



**प्रधान निदेशक लेखापरीक्षा (वित्त व संचार)**  
**PRINCIPAL DIRECTOR OF AUDIT (FINANCE & COMMUNICATION)**

शामनाथ मार्ग, सिविल लाइंस, पुराना सचिवालय के पास, दिल्ली -110054  
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सत्यमेव जयते

सं. प्रशा-IV/लीगल/कोर्ट केस /भाग (1)/

दिनांक:-13-08-2024

सेवा में,

निदेशक / उप निदेशक/  
प्रभारी वरिष्ठ लेखापरीक्षा अधिकारी,  
सभी वित्त व संचार  
शाखा लेखापरीक्षा कार्यालय

विषय:- न्यायालय में उपस्थित होने के लिए **IA&AD** के सेवानिवृत्त अधिकारियों को कानूनी सहायता और लॉजिस्टिक सहायता प्रदान करने के लिए मानक संचालन प्रक्रिया (एसओपी)।

महोदय/महोदया

It is to intimate that recently the Legal Wing of the O/o the C&AG of India New Delhi has issued the Standard Operation Procedure (SOP) for providing legal assistance and logistics support to retired officials of IA&AD for their appearance in the Court, *vide* its letter no. 1118/25-LC/2020 dated 31.07.2024.

2. In this connection, it is to state that earlier, on receipt of summons from the Courts, BAOs used to intimate that the concerned officers/officials were superannuated from their office and hence, not in a position to attend, etc. However, as per the above-mentioned latest SOP, BAOs are hereby asked to not to put those plea of the superannuation of the summoned officers/officials, but to follow the following SOP when officers/officials of their office are summoned by the Court(s) in r/o the cases/functions discharged in their capacity at various places during their service and provide adequate support to the superannuated officers/officials to the best extent possible so as to enable them to attend those summons.

SOP	Instructions regarding implementation
<p><b>Clause 1.</b> Whenever a retired employee receives any Notice/Summons regarding cases arose out of or in connection to the work done by him/her while in official duty/official position during</p>	<ul style="list-style-type: none"> <li>All BAOs may make retired officials/officers aware of the contents of this SOP.</li> <li>The retired employee should intimate to the Head of his/her last served BAO for legal and logistical support along with</li> </ul>

<p>his/her serving IA&amp;AD, he/she should intimate to the Head of his/her last served BAO for legal and logistical support.</p>	<p>the details of Notice/Summons received from the Court in the proforma given in the Annexure and a copy of the same shall also be endorsed to the Director (Headquarter) and SAO, Admn. IV section of the Central Office (CO) Delhi.</p>
<p><b>Clause 2.</b> Retired official appearing before the court will be provided legal and logistics support by the concerned Branch offices of Indian Audit and Account Department (IA&amp;AD) in whose jurisdiction concerned court situated through empanelled Counsel.</p>	<ul style="list-style-type: none"> <li>• The CO Delhi will ask the concerned BAO regarding action to be taken in r/o the said intimation in pursuance with the SOP.</li> <li>• The BAO shall contact the concerned retired official/officer to provide legal assistance through the empanelled counsel.</li> <li>• The BAO should also provide logistic support including coordination with court registry, documentation etc., if required.</li> </ul>
<p><b>Clause 3.</b> The expenditure incurred by the retired official in respect of Travelling and stay etc. will be reimbursed as per his/her last drawn pay &amp; entitlement as prescribed in Rule 6 of Section XVI of Fundamental Rules and Supplementary Rules (FRSR) Part-III T.A Rules.</p>	<ul style="list-style-type: none"> <li>• The retired official/officer may submit the claim in r/o travelling and stay etc. for attending the court to the concerned BAO from which he/she had superannuated for the reimbursement as per applicable rules.</li> </ul>

भवदीय,

वरिष्ठ लेखापरीक्षा अधिकारी  
(प्रशा-IV)

सं. प्रशा-IV/लीगल/कोर्ट केस /भाग (1)/

दिनांक:-13-08-2024

Copy to: SAO, ISW Section, CO Delhi for uploading a copy of the Headquarters' office letter no. 1118/25-LC/2020 dated 31.07.2024 regarding the Standard Operation Procedure (SOP) for providing legal assistance and logistics support to retired officials of IA&AD for appearance in Court (copy enclosed) on the website of this office.

संलग्न: यथोपरि

वरिष्ठ लेखापरीक्षा अधिकारी  
(प्रशा-IV)

Signed by Arupjyoti  
Bandyopadhyay  
Date: 13-08-2024 17:43:07

**OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA**

**NEW DELHI**

**Reference No. 1118/25-LC/2020**

**Date: 31/07/2024**

**To,**

**All the Heads of Department in IA&AD**

**Subject: Standard Operating Procedure (SOP) for providing legal assistance and logistics support to retired officials of IA&AD for appearance in Court.**

