, and the collection of subscriptions from class III or class IV employees under any circumstances for the entertainment of any Govt, servant not belonging to Class III or Class IV is forbidden.

[IC&AG's letter No. 5698-NGE1/308-65, dt. 29-10-65 read with Rule 14 of CCS (Conduct) Rules, 1964]

8.19 Supply of copies of all orders of a general nature affecting the conditions of services of the Non-Gazetted staff

8.19.1 Copies of all orders of a general nature (if they are not confidential) affecting the conditions of service of the non-Gazetted staff should, as far as possible, be supplied to all recognised audit and accounts offices associations under the specific orders of the respective D.A.G. to be taken on each occasion.

8.20 Discussion with Representatives of the Staff Associations

8.20.1 The All India Non-Gazetted Audit & Accounts Association has stated that in some offices approved minutes of periodical discussions between the Admn. and staff representative are not sometimes issued. The absence of approved minutes indicating agreement on the points discussed or otherwise might result in avoidable duplication of work wherever there is a change in the personnel either in the Admn. or in the Association. A suitable summary of all points discussed with the staff representatives may be issued soon after every

meeting and the office copy may also be got authenticated by a responsible member of the Association.

[C&AG's Circular letter No.23850 NGE II/10-71, dt. 15.10.71]

8.21 Treatment of resolutions passed in All India Accounts and Audit Officers' Conference

8.21.1 The resolutions which are passed in the All India Accounts and Audit Officers' conference should be considered individually by the Head of the office who is supplied with the copies of the resolutions. On receipt of these resolutions and in the light of any new facts or arguments he should examine whether he has adequate ground for supporting the same. If he is convinced that the recommendation in question deserves consideration, he will address the higher authority on the subject in the usual manner. If, however, he finds that the recommendation is one that has already been fully considered and has been disposed of by orders which he knows to be conclusive, he will be at liberty in his discretion to refrain from taking any further action on it.

NOTE. - That procedure for sending representations to Govt, and other higher authorities has been laid down in para 10.14.2 of M.S.O.(A). Vol. I. Telegraphic representations on urgent and important matters can be sent by the Association but only after getting their contents approved by the Head of the office.

NOTE - The contents of resolutions/representation withheld by the Head of the office will have to be reported to the C&AG once in a quarter.

8.22 Replies to communications addressed by recognised associations

8.22.1 The Comptroller and Auditor General desires that the orders passed by heads of Audit and Accounts Offices on the communications addressed to them by the respective Associations should be communicated to the Associations.

[Auditor General's letter No. I268-NGE-154-36. Dt..20-8-36]

8.23 Restriction on Govt, servants who are office bearers of Service Associations dealing in their official capacity with matters connected with those Associations

8.23.1 Any Govt servant who is an office bearer or a member of the Executive Committee of a Service Association should not himself deal in his official capacity with any representation or other matters connected with that Association.

[G.I.M.HA. O.M. No.24/I/60 Ests(B), dt 25.01.60, C&AG's Endt. No. 1138-NGE II/190-59 Pt. II. dt.23-4-60]

8.24 Half-yearly Returns of Retired Govt, servants of the office

8.24.1 A half-yearly return in the following proforma should be furnished to C&AG by 1st January and 1st July every year in respect of retired Govt, servants.

PROFORMA

Half-yearly statement showing as on.....number of cases in which pension ad DCRG has not been sanctioned to persons who have retired from posts and service under the Ministry/Department.....

No of cases in which pension has not been sanctioned since retirement of the persons concerned

<i>For more than 3 months</i>	<i>For more than 6 months</i>	<i>For more than one year</i>	<i>For more than two years</i>	<i>Reason for delay in sanctioning pension</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>

The information in respect of temporary Asstt. Accountant General may also be included in the Return

[C&AG's letter No. 1660-NGE I/160-68, dt 17.07.68 and 1847 –NGE I/160-68]

8.25 Recognition of degrees, etc.

8.25.1 It has been decided that no orders are required for the formal recognition of any certificate or diploma awarded?? by any Boards of Secondary and Intermediate Education duly set up and recognised by the Central or State Govts. Degrees/Diplomas awarded by Universities in India which are incorporated by an Act of the Centre or Part A or Part B of the State Legislature, should be recognised automatically without any formal orders of Govt. If, however, there is doubt whether a particular University is or is not so incorporated, a reference should be made to the Ministry of Education for clarification. Doubts, if any, concerning Education Boards may be similarly clarified.

ft'A <r.' i *JM* V- ;i v \<.> 11119*2 ,U 14-1\$-52/

Action to be taken in the case of Govt, servants found guilty of contravention of Prohibition Laws

8.26.1 Contravention of Prohibition Laws as also of any other law by a Govt, servant should be invariably regarded as a serious matter which has to be taken notice of departmentally. In cases where such contravention is followed by conviction in a Court of Law, the Govt, servant can legally be punished departmentally on the basis of that conviction without following the procedure laid down for departmental enquiries as provided in the relevant Discipline Rules. Even if the penalties of removal, dismissal or reduction in rank are contemplated. Art. 311(2) of the Constitution is not attracted in view of the provision to that Article. In other cases **i.e.** where there has been no conviction, the departmental procedure as prescribed in the Discipline Rules and as required under Art. 311(2) of the Constitution should be followed.

With regard to the punishment to be imposed, it will be decided by the competent authority with reference to the facts and circumstances of the case as also according to instructions contained in G.O.I, decision No.(2) below Rule 22 of CCS (Conduct) Rules, 1964

Display of National Flags on Office Buildings

8.27.1 Rule 1(a) of the Rules for the display of National Flag of India, as circulated under the C&AG's endorsement No.2962-Admn. 1/517-58. dt 24-11-58 lays down that normally the flag should be flown only on important Govt, buildings such as High Court, Secretariat, Commissioner's Offices,

Collectorates, Jails and Offices of the District Boards and Municipalities It has since been decided that the office of the Accountant General is an important Govt Building and as such, is covered by Rule I (a) **ibid.**
fCAA4!~t tenrr Mm. 1357-Admn. 11/263-59/

8.28 State Mourning and half-masting of National Flag in the event of death of high dignitaries ¹

1-State Mourning

I State mourning will be observed throughout India >

for 13 days in the event of the death of thi? President.

for 12 days in the event of the death of the Prime Minister, and

for 7 days in the event of the death of a former President.

In the event of the death of a Governor, State mourning will be observed within the State concerned for a period not exceeding 7 days as the State Govt, may decide

In the event of the death of a Chief Minister of a State, ordinarily there will be no State mourning, but in individual cases the State Govt, concerned may order State mourning within the State for not more than 7 days.

4 in the event of the death of any other dignitary, ordinarily there will be no State mourning but in individual cases the Central Govt, may issue special instructions.

There will be no official entertainment during the period of State mourning. II-

Hftlf-Masting

ft (I) In the even I of the death of (he following dignitaries the National Flag will be half-masted at the places indicated against each on the date of the death of

that dignitaries :

Dignitary Place or Places

President

Vice President Throughout India

Prime Minister

Speaker of the Lok Sabha. Chief Justice of India Delhi

Union Cabinet Minister Delhi and state Capital

Minister of State or Deputy Minister of the Union Delhi

Governor, Lt. Governor, Chief Minister of a Throughout the State or

State, Minister of Union Territory Union Territory concerned

Chief Executive Councillor, Delhi Capital of the State

Cabinet Minister in a State concerned

If the intimation of the death of any dignitary is received in the afternoon, the flags will be half-masted on the following day also at the place or places indicated above provided the funeral has not taken place before sun-rise on that day.

On the day of the funeral of a dignitary mentioned in sub-para (1) of the para 9, the flags will be half-masted at the place where the funeral takes place

4 If the State mourning is to be observed on the death of any dignitary, the flags will be half-masted throughout the period of the 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

[C&AG/s Emit. N0.599-NGE 1/42-71, dt. 72f

NOTE. - The C&AG has ordered that as it maj> not he possible for him to issue orders In lime to all his subordinate offices which are located in different parts of the country, the heads of subordinate office outside Delhi may fly flags at half-mast on the basis of an announcement made hy All India Radio/Doordarshan.

f CAAG's Endt. No.1474-Admn.il/262, dt. IH-H-60 filed in File No. 795-1

8.29 Grant of awards from the Compassionate Fund of the Govt, of India

8.29.1 The Compassionate Fund of the Govt, of India is intended for the relief of families of Govt, servants left in indigent circumstances on account of the premature death of the person upon whom they depended for support. As the essential object of the grant made from the Fund is to enable the dependents of the deceased to tide over difficulties which may face them immediately after the death of the earning member, delay in sanctioning any grant detracts greatly from the usefulness of the grant. All references and proposals in regard to grants from the Compassionate Fund should, therefore, be treated as 'Very Urgent'.