1. A Government servant while in service discharges many administrative and statutory duties that may at a later date be a subject of scrutiny by courts. In the process, investigating authorities summon documents and also summon the officials as witnesses. Mostly, such summoning is with regard to cases where the Government Official during his service has given sanction for prosecution under Section 197 of the Criminal Procedure Code, 1973, Section 19 of Prevention of Corruption Act, 1988. In the Indian Audit and Accounts Department (IA&AD), summoning can also be with respect to findings in Inspection Reports, Audit Reports etc. based on which the Police and other investigating authorities initiate criminal prosecution.
2. It has been seen that many officers/officials of IA&AD are summoned by the courts in respect of the functions discharged in their official capacity at various places. Sometimes, the field offices request the Courts for exemption from personal appearance with the plea that the officer has superannuated. However, the Courts often do not accept the said plea especially in case of criminal prosecution. This causes inconvenience to retired officers/officials as sometimes they have to travel to other places to appear in the court.
3. The serving officials, while summoned by Courts, may undertake the tour as an official tour and have necessary legal support from the office in which they are working. However, the retired officials may not have the similar kind of support. Hence, it is necessary to provide adequate support to the superannuated officials. The extant provisions on the subject matter are described below.
4. Rule 6 (c) of Fundamental Rules and Supplementary Rules (FRSR) Part-III T.A. provides that "For attending Court in connection with departmental case.- It has been decided that a

retired Government servant who is summoned by a court of Law for giving evidence in departmental cases as to facts which have come to his knowledge in the discharge of his duties while in service, or who is called upon by the Government to present its case or to act as complainant on its behalf may be allowed travelling allowance as on tour (including daily allowance for halts) for the journeys he has to perform in that connection.”

5. Further, Rule 5 (Appendix-I of CCS (Conduct) Rules, 1964) also provides that, ***“The appropriate authority for taking decision in each case will be the Administrative Ministry of the Government of India concerned or Administrators who will consult the Finance and Law Ministries, where necessary. The Comptroller and Auditor General of India will exercise the powers of an Administrative Ministry in respect of the personnel of the Indian Audit and Accounts Department”***.
6. It is seen that the extant provisions relate to reimbursement of travel related allowances and expenses. It is felt that in addition, the retired officers/officials who have to appear in the court in respect of the functions discharged in their official capacity need to be provided with legal support through empanelled counsel of IA&AD in the respective station as well as logistics support in terms of coordination with court registry, documentation etc. by the respective field office.
7. Hence, the Comptroller and Auditor General of India has approved the following:

**Clause 1:** Whenever a retired employee receives any Notice/Summons regarding cases that arise out of/connected to the work done by him/her in official duty/official position while serving IA&AD, he should intimate the Legal Wing of O/o the CAG of India for legal assistance and logistics support.

**Clause 2:** Retired official appearing before the court will be provided legal and logistics support by the respective field offices of Indian Audit and Account Department (IA&AD) in whose jurisdiction concerned court is situated, through empanelled Counsel.

**Clause 3:** The expenditure incurred by the retired official in respect of Travelling and stay etc. will be reimbursed as per his/her last drawn pay & entitlement as prescribed in Rule 6 of Section XVI of Fundamental Rules and Supplementary Rules (FRSR) Part-III T.A Rules.

8. As the implementation of Standard Operating Procedure (SOP) involves three parties viz. Legal Wing of O/o the CAG of India, IA&AD field offices & the retired officials/officers of IA&AD, the following instructions regarding roles of the three parties are being issued:

**FOR EXCLUSIVE USE IN IA&AD ONLY**

<b>Sl. no.</b>	<b>SOP</b>	<b>Instructions regarding implementation</b>
1.	<b>Clause 1.</b> Whenever a retired employee receives any Notice/Summons regarding cases arose out of/in connected to the work done by him/her in official duty/official position while serving IA&AD, he should intimate to Legal Wing of O/o the CAG of India for legal and logistical support.	<ul style="list-style-type: none"><li>• All the field offices may publish the SOP on their websites. The Welfare Officer or nominated Liaison Officer may make retired officials/officers aware of the contents of this SOP.</li><li>• The retired employee shall intimate the Legal wing of O/o the CAG of India about the details of Notice/Summons received from the Court through the proforma given in the Annexure.</li></ul>
2.	<b>Clause 2.</b> Retired official appearing before the court will be provided legal and logistics support by the concerned field offices of Indian Audit and Account Department (IA&AD) in whose jurisdiction concerned court situated through empanelled Counsel.	<ul style="list-style-type: none"><li>• The Legal wing of O/o the CAG of India would intimate the concerned field office regarding action to be taken in respect of said intimation in pursuance with the SOP.</li><li>• The concerned field office may contact the concerned retired official/officer to provide legal assistance through the empanelled counsel. The field office may also provide logistic support including coordination with court registry, documentation etc., if required.</li></ul>
3.	<b>Clause 3.</b> The expenditure incurred by the retired official in respect of Travelling and stay etc. will be reimbursed as per his/her last drawn pay & entitlement as prescribed in Rule 6 of Section XVI of Fundamental Rules and Supplementary Rules (FRSR) Part-III T.A Rules.	<ul style="list-style-type: none"><li>• The retired official/officer may submit the claim in respect of travelling and stay etc. for attending the court to the office from which she/he had superannuated for the reimbursement as per applicable rules.</li></ul>

We may implement the Standard Operating Procedure (SOP) as above for providing legal assistance and logistics support to retired officials of IA&AD for appearance in Court in respect of the functions discharged in their official capacity.

**(Approved by the CAG of India dated 31/07/2024)**



**Issuing Authority:-DAI (Defence & Legal)**

**Proforma**

**Intimation to Legal Wing of CAG Office for legal assistance**

I ..... (Name of the retired employee) have superannuated from the post of ..... from the Office of ..... (Name of the office). The court of ..... (Name and address of the court) has issued a notice/summons to me (Copy enclosed) in the case No. .... (Details of the case). I have been asked to appear before the court on the date .../.../.....to depose as a prosecution witness/witness/..... (Details of the court orders, if any)

I may be provided with legal assistance as per SOP issued in this regard.

Date: ../../....

Signature-

Name-

Designation at the time of superannuation-

Present Address-

Mobile Number-

Email id-