All applications in prescribed form are required to be submitted in duplicate. No application will be considered which is not submitted within one year of the death of the Govt, servant unless the delay in submission is sufficiently explained. It is desirable that applications should be submitted promptly as possible after the death of the Govt, servant.

APPLICATION FORM

Application for the grant of an award from the Compassionate Fund of the Govt, of India:

PART-I (To be filled in by the applicant)

1. (a) Name of the deceased

(b) Particulars of family members with their age and occupation (In the case of persons gainfully employed, income should also be stated.) (In the case of children receiving education name the institution and classes in which they are studying.)

Name Relationship Age Name of the Class Remarks

institution (Here indicate if in

occupation, the date since when, the capacity in and the estb. on, which he/she has been employed with the

~ details of pay and allowances drawn in that post.)

(c) Whether the widow/daughter/son was given an employment on compassionate grounds and whether she/he is still continuing in that employment, (the details of the employment should be shown in the Remarks column).

Assets:

Exact amount of Life Insurance :

Cash and Bank Balance (Mention exact amount) I

© Total value of other assets (movable and immovable property). (In case of immovable property, details should be indicated)

Name Area Location Value

(d) Income earned from the assets :

NOTE. - In case there is no income, the work 'nil' should be written. In other cases, the income should be mentioned in figures.

(a) Name and address of the applicant;

(b) Relationship to the deceased Govt. Servant:

Reasons for assistance from the Compassionate Fund of the Govt, of India:

If an applicant is being made after the expiry of one year from the death of the deceased Govt, servant mention reasons for delay and also indicate how the widow and children have been subsisting during the period.

Name of the Treasury in which payment is desired: I hereby certify that the above statements are true.

Place: Signature of thumb

Dated, the 200..... impression
of the applicant

PART-1 I

(To be completed by the applicant in duplicate on separate sheets)

Descriptive Roll of the applicant for an award from the Compassionate Fund:-
11 eight:

Age:

Colour:

Personal marks of identification, if any:

NOTE. - If there are no identification marks: the word 'nil' should be written.

Signature or thumb and finger impressions:

I finger Ring finger Middle finger Index finger Thumb

Attested by (two or more persons of respectability in the town, village or pargana where the applicant resides).

Signature: (i)

Name:, (ii)

Occupation and address of the attestors : (iii)

PART-ID

(To be completed by the Administrative Authority)

(a) Date of entry into service of the deceased Govt, servant:

Last appointment held by the deceased Govt, servant:

Pay and allowances at the time of death :- Pay:

Special Pay, if any: Dearness Allowance: Comp. (City) Allowance: Any other allowance with details:

Date of birth :

Date of death :

(a) Total service rendered permanent/Years Months Days quasi-permanent/temporary:
Pensionable or non-pensionable:
Whether family is eligible for any retirement benefits, if so the following details should be given:
Family Pension:
At the enhanced Rate:
Amount: With effect from the
At the normal Rate:
Amount: With effect from the
Provident fund balance at the time of death:
General Provident Fund:
Contributory Provident Fund:
Subscription:
Govt, contribution:
Special contribution, if any: * Total of (b):

Remarks of the superior officer on the work of the deceased officer as based on the character Roll.

(Character Roll for the entire length of service should be forwarded with the application)

4. Was death due to or accelerated by devotion/extra-ordinary devotion to duty

. Additional remarks, if any: Place:

Dated, the (Signature & Tt)esignation of Head of Office)

[Para 10.15 of M.S.O.(A), Vol. I and G.I.M.F. (Deptt. of Expdr.) O.M. No.18(4)/74 EV(A), dt. 12.9.74 filed in FdeNo.894!

NOTE.- The concessions by way of employment of one of the members of the family on compassionate grounds and retention of Govt. Accommodation are not considered as a bar to the grant of help from the bund.

IG.I.M.P. (Deptt. of Expdr.) O.M. No.3 (14)/70-EV J 7.06.75/

8.30 PAO Local

8.30.1 There is a Pay & Accounts Officer, under the administrative control of the D.A.G. (A & E), Sikkim, Gangtok, who functions as Treasury-cum-Departmental Accounts Officer in respect of the offices of the A.G.(Audit) Sikkim and Sr. D.A.G.(A&E), Sikkim. The Pay and Accounts Officer is responsible for the payments and accounting of transactions relating to the offices under his charge. The functions, duties and responsibilities of the Pay and Accounts Officer are governed by the instructions contained in P&AO Manual issued by C&AG's office and Civil Accounts Manual subject to the requirements of the detailed procedures applicable, if any

j v AI^ENDIX-I i (Paragraph 5.61.1)

Instructions for the Treatment and Safeguarding of Top Secret Information and Papers

It is the duty of all supervisory staff to keep themselves acquainted with the moral and conduct of the assistants working under them. It is the duty of all Government servants to bring immediately to the notice of their superior officers any breach of security regulations in original, and in particular any

disclosure of top secret or secret information of which they may obtain knowledge.

Secret papers come under the following categories:-

Top Secret

Secret

Confidential, and

Personal.

Top Secret - This marking is reserved for papers containing information of such a vital nature that, for reasons of national security, it must not be disclosed to any one for whom it is not essential to have knowledge of it for the proper performance of his duty. Such papers include reference to current or future military operations, intending movements or dispositions of Armed Forces, shaping of secret methods of war, matters of high international and internal political policy, ciphers and reports derived from secret sources or intelligence. The distribution of papers having 'Top Secret' classification must be limited to the minimum number of persons concerned and in such cases it will be safer to err on the side of security.

Secret - This marking is reserved for papers containing information the unauthorised disclosure of which would endanger national security, cause serious injury to the interest or prestige of the nation or serious embarrassment to Govt, or would be great advantage to a foreign nation.

NOTE. - This classification should be used for highly important matters and is the highest classification ordinarily used.

Confidential - This marking is reserved for papers containing information the unauthorised disclosure of which though not endangering the national security would be prejudicial to the interest of the nation any Govt, activity or individual or would cause administrative embarrassment or difficulty or be of an advantage to a foreign nation.

NOTE. - Most matters, will on proper analysis, be classified no higher than 'Confidential'.

(4) **Personal** - Not for publication - this marking is reserved for communications to the members of the public when it is desired to make it clear that these communications or the information contained therein should be not published

[CAAG's No.II56-Admn.I/2I3-57, dated 6.4.576/

All typing work on top secret and secret papers must be done in the presence of the officer concerned. Where this is not possible it may be arranged to be done by a thoroughly reliable stenographer in the stenographer's room, but in case the file should remain in the officer's personal custody for the typing work in hand the carbon paper used in the typing work should be destroyed by burning if top secret and secret papers are not to be duplicated. The officer concerned or a thoroughly reliable subordinate not below the rank of a specially deputed for the purpose, should be present during all stages of the operation and should personally remove all papers and stencils. Top secret and secret papers may in no circumstances be sent to the Central Duplicating Section.

Double covers should be used in despatching top secret and secret papers.

(a) Shorthand notes on top secret and secret papers must invariably be returned after typing work to the officer concerned who will destroy them after the expiry of three months from the date of the notes.

5(b) Disposal of Waste Papers- The greatest care must be taken, both in the officer's and section rooms in disposing of waste paper of all kinds including blotting paper. Top secret and secret papers must be destroyed by burning in the presence of the officer responsible for dealing with them. All Officers and s are responsible for ensuring that adequate arrangements are made in their rooms / sections for ensuring the separation of top secret and secret waste papers from those of a lower security grade.

{CAAG's Endt. No.1618-Admn.il/2S-52, dated 10.10.52 Powers of the / Asstt. Audit Officer/Data Processor

1 Signing of monthly indent of forms and stationery.

Giving file orders for all letters except letters from the C&AG, Govt, of India or the State Govt. ®

NOTE.- of the controlling Sections may communicate to other sections important orders received for circulation as also general orders issued by the Accountant General or Dy. Accountant General.

NOTE.- It has since been clarified by the C&AG that a distinction has to be made between accepting a sanction and giving file order on a communication conveying the sanction. The power that has been delegated to the is only that of filing letters except those from C.A.G, Central and State Govts. All action on a letter should continue to be taken under the orders of the Branch Officers/Dy. Accountant General/Accountant General as may be necessary. The question of filing the letter arises only after all action on the letter has been taken and the should ensure this before recording 'file order' on a letter.

Examination of petty and minor registers other than pending reports, progress reports etc.—The petty and minor registers should, however, be submitted to Branch Officer quarterly (The selection of registers which are to be treated as 'Petty' and 'Minor' should be made under the orders of the Accountant general).

Passing all transfer entries other than Journal entries, supplementary entries and the transfer entries relating to adjustments proposed by the Govt, and other annual adjustments.

NOTE.- The transfer entries containing adjustments exceeding lis. 10,000 under any head of accounts should be approved by the B.O.

NOTE.- All adjustments on account of repayment of loans sanctioned to the . State Govt, by the Central Govt, may be treated in the same way as annual adjustments requiring the approval of the Branch Officers irrespective of whether such adjustments are made annually or at shorter intervals.

NOTE- Transfer entries for amounts exceeding Rs. 10,000 in respect of adjustments of the type enumerated may, however, be approved by the s/AOs themselves.

6. Printed routine letters and documents on which no objection is raised may be sent out by s on behalf of the Branch Officer-in-charge of the Section. The inclusion of these letters on additional matters which do not bring any major question should not by ififelf bp,! regarded as disabling the, s/AOs from signing letters and documents.

The AAO of Admn. Section have been delegated powers to attest entries in the Service Books of non-Gazetted staff, other than those on the first page of the

Service Book and annual verification of service subject to the following conditions :-

These powers will not be exercised by them in respect of entries in their own service books, v &

Entries regarding increments, fixation of pay etc. should be based on the increment certificates, pay fixation statements etc. duly approved by the Branch Officer.

The Branch Officer, who are delegated to attest entries on the first page of the Service Books, will continue to inspect 10 nos. of the Service books and initials them in token of their having done so. In the case of leave, the title to leave should be verified by the Branch Officer-in-charge of Admn. before the sanction to leave is accorded.

Power to grant Casual Leave to all dealing assistants and Group 'D' staff working under them upto a maximum period of 3_days at a time.

- Condonation of late attendance of the staff under them for a maximum of two days in a month.

Check of classification of vouchers for Rs. 10,000 and less or as prescribed by the C&AG.

Attestation of opening and closing balance in Provident Fund Ledgers.

Waivers of objections upto Rs.25 under Article 808(I)B of M.S.O. (Tech.), Vol. |

Closing of Broadsheets with nil balances.

Closing of Broadsheets with nil difference between the Broadsheet and Ledger figures.

Testing the eligibility of subscribers and allotment of account numbers and attestation of entries in the Ledger and General Index Register.

Signing of routine acknowledgements and also reminders under their own designation (except Hqrs. Office).

Issue of annual statements of accounts to the subscribers.

Acceptance and noting of sanctions for part/final withdrawal from Provident Fund (If the sanction is not fully in order the AAO will also have the power to convey his objection)

All routine correspondence calling for details of missing credits and details for adjustments of unposted items.

Calling for acknowledgements of balance in the case of all loans and advances.

Issue of objection statements for objections with money value e.g. want of stamped vouchers, wants of sub-vouchers, etc.

Attestation of all entries in the Pension Audit Register.

/CAAG's letter NO.2729-4dmn.-1/360-60, dated 30.08.60, 91 KW111, 2963-Admn.-1/751-63. dated 04-12-63. 3966-Admn.-1/360-68. dated 27.12.60/

In addition to above, the- AMD/SO should attest each disposal of letter the Inward Diary at the time of reporting upon

Erroneous confirmation of Govt Servants - Propriety of cancelling orders in connection with

The following procedures should be followed while cancelling orders relating to confirmation of Govt, servants which are later found to be erroneous.

Confirmation made earlier may be cancelled :-

if the order of confirmation be clearly contrary to the Statutory Rules and there is no power or discretion to relax the rules;

if the order of confirmation be made in error e.g. naming wrong person, mistake in identity the procedure for issuing 'show cause notice' is not required to be followed before cancelling the orders of confirmation.

If the order of confirmation be made in contravention of executive or administrative instructions, it cannot be set aside. Such cases, however, may be regularised in the following manner >

The competent authority may create from retrospective effect (i.e. from the date of erroneous confirmation of the junior) a permanent post and the senior officer may be confirmed against the same post from the date of its creation, if found otherwise fit for confirmation.

If the junior be erroneously confirmed from a date earlier than that of his senior(s) a permanent post may be created in the manner indicated in the preceding sub-paragraph for the purpose of ante-dating the confirmation of the senior officer.

Maintenance of Furniture Account General

I. To facilitate the proper maintenance of the accounts of the stock of furniture which is scattered over the various rooms of the office, there should be consolidated inventory to be maintained in the Records Section as well as sectional inventory in each room or section of this office. The consolidated inventory should be priced in respect of articles costing above Rs 25.

Sectional Inventory

2(a) The Sectional inventory should be in the Form I below this Appendix and each A. A. O will be responsible for the care of the furniture in his section. An inventory for each section should be hung up in the section concerned. Each relieving A.A.O when there is a change, should satisfy himself of the correctness of the sectional inventory and should initial it at the time of joining the Section. It will be the duty of the relieved Officer to see that this is done.

The inventories of the Branch Officers room should also be hung up in those rooms. For the rooms of the Accountant General and the Stenographer there should be one combined inventory and it should be kept by the AAO Record who will be responsible for keeping the inventories in the Branch Officers room / rooms up-to-date.

A copy of each of the inventories referred to above will be kept in Form I in a register to be known as 'Distribution Register of Furniture'. This register like the individual inventory should be kept up-to-date and care should be taken to see that all corrections made in the inventories are simultaneously noted in this register.

New unallotted furniture and broken, damaged and unserviceable furniture

3. A detailed account of the new furniture purchased but not yet allotted to any section or G.O.'s room, as well as an account of the broken, damaged and unserviceable furniture should be kept in Form No. I in the Distribution Register of Furniture.

The new articles of furniture purchased, which can not be allotted to any particular section or G.O.'s room at once should be noted in the account of the new unallotted furniture, the date of purchase being noted in the Remarks Column. Similarly, when any articles of furniture are broken, damaged or become unserviceable for any reason, these should be deleted from the sectional or G.O.'s inventory as the case may be and entered in the account of broken and unserviceable furniture, a suitable note being made in the Remarks

Column where necessary. The sectional AAO will be responsible to see that such article should be made over to AAO Record, for being kept in (he godown. The list of articles to be sold by auction should be prepared with reference to the account mentioned above.

No transfer of furniture from one inventory to another or from one account to another (including transfer of broken, damaged and unserviceable furniture), should be made without the knowledge of AAO Record and any correction in column 3 of the inventory or the account will when necessary, be made under the dated initials of AAO Record, with suitable note in column 4. ®

Consolidated Inventory

(a) The consolidated inventory should consist of 3 parts in Form No.2. In a bill for the cost of furniture purchased the Branch Officer-in-charge of the record department should satisfy himself that the articles have been entered in this part and attest the entries. Record Section will transfer the items in Part 1 to the inventory proper, both consolidated and sectional.

Articles, destroyed or lost and consequently written off under the orders of the Accountant General, should be shown in the 2nd part, the number allotted to each piece of articles being quoted; in the column for description, whenever possible.

The third part will be the consolidated inventory proper. There will be separate pages of each kind of article. All additions and disposals should be transferred to this part from Parts I & II respectively as they occur.

On the list of every month, consolidated inventory should be submitted to the Gazetted Officer-in-charge of the Record Department with a certificate signed by the AAO/ Record, that all additions and disposals have been noted in the Sectional and consolidated inventories. It should be submitted to the Accountant General in every six months.

Numbering of Articles

When new articles are purchased numbers should be assigned to and marked on them before they are distributed for use.

Unserviceable and Lost of Articles

Survey reports should be prepared whenever articles have to be written off from the stock. A consolidated list of articles to be written off should be prepared once every quarter with full particulars by the AAO Record and submitted to A.G. The due dates of submission of the list to the A.G. (5th July, 5 October and 5 January) should be noted in the Calendar of Returns of the Record Section.

Annual Verification

8. In the 1st week of December, an annual verification of stocks (including the stock of broken, damaged and unserviceable furniture) by actual count should be done by an officer nominated by the A.G. His report should be submitted to the Accountant General through the Gazetted Officer-in-charge of the Record Section and DAG

Delegation of power to incur expenditure on the purchase and repair of furniture

9. (i) The C.A.G. has been pleased to delegate to the Accountant General the power to sanction expenditure on the purchase and repair of furniture for the office and for offices under the administrative control of this office subject to the availability of funds and the scales of furniture prescribed from time to time.

A proper inventory should be maintained^ of the dead stock, physical verification thereof being conducted at least once a year. The date for such hysical verification should be fixed and the officer conducting such check should be nominated by the D.A.G.

The date should be noted in the Calendar of Returns of the Record Section.

/Govt, of Mia. A finis try of Finance. Deptt. of Economic Affairs letter No. F. 15(1) Admn. 11/55, dt. the 19* March. 1955. copy received tvilh CAAG's letter No. 170-NGE111/162-55, dt. the 2(r MayI

For scale regulated items of furniture, the Accountant General has been vested with more powers, than before. His power to incur expenditure is limited only by the budget provision and adherence to the prescribed scale.

FORM NO.I - SECTIONAL INVENTORY

Name of section or No. of room

Serial No. Articles Number of Stock Remarks

Description Allotted No.

I 2 3 4

FROM NO.2 - CONSOLIDATED INVENTORY PART I

SI Ref. to Date of Articles Number Cost, when it No Voucher receipt
cxcccds Rs.25.

		<u>Description</u>		<u>Allotted No.</u>	
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u> <u>7</u>
Section or room		Acknowledgeme		Page	toInitials of Remarks
in		nt		which	
supplied		whichof the Sectional		entered	AO/Sr. AO
		Officer *		(Record)	
8	9	10	11	12	

FROM NO.2 - PART II

SI. Articles Cost Section or room Page of Inventory

No. Description Allotted No.

Ref. to authority forSale price Sr. AOs/AO's Remarks
disposal initial

PART-III

<u>SI.</u>	<u>Closing</u>	<u>Additions</u>	<u>Total</u>
<u>No.</u>	<u>Balance</u>	<u>Ref. to Part I No. Added</u>	
1		2 3	4
5			
<u>Disposals</u>		<u>Closing</u>	<u>Remarks</u>
<u>Reference to Part 11 No. disposed of</u>		<u>Balance</u>	
6		7 8	9

APPENDIX-V (Paragraph /

Lett of office registers with Periodicity and Styles of binding

Serial Description of work Style in which Periodicity
to he of

No.		bound	binding	
1	2	« 3	4	
(0)	Establishment Registers	Audit Cloth board cloth back and corners, papers side board	sides, Every years	4
(2)	Contingent Audit Registers	Ditto	Yearly	
(3)	Register of Periodical Charges	Ditto	Do	
(4)	Register of Special Charges	Ditto	Do	
(5)	Deptl. Classified Abstracts	Ditto	Do	
(6)	Register of Sums Written off	Ditto	Do	
(7)	Cash Payment Book	Ditto	Do	
(8)	Disburser's Account	Ditto	Do	
(9)	Dictionary of References	Ditto	Do	
(10)	Pending Register	Ditto	Do	
(11)	Review Register	Ditto	Periodically	
(12)	Permanent Advance Register	Audit Ditto	Do	
(13)	Broadsheet of Advance recoverable	Ditto	Yearly	
(14)	Analysis of Balance	Ditto	Do	
(15)	Check Objection Book	Ditto	Do	
(16)	Progress Report Register	Ditto	Do	
(17)	Broadsheet of Stamp	Ditto	Do	
(18)	Broadsheet of Opium	Ditto	Do	
(19)	Register of Treasury Irregularities	Ditto	Periodically	
(20)	Revenue Advance Broadsheet	Ditto	Triennial	
(21)	Remittance Register	Ditto	Yearly	
(22)	Register and Disallowance	Ditto	Biennial	
(23)	Progress Book of Objection Statement	Ditto	Do	
(24)	Register of Survey Charges	Ditto	Do	
(25)	Register of Statement Receipts and Charges	Ditto	Do	
(26)	Broadsheet of Advances, recoverable of Survey and Settlement operation	Cloth board	sides, Every years	4
(27)	Survey Suspense Register	Ditto	Do	
(28)	Forest Classified Abstract	Ditto	Yearly	
(29)	Special Recovery Register and Broadsheet	Ditto	Do	
(30)	Motor Car Advance Register and Broadsheet	Ditto	Do	

(31) House Building Advance' Register	Ditto	Do	
and Broadsheet			
(32) Contribution Register	Ditto	Every 3 years	
(33) Establishment Returns	Paper sides, board	Once a year	
(34) Presidency Abstracts	Cloth back and sides, board	Periodically	
(35) Treasury Inspection Register	Ditto	As occasion arises	
(36) Increment Register	Ditto	Triennial	
(37) Leave Account Register	Ditto	Periodically	
(38) Travelling Allowance Audit Register	Ditto	Every year	
(39) Scale Register	Ditto	Do	
(40) Leave Salary Certificate Register	Full cloth, board	Every year	
(41) Check Register of Leave Application and Leave Salary Certificate	Ditto	Do	
(42) Register of Local Funds	Ditto	Every 4 years	
(43) Grant-in-aid - Audit Register	Ditto	Every 3 years	
(44) Scholarship Audit Registers	Cloth back and corners, papers sides, board	Do	
(45) Register of Cheques issued	Ditto	Annual	
(46) Cash Balance Book	Ditto	Do	
(47) Cash Payment Register	Ditto	Do	
(48) Register of Cheques drawn	Ditto	Do	
(49) Subsidiary Loan Register	Cloth board	sides, Every 5 years	
(50) Broadsheet of Advances of loans	Ditto	Do	
(51) Broadsheet of loan repayment	Ditto	Yearly	
(52) Register of outstanding pre-audit cheques	Cloth back and corners, paper sides	Do	
(53) Detail Book	Cloth sides,	Do	

	board		
(54) Consolidated Abstracts	Ditto		Do
(55) Disburser's Statement	Ditto		Do
(56) Register of Grants and Appropriation	Ditto		Do
(57) Register of Alterations in Appropriations	Cloth back and corners, paper sides, board		Do
(58) Appropriation Register	AuditDitto		Do
(59) Register of watching lump appropriation	Ditto		Do
(60) Works Audit Register f	' Ditto		Do
(61) Works Classified Abstracts	Ditto		Annual
(62) Register of Divisional Transfers	Ditto		Do
(63) Broadsheet of Suspense Account	Ditto		Do
(64) Register of land charges	Ditto		Do
(65) Sectional Progress Register of receipts and disposal of a/cs. of P.W. Section	\$ Ditto		Do
(66) Register showing progress of disposal of completion reports	Ditto		Do
(67) Broadsheet of P.W. charges	Ditto		Do
(68) Contribution Broadsheet	Ditto		Do
(69) Register of commuted value of pension paid to 1 by other local Govt. - Part I and II	Ditto		Do
(70) Exchange Account Abstract	Ditto		Quarterly
(71) Statement of lapsed deposits	Ditto		Annual
(72) Register of applications for refund of lapsed deposits received	Ditto		Every 5 years
(73) Number Book or orders for refund of lapsed deposits received.	Cloth board sides,	Every 5 years	5
(74) Index Register	Cloth back and corners, paper sides board		Once a year
(75) G.P. Fund Ledger	Cloth back, paper sides, board		Do

(76)	Stock Register of Insurance Policies	Cloth back and corners, paper sides, board	Do	
(77)	Register of temporary withdrawal and their recoveries	Ditto	Do	
(78)	Letter forwarding form of application to the G.P.F.	Ditto	Do	
(79)	Provident Fund Broadsheet	Ditto	Do	
(80)	Register of valuables	Ditto	Every 2 years	
(81)	Contingent Register	Cloth board sides,	Every 5 years	
(82)	Diary Register	Cloth back and corners, paper sides, board	Every year	
(83)	Transit Book	Ditto	Do	
(84)	File Register	Ditto	Do	
(85)	Register of Issue and Receipts of P.W. Cheques etc.	Ditto	Every 3 years	
(86)	Register of Unofficial cases	Ditto	Annual	
(87)	Stock and distribution register of	Ditto	Do	
(88)	Register of delivery of Books, Manual Codes, Correction slips etc.	Ditto	, Every 2 years	
(89)	Authority of Payment	Limp Binding	Annual	
(90)	Return of Bills after audit	Pre-Ditto	Do	
(91)	Withdrawal of retrenchment slip	Ditto	Do	
(92)	Bank Credit Slip	Ditto	Do	
(93)	Retrenchment Slip Book	Ditto	Do	